

2020/21

Te Pūrongo ā-Tau  
Manatū Taonga

Annual Report  
Ministry for Culture  
& Heritage



**2020/21**

**Te Pūrongo ā-Tau  
Manatū Taonga**

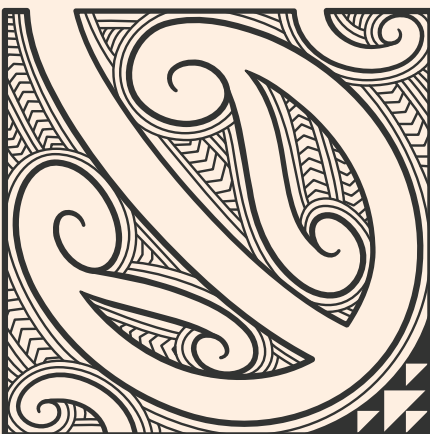
**Annual Report  
Ministry for Culture  
& Heritage**



# Ngā wāhanga o roto

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# Tā te Tumu Whakarae pūrongo Chief Executive's report

E ngā mana, e ngā reo, e ngā iwi, e ngā mātāwaka puta noa i te motu, tēnā koutou. Ka maumaharatia ō tātou tini aituā kua mene ki te pō. Koinā te pō, nau mai te ao. Tēnei te hōkai nei, ko te hōkai nui, ko te hōkai rangi, ko te hōkai a Tānenui-a-rangi. Tomongia mai te whare o te Manatū Taonga. Ko te Tiriti o Waitangi te poutokomanawa o te whare, ā, e whakaūngia ana e mātou ngā mātāpono o te Tiriti o Waitangi. Tēnei te mau nei ki te aka matua, ka whātoro atu te aka tūhono ki ngā iwi, ki ngā mātāwaka. Kei te iho te titikaha, ko ōna hua, kua kitea. Otirā, tēnei te whare o Te Manatū Taonga e ngunguru nei.

This time last year, I introduced the Ministry's 2019/20 annual report by commenting on what an extraordinary year it had been. No one can overstate the effects of COVID-19 in that year, nor in the year since, but as 2020/21 comes to a close, I can honestly reflect on what has been an extraordinary response to the challenges posed by COVID-19. The cultural sector was hit hard and Manatū Taonga and the wider sector's response has been driven by recovery, regeneration and revitalisation. In the last year the sector has shown its power to bring us as a country and society together—exploring who we are as New Zealanders, challenging our thinking, binding our communities together and bringing our stories to the world stage.

In the last year, Manatū Taonga has stood up an entirely new function to deliver on the significant investment the government made into the cultural sector. The function has built on the work undertaken

Kaimahi at a Te Urungi  
Innovating Aotearoa event,  
Pātaka Art + Museum, Porirua.  
Photo: Manatū Taonga



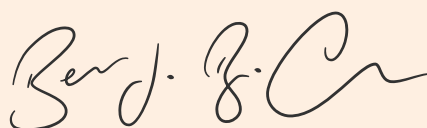
by Manatū Taonga to release a rapid response media package and broadened our reach into new and diverse communities. The new function, Te Aka Tūhono Investments and Outcomes, positions Manatū Taonga well to continue delivering. We have walked alongside our existing and new partners—funded agencies, iwi, community groups and the wider public service—to set up the new function, and we acknowledge their support.

Many other important initiatives were developed during the year and I want to touch on just a few:

- One of the most exciting funding opportunities developed as part of the response is the Cultural Sector Innovation Fund's nationwide events series, Te Urungi: Innovating Aotearoa. This fund has taken Manatū Taonga out to practitioners, bringing people together in immersive and collaborative events that are designed to harness our collective creative energy and innovative spirit.
- Several organisations have been supported by funding in Budget 2021 to continue to deliver through the challenges of COVID-19. Of note, the Waitangi National Trust Board received funding to ensure that the Treaty Grounds can remain open and to preserve the cultural assets held at the grounds.
- In the media sector, a new Public Interest Journalism Fund has been established to provide targeted short- to medium-term protection of public interest journalism, and preserve and enhance journalism in newsrooms across local, regional and national levels.
- Te Tai Whakaea Treaty Settlement Stories has released new stories that contribute to our ongoing understanding of the place of te Tiriti o Waitangi in our society. A highlight was the release of Te Mana o te Reo Māori—a bilingual multimedia story about WAI11, the Māori Language claim to the Waitangi Tribunal.
- Significantly reimagining how we care for and protect taonga tūturu, moving away from a single supplier to a distributed model that engages iwi and organisations across the country in this important work.

Government investment in the sector will ensure it can continue to make a significant economic contribution to the country, as well as stimulate new and innovative ways of working and engaging with New Zealanders. Manatū Taonga is now repositioning itself to respond to government priorities through a new strategic framework that places te ao Māori and Treaty partnership at the heart of what we do, positions Manatū Taonga as a system leader and ensures its stewardship role across the cultural sector.

Finally, I want to acknowledge the commitment and professionalism of Manatū Taonga staff. I am proud of their determination to make a difference for New Zealanders.



Bernadette Cavanagh  
Tumu Whakarae | Chief Executive





# Te utu i te urupare KOWHEORI

## Funding the COVID-19 response

The COVID Recovery Programme was established in mid-2020 to provide capacity and capability for Manatū Taonga to manage and deliver targeted COVID-19 funding as it related to the arts, culture and heritage, and media and broadcasting sectors.

The outcomes of this funding have been significant. In the music sector, during a time where our borders have been closed to international acts, we have embraced our local talent. Last year, New Zealand music made up almost 21% of content on commercial radio, a new annual record. This was followed in 2021 by the highest quarter on record (24%)—highlighting the talent of our musicians.

These outcomes have been supported by the New Zealand Music Recovery Fund. The Music Touring Programme has supported all New Zealanders who enjoy live music by funding the likes of Marlon Williams, Estère, Chelsea Jade and Alien Weaponry to play gigs across the country. Music venues have also received support, ranging from Southland Musicians Club in the deep south to Turner Centre in Kerikeri, and including venues in many of the towns and cities in between.

Metal band, Alien Weaponry. Photo: Irirangi Te Motu NZ On Air



Many artists have also received funding to record new music, including albums by beloved performers like Troy Kingi, Aaradhna and The Datsuns.

The screen sector has also responded well. Eighty screen productions affected by alert level changes have been safeguarded through the Screen Production Recovery Fund, including *Cousins* by director Ainsley Gardiner and writer-director Briar Grace-Smith. We have also supported new screen productions to take advantage of New Zealand's strong position in responding to the pandemic and demand for our local stories internationally. The first five screen productions supported through the Premium Productions for International Audiences Fund were recently announced. They will be funded by a mix of local and international investment and will spend an estimated \$50 million in different locations around the country.

We have also prioritised safeguarding at-risk mātauranga from the ongoing threat of COVID-19. The Mātauranga Māori Te Awe Kōtuku programme provides \$20 million over two years to fund at least 18 diverse initiatives which will support iwi, hapū, whānau and Māori communities. The programme includes Mātauranga Māori Marae Ora, a new \$5.7 million contestable fund that is supporting Māori with projects that safeguard their mātauranga and taonga on marae.

Te Matatini Festival is an iconic occurrence in Aotearoa New Zealand's calendar. This year, Te Matatini is using funding to run a series of 12 regional kapa haka ngahau events. These events are fostering and celebrating kapa haka within communities ahead of the February 2022 national festival postponed due to COVID-19. Kapa haka ngahau in Rotorua and Gisborne have already been completed, with the next kapa haka ngahau being held soon in Whangārei, Whanganui, Christchurch and Hamilton.

We have also helped some of New Zealand's most iconic Pasifika festivals to open again, meaning Pacific communities were able to celebrate and to share their rich culture and heritage. Additional support is now being provided for organisers to adapt to the COVID-19 environment through the newly launched Lua wave of funding. This provides festivals with the opportunity to address immediate capability needs in the key areas of governance, leadership, digital capacity and festival teams.

Forty-six museums have received support in towns like Cromwell, Russell and Waitomo. Other organisations are going digital. Dance company Black Grace are creating an immersive dance experience for a non-contact world—one of the many worthy projects for artists and organisations funded so far from a funding boost for Creative New Zealand.

While there is still relief funding available, the focus is moving to help people build resilience, adapt, try new ways of working, and to showcase our arts and culture in new and daring ways.

This includes the \$60 million Te Tahua Āki Auahatanga Cultural Sector Innovation Fund, which held its first regional events in Porirua and Christchurch and has run its first online event. The Fund provides support for the sector to work alongside others to collectively design more sustainable, resilient ways of working, and to remove barriers to access and participation for everyone. There is also a focus on supporting projects that will help safeguard mātauranga Māori while nurturing its innovation potential.

Another initiative, Creative Spaces, announced 19 recipients in the first funding round. Creative spaces are places in the community where people with mental health needs, disabled people and those looking for social connection are welcomed, and where they can be creative but, most importantly, be themselves. The funding for creative spaces will make them more accessible and mana-enhancing. We know that approximately 11,000 people a year use creative spaces throughout Aotearoa. With the funding available we could see participation rates lift by around 2,000 people per year over the next three years.

There were 39 successful recipients of round one of the Cultural Sector Capability Fund. Seed funding and project funding were announced in June; recipients are detailed on our website.



Participants at a Te Urungi event. Photo: Manatū Taonga

Despite being hit hard, the sector has shown significant resilience and signs of recovery. The latest forecast by economic consultancy Infometrics is for a decrease in the number of available jobs in the sector of just 1% in the year to March 2021 (around 1,000 jobs), and then employment growth through to 2026. This compares well to the previous March 2021 forecast of a decline of 11.7% (around 11,000 jobs) as a result of COVID-19. Infometrics noted that the government's economic interventions were a key reason behind the better-than-expected result, alongside New Zealand's strong public health response.

As the programme closes the remaining initiatives will be managed by Te Aka Tūhono and portfolio reporting teams.

Two initiatives will continue to operate as projects governed by the Ministry's Sector Support Governance Committee—the Innovation Fund and the contestable funds management system project—until their closure which is planned for the first half of the 2021/22 financial year.







# Te Ekenga

## Our Performance

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# Te kokenga whakamuatanga ki ā mātou whāinga matua

## Progress towards our strategic intentions

Our strategic intentions are based around our overall purpose: He ngākau titikaha, he hononga tangata—Promoting a confident and connected culture.

**Promoting** the importance of culture and heritage for all New Zealanders, our role within the sector, and the breadth and depth of our work.

**Confident** in what we do, as individuals and as an organisation; as a nation we are confident in our unique place in the world.

**Connected** across our organisation and across sectors; connecting communities through culture and heritage; connecting the past, present and future.

The opportunities the sector provides to connect people with each other are increasingly important, particularly as the global COVID-19 health crisis continues to unfold. The cultural sector supported New Zealanders through COVID-19 and will continue to do so as the pandemic evolves. The range of activities and services the sector provides continue to contribute to the wellbeing of New Zealanders and define their cultural environment.

### This document explains:

- 1 The cultural sector's contribution to wellbeing and recovery;
- 2 Our contribution to a confident and connected culture; and
- 3 How we have performed with the services and other outputs we deliver.

### Culture's contribution to wellbeing and recovery

Now, more than ever, there is both a need and an opportunity for culture to contribute toward individual, community and national wellbeing. In fact, we know that culture can potentially play a significant role in responding to many of the needs and challenges faced by our society, including:

- 1 Contributing to a strong economy;
- 2 Creating highly skilled workers;
- 3 Improving health and wellbeing;
- 4 Improving educational outcomes;
- 5 Supporting democracy; and
- 6 Fostering social inclusion and tolerance.

According to research commissioned by the Ministry, in 2020 the arts and creative sector contributed \$11 billion to New Zealand's GDP and created more than 94,000 jobs.

The cultural sector touches New Zealanders' lives in many ways, bringing meaning to people in different ways. Cultural activities promote engagement between and within communities, building understanding and social inclusion.

Creativity expresses and reflects who we are. Our understanding of ourselves and of each other finds expression in the stories we tell, the works we create and the performances we stage and view. Our built environment—the whare, heritage buildings, museums, libraries and galleries that we live, work and come together in—are an integral part of the physical and financial capital of New Zealand. This is reflected in the interest that New Zealanders have

in heritage with 28% visiting a building or place because of its cultural or historical significance.

The media has also played an essential role in contributing to wellbeing and recovery. A functioning media is a basic requirement for a healthy and participatory democracy. It can scrutinise the actions of government and other institutions, connect all of us to news and events that affect us and contextualise those stories through investigative and long-form journalism. Our support for the sector through Media Package 1 was well-received with 70% of recipients surveyed rating the significance of the short-term cashflow relief 'very' or 'fairly' significant.

Starting from the next annual report, Manatū Taonga will report against a new strategic framework that will more explicitly draw the connections between the key activities we perform, the way we organise ourselves and our vision. These strategic pivots will enable us to be able to tell a more in-depth story of the value of culture and the reach of the cultural sector. This has been a significant Ministry-wide piece of work during the year.

The evidence shows the cultural sector contributes positively to New Zealanders' wellbeing and sense of identity, as well as a strong economy, and our strategic framework will further support this.

### **Our contribution to a confident and connected culture**

Manatū Taonga is charged with overseeing the government's primary cultural interventions, to ensure these are working to the advantage of New Zealanders and in support of the government's broader goals.

In practice, this means that the Ministry has several different roles:

- 1** Delivering cultural services that the government has determined should be a priority (for example, national memorials and commemorations);
- 2** Providing funding to organisations in a safe, timely and robust way, ensuring the best value for money for New Zealanders;
- 3** Monitoring the effectiveness of interventions in the cultural sector by agencies owned or funded by the government (such as Creative New Zealand and the Museum of New Zealand Te Papa Tongarewa); and

- 4** Advising ministers on desirable adjustments to its interventions in the wider sector in line with the government's broader goals and giving effect to their decisions.

The number of potential interventions in the sector is enormous. As we develop clarity around our strategic framework, we will provide greater clarity for decision-makers on the scope of the government's role across the cultural sector including heritage and broadcasting. We will work with the sector and be clear in our respective roles and responsibilities as to how each part of the sector contributes to our shared outcomes.



Verb Wellington 2020 Festival.  
Photo: Vanessa Rushton Photography

What has been clear throughout the COVID-19 response is that New Zealanders are standing together with our cultural practitioners, recognising the value arts and culture provide to our sense of who we are in times of crisis and recovery. The Ministry's role in the coming months and years will be to deliver the new funding efficiently and effectively, ensuring job creation and sustainability, encouraging new collaborative approaches to working and expanding the reach of the sector to serve all New Zealanders.

Alongside this work, the Ministry must extend its own reach across government. Building relationships between our sector and potential partners in government will provide a critical means to embed cultural outcomes into government activity. The multimedia story about the WAI11 claim is one example—a partnership between Manatū Taonga and Te Taura Whiri i te Reo Māori—the Māori Language Commission, delivered as part of our Te Tai Whakaea Treaty Settlement Stories project.

Other partnerships will also be explored, including the cultural sector's role in tourism, local government infrastructure, and mental health and wellbeing. Through collaboration with others we are best placed to ensure the government's cultural interventions continue to make a difference to the lives of all New Zealanders.

**Note**—The following data represents the most current data available within the cultural sector. National-level research within the sector is typically repeated on a 3- to 4-yearly cycle.





**Above** Rodney Bell and Chloe Loftus perform *The Air Between Us* at Cuba Dupa 2021. Photo: Touch Compass

**Opposite** RNZB artists Madeleine Graham and Vincent Fraola, together with Dance Educator Bea Lee-Smith, meet a young audience member onstage after a relaxed performance at the Vodafone Manukau Events Centre, December 2020. Photo: Frank Sin



# Whāinga matua 1

## Te kuhunga me te whai wāhitanga

### Strategic priority 1

#### Access and participation

All New Zealanders can access and participate in cultural experiences.

We recognise that accessible cultural activity is important to individuals and communities. As Manatū Taonga has worked towards the regeneration and revitalisation of the sector, we have kept the importance of access and participation at the forefront of the process.

Research commissioned by Manatū Taonga found that although participation in arts, culture and heritage activities was down immediately after lockdown, it was expected to increase in the subsequent months. For example, participation in the performing arts could be three to four times higher than post-COVID 2020 levels as signalled by New Zealanders' intentions.

This research also identified a clear preference for in-person engagement with arts, culture and heritage, particularly if there was reassurance about protective measures in place at events.

Work undertaken by Manatū Taonga, such as Te Tahua Whakahaumarū Creative Arts Recovery and Employment (CARE) Fund, has sought to capitalise on this appetite to engage with the sector following a period in which access and participation has been restricted.

**Access** is the opportunity people have to participate in cultural experiences. When we measure access, we ask:

- Is the cultural activity available to everyone?
- What are the barriers to access?
- How can we address those barriers to increase access, particularly among underserved groups?

**Participation** refers to people's engagement in cultural experiences. When we measure participation, we ask:

- How many and what kinds of people participate in the cultural activity?
- What factors hinder or encourage people to participate?
- How meaningful is people's engagement in the cultural experience?

### The Ministry's contribution

#### Te Tahua Whakahaumarū Creative Arts Recovery and Employment (CARE) Fund

Te Tahua Whakahaumarū Creative Arts Recovery and Employment (CARE) Fund was created to enhance access to and participation in the cultural sector, and to create employment and skill development in the sector, with a focus on underserved communities. The first phase of the CARE Fund has now been implemented.

This first phase of funding will support increased access and participation in the cultural sector by targeting underserved communities, specifically:

- Māori, Pacific peoples and Aotearoa New Zealand's regions which have traditionally been underfunded; and
- People who experience barriers to accessing cultural content and activities, such as those with intellectual or physical disabilities, neurological conditions, mental illness, an age-related vulnerability (older people or youth), or who experience cultural or social isolation, or poverty.

The first phase of CARE has funded:

**Seventy-five organisations and individual practitioners** to create installations and events across the country that New Zealanders can enjoy as they go about their everyday lives. Out of the 75 successful proposals for cultural installations and events funding:

- 61% were from cultural organisations led by Māori and Pacific peoples;
- 60% will create employment opportunities in regions and communities outside of the main centres;
- 89% will support access and participation for people with disabilities; and
- 39% of total funding was for Māori arts and culture.

**Fifty-five creative spaces** to expand access to:

- art making workshops for people with physical and intellectual disabilities;
- Pacific art workshops for people with lived experience of mental health issues;
- performing arts activities for people who have experienced homelessness;
- creative writing for youth who have experience with the justice system; and
- raranga workshops for people with mental health challenges.

**Eight organisations** to host a cultural activator who will collaborate with communities to tell their stories, build their creative skills and connect them with opportunities in the wider cultural sector. Six of the eight selected host organisations for the cultural activator pilot are Māori- or Pacific-led organisations.

### **Pasifika Festivals Initiative**

Through the Pasifika Festivals Initiative, 16 Pasifika festival organisers across the country from Auckland to Marlborough received a contribution to stage their festival in 2021. Festivals are important platforms for Pasifika communities to celebrate and share their rich culture and heritage with Aotearoa. Performers range from primary and secondary school students, Pacific artists, the disability arts community, older people and church groups. This funding also provides capability support to build sustainable outcomes for festival organisers to ensure they can operate now and in a post-COVID-19 environment.



Minister for Arts, Culture and Heritage Hon Carmel Sepuloni visiting Creative Spaces funding recipients Artsenta in Dunedin. Photo: Kerry Hodge Photography / Dunedin Fringe Festival

### **Te Tai Whakaea Treaty Settlement Stories**

Te Tai Whakaea Treaty Settlement Stories (Te Tai) is a programme presented by iwi and Manatū Taonga to help New Zealanders, and particularly rangatahi, connect to Aotearoa New Zealand's past by exploring Treaty settlements and their enduring impact. Taking a bilingual digital story telling approach, and featuring audio-visual oral history interviews, research articles, documentaries and multi-media web stories, the programme enables iwi to present their diverse Treaty settlement stories in a way that is accessible to a wide audience.

Te Tai also offers a collection of cross-curricular education resources for both students and teachers in Māori medium and English medium. The resources align with the New Zealand Curriculum and Te Marautanga o Aotearoa. This year Te Tai completed three new bilingual multimedia stories and, with additional funding in Budget 2020, was able to engage with several new iwi partners.

The following indicators provide examples of current national-level access and participation data across a variety of arts, culture and heritage activities. Drawing largely from research Manatū Taonga commissioned, *New Zealanders' Cultural Participation in 2020 and Future Participation in a Post-COVID Environment* (May 2021), these indicators focus on how participation has been affected by the COVID-19 pandemic. Tracking these trends over time enables the Ministry to understand how access and participation is changing across the sector, which informs the direction of future priorities for action and which communities to target.

<b>HIGH-LEVEL INDICATORS OF ACCESS AND PARTICIPATION IN NEW ZEALAND</b>	
<b>01</b>	<p><b>General cultural participation</b></p> <p>In 2016, 78% of people aged 15 years and older had participated in at least one cultural activity in the last four weeks. (<i>General Social Survey, 2016*</i>)</p>
<b>02</b>	<p><b>Participation in sport</b></p> <p>In 2019, 94% of young people and 72% of adults were taking part in sport or active recreation in a given week. There was no change from the 2018 survey. (<i>Active New Zealand 2019 Participation Report, 2020</i>)</p> <p>In September 2020, 92% of young people and 76% of adults took part in sport or active recreation in a given week. (<i>Active New Zealand COVID-19 Insights Report, September 2020</i>)</p>
<b>03</b>	<p><b>Participation in the arts</b></p> <p>In 2020, 75% of adults and 99% of young people had attended an arts event or participated in the arts in the previous 12 months. The decline from 2017 (80% of adults and 100% of young people) can be attributed to limitations resulting from COVID-19. (<i>New Zealanders and the Arts: 2020 Research Summary, 2021</i>)</p> <p>Among adult New Zealanders aged 18+, across a three-month period from July 2020:</p> <ul style="list-style-type: none"> <li>- 14% had attended a musical, dance or theatre performance</li> <li>- 12% had attended a live performance of New Zealand music</li> <li>- 25% had visited a visual arts gallery</li> <li>- 25% had visited a craft or object art gallery</li> <li>- 6% had attended a literary event or book reading</li> <li>- 25% had visited a museum.</li> </ul> <p>(<i>New Zealanders' Cultural Participation in 2020 and Future Participation in a Post-COVID Environment, 2021</i>)</p>
<b>04</b>	<p><b>Participation in heritage</b></p> <p>Among adult New Zealanders aged 18+, across a three-month period from July 2020:</p> <ul style="list-style-type: none"> <li>- 28% had visited a building or place because of its cultural or historical significance</li> <li>- 13% had gone on a driving, walking or cycling tour related to New Zealand history</li> <li>- 9% had attended a meeting, lecture or presentation on New Zealand history.</li> </ul> <p>(<i>New Zealanders' Cultural Participation in 2020 and Future Participation in a Post-COVID Environment, 2021</i>)</p>
<b>05</b>	<p><b>Participation in Māori cultural activity</b></p> <p>Among adult New Zealanders aged 18+, across a three-month period from July 2020:</p> <ul style="list-style-type: none"> <li>- 6% had listened to iwi radio</li> <li>- 6% had attended a Māori cultural festival</li> <li>- 9% had attended Māori performing arts</li> <li>- 12% had attended a marae</li> <li>- 7% had attended Māori visual arts.</li> </ul> <p>(<i>New Zealanders' Cultural Participation in 2020 and Future Participation in a Post-COVID Environment, 2021</i>)</p>

Indicators continue on the following page.

\* The *General Social Survey* was intended to be rerun in early 2020 but was postponed due to COVID-19. It was rerun in 2021 with results due in mid-2022.

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## HIGH-LEVEL INDICATORS OF ACCESS AND PARTICIPATION IN NEW ZEALAND

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### 06 Participation among people with disabilities

Among adult New Zealanders aged 18+ with a self-reported disability, across a three-month period from July 2020:

- 25% had visited a museum (compared to 25% of fully able adults)
- 28% had visited a building or place because of its cultural or historical significance (compared to 28% of fully able adults)
- 11% had attended a meeting, lecture or presentation on New Zealand history (compared to 7% of fully able adults)
- 15% had attended a musical, dance or theatre performance (compared to 12% of fully able adults)
- 13% had attended a live performance of New Zealand music (compared to 12% of fully able adults)
- 8% had listened to iwi radio (compared to 5% of fully able adults)
- 11% had attended a marae (compared to 12% of fully able adults)
- 7% had attended a Māori cultural festival (compared to 5% of fully able adults)
- 9% had attended Māori performing arts (compared to 10% of adults)
- 5% had attended a Pasifika festival (compared to 4% of fully able adults)
- 6% had attended Pacific performing arts (compared to 9% of fully able adults).

*(New Zealanders' Cultural Participation in 2020 and Future Participation in a Post-COVID Environment, 2021)*

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### 07 Participation in Pacific cultural activity

Among adult New Zealanders aged 18+, across a three-month period from July 2020:

- 4% had attended a Pasifika cultural festival
- 6% had attended Pacific performing arts
- 7% had attended Pacific visual arts.

*(New Zealanders' Cultural Participation in 2020 and Future Participation in a Post-COVID Environment, 2021)*

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### 08 Participation in media and broadcasting

Among adult New Zealanders aged 18+, across a three-month period from July 2020:

- 86% had watched a New Zealand-made news or sports broadcast
- 79% had watched a New Zealand-made programme, series or documentary
- 61% had watched a New Zealand-made movie
- 79% had listened to recorded music from New Zealand artists
- 78% had listened to New Zealand commercial radio
- 36% had listened to RNZ radio
- 28% had listened to New Zealand community radio
- 25% had listened to New Zealand-made podcasts
- 7% had listened to student radio.

*(New Zealanders' Cultural Participation in 2020 and Future Participation in a Post-COVID Environment, 2021)*

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# Whāinga matua 2 He whakatiputipu toitū

## Strategic priority 2 Sustainable growth

The cultural sector is supported and growing sustainably.

The government has identified sustainable growth and support of the cultural sector as a priority for the Arts, Culture and Heritage portfolio. Considering the impact of COVID-19 on New Zealand and the cultural sector in 2020, this priority is paramount in 2021 and beyond.

### The Ministry's contribution

#### **Te Tahua Whakakaha Cultural Sector Capability Fund**

A key workstream delivered by Manatū Taonga in 2021 which aimed to support sustainable growth in the cultural sector was Te Tahua Whakakaha Cultural Sector Capability Fund. The Capability Fund supports the cultural sector to adapt to the COVID-19 environment by funding projects that build skills and knowledge and provide access to advice, services, tools and resources.

Capability funding was made available in 2021 to cultural sector leadership organisations to deliver projects that build the capability of the cultural sector practitioners, organisations and businesses they represent and support. This includes iwi, hapū and marae organisations. Support provided by the Capability Fund directly contributes to the sustainable growth of the sector in 2021 and beyond by developing long-term resilience.

#### **Te Tahua Āki Auahatanga Cultural Sector Innovation Fund**

Another fund developed as a response to the impact of COVID-19 on the cultural system is Te Tahua Āki Auahatanga Cultural Sector Innovation Fund. The Innovation Fund has a cross-sector, future focus and provides \$60 million in support for the financial years up to 30 June 2023. The purpose of the Innovation Fund is to support innovative projects that improve the sustainability and resilience of the cultural sector. The initial round of the Innovation Fund consists of a series of Te Urungi: Innovating Aotearoa events. The events bring together teams and individuals involved in arts, culture and heritage, tangata whenua, communities and entrepreneurs, as well as investors, to develop projects that address issues the sector is facing around three outcome areas: sector sustainability; access and participation; and commercial opportunities.

#### **Te Tahua Whakahaumarū Creative Arts Recovery and Employment (CARE) Fund**

The third important cross-sector fund within the arts and culture Cultural Recovery Programme is Te Tahua Whakahaumarū Creative Arts Recovery and Employment (CARE) Fund (\$70 million over three years). Collectively, these funds are designed to help the sector survive, adapt and thrive in a COVID-19 environment and beyond.

The ability of the cultural sector to grow in a sustainable way is a government priority and a key feature of the Ministry’s COVID-19 response. The following indicators, taken from a range of national-level research and data sources—including the Ministry’s commissioned arts and creative sector economic profile—provide a national-level economic health check of the sector and show whether there is a trend towards a sustainable sector over time.

<b>HIGH-LEVEL INDICATORS OF SUSTAINABILITY IN THE CULTURAL SECTOR</b>	
<b>01</b>	<b>Spending in cultural sector</b> \$2.4 billion estimated total spend in 2020 on arts and culture in New Zealand’s culture market, a 6% decrease from 2017. ( <i>Audience Atlas New Zealand, 2020</i> )
<b>02</b>	<b>Cultural incomes</b> Creative professionals earn a median \$35,800 per annum after expenses, below the median New Zealand income of \$51,800. ( <i>A Profile of Creative Professionals, 2019</i> )
<b>03A</b>	<b>Cultural employment: arts and creative sector</b> In 2020, there were 94,286 people employed and 30,488 business units in the arts and creative sector representing a 0.9% and 4% annual growth over 2019, respectively. This includes 14,070 people employed and 2,483 business units in the media sector and 9,527 people employed and 2,897 business units in the Māori arts and creative sector. ( <i>Infometrics Arts and Creative Sector Profile, 2021</i> )
<b>03B</b>	<b>Cultural employment: sport and recreation sector</b> In 2015, there were 61,734 people employed in sport and recreation. ( <i>Sport and Recreation Workforce to 2026, 2015</i> )
<b>04</b>	<b>GDP contribution</b> In 2020, the arts and creative sector contributed \$10.981 billion to the New Zealand economy, representing 3.4% of total New Zealand GDP. This is an annual growth of 4% over 2019, compared to an annual growth of 1.6% for total GDP. ( <i>Infometrics Arts and Creative Sector Profile, 2021</i> )



Kaimahi and participants at a Te Urungi event.  
Photo: Manatū Taonga

# Whāinga matua 3

## Te tuakiritanga ā-motu

### Strategic priority 3

#### National identity

New Zealanders share a distinct and inclusive identity and value our history and traditions.

Evidence shows the cultural sector plays a large role in fostering individual and collective identities and social inclusion and tolerance. In the face of the COVID-19 health crisis, the sector plays a significant role in helping New Zealanders stay informed and connected.

#### The Ministry's contribution

##### Mātauranga Māori Te Awe Kōtuku

Manatū Taonga works in association with monitored agencies such as the Museum of New Zealand Te Papa Tongarewa, Heritage New Zealand Pouhere Taonga, Ngā Taonga Sound & Vision, Creative New Zealand and Te Matatini to ensure our taonga and heritage are effectively protected and supported. As part of the arts and culture Cultural Recovery Programme in 2020/21 the Ministry worked alongside these five entities to develop a programme of work to support iwi, hapū, whānau and Māori communities to protect, retain and transmit their mātauranga for future generations.

##### National memorials and graves

By building and caring for national monuments, memorials, and war graves in New Zealand and overseas, Manatū Taonga helps remember and acknowledge the events and people that contributed to the development of New Zealand's history and distinct identity.

We look after memorials such as the National War Memorial and the Oī Manawa Canterbury Earthquake National Memorial. We also care for historic graves and monuments in over 81 sites across the country.

Manatū Taonga is the New Zealand agent for the Commonwealth War Graves Commission and is responsible for the graves and memorials in New Zealand of all those who have died in wartime from the New Zealand Wars of the 19th century through to the most recent casualties in Afghanistan.

In partnership with others, Manatū Taonga continues to value important events in our history. In March 2021, working with Te Manatū mō ngā Iwi o te Moana-nui-ā-Kiwa—Ministry for Pacific Peoples and Manatū Aorere—Ministry of Foreign Affairs and Trade, Manatū Taonga unveiled the Pacific Islands Memorial at Pukeahu National War Memorial Park. The memorial, Te Reo Hotunui o Te Moana-nui-a-Kiwa, represents New Zealand's enduring friendship with the Pacific Islands, and acknowledges the service of Pacific soldiers who fought for New Zealand in the two world wars and later conflicts. Work also continues on the construction of Te Paerangi Ataata—Sky Song, the National Erebus Memorial. This memorial fulfils the need of the Erebus families to have the effects of the tragedy recognised. It provides a place for them to remember their loved ones and for all people to gather, remember and reflect on the accident.



The following indicators highlight the importance of the cultural sector in fostering individual and collective identities, and its contribution to wellbeing. The number of te reo Māori speakers is an important indicator of New Zealanders' ability to protect, retain and transmit mātauranga for future generations. New Zealand's place in the world reflects New Zealand's national identity and the value placed on our history and traditions.

<b>HIGH-LEVEL INDICATORS OF NATIONAL IDENTITY IN THE CULTURAL SECTOR</b>	
<b>01</b>	<p><b>Arts' contribution to identity</b></p> <p>Sixty-four percent of New Zealanders believe the arts help define who we are as New Zealanders, an increase of 10% from 2017. Just over half (54%) of New Zealanders feel the arts are an important way to connect to their culture. (<i>New Zealanders and the Arts: 2020 Research Summary</i>, 2021)</p>
<b>02</b>	<p><b>Ability to express identity</b></p> <p>In 2018, 83.8% of adults said that it was easy or very easy to express their identity in New Zealand. (<i>General Social Survey</i>, 2018)</p>
<b>03</b>	<p><b>Te reo Māori speakers</b></p> <p>In 2018, 4% of people said they could converse about a lot of everyday things in te reo Māori. (<i>Treasury Analysis of Census</i>, 2018)</p>
<b>04</b>	<p><b>Cultural participation and life satisfaction</b></p> <p>In 2016, Kiwis who had participated in at least one cultural or recreational activity in the last four weeks were more likely to rate their overall life satisfaction as 'high' (83%) than those who had not (75%) and to feel the things they do in life are worthwhile (88% vs. 78%). (<i>General Social Survey</i>, 2016)</p>
<b>05</b>	<p><b>Place in the world</b></p> <p>New Zealand is ranked:</p> <ul style="list-style-type: none"> <li>- Third in the world for global creativity (<i>Global Creativity Index</i>, 2015)</li> <li>- 16th in the world for soft power (<i>Global Soft Power Index</i>, 2021)</li> <li>- Seventh in the world for best country, an increase of four places in the rankings over 2020 (<i>Best Countries Index</i>, 2021)</li> <li>- Either first or second in the world as best place to be in COVID-19 since the ranking began in November 2020. (<i>Bloomberg COVID Resilience Ranking</i>, 2021)</li> </ul>



Leading Hand Christina Sola, Warrant Officer Class 2 Erin Smith and Aircraftman Seirosa Utailesolo of the New Zealand Defence Force at the dedication of the Pacific Islands Memorial. Photo: Mark Tantrum

## Whāinga matua 4 Te hāpai i te ao tuitui kōrero

### Strategic priority 4 Investing in news and stories

This priority reflects the government's commitment to ensuring that New Zealand's media sector is fit for the future and able to thrive and adapt amid the changing media landscape. This priority has related national wellbeing links to the areas of civic engagement and governance, knowledge and skills, and social connections. This has been a priority for Manatū Taonga since before the COVID-19 pandemic, however, the way the landscape has changed since the beginning of 2020 has reiterated the need for a robust media sector.

Public and private media in New Zealand, like other media organisations around the world, are responding to rapidly changing audience habits driven by advances in technology and the impact of on-line content providers. Research commissioned by NZ On Air, *Where Are the Audiences?* found that in 2020, the audiences for traditional and digital media were relatively equal in size for the first time, with YouTube video being the most popular site, station or channel used.<sup>1</sup>

Digital transformation has given people more choices about when and how they access content but has reduced the commercial revenue that is available to both public and private media entities in New Zealand. Although some media organisations have been able to recover from the shockwaves caused by the COVID-19 pandemic in early 2020, the long-term sustainability of both private and public media is still in question.

Digital transformation has also raised questions about the ability of New Zealand's media content regulatory system to respond and protect New Zealanders from harm. These issues have been the focus for Manatū Taonga for the 2020/21 year.

#### The Ministry's contribution

During the 2020/21 year, the Ministry supported the Minister for Broadcasting and Media as he progressed the Strong Public Media work programme and secured funding to support the Public Interest Journalism Fund. The Ministry also supported the media content regulatory review led by the Department of Internal Affairs, progressed work on a broader, long term strategic framework and supported the sector via the 'significant' Media Package 1.

<sup>1</sup> Report commissioned by NZ On Air, *Where are the Audiences?* July 2020.

These indicators reflect the Ministry’s focus on supporting the media sector to adapt and thrive despite the effects of the COVID-19 pandemic and other challenges. These indicators provide evidence of investment through direct support to the sector (Media Package 1 and the Public Interest Journalism Fund) and that public media is fit for New Zealand’s future.

<b>HIGH-LEVEL INDICATORS OF INVESTING IN NEWS AND STORIES</b>	
<b>01</b>	<p><b>Media Package 1</b></p> <p>A total of \$39,262,477.26 in funding was awarded to 536 recipients as part of the first media package. This included:</p> <ul style="list-style-type: none"> <li>– \$1.6 million to nine recipients for government uptake of news subscriptions</li> <li>– \$4 million to 335 recipients for magazines and newspapers</li> <li>– \$9.4 million to 75 recipients for platform contribution to NZ On Air funded content</li> <li>– \$4.8 million to 31 recipients for the sector support supplementary fund</li> <li>– \$19.5 million to 123 recipients for transmission services.</li> </ul> <p>Seventy percent of respondents to the survey (n=150) rated the significance of the short-term cashflow relief during COVID-19 as ‘very’ or ‘fairly’ significant. Seventy-eight percent of these respondents found the media support package made a ‘major’ or ‘moderate’ contribution to their cashflow relief position. Of those respondents who reported that the media support package provided at least a ‘minor’ contribution to cashflow relief:</p> <ul style="list-style-type: none"> <li>– 47% said that the package enabled them to retain staff</li> <li>– 47% said that the package enabled them to pay suppliers</li> <li>– 63% said that the package enabled them to stay operational</li> <li>– 61% said that the package enabled them to maintain content production and/or distribution.</li> </ul>
<b>02</b>	<p><b>Public Interest Journalism Fund</b></p> <p>The intent of the Public Interest Journalism Fund is to preserve and enhance public interest journalism in newsrooms across local, regional and national levels. The \$55m fund is administered by NZ On Air over three financial years. The first round of the fund received 123 applications asking for more than \$44m from a total pool of \$9.6m available. A panel including independent industry assessors recommended 34 applications for funding. A wide range of journalism projects from in-depth investigations to a proposal to revisit the impactful <i>Inside Child Poverty</i> documentary 10 years since it first aired have been supported. Also funded is a bilingual te reo Māori weekly newspaper supplement and a year-long in-depth look at the lives of teenagers coming of age in a pandemic. A number of funded projects will shine a light on issues affecting the country such as how our public service measures up, what will happen when the Alpine fault ruptures, why type 2 diabetes is ravaging our Pacific young people, and how to combat public health misinformation.</p>
<b>03</b>	<p><b>Strong Public Media (SPM)</b></p> <p>The SPM programme is on track to provide Cabinet with advice about an option to create a new public media entity before the end of 2021. Key outputs include a detailed business case, targeted engagement on the purpose and functions of any new entity and policy and legislative advice to ministers.</p>





(Left to right) Mātauranga Māori waka experts Jack Thatcher and Hoturoa Barclay-Kerr, with master weaver and knowledge holder of restoring, preserving and sustainably using pīngao, Betsy Young, at a Tārai Waka Wānanga hosted by Ngāti Kuri, April 2021. Photo: Creative New Zealand

**Te wāwāhinga**

**Performance information  
for appropriations**

# Vote Arts, Culture and Heritage

## **Policy advice, monitoring of funded agencies and ministerial servicing**

**Scope**—The overarching purpose of this appropriation is to provide policy advice and other support to ministers in discharging their policy decision-making and other portfolio responsibilities.

### **Policy advice**

The provision of advice (including second opinion advice and contributions to policy advice led by other agencies) to support decision-making by ministers on government policy matters relating to arts, culture, heritage and broadcasting.

### **Monitoring of funded agencies**

Monitoring the Crown's interests in sector agencies.

### **Ministerial servicing**

Providing negotiated services to the Minister and Associate Ministers for Arts, Culture and Heritage, and the Minister for Broadcasting and Media.

## **Policy advice and funded agency monitoring to support the government's interventions in the cultural sector**

In 2020/21 we continued to focus our work programme on supporting the recovery and regeneration of the cultural and media sectors, which were significantly affected by COVID-19. The policy focus for the Cultural Recovery Programme has been targeted at initiatives to address both the immediate response and support a longer-term recovery. This work has included the policy settings for initiatives relating to the film, music, screen and museums sectors; initiatives which will support iwi,

hapū, whānau and Māori communities to safeguard at-risk mātauranga; Pasifika festivals; design of the settings for the new funds to support innovation, capability and recovery; and the expansion of existing programmes such as Creatives in Schools.

## **Supporting sustainable arts and wellbeing**

### **Creative Spaces**

The aim of the Ministry's investment in creative spaces is to make the sector more sustainable. Over the three-year period of the fund, the allocated \$18 million investment will create over 31,000 additional hours of operation per year for existing FTEs and an average of 0.9 additional new FTEs per organisation. That equates to 205 new fulltime jobs in the creative spaces sector over the next three years.

In addition to this, the Ministry is funding Arts Access Aotearoa to source complementary and ongoing funding for the sector, is investing in training and development for the sector, and is monitoring and evaluating the impact of the funding to make a case for sustainable increased funding of the sector.

All of the 75 successful applications from the cultural installations and events initiative will provide opportunities for practitioners to share and to learn and develop skills, thereby supporting the sustainability of the sector.



## **Te Tahua Āki Auahatanga Cultural Sector Innovation Fund**

During the 2020/21 financial year, the policy foundations for Te Tahua Āki Auahatanga Cultural Sector Innovation Fund were developed, the operational framework for Te Urungi events was developed, and the roll-out of Te Urungi events began across Aotearoa.

When the Ministry began to look at the best way to utilise the funding provided under the Cultural Recovery Programme, it became clear that existing funding for the cultural sector was limited and was generally allocated to the delivery of specific outputs. This meant that there was little support for the cultural sector to undertake strategic and innovative measures to address challenges or explore opportunities. To address this, the Innovation Fund was formed to enable creative, collaborative and sector-led projects to be developed. To further understand what needed to be changed or improved, the Ministry ran focus groups with a range of participants in September 2020 to test high-level policy settings. After these sessions, the purpose of the Innovation Fund was finalised as being to ‘support innovative projects that improve the sustainability and resilience of the sector’, with the following outcomes: sector sustainability and resilience is improved; there are more commercial opportunities available for the cultural sector; and access and participation is improved. There is also an overarching focus on supporting projects that will safeguard mātauranga Māori.

The Ministry then began to develop a funding model that would bring these policy settings to life, resulting in the establishment of Te Urungi: Innovating Aotearoa events. Te Urungi references the steering paddle of the waka hourua—this paddle guides ocean-going waka, driving them towards their destination with stability and agility. At these multi-day events, participants are supported by specialist facilitators and experts through a rapid design process. They receive wrap-around support to help them develop their proposal and present it to an evaluation panel. At the conclusion of each event, the most promising projects receive either seed funding or project funding to support their further development.

The first regional event was run in Porirua, Wellington, from 30 April to 2 May 2021, followed by an online event in May, and a third event in

Christchurch from 18 to 20 June. A total of 14 events held across Aotearoa will form the first round of the Innovation Fund.

Successful seed funding applicants from the Porirua event include:

- Goldfish Creative funded to explore leveraging blockchain technology to revise funding of the live arts to create more sustainable income for independent artists in New Zealand;
- UNESCO Creative Cities funded to explore using augmented reality technology to breathe new life into the taonga of Aotearoa New Zealand’s screen arts and story-telling culture by locating them back in the places they came from, supporting the UN Sustainable Development Agenda 2030;
- With Lime funded to explore building knowledge, skills and capability for making technology affordable in the New Zealand arts sector, making it accessible and using it in culturally appropriate ways; and
- NZ Fringe funded to explore developing a national network of aligned regional fringe festivals to create a circuit for independent emerging artists to present their work.

A participant exploring virtual reality at the Porirua Te Urungi event. Photo: Manatū Taonga



## **Te Tahua Whakakaha**

### **Cultural Sector Capability Fund**

Te Tahua Whakakaha Cultural Sector Capability Fund provides \$20 million over two years to build the capability of cultural sector organisations to deliver during restrictions resulting from COVID-19 alert levels and to build the long-term resilience of the sector. This includes building the skills and knowledge of people working in the sector and providing access to external advice or services and tools and resources to build business capability.

Of the \$20 million, \$8 million over two years was allocated directly to Creative New Zealand, the New Zealand Film Commission, NZ On Air, and the New Zealand Music Commission to swiftly support COVID-19-related capability needs in the arts, music and screen sectors. The remaining \$12 million is managed by Manatū Taonga as a contestable fund for projects that seek to build longer-term resilience.

Round one of the Capability Fund closed in February 2021 and invited applicants to submit either an expression of interest for seed funding or a full proposal for activity over a period of up to 18 months. Round one of the Capability Fund received significant interest from the sector; Manatū Taonga received 179 applications. Thirty-nine applications were successful, comprised of 20 seed fund projects and 19 full projects. In total, round one of the Capability Fund delivered \$5,259,905 to the cultural sector to build long-term resilience and support sustainable sector growth.

A fantastic example of this resilience building is the support the Capability Fund provided to the Museum of New Zealand Te Papa Tongarewa (Te Papa). The Capability Fund provided \$415,000 to 'Te Pū Tiaki Mana Taonga Association of Educators Beyond the Classroom' to support culture and heritage educators and their institutions to adapt to new ways of connecting with and delivering programmes to schools and Māori medium schools in a COVID-19 environment.

Manatū Taonga will continue to support sustained growth of the cultural sector into 2022 with round two of the Capability Fund, which is expected to open for applications in late November 2021.

## **Pasifika Festivals Initiative**

Budget 2020 provided funding through a Pasifika Festivals Initiative, for Pasifika festival organisers across the country to recover from the immediate and sustained impacts of COVID-19. We have been working closely with Creative New Zealand as fund administrator, the Ministry for Pacific Peoples, Pacific Business Trust and the festival community in a Teu Le Va approach to co-develop and design the initiative.

The first round of funding supported four festival organisers to remain viable in 2020 and 16 organisers from Auckland to Marlborough to run their festivals in 2021. This included the iconic ASB Polyfest which celebrated its 45th year in April 2021 after two consecutive cancellations, the first due to the 2019 terrorist attack on Christchurch mosques and the second due to the 2020 nationwide COVID-19 lockdown. Known as the biggest Pasifika festival in New Zealand, over 6,500 students from 49 secondary schools celebrated the theme 'Healing the body, mind, and soul with the strength of Culture' through speech, song and dance across six stages: Cook Islands, Māori, Niue, Samoan, Tongan and a Diversity stage which showcased Chinese, Fijian, Tokelauan, Indian, Korean and Sri Lankan cultures.

In response to the likely impact of the COVID-19 pandemic on spectator numbers in 2021, organisers implemented a digital plan alongside the in-person four-day event. The in-person event attracted 55,250 spectators and over 15,000 sponsors, stallholders and supporters, while online audiences totaled 22,432, amounting to over 362,000 domestic and international page views.



**Top** Minister for Arts, Culture and Heritage Hon Carmel Sepuloni at ASB Polyfest.

**Middle** Performers on the Samoa Stage, ASB Polyfest.

**Bottom** Crowds at the Samoa Stage, ASB Polyfest.  
Photos: BC Photography





## Supporting sustainable media

### Strong Public Media

In 2020/21 Manatū Taonga supported the Minister for Broadcasting and Media as he progressed the Strong Public Media work programme. In March 2021 the Minister appointed a governance group, to lead work to complete the business case, with the support of Deloitte and secretarial support from Manatū Taonga. The aim of the business case is to test the viability of establishing a new public media entity that will better meet the changing expectations of audiences and support a strong, vibrant media sector. The business case will consider the characteristics of a potential new entity and how it could operate—including how it would complement Māori media and private media. The governance group is also responsible for overseeing targeted stakeholder engagement on the possible characteristics of a new charter for the proposed new public media entity. Cabinet will be provided with advice on the business case, including on a proposed option to create a new public media entity before the end of 2021.

### Public Interest Journalism Fund

Building on the \$50 million COVID-19 response support package for the media sector delivered in 2019/20, Manatū Taonga supported the Minister for Broadcasting and Media to secure Cabinet approval for an additional \$55m fund to support public interest journalism. We worked closely with NZ On Air, which is administering the fund, to develop the high-level framework for the fund, while NZ On Air developed the detailed, specific eligibility criteria for the fund. Staged over three years, the fund provides targeted, short- to medium-term protection of public interest journalism and jobs, and preserves and enhances public interest journalism across local, regional and national newsrooms.

The Public Interest Journalism Fund includes:

- Project funding—for tightly defined projects delivered to a deadline;
- Role-based funding—supporting newsrooms for the employment of reporters, tied to content outcomes; and
- Industry development training—including cross-industry cadetships, and targeted upskilling initiatives.

Round one of the Public Interest Journalism Fund opened in April 2021 and attracted significant interest from the sector, with 129 applications requesting a total of \$44 million. NZ On Air has approved funding for 34 applications, drawing on all of the \$9.6 million available for the first funding round. The second funding round opened on 2 July 2021. NZ On Air and Manatū Taonga will continue to perform a monitoring and evaluation role over the next two years.

### Content regulation

A comprehensive review of content regulation in New Zealand was announced by the Minister of Internal Affairs Hon Jan Tinetti on 8 June 2021. The review aims to create a new modern, flexible and coherent regulatory framework to mitigate the harmful impacts of all types of media content, while protecting important democratic freedoms. The review is managed by Te Tari Taiwhenua—Department of Internal Affairs, working in collaboration with Manatū Taonga. Targeted stakeholder engagement will commence in August 2021. A report back to Cabinet is due in early 2022.

### The broader strategic framework

Manatū Taonga also continued work on the development of a broader strategic framework, to underpin the government's longer-term programme of work to support a thriving and sustainable media sector. In May 2021 a study was commissioned to look at the implications that competition and market trends will have for media plurality in New Zealand. A report was received in September 2021. Manatū Taonga has also focused its attention and provided advice to the Minister for Broadcasting and Media on the work being undertaken by international jurisdictions to address the impact of digital intermediaries on the viability of the news media sector and traditional advertising-based revenue models.

## Supporting New Zealand's heritage

### Strengthening Heritage Protection

The Strengthening Heritage Protection programme comprises three broad streams—the regulatory system, funding and incentives, and Crown management of heritage. As the Resource Management Act 1991 is going to be repealed, the regulatory workstream is being advanced through the reform of the resource management system. This includes work to progress national direction on historic heritage, the role of heritage orders, and how to address demolition by neglect.

We continue to progress work on funding and incentives, including working with other agencies on funding issues that can support heritage owners. In June 2021 we started consultation on a draft new policy for Crown management of heritage.

### Mātauranga Māori Te Awe Kōtuku

The Mātauranga Māori Te Awe Kōtuku programme provides \$20 million over two years to fund at least 18 diverse initiatives which will support iwi, hapū, whānau and Māori communities to safeguard at-risk mātauranga from the ongoing threat of COVID-19. The pandemic brought into sharp focus significant existing risks to mātauranga Māori, which is central

to Māori cultural identity and wellbeing, and of vital importance for Aotearoa. This mātauranga is, in many cases, held by a small number of knowledge holders and arts practitioners—often kaumātua—who are particularly vulnerable to COVID-19.

Among the initiatives funded through Mātauranga Māori Te Awe Kōtuku are wānanga and training programmes, as well as initiatives that increase access to mātauranga and taonga in national heritage collections. Within the \$20 million programme there is also contestable funding which will support new projects that protect and revitalise mātauranga Māori, including the \$5.7 million Mātauranga Māori Marae Ora Fund.

These initiatives are being coordinated by eight government and cultural agencies with specialist expertise around mātauranga and taonga Māori, and their preservation and conservation. These agencies will work in partnership with tohunga, arts practitioners, and whānau, hapū and iwi to deliver the initiatives across the motu.

The agencies involved in Mātauranga Māori Te Awe Kōtuku are: Creative New Zealand, Heritage New Zealand Pouhere Taonga, Manatū Taonga Ministry for Culture and Heritage, Ngā Taonga Sound & Vision, Te Matatini, the Museum of New Zealand Te Papa Tongarewa, Te Puni Kōkiri and Te Tari Taiwhenua—Department of Internal Affairs.

Te Awe Kōtuku taonga conservation wānanga, Mātihetihe Marae, Mitimiti. Photo: Norm Heke



## Our funded entities





## Supporting and monitoring funded entities

With our goal of lifting sector performance, Manatū Taonga supports ministers to oversee the performance of Crown-funded entities and non-government organisations across the arts, culture and heritage, broadcasting and media, and sport and recreation sectors.

To do this, we support and advise ministers on:

- appointing board members to ensure effective governance;
- setting expectations for entities, including in relation to new funding provided through the annual budget cycle; and
- entity performance, including whether government expectations have been met.

Manatū Taonga supports boards by providing guidance on governance best practice through:

- new board member workshops;
- an online governance e-manual; and
- guidance on board evaluations.

We also facilitate information exchange through regular engagement with board chairs and chief executives.

A key priority during the year has been continuing to support entities in their response to COVID-19. Manatū Taonga was in regular contact with entities and they provided us with information on how COVID-19 was affecting their organisations. Manatū Taonga provided information to the entities on the key messages and support from the government.

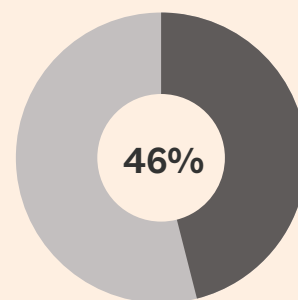
Manatū Taonga provided governance support to various trusts in the arts, culture and heritage sector, including Te Māori Manaaki Taonga Trust, Pukaki Trust and the Waitangi National Trust.

During 2020/21, advice was provided to ministers for 36 board appointments and reappointments across the Crown and other entities supported through the ministers' portfolios. Through these appointments, female board membership across these boards increased from 50% to 52%, exceeding the government's target of 50% of women across all state sector boards. There are also now five female board chairs.

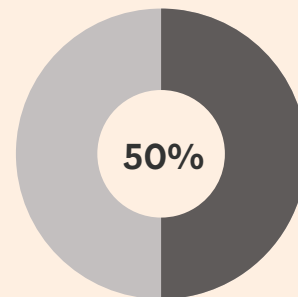
Manatū Taonga continues to work with entities to increase diversity within board membership. Across the Arts, Culture and Heritage, Broadcasting and Media, and Sport and Recreation portfolios, 24% of board members are Māori and 12% are Pacific peoples. At least one board member also identifies as disabled. We have been promoting board vacancies using a range of channels including online advertising, networking and reaching out to iwi and organisations, to broaden the diversity of applicants.

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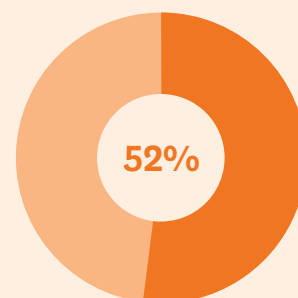
### Female board appointments across Crown-funded entities supported by ministers' portfolios



2019



2020



2021



**Above** Students from Sir Edmund Hillary Collegiate with guide Anna Keeling at Mount Ruapehu. Photo: Marcus Waters  
© Antarctic Heritage Trust

**Below** Aline Tran (Writer and Director of Photography) capturing the world of Zealandia. Photo: Dom Thomas



**How well we delivered it**—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2020/21.

<b>POLICY ADVICE, MONITORING OF FUNDED AGENCIES AND MINISTERIAL SERVICING</b>			
<b>Performance measures</b>	<b>Actual performance 2020</b>	<b>Budget standard 2021</b>	<b>Actual performance 2021</b>
Ministerial satisfaction with the quality of services and/or support provided by the Ministry for Culture and Heritage (see Note 1)	4.35	4	4.3

<b>POLICY ADVICE</b>			
<b>Performance measures</b>	<b>Actual performance 2020</b>	<b>Budget standard 2021</b>	<b>Actual performance 2021</b>
Ministerial satisfaction with the timeliness of advice for policy briefings, advice and reports (see Note 1)	4	4	4.7
Ministerial satisfaction with the quality of advice for policy briefings, advice and reports (see Note 1)	4.35	4	4.6
The average quality of written policy papers to the ministers, as assessed annually by an expert panel (see Note 2)	56%	70%	59%

**Note 1—Ministerial satisfaction measures**

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

The results for 2020/21 are based on surveys completed by three of five ministers.

**Note 2—The quality of written policy papers to ministers**

The Ministry is now using the Policy Quality Framework to assess papers. This assesses papers on a scale of 1 to 5. The annual review sampled 22 papers, with an average score of 2.95 out of 5. This is a slight increase from the average score in 2019/20 of 2.8 (over a sample of 15 papers). Most of the papers sampled scored 3 or higher (64% of papers). A focused programme of work to address lower scoring papers is being established.



## MONITORING OF FUNDED AGENCIES

Performance measures	Actual performance 2020	Budget standard 2021	Actual performance 2021
Ministerial satisfaction with the timeliness of advice for agency related briefings, advice and reports (see Note 1)	4	4	4.7
Ministerial satisfaction with the quality of advice for agency related briefings, advice and reports (see Note 1)	4	4	4.7
Ministerial satisfaction with the quality of advice for board appointments to Crown-connected boards (see Note 1)	4.35	4	4.7
The average quality of new board member governance workshops, as assessed by survey of attendees	Not reported (see Note 2)	80%	79% (see Note 3)

### Note 1—Ministerial satisfaction measures

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

The results for 2020/21 are based on surveys completed by three of five ministers.

### Note 2—The quality of new board member governance workshops (2019/20)

A new members' workshop was unable to be held during the lockdown. Because no workshops had been held in the first half of the year, this measure was unable to be achieved. The team will explore ways to deliver workshops safely in the 2020/21 financial year.

### Note 3—The quality of new board member governance workshops (2019/20)

A shorter version of induction was provided over Zoom in December. This could have influenced the result.

<b>MINISTERIAL SERVICING</b>			
<b>Performance measures</b>	<b>Actual performance 2020</b>	<b>Budget standard 2021</b>	<b>Actual performance 2021</b>
Percentage of Parliamentary questions responded to within agreed timeframes	100%	100%	100%
Ministerial satisfaction with the quality of Parliamentary question responses (see Note 1)	4.2	4	4
Percentage of speeches and draft replies to ministerial correspondence provided within agreed timeframes (see Note 2)	92%	95%	81.4%
Ministerial satisfaction with the quality of speeches and draft replies to ministerial correspondence (see Note 1)	4.2	4	4
Percentage of ministerial and Ministry OIA responses responded to within legislative timeframes	100%	95%	100%
Ministerial satisfaction with the quality and robustness of ministerial OIA responses (see Note 1)	4.2	4	4

**Note 1—Ministerial satisfaction measures**

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

The results for 2020/21 are based on surveys completed by three of five ministers.

**Note 2—Ministerial servicing—correspondence**

The result was partly to do with the Ministerial Services team continuing to process correspondence due in 2019/20 in 2020/21. A continued increase in ministerial correspondence in the media and broadcasting portfolio and a delay in recruitment to manage the increase also contributed.

## Heritage services

**Scope**—Management of new memorial projects, national monuments, war and historic graves; promotion of cultural events; administration of legislation and grants; research, writing and publication of New Zealand history and reference works, including Te Ara—The Encyclopedia of New Zealand.

### Te Tai Whakaea Treaty Settlement Stories

One of the Ministry's major digital publishing programmes, Te Tai Whakaea Treaty Settlement Stories (Te Tai) ([tetai.nz](http://tetai.nz)), is a bilingual digital research and publishing programme that partners with iwi, hapū and Māori organisations to collect, preserve and share the stories of Treaty settlements. It seeks to promote awareness and a deeper understanding of te Tiriti o Waitangi and the importance of Treaty settlements today and in the future.

Te Tai completed three new bilingual multimedia stories in the 2020/21 financial year. A thematic story on the history of te reo Māori and the WAI11 claim, developed in partnership with Te Taura Whiri i te Reo Māori—the Māori Language Commission, was published in September 2020 during Te Wiki o te Reo Māori, and was followed by a public seminar (and podcast episode) in November 2020 with Piripi Walker, Sir Justice Joe Williams and Dr Vincent Olsen-Reeder as its panel members. The Ngāti Whātua Ōrākei settlement story was launched in March 2021. Raukawa (ki Waikato) also completed their web story in early 2021 and this was formally launched at an iwi event mid-year. In addition, the Waikato-Tainui web story, which was originally published in May 2020 (on their own website, linked from Te Tai), was brought over and redeveloped as part of the Te Tai site, enabling some design, development

and accessibility enhancements to be made. Manatū Taonga received some additional funding in Budget 2020 to support the preservation of at-risk mātauranga Māori (in the 2020/21 and 2021/22 years), and this has enabled Te Tai to engage with several new iwi partners. Ngāti Pūkenga and Ngāa Rauru Kītahi are currently completing their research phase, which involves the collection of audio-visual oral history interviews and a written settlement narrative, before proceeding to the publication phase in 2021/22. We have also initiated partnerships with Ngāti Toa Rangatira and Ngāti Pāoa and are planning a publication schedule with Ngāti Maru (ki Taranaki), who had earlier completed their research phase.

### Education programme

The Ministry's education programme plays an important role in promoting a confident and connected culture. Our educators have worked closely with Te Tāhuhu o te Mātauranga—Ministry of Education in supporting the planned new history curriculum by continuing to produce a range of high-quality online educational resources. The focus for this work is providing meaningful contexts for learning with an emphasis on using local history to introduce and teach some of the bigger concepts that underpin the new history



curriculum. The dedicated section of the NZHistory website for teaching and learning about our history is undergoing a design refresh including a new title—Te Akomanga.

The easing of COVID-19 restrictions has seen a revival in the number of schools participating in the education programme at Pukeahu National War Memorial Park. This place-based programme offers opportunities to explore a range of local and national themes of historical significance.

## Ngā Tāngata Taumata Rau Dictionary of New Zealand Biography

The Dictionary of New Zealand Biography (DNZB) programme aims to publish 20–25 biographies each year ([teara.govt.nz/en/biographies](https://teara.govt.nz/en/biographies)). Biographies on Māori figures are available in both English and te reo Māori. Fifteen new reo Māori entries were launched in December 2020 and 8 new English-language entries (plus one reo Māori entry) in June 2021. The latter batch includes biographies of Alistair

Campbell, Jonathan Dennis, Marti Friedlander, Duncan MacIntyre, Henare Ngata and the DNZB's own founding general editor, W.H. Oliver. This brings the total number of biographies published since 2018 to 89, including 17 reo Māori translations. These new biographies complement the more than 3,500 DNZB biographies (including 500 reo Māori translations) originally published in print form between 1990 and 2000 and subsequently made available online in 2001.

## Manatū Aorere—Ministry of Foreign Affairs and Trade history

In 2019 Manatū Taonga was commissioned by Manatū Aorere—Ministry of Foreign Affairs and Trade to manage the research and writing of a major print history of New Zealand's diplomatic service.

Dr Ian McGibbon has been engaged as commissioning editor, and leading experts in the field have written the publication's 12 chapters. A draft manuscript was completed in June 2021 and the book is expected to be published (by Massey University Press) in mid-2022.

The crowd at the launch of the Raukawa Te Tai Whakaea Treaty Settlement story. Photo: Raukawa Charitable Trust



## Ruapekapeka New Zealand Wars grave marker

On Wednesday 3 February, a special ceremony was held to honour all those who fought at the Battle of Ruapekapeka 175 years ago and unveil a new grave marker in memory of the 12 British servicemen who died during the conflict.

In attendance at Te Ruapekapeka Pā were Rt Hon Dame Patsy Reddy, GNZM, QSO Governor-General of New Zealand, Rt Hon Jacinda Ardern Prime Minister of New Zealand, Hon Peeni Henare Minister of Defence, Her Excellency Ms Laura Clarke, OBE British High Commissioner to New Zealand, and Pita Tipene Interim Chair of Te Ruapekapeka Trust.

Distinguished guests, including descendants of those who fought on both sides of the battle, local iwi and hapū leaders, and members of the public were also present.

The unveiling of the grave marker is the culmination of a project led by Te Ruapekapeka Trust over several years, to better understand the archaeological features of the British camp site. Following the battle, the 12 British servicemen killed

in the final assault on Te Ruapekapeka Pā were buried by their comrades in a simple communal grave near their camp. However, over the years, knowledge of the exact location of the grave was lost.

The Trust and Te Papa Atawhai—Department of Conservation (DOC), who co-manage the Pā site, supported research archaeologist Jonathan Carpenter in his quest to find the grave as part of his investigation of the British camp site. In 2017, a group of archaeologists from DOC and Heritage New Zealand Pouhere Taonga and representatives from the Trust worked with Jonathan Carpenter as he investigated a small portion of a pit he had previously identified as the likely gravesite. After careful work, the remains of two men were uncovered and personal effects found confirmed this was the British gravesite.

Manatū Taonga has been proud to contribute to the creation of the new grave marker, in our role as the government agency responsible for the care of all official war graves in New Zealand. The new grave marker ensures the gravesite is properly protected for the future, and that those buried there are appropriately acknowledged.

Unveiling the grave marker at the commemoration of the 175th anniversary of the Battle of Ruapekapeka. Photo: NZDF





## Pacific Islands Memorial at Pukeahu National War Memorial Park

The Pacific Islands Memorial, unveiled on 27 March, recognises the unique bond between Aotearoa New Zealand and the Pacific Islands, and acknowledges the service and sacrifice of Pacific peoples in the First and Second World Wars, and in subsequent conflicts around the world.

Pacific peoples served with great courage and spirit, despite facing many additional hardships in their service, particularly during the First World War, including language barriers and the extreme toll that exposure to foreign disease and illness took. It is important that their sacrifice is shared, understood and never forgotten. Our bonds with the Pacific today span culture, history, people and language. The Pacific Islands Memorial recognises those connections, strengthening our relationships into the future.

The dedication ceremony was a special occasion, which brought together Māori, Pacific and military tikanga, music and performance. In attendance were the Prime Ministers of New Zealand and the Cook Islands, other Ministers of the Crown, diplomatic representatives of the Pacific countries, leaders of the New Zealand Defence Force and many community representatives.

Artist Michel Tuffery MNZM and Herriot Melhuish O’Neil Architects’ beautiful design sits perfectly within the sacred setting of Pukeahu National War Memorial Park. The name of their design, Te Reo Hotunui o Te Moana-nui-a-Kiwa—The deep sigh of the Pacific, perfectly encapsulates the symbolism of this memorial.

The design recalls the conch shell left in the Arras tunnels by Kuki Airani (Cook Island) soldiers of the New Zealand Tunnelling Company and the New Zealand (Māori) Pioneer Battalion, stationed beneath the French town of Arras from 1916 to 1918.



**Top** Artist Michel Tuffery speaking at the dedication ceremony. Photo: Mark Tantrum

**Bottom** Te Reo Hotunui o Te Moana-nui-a-Kiwa—The deep sigh of the Pacific on the day of the dedication ceremony. Photo: Paul Riley



## Anzac Day

This year marked a return to large-scale ceremonies being held to mark Anzac Day. Due to the Alert Level 4 lockdown, Anzac Day ceremonies were cancelled last year for the first time since their inception in 1916.

Large numbers of people took the opportunity to attend the range of ceremonies held at Pukeahu National War Memorial Park and at the Atatürk Memorial in Wellington. This included 10,000 in attendance at the Dawn Ceremony, and 3,000 at the National Service.

The Governor-General, Dame Patsy Reddy, spoke at both ceremonies. She reflected on the sacrifices ordinary men and women have made in serving their country during times of conflict and the lasting impact this has had on individuals, families and communities.



**Above** NZDF family lays tributes at the Atatürk Memorial. **Left** Veterans chat before the National Commemoration. Photos: Mark Tantrum



**Top** Public attending the National Dawn Service.  
**Middle** NZDF personnel gather before the National Commemoration.  
**Bottom** Visiting the Tomb of the Unknown Warrior after the Dawn Service.  
Photos: Mark Tantrum



# Te Hau Kōmaru

In January 2020 the government established Tuia Te Hau Kōmaru in recognition of the cultural significance and importance of waka hourua voyaging and traditional navigation. The programme intends to reduce barriers to the development and progression of waka hourua voyaging to ensure kaupapa waka hourua is sustained for future generations. It also includes the establishment of a national body of kaupapa waka hourua experts to strengthen the mātauranga and tikanga or knowledge in Māori and Pacific voyaging traditions.



Te Hau Kōmaru offers Manatū Taonga a unique opportunity for a genuine governance partnership, taking a co-design approach that enables waka communities to provide solutions for their own future development. This year waka hourua experts worked with Manatū Taonga to establish an interim governance body, the National Waka Hourua Foundation Board (the Board). During the year the Board, in discussion with waka communities and interested iwi and hapū, has made progress in developing a national strategy for the waka hourua kaupapa in Aotearoa, including consideration of what a permanent national body would look like. The reduction in COVID-19 alert levels also allowed the Board to undertake a series of waka hourua events and activities in April and May 2021 to increase awareness of the kaupapa. These activities culminated in Tauranga where the first National Waka Hourua Festival was held.

Waka at rest at Te Hau Kōmaru, National Waka Hourua Festival. Photo: Dame Jenny Shipley



## He kupu nā te Tiamana Message from the Tiamana

Te Hau Kōmaru, the inaugural National Waka Hourua Festival, was held in Tauranga from 19 to 22 May 2021. It emerged from discussions during Tuia 250 as a way to promote awareness of waka hourua kaupapa, and from the Prime Minister's announcement of funding in February 2020 to support the development of a waka hourua strategy. An interim Board was established in March 2021 to make progress on developing the strategy. Funding was also included to support some voyaging activity after Tuia 250 to help the community continue to experience waka hourua and voyaging kaupapa. The Board organised two main activities to progress the strategy: a waka hourua voyage over 39 days during April and May, beginning in Kāwhia and ending in Tauranga with four waka hourua; and the Te Hau Kōmaru Festival over four days that attracted some 3,000 people—including 750 school students—to engage in a range of interactive waka hourua workshops. These activities also attracted a large social media following during April and May through a dedicated website [tehaukōmaru.org](http://tehaukōmaru.org) and 117 social media posts and 94,000 Facebook engagements and video views. The Board, Manatū Taonga Ministry for Culture and Heritage, Te Toki Voyaging Trust, Te Puna i Rangiriri Trust, Tairāwhiti Voyaging Trust, Flying Geese Productions, the Ministry of Education and the Tuia Mātauranga Roadshow all worked together to support these activities. Te Toki Voyaging Trust will host the next Te Hau Kōmaru Festival in Kāwhia from 18 to 24 October 2022.



The waka hourua voyage and Te Hau Kōmaru festival have helped the Board and waka hourua communities refocus energy and attention on what has motivated waka hourua engagement over the past few decades and what will be required to take it in to the future. The development of a waka hourua strategy will take another step with in-depth wayfinding wānanga being conducted with 10 identified groups around the country in August. Alongside this will be discussions around a process to establish a more permanent and autonomous governance entity suitable to take the strategy forward. The Board will work towards completing a draft strategy and establishing a governance entity by the end of December 2021.

Hoturoa Barclay-Kerr  
Tiamana  
Te Hau Kōmaru



Rangatahi at a waka hourua workshop during Te Hau Kōmaru, National Waka Hourua Festival. Photo: Dame Jenny Shipley

## Kei Roto i te Miru: Inside the Bubble

*Kei Roto i te Miru* featured recordings collected by nine community-based oral historians across Aotearoa New Zealand. Each person was commissioned by Manatū Taonga to collect interviews 'in the bubble' within their own homes or online to capture the varied experiences of the 2020 COVID-19 Alert Level 4 lockdown. Auckland Libraries agreed to support the project and accepted the recordings into their archive for use by future researchers.

Following the successful collection of 30 oral histories, a five-part podcast series using the interviews was created. This featured the experiences of New Zealanders from a diverse range of communities and life experiences including healthcare workers, Ngāti Porou whānau, disabled people, Pacific people, Pākehā, older people, LGBTQIA+, teens and backpackers. The series was broadcast on RNZ during the first anniversary of the Alert Level 4 lockdown in 2021 and is available through podcast services. The project was the only one of its kind undertaken in Aotearoa during the pandemic.



**Top** Illustration of Angelique Tuaputa for 'We Prepared', episode 1 of the podcast, *Kei Roto i te Miru*.

**Bottom** Illustration of Titihuia Keelan and her whānau for 'We Cared', episode 2 of *Kei Roto i te Miru*.

## Administering legislation

Manatū Taonga considered 85 applications and enquiries this year relating to the export of New Zealand's cultural heritage material under the Protected Objects Act 1975. The objects ranged from 19th century New Zealand portraiture, on loan for exhibition in Sydney, Australia; a hull fibre sample from the 19th century Royal Navy storeship HMS *Buffalo*, destined for forensic examination in the Netherlands in support of the Mercury Bay Museum-led HMS *Buffalo* Re-examination Project; natural science objects including native wasps, fossilised sharks' teeth, and lichen; and sporting and domestic social history objects.

We also considered 114 applications and enquiries relating to New Zealand's symbols of nationhood under the Flags, Emblems, and Names Protection Act 1981.

Under the Protected Objects Act 1975, Manatū Taonga administers a process of publicly notifying newly found taonga tūturu (taonga Māori at least 50 years of age). We ensure their interim care and custody while they are in prima facie Crown ownership, work with interested parties and claimants such as iwi and hapū and seek orders to determine actual or traditional ownership through

the Māori Land Court. As interim tautiaki, we processed 21 cases of newly found taonga tūturu and informed the public and interested parties of their right to claim ownership of them. During the year, the Ministry appeared before the Māori Land Court on two occasions and received Orders determining traditional ownership of taonga tūturu.

Some newly found taonga are more vulnerable than others: wet organic taonga tūturu in particular may require specialised conservation for their stabilisation once found. These are taonga made of wood, fibre or textile that are found in water or another wet environment.

Over the past year Manatū Taonga has moved to a new panel of suppliers model for the provision of this conservation care to expand the opportunities for iwi, hapū and community involvement in this work, and allow this care to take place in locations nearer to the find rohe.

Left to right: Luke Stenner (Manatū Taonga), Hoani Eriwata, Rae-Hinearua Wetere, Dan McCurdy, Rob Green, Te Poihi Campbell, Kiriana Haze (Manatū Taonga), Susanne Rawson (Independent Conservator) at the opening of a conservation facility in New Plymouth. Photo: Susanne Rawson





# Administering funds

## Heritage EQUIP

Heritage EQUIP is a funding and advice programme for the seismic upgrade of heritage buildings. We have now awarded more than \$12.95 million in funding for upgrade projects, and 111 grants have been awarded that will benefit 153 heritage buildings. The funding period for the Heritage EQUIP work programme has now expired.

Over the last year, stronger regional activity has continued to be a focus of the programme. A significant element of regional support was the 2019 introduction of funding for professional advice to help building owners understand the pathway for funding.

Prior to the adjustments to the programme, \$1.49 million (31%) of funding awarded went towards regional projects. Since the adjustments, \$4.9 million (63%) of funding awarded has gone to regional projects.

We also received more applications from regional building owners. Overall, 79% of the 159 applications received to Heritage EQUIP have been for regional buildings.

The government has made significant contributions to seismic strengthening of privately-owned heritage buildings.

The government continues to value heritage buildings through specific restoration projects (including Turnbull House in Wellington, and funding to restore the Hokitika Government Building).

The government's ongoing funding for regional development will also have spill-over benefits for regional building owners as local economic activity increases.

## The Regional Culture and Heritage Fund

The Regional Culture and Heritage Fund (RCHF) is a capital fund of last resort for public art galleries, museums, performing arts venues, and whare taonga. RCHF funding means the government can help ensure that New Zealand's taonga, art, cultural and historical collections, and performing

arts are housed and can be experienced in facilities that are fit for the purposes of the communities they serve.

The Fund is open to applications from territorial authorities and other not-for-profit entities. Priority is given to regional projects outside the metropolitan areas of Christchurch, Wellington and Auckland.

In five RCHF rounds completed so far, up to \$37.930 million has been approved for 24 projects across 15 regions and \$19.205 million remains available for allocation to 30 June 2023.

Previously funded North Island projects already underway include:

- Motu Marae Trust's Raiātea Whare Taonga Resource and Archive Centre in Hokianga, Northland; underway, RCHF grant of up to \$0.3 million awarded in round four;
- The redevelopment and seismic strengthening of the Sarjeant Gallery's heritage-listed Queen's Park building, Whanganui; earthworks commenced, RCHF grant of \$10 million awarded in round one;
- Rotorua Museum redevelopment project; shovel ready, RCHF grant of \$5 million awarded in round four;
- Museum of South Taranaki Stage II Collection Storage Building Project, Taranaki; commenced earlier this year, RCHF grant of \$164,030 awarded in round five; and
- Upper Hutt's Expressions Whirinaki Whare Taonga project; underway, RCHF grant of up to \$1.280 million awarded in round four.

Previously funded South Island projects already underway include:

- Hokitika Museum Carnegie Building Seismic Strengthening Project, Hokitika; commenced, RCHF grant of \$794,830 awarded in round five;
- Loons Club Performing Arts Venue Building, Lyttelton; commenced, RCHF grant of \$0.981 million awarded in round four; and
- Rakiura Heritage Centre, Stewart Island, towards constructing a new building to house the Stewart Island Museum; commenced, due to open in 2020; RCHF grant of \$1.088 million awarded.

**How well we delivered it**—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2020/21.

<b>ADMINISTRATION OF LEGISLATION TO PROTECT NEW ZEALAND AND TAONGA MĀORI AND CULTURAL HERITAGE</b>			
<b>Performance measures</b>	<b>Actual performance 2020</b>	<b>Budget standard 2021</b>	<b>Actual performance 2021</b>
Upheld appeals on an export application (see Note 1)	No appeals	0	No appeals
Māori Land Court makes orders sought by Manatū Taonga for ownership of newly found taonga tūturu	100%	100%	100%
Newly found taonga tūturu in prima facie Crown ownership have suitable care and custody arrangements in place	100%	100%	100%
Ministerial acceptance of advice in relation to the Flags, Emblems, and Names Protection Act 1981	100%	100%	100%

**Note 1—Upheld appeals on export applications**

Applicants may appeal to the minister against a determination of the chief executive. An appeal that is upheld may indicate an issue with the Manatū Taonga process.

## MAINTAIN WAR GRAVES AND ACCESS TO MEMORIALS AND OTHER PLACES OF NATIONAL SIGNIFICANCE

Performance measures	Actual performance 2020	Budget standard 2021	Actual performance 2021
The National Erebus Memorial is delivered in line with agreed plan (see Note 1)	New measure	Achieved	Not delivered
After visiting the National War Memorial, visitors report they have a better understanding of the history and impact of war on New Zealand and how it is commemorated	92%	90%	N/A (see Note 2)
After participating in the Education programme at Pukeahu, teachers report students have a better understanding or awareness of New Zealand's history, heritage, nationhood and/or citizenship (see Note 3)	New measure	4	4.9
Monuments and graves managed by Manatū Taonga, including at Pukeahu, are maintained to the standards required: clean, legible, safe and structurally sound (see Note 4)	Not achieved	95% of the planned maintenance schedule completed	57% achieved
Monuments and graves managed by Manatū Taonga, including at Pukeahu, that do not meet the standards required (clean, legible, safe and structurally sound) have a maintenance plan in place within 12 months of inspection (see Note 5)	New measure	100%	88% achieved

### Note 1—National Erebus Memorial

Due to local opposition, the memorial will not be delivered in 2021. We are working to reach a resolution.

### Note 2—Visitor experience

The National War Memorial has been closed since February 2020 awaiting engineering work and at this time no date for its reopening can be made.

### Note 3—Education programme

Teachers were surveyed as to whether their experience at Pukeahu increased their students' understanding or awareness of New Zealand's history, heritage, nationhood or citizenship. This resulted in a score between 1 and 5 with 1 being 'Strongly disagree', 3 being neutral and 5 being 'Strongly agree'. The budget standard of 4 means that teachers surveyed 'Agreed' or 'Strongly agreed' with this statement. The vast majority of schools participating recorded high levels of satisfaction in terms of achieving a better understanding or awareness of New Zealand's history, heritage, nationhood or citizenship as well as high levels of satisfaction regarding the effectiveness of the teaching methodology.

### Note 4—Monuments and grave maintenance

There are three major reasons for the delay:

- Many contractors have been unable to complete their contracted work as a result of COVID-19. The time to clear the backlog took six months longer than anticipated.
- The panel of suppliers for grave restoration was refreshed during the year and this process has taken longer than anticipated, resulting in tenders going out six months later than scheduled.
- Four major projects in this work programme put pressure on resources: Ruapekapeka, earthquake resilience auditing, Carillon strengthening and the Seddon Memorial restoration.

### Note 5—Maintenance plans

The 2020/21 summer inspection programme for graves and memorials was affected by COVID-19 travel restrictions.



## INFORMATION ON AND COMMUNICATION OF NEW ZEALAND AND MĀORI HISTORY, SOCIETY AND CULTURE

Performance measures	Actual performance 2020	Budget standard 2021	Actual performance 2021
Manage annual programme to collect, preserve, and provide information on New Zealand and Māori history, society and culture	Not achieved	Delivered against plan	Substantially delivered against plan (see Note 1)
After participating in Te Tai Whakaea Treaty Settlement Stories (Te Tai) programme, iwi partners report that their rangatahi are better placed to understand and appreciate their history, identity and Treaty settlement journey (see Note 2)	New measure	4	4
Annual number of total visits to the Ministry's websites	10,993,217	11 million	12,040,461
Annual number of page impressions for the Ministry's websites	25,143,525	30 million	26,096,784
Number of returning visitors to the Ministry's websites	3,910,678	3.5 million	4,286,399
Social media reach for Te Ara and NZHistory (see Note 3)	Average monthly reach of 248,071	Average monthly reach of 150,000	Average monthly reach of 111,820

### Note 1—Annual programme

The planned targets were met for delivery of content across Te Tai, Te Ara, DNZB, MFAT history, seminars and funding.

Progress on print history projects being led by the Māori Battalion A and D Company history trusts, with ministry support, was slow during 2020/21, in part because of COVID-19-related disruption and personnel changes. We are confident that the A Company trust is now well-placed to make good progress in 2021/22 and work continues to support the D Company project.

Planned Te Tai Whakaea Treaty Settlement web stories were completed, however a national theme web story was delayed and will be completed in 2021/22.

### Note 2—Te Tai Whakaea Treaty Settlement Stories

Te Tai worked closely with three iwi and hapū to publish their Treaty settlement stories during the year, and all reported highly positive feedback on the relationship and outcomes for their people.

### Note 3—Social media reach

Social media reach was down slightly in the third quarter due to changes Facebook made that resulted in posts without images which meant that engagement was lower.

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**PROMOTION OF CULTURAL EVENTS AND SIGNIFICANT COMMEMORATIONS**

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<b>Performance measures</b>	<b>Actual performance 2020</b>	<b>Budget standard 2021</b>	<b>Actual performance 2021</b>
Ministerial satisfaction with the coordination of anniversaries and the military and non-military commemorations programme (see Note 1)	5	4	5

**Note 1—Ministerial satisfaction measures**

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

The results for 2020/21 are based on surveys completed by three of five ministers.



**Above** Jayforce veterans arriving at Pukeahu for the National Commemoration of Jayforce, on the 75th anniversary of its arrival in Japan. Photo: Mark Tantrum

**Below** The official party lays tributes on the Tomb of the Unknown Warrior during the Act of Remembrance for the 75th anniversary of the end of the Second World War. Photo: Mark Tantrum





## Vote Arts, Culture and Heritage

# Cultural Diplomacy International Programme

**Scope**—Management and delivery of an international cultural diplomacy programme through a series of projects and activities primarily focused on Asia and other regions where New Zealand is pursuing free-trade agreements.

Manatū Taonga works with a range of other government agencies to support the Cultural Diplomacy International Programme (CDIP). Given the international restrictions on activity due to the COVID-19 health crisis, there was reduced planning and undertaking of CDIP activity during 2020/21. An upcoming CDIP project for an entertainment and cultural programme at the Dubai World Expo is currently scheduled to run from October 2021 to March 2022. Manatū Taonga will continue to support the CDIP work programme as a member of the steering group and by supporting discussions and engagement with cultural agencies to develop creative content and digital solutions to advance cultural diplomacy during periods of COVID-19 restrictions.

**How well we delivered it**—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2020/21.

<b>CULTURAL DIPLOMACY INTERNATIONAL PROGRAMME</b>			
<b>Performance measures</b>	<b>Actual performance 2020</b>	<b>Budget standard 2021</b>	<b>Actual performance 2021</b>
Percentage of approved projects completed and evaluated (see Note 1)	33%	100%	N/A
Extent to which the desired outcomes for these projects have been achieved (see Note 1)	80%	80%	N/A
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Notes 2 and 3)	4	4	N/A

**Note 1—Performance measures**

Given the international restrictions resulting from the COVID-19 pandemic no CDIP activity was undertaken in 2020/21.

**Note 2—Ministerial satisfaction measures**

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

The results for 2020/21 are based on surveys completed by three of five ministers.

**Note 3—Ministerial satisfaction measures**

Given the international restrictions resulting from the COVID-19 pandemic no CDIP activity was undertaken in 2020/21 and no advice was provided to ministers. Therefore ministers were unable to provide a score in the satisfaction measures for this particular measure.

## Vote Sport and Recreation

# Purchase advice and monitoring of sport and recreation crown entities

**Scope**—Provision of purchase advice and monitoring of Sport New Zealand and Drug Free Sport New Zealand, including advice in relation to appointments to boards.

We advised and assisted the Sport and Recreation portfolio Crown entities to respond to ministerial expectations. We provided the minister with advice on the performance of Sport New Zealand and Drug Free Sport New Zealand. This included advice on the five-year \$264.6 million recovery package that Sport New Zealand received to support the play, active recreation and sport sector to recover from the impact of COVID-19.

In 2020/21 we also made board appointments to Sport New Zealand, Drug Free Sport New Zealand, the Sports Tribunal of New Zealand and the Eden Park Trust Board.



Photo: Ihi Aotearoa Sport New Zealand



**How well we delivered it**—This section provides an assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2020/21.

<b>PURCHASE ADVICE AND MONITORING OF SPORT AND RECREATION CROWN ENTITIES</b>			
<b>Performance measures</b>	<b>Actual performance 2020</b>	<b>Budget standard 2021</b>	<b>Actual performance 2021</b>
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Note 1)	4	4	4.4

**Note 1—Ministerial satisfaction measures**

Ministerial satisfaction is calculated in accordance with Department of the Prime Minister and Cabinet guidance. This results in a ministerial satisfaction score between 1 and 5 with 1 being 'Never' and 5 being 'Always'. The budget standard of 4 means that the minister(s) are satisfied 'Most of the time'.

The results for 2020/21 are based on surveys completed by three of five Ministers.










# Tā Mātou Kōrero

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Health and safety



The design *Te Ara o Tāne* leading up  
the stairwell of the Manatū Taonga  
office building. Design: Native Studios.  
Architecture: Workspace Architects.  
Photo: Chris Burks

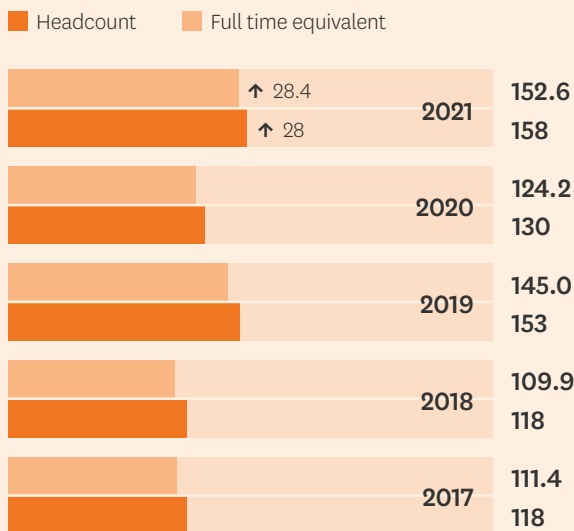


# Ngā tatauranga ā-turanga mahi

## Workforce statistics

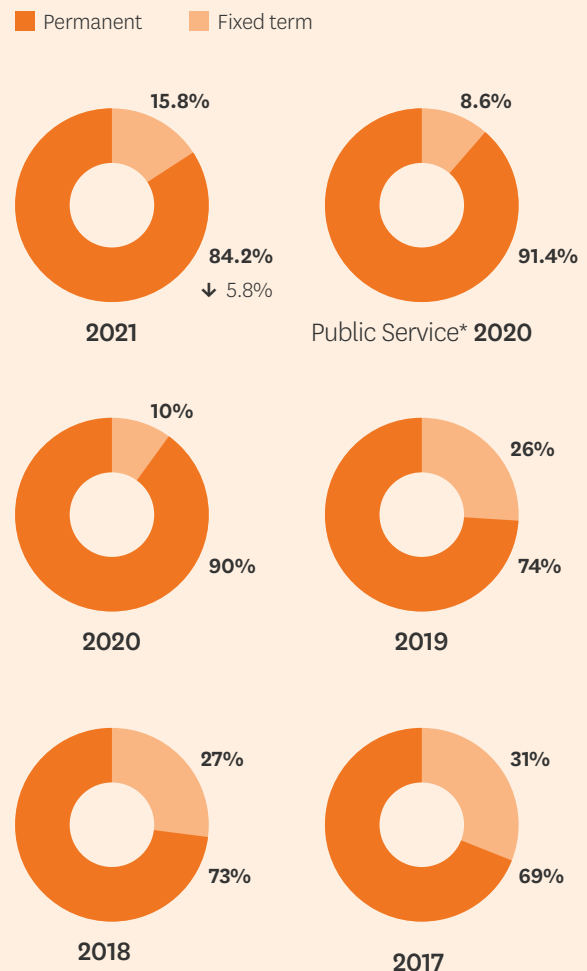
### Employee numbers

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



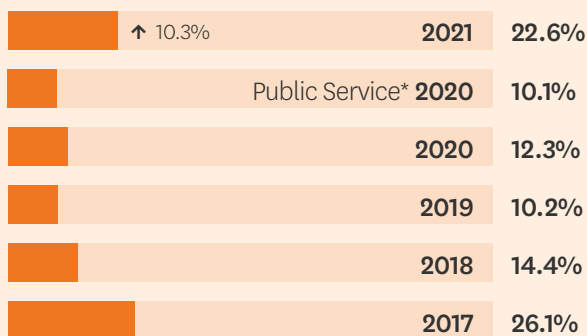
### Tenure

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



### Turnover

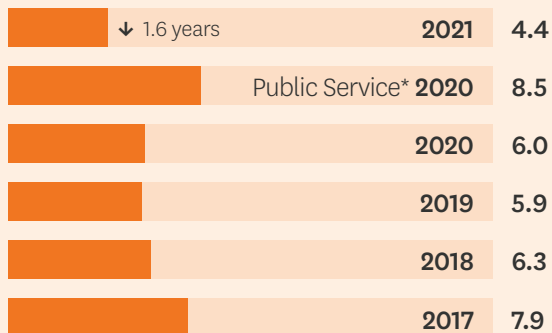
Core unplanned turnover for the year. This covers permanent employees only and excludes cessations due to end of fixed term.



\* Public Service figure as at 30 June 2020.  
 ↑ ↓ Higher/lower than the previous year.

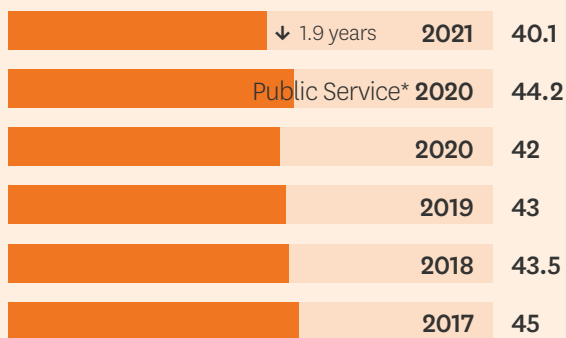
## Length of service

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



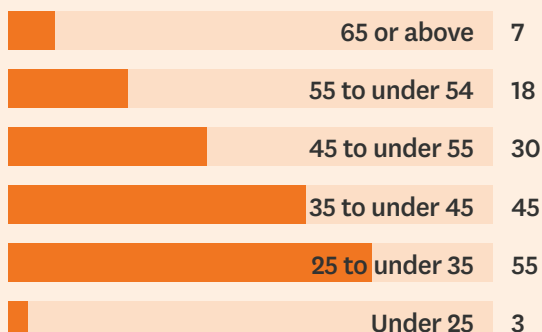
## Age

Average age of employees as at 30 June.



## Age breakdown

Distribution of employees by age as at 30 June.

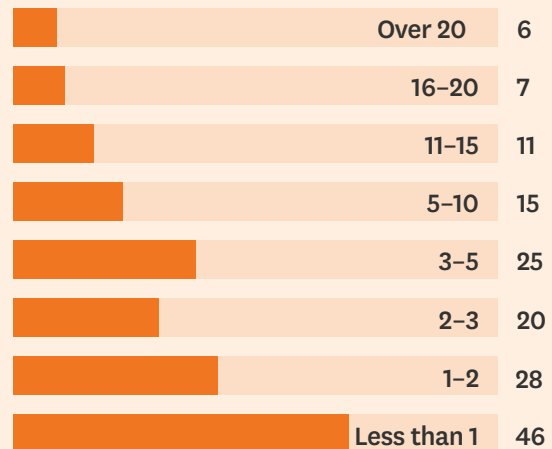


\* Public Service figure as at 30 June 2020.

↑ ↓ Higher/lower than the previous year.

## Service length breakdown

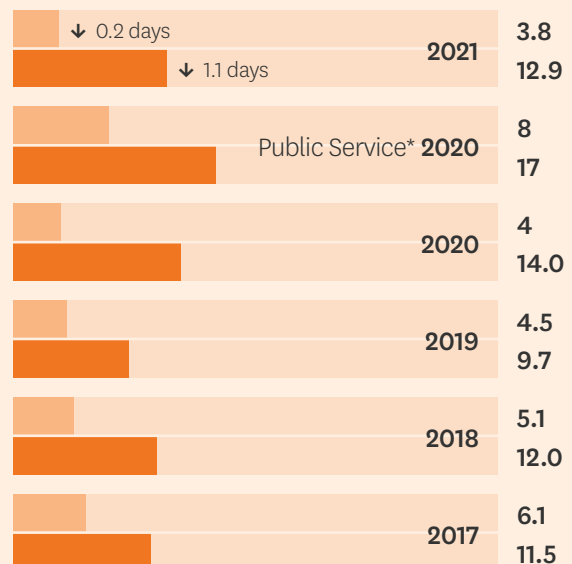
Distribution of employees by length of service at Manatū Taonga as at 30 June.



## Annual leave and sick leave

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

Annual leave Sick leave



## Gender

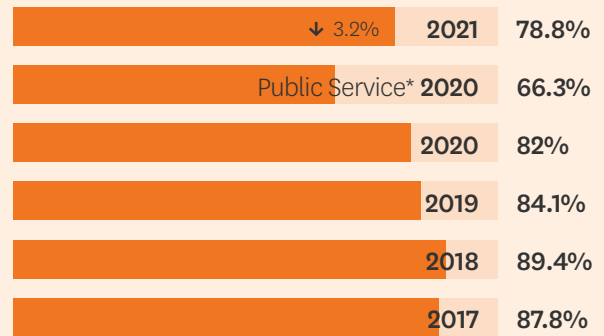
Proportion of females and males as at 30 June. The Ministry asks new employees to complete a personnel and payroll details form. The form includes a gender diverse option for the question 'What gender do you identify as?', alongside female and male.



## Ethnicity

Ethnicity\*\* of employees as at 30 June.

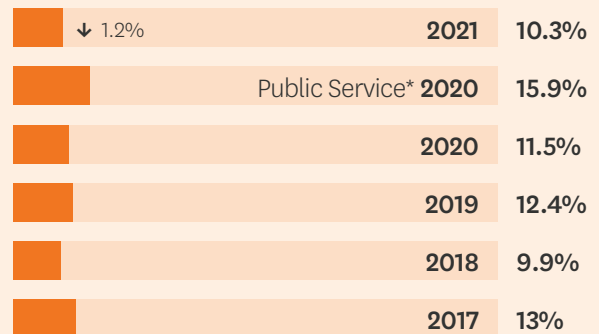
### European



### Middle Eastern, Latin American and African



### Māori



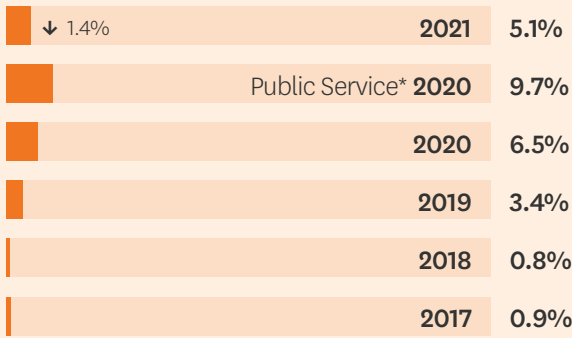
\* Public Service figure as at 30 June 2020.

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

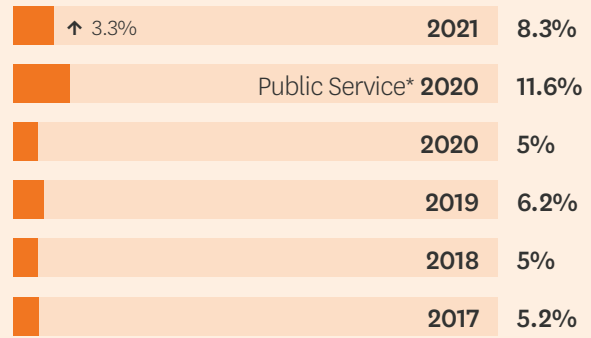
↑ ↓ Higher/lower than the previous year.



## Pacific



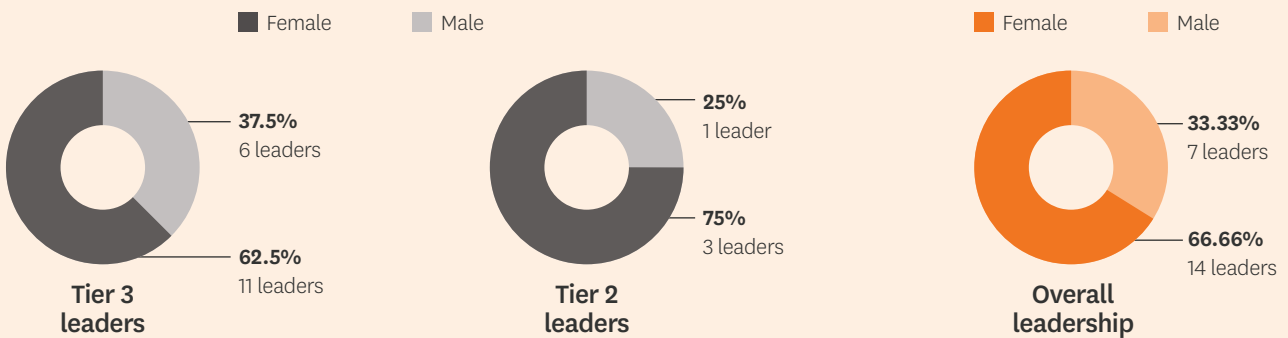
## Asian



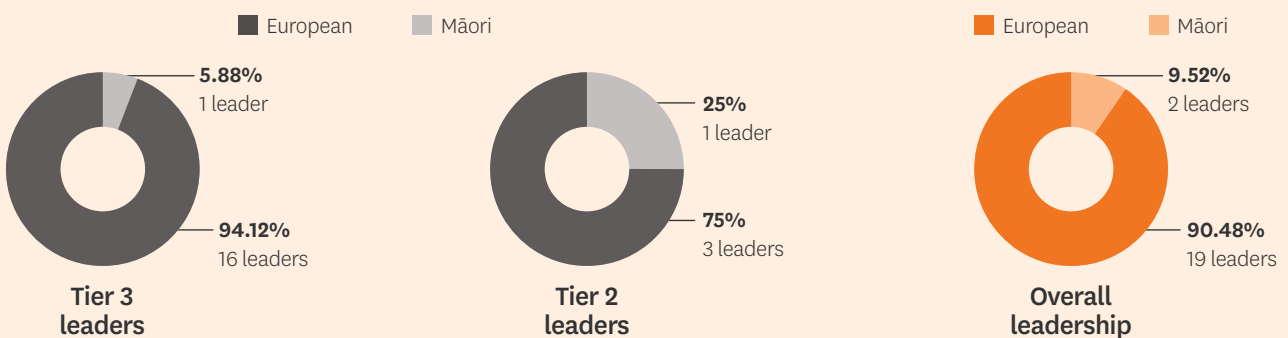
## Manager information

Gender and ethnicity\*\* of leadership at Manatū Taonga as at 30 June. Tier 2 managers are those that report directly to the Tumu Whakarae. Tier 3 managers are any other people managers.

### Gender



### Ethnicity



\* Public Service figure as at 30 June 2020.

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

↑ ↓ Higher/lower than the previous year.

# Te kanorau me te whai wāhitanga

## Diversity and inclusion

Manatū Taonga is committed to ensuring a diverse and inclusive workplace where people feel safe, healthy and free from negative or harmful behaviour.

Having a diverse and inclusive workforce enables Manatū Taonga to better promote the diversity of Aotearoa in the cultural sector, so all New Zealanders can connect to and see themselves in it.

Māori culture is central to New Zealand's uniqueness as a place, a society and a nation. Strong partnerships between iwi and Māori, and the Crown are essential to ensure that Māori culture is protected and flourishes.

Manatū Taonga is deliberate in acknowledging our commitment as Treaty partners before we focus more broadly on diversity and inclusion. This is important for a Ministry that has responsibility and stewardship for Aotearoa New Zealand's culture and heritage.

This year we have grown our diversity and inclusion capability and made progress in all five areas of the Papa Pounamu commitment as we continue to build on our inclusive practice.

### Addressing bias

In 2020, the Ministry initiated a programme giving all staff access to an e-learning module designed to deepen the understanding of unconscious bias. Our leaders, Te Pae Pūmanawa Tangata People and Culture team members and other key decision makers also completed face-to-face workshops in understanding and mitigating unconscious bias. The lessons from these workshops will be delivered to all staff through a suite of three e-learning modules planned for 2021.

Having implemented the e-learning and workshops with managers, we are working to embed the learning into our people practices as we continuously refine our policies and processes to mitigate the impacts of bias in such areas as recruitment, remuneration relativities and flexible working opportunities.

### Cultural competency

In line with Te Arataki, our Māori framework, we delivered a broad range of activities to develop cultural capability. This supports the Ministry's work externally with iwi Māori and internally building confidence and Māori competencies across the Ministry.

This year, building on last year's pilot, we updated our coaching tools setting the expectation that everyone will have at least one personal development goal related to cultural competency. This includes a self-assessment tool to help measure progress.

In a new initiative for the Ministry, we have invested in and set up the necessary software to allow us to deliver a customised version of Mana Āki—the intercultural competency development programme. The programme is ready for delivery in 2021/22.

Most people at Manatū Taonga have participated in cultural development activities. We have two levels of foundational te reo Māori programmes and in addition we have learning that is

unique to Manatū Taonga. In 2020/21, these included weekly waiata sessions, workshops and webinars on engaging with Māori and a lecture from Master Navigator Jack Thatcher on celestial navigation.

## Inclusive leadership

The Ministry's broad portfolio connects our people to diverse communities and organisations across Aotearoa New Zealand. Our work in the exploration of needs and building effective partnerships requires an inclusive mindset which we continue to nurture.

Thirty percent of our leaders completed an inclusive leadership workshop and we have further learning planned for leaders in 2021. This builds on our unconscious bias programme.

The Ministry continues to innovate and improve in this space. Recent system changes enable our people to update their ethnicities and gender and present their pronouns. The benefit is that people do not have to tell Te Pae Pūmanawa Tangata and we can promote this initiative to encourage conversations around diversity and inclusion.

We have also introduced new flexible working tools which help generate conversations about cultural considerations and the exploration of diverse individual needs balanced with those of the team and the organisation.

Te Kuhunga, the Manatū Taonga beginner te reo Māori programme. Photo: Manatū Taonga





## Building relationships

In June 2021 our employee engagement survey reported positive results in engagement, inclusivity, commitment to our work and relationships with colleagues. Our top three result areas were:

- Satisfaction of how well people were treated by their manager and colleagues;
- The fair and inclusive treatment of people from all backgrounds; and
- The provision of a safe and healthy work environment.

In-depth analysis of the engagement survey results will help prioritise development activities we will work on in the next 12 months.

To nurture positive and inclusive relationships, this year we supported our leaders with learning to understand bias, updated tools for regular coaching conversations and introduced a new, collaborative and equitable approach to flexible working opportunities.

## Employee-led networks

We actively engage with our employee-led networks and value their voice when developing policy and support mechanisms for our people. For example, this year our Rainbow Network initiated Te Pae Pūmanawa Tangata system change that enables our employees to update their records relating to gender and personal pronouns.

Our active networks include:

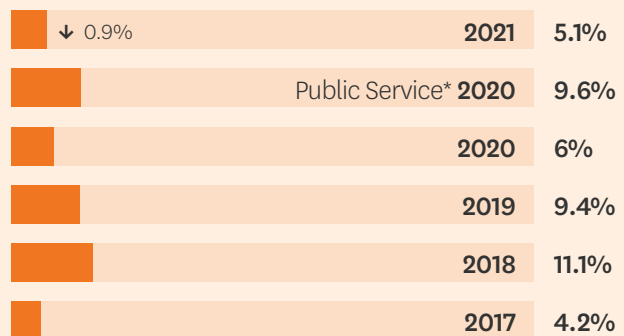
- Ngā Uri o Kiwa—Māori and Pacific Peoples' network (29 members);
- Te Ata Māhina—Women's network (125 members); and
- Manatū Taonga Rainbow Network (8 members).

We have established deputy chief executive sponsorship for both Ngā Uri o Kiwa and the Rainbow Network, and Manatū Taonga sponsored this year's Cross Agency Rainbow Network (CARN) conference.

New people are introduced to the employee-led networks in our induction programme and given we are a small Ministry we actively explore opportunities for our people to engage in events held by networks from other, larger agencies.

## Gender pay gap

Gap between average female full time equivalent (FTE) salary and average male FTE salary as at 30 June 2021.



\* Public Service figure as at 30 June 2020.

↑ ↓ Higher/lower than the previous year.

### Drivers of the gender pay gap

As a relatively small Ministry, our gender pay gap can fluctuate as people come and go from the organisation. The primary driver of the gender pay gap in the Ministry has been identified as occupational segregation (i.e. occupations that are predominantly one gender). While 63.5% of the Ministry is female and 72.2% of our management is female, 74% of the lowest paid employees (n=31, under \$75K) are female (28 female versus 10 male).

### Progress against the Public Service Gender Pay Gap Action Plan

The Ministry remains committed to the Public Service Gender Pay Gap Action Plan to eliminate the Public Service gender and ethnic pay gap.

Manatū Taonga has achieved all four milestones within the action plan and we are now embedding its principles into the ongoing refinement of sustainable policies, systems and processes.

For the remainder of 2021 we will focus our resources on lifting capability across the Ministry through our unconscious bias and intercultural competency learning programmes. These programmes will form an integral part of our Ministry induction programme and impact our diversity and inclusion goals which aim to:

- Close gender and ethnic pay gaps;
- Maintain our team-based approach to flexible working;
- Eliminate the impact of unconscious bias; and
- Strengthen the diversity of our leadership team.

# Te rautaki tukunga-kore a te Kāwanatanga

## Carbon neutral government programme

One of the Ministry's strategic outcomes for 2020/21 was that the cultural sector was supported and able to grow sustainably. Elements of this have been carried forward into the new strategy for 2021 to 2040. Among the outcomes of the new strategy is that the cultural system is resilient and sustainable in the face of challenges, including climate change. Part of this work will include adopting a programme of reporting and reducing our carbon emissions as part of the government's plan to have a carbon neutral public sector by 2025.

Since 1 July 2021, Manatū Taonga has been required to measure and report on our emissions, and, from 2022, we will have an emissions reduction plan in place. Manatū Taonga has already introduced measures to reduce our emissions. Such measures include recycling, paperless processing of documents, the introduction of a video conferencing system, and using an electricity supplier that uses 100% renewable generation. However, as at 30 June 2021, we do not comprehensively measure and publicly report on this effort. From 2022, we will be reporting on our efforts to reduce emissions, ensuring we are playing our part in building a low-carbon, resilient and sustainable future for Aotearoa New Zealand.

# Te hauora me te haumarutanga

## Health and safety

This is the first year the Ministry has reported on health and safety in the annual report.

Manatū Taonga is a member of the Government Health and Safety Lead network. Health, safety, security and wellbeing is embedded within the Ministry's Te Pae Whakahaumaru Facilities and Emergency Management team. The team is responsible for health and safety obligations under the Health and Safety at Work Act (2015), the Civil Defence and Emergency Management Act (2002) and government Protective Security Requirements (PSR).

The Public Trust Building. Photo: Manatū Taonga



The Ministry operates from two locations based in central Wellington. Both locations have very different risk profiles. In addition to the Ministry's corporate office (the Public Trust Building which houses the majority of staff) we are also responsible for Pukeahu National War Memorial Park (Pukeahu).

### Our risks

Work conducted inside the Public Trust Building is generally desk-based, low risk and accommodated within a modern office space. Some travel is required domestically, but this is not significant. Staff are protected with access-controlled doors and enhanced security in public facing areas. Facilities are maintained and hazards and injuries are minor and infrequent.

Pukeahu is a large open-air park housing the National War Memorial, the Queen Elizabeth II Pukeahu Education Centre and international war memorials. Pukeahu is open to the public and regularly hosts memorial services, school groups, tours and visiting dignitaries. Staffing is limited. The park has shared vehicle and pedestrian roadways and despite security mitigation the scale of the park lends itself to crime and occasional violence.

The Ministry is also responsible for national memorials and war graves throughout Aotearoa. This work is often undertaken in unkempt remote locations which bring risk of injury and fatigue.



In addition to an updated driving policy, a no 'lone worker' policy was adopted in 2019 by the Ministry to enhance the safety of staff working at Pukeahu and in the field.

### Number of health and safety incidents for 2020/2021



The Public Trust Building has an active asbestos management plan in place. Asbestos located in the basement in 2018 is fully encapsulated. The asbestos management plan is provided to all tradespersons in the event of invasive building works. The plan is owned by the property manager, but as a tenant the Ministry proactively implements practices when required.

COVID-19 presented challenges with worker safety in the home. A proactive approach was taken during lockdown in 2020 to remotely assess home-based working. Workstation assessments resulted in practical advice to mitigate injury and fatigue. Where possible, staff were issued with furniture and equipment (on loan) from the office to enhance their working environment.

## Our people

The health and safety committee at Manatū Taonga is comprised of:

- Elected staff representatives from five work groups;
- A PSA staff representative;
- Te Pae Pūmanawa Tangata People and Culture;
- Te Pae Whakahaumarū Facilities and Emergency Management; and
- Two nominated members of management.

Special projects that are deemed to carry risk are embedded in the committee with fixed-term representation for the duration of the project.



Aerial view of Pukeahu National War Memorial Park. Photo: Memorial Park Alliance

The committee meets every six weeks. Members of the health and safety committee are responsible for providing a health and safety induction for new staff within their first few days of commencing work to ensure that they comprehend the systems in place that safeguard their wellbeing in the workplace. All health and safety training is recorded against our people database.

Worker participation is encouraged by incorporating health and safety in meeting agendas, regular workspace audits, communications to staff and easy access to health and safety information.

Support is provided to staff with the provision of frequent training to a body of first aiders, health and safety representatives and floor wardens. De-escalation training is also offered to these staff and front line staff.

## Measuring our progress

A robust electronic reporting system is available to all staff, which enables them to log any health and safety incident, hazard or near miss. The system alerts relevant staff with immediate effect to enable a prompt response.

All reports are collated for evaluation by the health and safety committee and senior management.

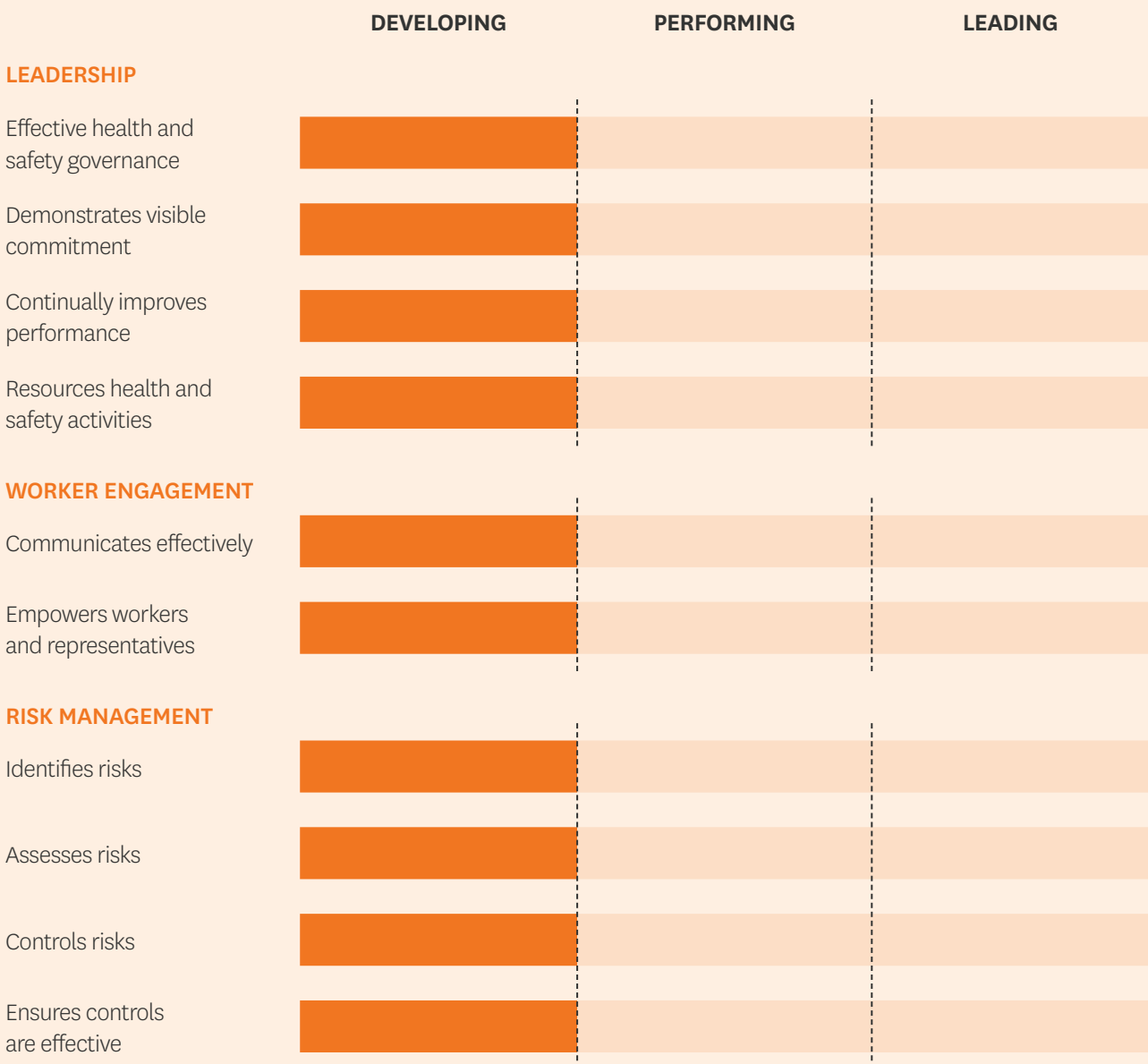
Mitigation regularly results in staff communications if the issue can't be eliminated.

In 2019/20 the Ministry undertook a Safe Plus Review which identified the Ministry's health and safety systems as developing.

The review set a benchmark and led to the creation of a Ministry health and safety manual. The Ministry has since made improvements to electrical safety and visitor management and has embedded a health and safety calendar and plan to ensure the Ministry is on target with government-led health and safety initiatives. A second Safe Plus Review will be undertaken in 2021/22.

Ministry processes have evolved concurrently alongside physical security with learned experiences from emergency events and national security alert level changes, and COVID-19 alert level changes.

### Safe Plus Review results 2019/20



Levels 1 (below) and 4 (right) of the Public Trust Building. *Te Ara o Tāne* design: Native Studios. Architecture: Workspace Architects. Photos: Chris Burks











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*Coming home in the dark crew  
on location at Pencarrow.  
Photo: Stan Alley*



**Above** RNZB soloist Ana Gallardo Lobaina and artist Levi Teachout rehearse *Ultra Folly* by Sarah Foster-Sproull. Photo: Stephen A'Court

**Right** Rochelle Mangan performing in *Ithaca* by Auckland based circus theatre company, and Capability Fund recipients, The Dust Palace. Photo: Garth Badger





# Ngā tauākī wāwāhinga

## Appropriation statements

The following statements report information about the expenses and capital expenditure incurred against each appropriation administered by the Ministry for the year ended 30 June 2021. They are prepared on a GST exclusive basis.

## Statement of cost accounting policies

The Ministry has determined the cost of outputs using the cost allocation system outlined below.

Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be attributed to a specific output in an economically feasible manner.

Direct costs are charged directly to outputs. Indirect costs are assigned to outputs based on the proportion of direct staff costs for each output. There have been no changes in cost accounting policies since the date of the last audited financial statements.

# Statement of budgeted and actual expenses and capital expenditure incurred against appropriations

## for the year ended 30 June 2021

	Actual expenditure 2020 \$000	Appropriation voted* 2021 \$000	Actual expenditure 2021 \$000	Location of end-of-year performance information**
<b>VOTE ARTS, CULTURE AND HERITAGE</b>				
Appropriations for departmental output expenses				
Heritage services	18,015	13,121	11,614	1
<b>Total Vote Arts, Culture and Heritage</b>	<b>18,015</b>	<b>13,121</b>	<b>11,614</b>	
<b>VOTE SPORT AND RECREATION</b>				
Appropriations for departmental output expenses				
Purchase advice and monitoring of sport and recreation Crown entities	386	319	301	1
<b>Total Vote Sport and Recreation</b>	<b>386</b>	<b>319</b>	<b>301</b>	
<b>Total Vote Arts, Culture and Heritage and Vote Sport and Recreation</b>	<b>18,401</b>	<b>13,440</b>	<b>11,915</b>	
Appropriation for departmental capital expenditure				
Ministry for Culture and Heritage— Permanent Legislative Authority	393	971	632	

\* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2021.

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

- 1 The Ministry's 2020/21 annual report.
- 2 To be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga annual report.
- 3 To be reported by the Minister for Broadcasting and Media in a report appended to the Manatū Taonga annual report.

- 4 The New Zealand Film Commission's 2020/21 annual report.
- 5 Sport New Zealand's 2020/21 annual report.
- 6 Drug Free Sport New Zealand's 2020/21 annual report.
- 7 No reporting due to an exemption obtained under section 15D of the PFA.
- 8 Ngā Taonga Sound & Vision's 2020/21 annual report.
- 9 Museum of New Zealand Te Papa Tongarewa 2020/21 annual report.
- 10 New Zealand Symphony Orchestra's 2021 annual report.
- 11 Radio New Zealand's 2020/21 annual report.



	Actual expenditure 2020 \$000	Appropriation voted* 2021 \$000	Actual expenditure 2021 \$000	Location of end-of-year performance information**
<b>VOTE ARTS, CULTURE AND HERITAGE</b>				
Appropriations for non-departmental output expenses				
<b>Management of historic places</b>				
Antarctic Heritage Trust	526	1,926	1,926	2
Heritage New Zealand Pouhere Taonga	17,720	18,970	18,970	2
	<b>18,246</b>	<b>20,896</b>	<b>20,896</b>	
<b>Museum services</b>				
Museum of New Zealand Te Papa Tongarewa	42,074	61,074	61,074	2
Ngā Taonga Sound & Vision	6,670	7,953	7,953	2
	<b>48,744</b>	<b>69,027</b>	<b>69,027</b>	
<b>Performing arts services</b>				
New Zealand Symphony Orchestra	16,326	14,826	14,826	2
Royal New Zealand Ballet	5,479	6,303	6,303	2
Te Matatini	2,128	4,198	4,198	2
New Zealand Music Commission	4,628	6,978	6,978	2
	<b>28,561</b>	<b>32,305</b>	<b>32,305</b>	
<b>Promotion and support of the arts and film</b>				
Creative New Zealand	16,689	41,689	41,689	2
New Zealand Film Commission	8,101	15,401	10,462	2
	<b>24,790</b>	<b>57,090</b>	<b>52,151</b>	
<b>Protection of taonga tūturu</b>				
Museums and conservation service providers	569	880	790	7
	<b>569</b>	<b>880</b>	<b>790</b>	
<b>Public broadcasting services</b>				
NZ On Air	147,266	186,110	175,084	3
Radio New Zealand	1,900	1,900	1,900	3
Broadcasting Standards Authority	609	609	609	3
	<b>149,775</b>	<b>188,619</b>	<b>177,593</b>	
<b>Total appropriations for non-departmental output expenses</b>	<b>270,685</b>	<b>368,817</b>	<b>352,762</b>	

	Actual expenditure 2020 \$000	Appropriation voted* 2021 \$000	Actual expenditure 2021 \$000	Location of end-of-year performance information**
<b>Appropriation for other expenses to be incurred by the Crown</b>				
COVID-19: transmission and other fees on behalf of media organisations	6,147	13,353	13,279	3
COVID-19—cultural sector response and recovery	0	35,257	6,218	2
COVID-19: cultural sector response and recovery	0	12,928	12,910	2
Heritage and cultural sector initiatives	0	2,250	2,250	2
Impairment of debt and debt write-offs	0	1,076	181	7
Maintenance of war graves, historic graves and memorials	0	4,764	4,361	2
Screen Sector—payments in respect of indemnity scheme for COVID-19 loss events PLA	0	1,000	55	2
Treaty of Waitangi commemorations	382	556	544	7
Waitangi National Trust	0	4,000	4,000	7
Commonwealth war graves	2,825	-	-	
Development and maintenance of war graves, historic graves and monuments	7,662	-	-	
Depreciation on Crown-owned assets	3,275	-	-	
<b>Total appropriations for other expenses to be incurred by the Crown</b>	<b>20,291</b>	<b>75,184</b>	<b>43,798</b>	
<b>Appropriations for capital expenditure</b>				
Development of national memorials	0	2,130	384	7
Heritage and culture sector capital	0	9,750	6,000	2,8,9,10,11
Museum of New Zealand Te Papa Tongarewa	3,000	-	-	
Pukeahu National War Memorial Park	174	-	-	
National Erebus Memorial	644	-	-	
Acquisition and repurposing of heritage properties	4,550	-	-	
New Zealand Symphony Orchestra—National Centre for Music	1,000	-	-	
Radio New Zealand—distribution platforms	1,800	-	-	
Capital injection to the New Zealand Symphony Orchestra	1,800	-	-	
<b>Total appropriations for capital expenditure</b>	<b>12,968</b>	<b>11,880</b>	<b>6,384</b>	

Table continues on the following page.

	Actual expenditure 2020 \$000	Appropriation voted* 2021 \$000	Actual expenditure 2021 \$000	Location of end-of-year performance information**
<b>Multi-Category Appropriations</b>				
COVID-19: media sector response and recovery MCA	0	10,849	10,626	
<b>Non-departmental other expenses</b>				
Grants and subsidies	0	6,020	5,798	3
<b>Non-departmental capital expenses</b>				
Advances and investments	0	4,829	4,828	3
<b>Total multi-category appropriations</b>	<b>0</b>	<b>10,849</b>	<b>10,626</b>	
<b>Total non-departmental Vote Arts, Culture and Heritage</b>	<b>303,944</b>	<b>466,730</b>	<b>413,570</b>	

	Actual expenditure 2020 \$000	Appropriation voted* 2021 \$000	Actual expenditure 2021 \$000	Location of end-of-year performance information**
<b>VOTE SPORT AND RECREATION</b> Appropriations for non-departmental output expenses				
Sports anti-doping	3,239	3,239	3,239	6
Sport and recreation programmes	27,394	132,770	132,770	5
High-performance sport	62,192	72,264	72,264	5
<b>Total appropriation for output expenses</b>	<b>92,825</b>	<b>208,273</b>	<b>208,273</b>	
Appropriations for other expenses to be incurred by the Crown				
Miscellaneous grants	44	44	44	7
Prime Minister's sport scholarships	4,250	4,250	4,250	7
<b>Total appropriations for other expenses to be incurred by the Crown</b>	<b>4,294</b>	<b>4,294</b>	<b>4,294</b>	
<b>Total non-departmental Vote Sport and Recreation</b>	<b>97,119</b>	<b>212,567</b>	<b>212,567</b>	

\* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2021.

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

- 1 The Ministry's 2020/21 annual report.
- 2 To be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga annual report.
- 3 To be reported by the Minister for Broadcasting and Media in a report appended to the Manatū Taonga annual report.

- 4 The New Zealand Film Commission's 2020/21 annual report.
- 5 Sport New Zealand's 2020/21 annual report.
- 6 Drug Free Sport New Zealand's 2020/21 annual report.
- 7 No reporting due to an exemption obtained under section 15D of the PFA.
- 8 Ngā Taonga Sound & Vision's 2020/21 annual report.
- 9 Museum of New Zealand Te Papa Tongarewa 2020/21 annual report.
- 10 New Zealand Symphony Orchestra's 2021 annual report.
- 11 Radio New Zealand's 2020/21 annual report.



## Details of departmental multi-year appropriations for the year ended 30 June 2021

### Policy advice, monitoring of funded agencies and ministerial advice MCMYA

The Ministry's policy activities are now funded through a multi-year, multi-category appropriation. This appropriation commenced on 1 July 2019 and expires on 30 June 2024.

	Actual 2021 \$000	Location of end-of-year performance information
<b>VOTE ARTS, CULTURE AND HERITAGE</b>		
<i>Policy advice, monitoring of funded agencies and ministerial advice</i>		
Original appropriation	51,880	
Cumulative adjustments	25,468	
Total adjusted appropriation	77,348	
Cumulative actual expenditure 1 July 2020	11,085	
Current year actual expenditure	21,876	
Cumulative actual expenditure 30 June 2021	32,961	
Appropriation remaining 30 June 2021	44,387	
<b>Ministerial servicing</b>		
Original appropriation	7,264	
Cumulative adjustments	409	
Total adjusted appropriation	7,673	
Cumulative actual expenditure 1 July 2020	1,757	
Current year actual expenditure	1,815	
Cumulative actual expenditure 30 June 2021	3,572	
Appropriation remaining 30 June 2021	4,101	1
<b>Monitoring of funded agencies</b>		
Original appropriation	16,601	
Cumulative adjustments	(2,320)	
Total adjusted appropriation	14,281	
Cumulative actual expenditure 1 July 2020	2,433	
Current year actual expenditure	2,373	
Cumulative actual expenditure 30 June 2021	4,806	
Appropriation remaining 30 June 2021	9,475	1

1 The Ministry's 2020/21 annual report.

Table continues on the following page.

	Actual 2021 \$000	Location of end-of-year performance information
<b>Policy advice</b>		
Original appropriation	28,015	
Cumulative adjustments	27,379	
Total adjusted appropriation	55,394	
Cumulative actual expenditure 1 July 2020	6,895	
Current year actual expenditure	17,688	
Cumulative actual expenditure 30 June 2021	24,583	
Appropriation remaining 30 June 2021	30,811	1

### **Cultural Diplomacy International Programme**

The Ministry has a departmental multi-year appropriation for the Cultural Diplomacy International Programme. This is for management and delivery of an international cultural diplomacy

programme through a series of projects and activities primarily focused on Asia and other regions where New Zealand is pursuing free trade agreements. This appropriation commenced on 1 July 2020 and expires on 30 June 2025.

	Actual 2021 \$000	Location of end-of-year performance information
<b>VOTE ARTS, CULTURE AND HERITAGE</b>		
<b>Cultural Diplomacy International Programme</b>		
Original appropriation	8,345	
Cumulative adjustments	(2,217)	
Total adjusted appropriation	6,128	
Cumulative actual expenditure 1 July 2020	-	
Current year actual expenditure	146	
Cumulative actual expenditure 30 June 2021	146	
Appropriation remaining 30 June 2021	5,982	1

<sup>1</sup> The Ministry's 2020/21 annual report.

## Details of non-departmental multi-year appropriations for the year ended 30 June 2021

### Earthquake-prone heritage buildings

The Ministry has a non-departmental multi-year appropriation for supporting earthquake strengthening of privately-owned heritage buildings. This appropriation commenced on 1 July 2020 and expires on 30 June 2024.

	Actual 2021 \$000	Location of end-of-year performance information
<b>VOTE ARTS, CULTURE AND HERITAGE</b>		
Earthquake-prone heritage buildings		
Original appropriation	6,750	
Cumulative adjustments	3,480	
Total adjusted appropriation	10,230	
Cumulative actual expenditure 1 July 2020	-	
Current year actual expenditure	1,199	
Cumulative actual expenditure 30 June 2021	1,199	
Appropriation remaining 30 June 2021	9,031	2

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



### New Zealand Screen Production Grant

The Ministry has a non-departmental multi-year appropriation for providing grant assistance or equity investments for New Zealand screen productions

that meet the qualifying tests as determined by the New Zealand Film Commission. This appropriation commenced on 1 July 2017 and expires on 30 June 2021.

	Actual 2021 \$000	Location of end-of-year performance information
<b>VOTE ARTS, CULTURE AND HERITAGE</b>		
New Zealand Screen Production Grant		
Original appropriation	63,940	
Cumulative adjustments	107,326	
Total adjusted appropriation	171,266	
Cumulative actual expenditure 1 July 2020	89,452	
Current year actual expenditure	69,285	
Cumulative actual expenditure 30 June 2021	158,737	
Appropriation remaining 30 June 2021	12,529	4

4 The New Zealand Film Commission's 2020/21 annual report.

### Regional Culture and Heritage Fund

The Ministry has a non-departmental multi-year appropriation for providing contributions to capital projects at regional cultural and heritage institutions. This appropriation commenced on 1 July 2019 and expires on 30 June 2023.

	Actual 2021 \$000	Location of end-of-year performance information
<b>VOTE ARTS, CULTURE AND HERITAGE</b>		
Regional Culture and Heritage Fund		
Original appropriation	26,668	
Cumulative adjustments	16,704	
Total adjusted appropriation	43,372	
Cumulative actual expenditure 1 July 2020	17,261	
Current year actual expenditure	4,338	
Cumulative actual expenditure 30 June 2021	21,599	
Appropriation remaining 30 June 2021	21,773	2

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

## **Statement of departmental capital injections** for the year ended 30 June 2021

The Ministry has not received any capital injections during the year (2020: nil).

# Statement of expenses and capital expenditure incurred without or in excess of appropriation or other authority for the year ended 30 June 2021

## Expenses and capital expenditure incurred without appropriation or outside scope or period of appropriation

In response to the impact of COVID-19, the Crown provided payments in advance to local media businesses for advertising expected to subsequently be placed during 2020/21. The advance payments are interest free and accounted for as concessionary loans. The accounting adjustments to recognise the fair value of the loan agreements were outside of the scope of the grants and subsidies category of the *COVID-19: media sector response and recovery* multi-category appropriation.

## Expenses and capital expenditure incurred in excess of appropriation

Nil.

	Expenditure after remeasurements 2021 \$000	Approved appropriation 2021 \$000	Unappropriated expenditure 2021 \$000
<b>VOTE ARTS, CULTURE AND HERITAGE</b> Other expenses to be incurred by the Crown			
Fair value adjustment on recognition of concessionary loans	47	-	47



## **Statement of departmental capital injections without, or in excess of, authority**

for the year ended 30 June 2021

The Ministry has not received any capital injections during the year without, or in excess of, authority (2020: nil).

**Right** The bronze statue located on the Seddon Memorial being removed for conservation, Wellington.

Photo: Becky Masters-Ramsay

**Below** Becky Masters-Ramsay, Pou Tohu Matua Senior Advisor for Te Pae Mahara Memorials, locating graves that require maintenance, Ohuka.

Photo: Kiriana Haze



**Ngā tauākī pūtea**  
**Financial statements**

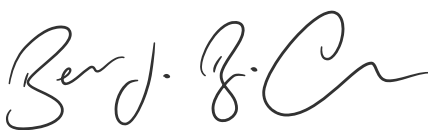
# Statement of responsibility

I am responsible, as Chief Executive of the Ministry for Culture and Heritage (the Ministry), for:

- the preparation of the Ministry's financial statements, and statements of expenses and capital expenditure, and for the judgements expressed in them;
- having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting;
- ensuring that end-of-year performance information on each appropriation administered by the Ministry is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this annual report; and
- the accuracy of any end-of-year performance information prepared by the Ministry, whether or not that information is included in the annual report.

In my opinion:

- the financial statements fairly reflect the operations, progress and the organisational health and capability of the Ministry as at 30 June 2021 and its operations for the year ended on that date;
- the financial statements fairly reflect the financial position of the Ministry as at 30 June 2021 and its operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2022 and its operations for the year ending on that date.



Bernadette Cavanagh  
Tumu Whakarāe | Chief Executive  
30 September 2021







**Above** Visitors in Rongomaraeroa, Te Papa.  
Photo: Johnny Hendrikus. Te Papa (136740)  
**Below** Kerosene Creek with Raymond Edwards  
and crew during the filming of *Cousins*.  
Photo: Libby Hakaraia



# Statement of comprehensive revenue and expense

## for the year ended 30 June 2021

	Note	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000	Forecast* 2022 \$000
<b>Revenue</b>					
Revenue Crown	2	31,377	28,011	35,167	31,886
Revenue from other departments	2	2,881	-	95	-
Revenue from third parties	2	50	-	154	-
<b>Total revenue</b>		<b>34,308</b>	<b>28,011</b>	<b>35,416</b>	<b>31,886</b>
<b>Expenditure</b>					
Personnel costs	3	15,740	16,651	16,331	19,589
Other operating expenses	4	15,555	10,844	17,187	11,795
Depreciation and amortisation expenses		247	430	347	430
Capital charge	6	87	86	72	72
<b>Total expenditure</b>		<b>31,629</b>	<b>28,011</b>	<b>33,937</b>	<b>31,886</b>
<b>Net surplus/(deficit)</b>		<b>2,679</b>	<b>-</b>	<b>1,479</b>	<b>-</b>
Other comprehensive revenue and expense		-	-	-	-
<b>Total comprehensive revenue and expense</b>		<b>2,679</b>	<b>-</b>	<b>1,479</b>	<b>-</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.

# Statement of financial position

as at 30 June 2021

	Note	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000	Forecast* 2022 \$000
<b>ASSETS</b>					
Current assets					
Cash and cash equivalents		4,419	1,446	6,352	1,825
Debtors and other receivables		124	250	409	125
Debtor Crown		53	-	-	-
Prepayments		1,176	100	1,127	100
<b>Total current assets</b>		<b>5,772</b>	<b>1,796</b>	<b>7,888</b>	<b>2,050</b>
Non-current assets					
Property, plant and equipment	5	1,006	1,005	1,331	1,312
Intangible assets		46	46	356	335
<b>Total non-current assets</b>		<b>1,052</b>	<b>1,051</b>	<b>1,687</b>	<b>1,647</b>
<b>Total assets</b>		<b>6,824</b>	<b>2,847</b>	<b>9,575</b>	<b>3,697</b>
<b>LIABILITIES</b>					
Current liabilities					
Creditors and other payables	7	1,621	900	5,588	1,500
Provisions	8	-	-	-	-
Repayment of surplus to the Crown	9	2,679	-	1,479	-
Employee entitlements	10	1,004	500	992	700
<b>Total current liabilities</b>		<b>5,304</b>	<b>1,400</b>	<b>8,059</b>	<b>2,200</b>
Non-current liabilities					
Employee entitlements	10	73	-	69	50
Provisions	8	-	-	-	-
<b>Total non-current liabilities</b>		<b>73</b>	<b>-</b>	<b>69</b>	<b>50</b>
<b>Total liabilities</b>		<b>5,377</b>	<b>1,400</b>	<b>8,128</b>	<b>2,250</b>
<b>Net assets</b>		<b>1,447</b>	<b>1,447</b>	<b>1,447</b>	<b>1,447</b>
<b>Taxpayers' funds</b>		<b>1,447</b>	<b>1,447</b>	<b>1,447</b>	<b>1,447</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.

# Statement of changes in equity

## for the year ended 30 June 2021

	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000	Forecast* 2022 \$000
Note				
<b>Taxpayers' funds</b>				
Balance at 1 July	1,447	1,447	1,447	1,447
Total comprehensive revenue and expense for the year	2,679	-	1,479	-
Repayment of surplus to the Crown	9	(2,679)	(1,479)	-
<b>Balance at 30 June</b>	<b>1,447</b>	<b>1,447</b>	<b>1,447</b>	<b>1,447</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.



# Statement of cash flows

## for the year ended 30 June 2021

	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000	Forecast* 2022 \$000
<b>Cash flows from operating activities</b>				
Receipts from the Crown	33,483	28,011	38,626	31,886
Receipts from other departments/third parties	2,840	-	160	-
Payments to employees	(15,448)	(16,751)	(16,347)	(19,313)
Payments to suppliers	(16,219)	(10,844)	(16,418)	(12,071)
Goods and services tax (net)	(183)	-	(341)	-
Payments for capital charge	(87)	(86)	(72)	(72)
<b>Net cash flows from operating activities</b>	<b>4,386</b>	<b>330</b>	<b>5,608</b>	<b>430</b>
<b>Cash flows from investing activities</b>				
Purchase of property, plant and equipment	(391)	(390)	(633)	(390)
Receipts from sale of property, plant and equipment	-	-	-	-
Purchase of intangible assets	(3)	(40)	(364)	(40)
<b>Net cash flows from investing activities</b>	<b>(394)</b>	<b>(430)</b>	<b>(997)</b>	<b>(430)</b>
<b>Cash flows from financing activities</b>				
Repayment of surplus	(4,954)	(3,290)	(2,678)	-
<b>Net cash flows from financing activities</b>	<b>(4,954)</b>	<b>(3,290)</b>	<b>(2,678)</b>	<b>-</b>
Net increase/(decrease) in cash held	(962)	(3,390)	1,933	-
Cash at the beginning of year	5,381	4,836	4,419	1,825
<b>Cash at the end of year</b>	<b>4,419</b>	<b>1,446</b>	<b>6,352</b>	<b>1,825</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 14. The accompanying notes form part of these financial statements.

## Reconciliation of net surplus to net cash flow for operating activities

	Actual 2020 \$000	Actual 2021 \$000
<b>Net surplus</b>	2,679	1,479
<i>Add/(less) non-cash items</i>		
Depreciation and amortisation	247	347
<b>Total non-cash items</b>	<b>247</b>	<b>347</b>
<i>Add/(less) items classified as investing or financial activities</i>		
Net (gains)/losses on disposal of property, plant and equipment	33	15
<b>Total items classified as investing or financing activities</b>	<b>33</b>	<b>15</b>
<i>Add/(less) movements in statement of financial position items</i>		
(Increase)/decrease in receivables	2,131	(36)
(Increase)/decrease in prepayments	2,299	49
Increase/(decrease) in creditors and other payables	(791)	3,770
Increase/(decrease) in provisions	(2,503)	-
Increase/(decrease) in employee entitlements	291	(16)
<b>Total net movements in statement of financial position items</b>	<b>1,427</b>	<b>3,767</b>
<b>Net cash flows from operating activities</b>	<b>4,386</b>	<b>5,608</b>

Explanations of major variances against budget are provided in Note 14.  
The accompanying notes form part of these financial statements.

# Statement of commitments

as at 30 June 2021

## Non-cancellable operating lease commitments

The Ministry leases property, plant and equipment in the normal course of its business, with the main commitment relating to the premises.

The Ministry has entered into a lease of the Old Public Trust building, with a commencement date of

31 October 2015 and expiry on 30 October 2030.

The lease term includes two further rights of renewal, each for a three-year term, meaning a final expiry date of 30 October 2036.

There are no restrictions placed on the Ministry by any of its leasing arrangements.

	Actual 2020 \$000	Actual 2021 \$000
<b>Non-cancellable operating lease commitments</b>		
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:		
Not later than one year	887	887
Later than one year and not later than five years	3,548	3,548
Later than five years	4,732	3,845
<b>Total non-cancellable operating lease commitments</b>	<b>9,167</b>	<b>8,280</b>

## Capital commitments

Capital commitments are the aggregate amount of capital expenditure contracted for the acquisition of property, plant and equipment and intangible assets that have not been paid for or not recognised as a liability at balance date.

Cancellable commitments that have penalty or exit costs explicit in the agreement on exercising the option to cancel are included in the statement

of commitments as the lower of the remaining contractual commitment and the value of the penalty or exit cost.

The Ministry has \$105,000 of capital commitments relating to the acquisition of a contestable funds management system (2020: \$87,000 of capital commitments relating to leasehold improvements at the Old Public Trust building).

	Actual 2020 \$000	Actual 2021 \$000
<b>Capital commitments</b>		
Later than one year and not later than five years	87	105
<b>Total non-cancellable capital commitments</b>	<b>87</b>	<b>105</b>

The accompanying notes form part of these financial statements.

# Statement of contingent assets and liabilities

as at 30 June 2021

## **Contingent liabilities**

The Ministry has no contingent liabilities at 30 June 2021 (2020: nil).

## **Contingent assets**

The Ministry has no contingent assets at 30 June 2021 (2020: nil).



**Ngā whakamārama  
tauāki pūtea**

**Notes to the financial  
statements**

# Note 1

## Statement of accounting policies

### Reporting entity

Manatū Taonga the Ministry for Culture and Heritage (the Ministry) is a government department as defined by section 5 of the Public Service Act 2020 and is domiciled and operates in New Zealand. The relevant legislation governing the Ministry's operations includes the Public Finance Act 1989 and the Public Service Act 2020. The Ministry's ultimate parent is the New Zealand Crown.

In addition, the Ministry has reported on Crown activities and trust monies that it administers starting on page 121.

The Ministry's primary objective is to provide services to the New Zealand public. The Ministry's primary outputs are policy advice, monitoring of cultural organisations that are funded by the Government, administration of legislation and care for a portfolio of national memorials and war graves. The Ministry does not operate to make a financial return. The Ministry has designated itself as a public benefit entity (PBE) for the purposes of complying with generally accepted accounting practice.

The financial statements of the Ministry are for the year ended 30 June 2021. The financial statements were authorised for issue by the Chief Executive of the Ministry on 30 September 2021.

### Basis of preparation

The financial statements have been prepared on a going-concern basis, and the accounting policies have been applied consistently throughout the year.

### Statement of compliance

The financial statements of the Ministry have been prepared in accordance with the requirements of the Public Finance Act 1989, which include the requirement to comply with New Zealand generally

accepted accounting practice (NZ GAAP) and Treasury Instructions.

These financial statements have been prepared in accordance with and comply with Tier 1 PBE Accounting Standards.

### Presentation currency and rounding

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

### Changes in accounting policies

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

### Standards issued and not yet effective and not early adopted

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

#### Amendment to PBE IPSAS 2

##### Cash Flow Statement

An amendment to PBE IPSAS 2 requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.

This amendment is effective for the year ending 30 June 2022, with early application permitted. This amendment will result in additional disclosures. The Ministry does not intend to early adopt the amendment.

### **PBE IPSAS 41 Financial instruments**

PBE IPSAS 41 replaces PBE IFRS 9 Financial Instruments and is effective for the year ending 30 June 2023, with earlier adoption permitted. The Ministry has assessed that there will be little change as a result of adopting the new standard as the requirements are similar to those contained in PBE IFRS 9. The Ministry does not intend to early adopt the standard.

### **PBE FRS 48 Service Performance Reporting**

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023, with early adoption permitted. The Ministry has not yet determined how application of PBE FRS 48 will affect its statement of service performance. It does not plan to adopt the standard early.

## **Summary of significant accounting policies**

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

### **Foreign currency transactions**

Foreign currency transactions (including those for which forward foreign exchange contracts are held) are translated into \$NZ (the functional currency) using the spot exchange rates at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the surplus or deficit.

### **Cash and cash equivalents**

Cash and cash equivalents includes cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less. The Ministry is permitted to expend its cash and cash equivalents only within the scope and limits of its appropriations.

### **Prepayments**

Prepayments are expenses paid in advance where the goods and services have yet to be received in full at period end.

### **Goods and services tax**

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

### **Income tax**

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

### **Critical accounting estimates and assumptions**

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## Budget and forecast figures

### Basis of the budget and forecast figures

The 2021 budget figures are for the year ended 30 June 2021 and were published in the 2019/20 annual report. They are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Pre-election Economic and Fiscal Update (PREFU) for the year ending 2020/21.

The forecast figures are those included in the Budget Economic and Fiscal Update for the year ending 30 June 2022.

The forecast financial statements have been prepared as required by the Public Finance Act 1989 to communicate forecast financial information for accountability purposes.

The budget and forecast figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

The 30 June 2021 forecast figures have been prepared in accordance with PBE FRS 42 Prospective Financial Statements and comply with PBE FRS 42.

The forecast financial statements were approved for issue by the Chief Executive on 8 April 2021. The Chief Executive is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

Although the Ministry regularly updates its forecasts, updated forecast financial statements for the year ending 30 June 2022 will not be published.

### Significant assumptions used in preparing the forecast financials

The forecast figures contained in these financial statements reflect the Ministry's purpose and activities and are based on a number of assumptions on what may occur during the 2021/22 year. The forecast figures have been compiled on the basis of existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions, which were adopted on 8 April 2021, were as follows:

- The Ministry's activities for the Strong Public Media programme are based on progress at the time the forecasts were prepared. The level of activity and estimated costs in 2021/22 may vary as government policy is determined and implemented;
- Personnel costs were based on 195 full-time equivalent staff, which considers staff turnover;
- Operating costs were based on historical experience and other factors that are believed to be reasonable in the circumstances and are the Ministry's best estimate of future costs that will be incurred. Remuneration rates are based on current wage and salary costs, adjusted for anticipated remuneration changes; and
- Estimated year-end information for 2020/21 was used as the opening position for the 2021/22 forecasts.

The actual financial results achieved for 30 June 2022 are likely to vary from the forecast information presented, and the variations may be material.

Since the approval of the forecast, no significant events have occurred which would have a material impact on forecast revenue and expenditure.



## **Note 2**

### Revenue

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

#### **Revenue Crown**

Revenue from the Crown is measured based on the Ministry's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

There are no conditions attached to the funding from the Crown. However, the Ministry can incur expenses only within the scope and limits of its appropriations.

The fair value of Revenue Crown has been determined to be equivalent to the funding entitlement.

#### **Other revenue**

Other departmental and third-party revenue is predominantly derived from work performed on a cost-recovery basis and contributions to one-off projects. Revenue is recognised when earned and is reported in the financial period to which it relates.

The sale of Ministry publications such as history books is recognised when the product is sold to the customer. The recorded revenue is the gross amount of the sale.

## Note 3

### Personnel costs

#### Salaries and wages

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

#### Superannuation schemes

##### Defined contribution schemes

Obligations for contributions to the State Sector Retirement Savings Scheme, KiwiSaver, and Government Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the surplus or deficit as incurred.

	Actual 2020 \$000	Actual 2021 \$000
Salaries and wages	14,695	15,423
Training and development	159	244
Employer contributions to defined contribution plans	424	447
Other personnel costs	462	217
<b>Total personnel costs</b>	<b>15,740</b>	<b>16,331</b>

## Note 4

### Other operating expenses

#### Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

#### Critical judgements in applying accounting policies

Determining whether a lease agreement is a finance lease or an operating lease requires judgement as to whether the agreement transfers substantially all the risks and rewards of ownership to the Ministry. The Ministry has exercised its judgement on the appropriate classification of property and equipment leases and has determined all lease arrangements to be operating leases. This is after consideration of the fair value of the leased asset and the lease term compared to the economic life of the asset.

	Actual 2020 \$000	Actual 2021 \$000
Fees to Audit New Zealand for audit of financial statements	80	105
Rental and leasing expenses	894	916
Other occupancy expenses	295	325
Publicity and research	243	197
Professional and specialist services—consultancy	902	1,518
Professional and specialist services—contractors	2,957	9,888
Travel and associated expenses	820	216
Information communication technology	1,202	1,270
Payments to other agencies*	3,175	493
Net foreign exchange loss	51	-
Reversal of unutilised provision (see Note 8)	(875)	-
Vessel and other voyaging costs associated with the Tuia 250 commemoration	3,958	-
Contributions to community events for the Tuia 250 commemoration	914	-
Other operating expenses	939	2,259
<b>Total other operating expenses</b>	<b>15,555</b>	<b>17,187</b>

\* Payments to other agencies relates to projects including the Cultural Diplomacy International Programme, Ngākahu National Repatriation Project, the Tohu Whenua Programme, Mātauranga Māori Marae Ora and a policy project with DPMC.

## Note 5

### Property, plant and equipment

Property, plant and equipment consists of the following asset classes: works of art, leasehold improvements, office furniture, office equipment and computer equipment.

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

Individual assets, or groups of assets, are capitalised if their cost is greater than \$2,000. The value of an individual asset that is less than \$2,000 and is part of a group of similar assets is capitalised. In addition, information communications technology (ICT) assets that individually cost more than \$1,000 each and have a useful life greater than 12 months are capitalised.

#### Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Ministry and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated.

#### Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the surplus or deficit.

#### Depreciation

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

Office furniture	5–12 years	8.5–20%
Office equipment	5–15 years	6.67–20%
Computer equipment—PC based	3–5 years	20–33%
Computer equipment—other than PCs	2–5 years	20–50%
Artwork	100 years	1%

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

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



## Impairment

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

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily

dependent on the asset's ability to generate net cash inflows and where the Ministry would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is also recognised in the surplus or deficit.

	Computer equipment \$000	Office equipment \$000	Office furniture \$000	Leasehold improvements \$000	Works of art \$000	Total \$000
<b>Cost</b>						
Balance at 30 June and 1 July 2019	819	96	314	255	21	1,505
Additions	174	-	106	2	-	282
Disposals	(88)	-	-	-	-	(88)
Work in progress *	-	-	-	108	-	108
<b>Balance at 30 June 2020</b>	<b>905</b>	<b>96</b>	<b>420</b>	<b>365</b>	<b>21</b>	<b>1,807</b>
Additions	268	3	164	99	-	534
Disposals	(152)	(7)	(24)	-	-	(183)
Work in progress *	-	-	-	99	-	99
<b>Balance at 30 June 2021</b>	<b>1,021</b>	<b>92</b>	<b>560</b>	<b>563</b>	<b>21</b>	<b>2,257</b>
<b>Accumulated depreciation and impairment losses</b>						
Balance at 30 June and 1 July 2019	373	63	177	69	3	685
Depreciation expense	163	5	19	18	-	205
Elimination on disposal	(89)	-	-	-	-	(89)
<b>Balance at 30 June 2020</b>	<b>447</b>	<b>68</b>	<b>196</b>	<b>87</b>	<b>3</b>	<b>801</b>
Depreciation expense	232	5	37	31	-	305
Elimination on disposal	(151)	(6)	(23)	-	-	(180)
<b>Balance at 30 June 2021</b>	<b>528</b>	<b>67</b>	<b>210</b>	<b>118</b>	<b>3</b>	<b>926</b>
<b>Carrying amounts</b>						
At 30 June and 1 July 2019	118	39	108	196	18	479
At 30 June 2020	458	28	224	278	18	1,006
<b>At 30 June 2021</b>	<b>493</b>	<b>25</b>	<b>350</b>	<b>445</b>	<b>18</b>	<b>1,331</b>

\* Work in progress relates to leasehold improvements at the Old Public Trust building (2020: leasehold improvements at the Old Public Trust building, \$108,103).

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

## Note 6

### Capital charge

The capital charge is recognised as an expense in the financial year to which the charge relates.

The Ministry pays a capital charge to the Crown on its equity as at 30 June and 31 December each year.

The capital charge rate for the year ended 30 June 2021 was 5% (2019/20: 6%).

## Note 7

### Creditors and other payables

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of creditors and other payables approximates their fair value.

	Actual 2020 \$000	Actual 2021 \$000
<b>Creditors and other payables under exchange transactions</b>		
Trade creditors	403	468
Accrued expenses	1,073	1,714
Total creditors and other payables under exchange transactions	1,476	2,182
<b>Creditors and other payables under non-exchange transactions</b>		
GST payable	145	-
PAYE payable	-	-
Deferred revenue	-	3,406
Total creditors and other payables under non-exchange transactions	145	3,406
<b>Total creditors and other payables</b>	<b>1,621</b>	<b>5,588</b>

## Note 8

### Provisions

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

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

	Actual 2020 \$000	Actual 2021 \$000
<b>Lease make-good</b>		
Opening balance	2,503	-
Additional provisions made	-	-
Amounts used	(1,628)	-
Unused amounts reversed during the period	(875)	-
Closing balance	-	-
<b>Total provisions</b>	-	-
Current portion	-	-
Non-current portion	-	-
<b>Total provisions</b>	-	-

## Note 9

### Return of operating surplus

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

	Actual 2020 \$000	Actual 2021 \$000
Net surplus/(deficit)	2,679	1,479
Approved retention of surplus	-	-
<b>Total return of operating surplus</b>	<b>2,679</b>	<b>1,479</b>

The Ministry recorded a \$1.479 million surplus for the 2020/21 year. The surplus primarily relates to various underspends and rephasing of the Ministry's work programme.

The most significant reasons for the surplus were:

- Delayed expenditure related to additional operating funding for the Investments and Outcomes function due to planning needed to devise appropriate policy settings to achieve the desired outcomes of funds, plus Innovation workshops being delayed to the 2021/22 financial year.
- Te Hau Kōmaru programme delays due to internal and external resourcing availability and a limited ability to conduct public voyaging events and activities as a result of COVID-19.



## Note 10

### Employee entitlements

#### Short-term employee entitlements

Employee entitlements expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave and time off in lieu earned but not yet taken at balance date, and retiring and long service leave entitlements expected to be settled within 12 months.

#### Long-term employee entitlements

Employee entitlements that are due to be settled beyond 12 months after the end of the reporting period in which the employee renders the related service, such as long service leave and retiring leave, are calculated on an actuarial basis.

The calculations are based on:

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

	Actual 2020 \$000	Actual 2021 \$000
<b>Current portion</b>		
Annual leave	940	941
Long service leave	64	51
<b>Total current portion</b>	<b>1004</b>	<b>992</b>
<b>Non-current portion</b>		
Long service leave	73	69
<b>Total non-current portion</b>	<b>73</b>	<b>69</b>
<b>Total employee entitlements</b>	<b>1,077</b>	<b>1,061</b>

## **Note 11**

### Equity

#### **Equity**

Equity is the Crown's investment in the Ministry and is measured as the difference between total assets and total liabilities.

#### **Capital management**

The Ministry's capital is its equity, which is comprised of taxpayers' funds. Equity is represented by net assets. The Ministry manages its revenues, expenses, assets, liabilities, and general financial dealings prudently. The Ministry's equity is largely managed as a by-product of managing revenue, expenses, assets, liabilities, and compliance with the government budget processes, Treasury Instructions, and the Public Finance Act. The objective of managing the Ministry's equity is to ensure that the Ministry effectively achieves its goals and objectives for which it has been established while remaining a going concern.

## Note 12

### Financial instruments

The Ministry is party to financial instruments entered into in the course of its normal operations. All financial instruments are measured at amortised cost in the statement of financial position. All associated revenue and expenses are credited to or charged against the net surplus/deficit.

The carrying amounts of financial assets and financial liabilities in each financial instrument category are as follows:

	Actual 2020 \$000	Actual 2021 \$000
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	4,419	6,352
Debtors and other receivables	124	409
<b>Total financial assets</b>	<b>4,543</b>	<b>6,761</b>
<b>Financial liabilities measured at amortised cost</b>		
Creditors and other payables (excluding GST and PAYE payable)	1,620	2,180
<b>Total financial liabilities</b>	<b>1,620</b>	<b>2,180</b>

## Financial instrument risks

The Ministry's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. The Ministry has policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions that are speculative in nature to be entered into.

### Market risk—currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

The Ministry's Foreign Exchange Exposure Policy requires the Ministry to manage currency risk arising from future transactions and recognised liabilities by entering into foreign exchange forward contracts when the total transaction exposure to an individual currency exceeds NZ\$100,000 or \$50,000 in a single transaction. The Ministry's policy has been approved by the Treasury and is in accordance with the requirements of the Treasury's Guidelines for the Management of Crown and Departmental Foreign-Exchange Exposure.

There was no significant exposure to currency risk during the period.

### Market risk—fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate, or the cash flows from a financial instrument will fluctuate, due to changes in market interest rates.

The Ministry has no exposure to interest rate risk because it has no interest-bearing financial instruments.

### Credit risk

Credit risk is the risk that a third party will default on its obligation to the Ministry, causing the Ministry to incur a loss. In the normal course of its business, credit risk arises from receivables and deposits with banks. The Ministry's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and receivables. There is no collateral held as security against these financial instruments.

Although cash and cash equivalents as at 30 June 2021 are subject to the expected credit loss requirements of PBE IFRS 9, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial. The Ministry is permitted to deposit funds only with Westpac (Standard & Poor's credit rating of AA-), a registered bank, and enter into foreign exchange forward contracts with the New Zealand Debt Management Office (Standard & Poor's credit rating of AA).

### Liquidity risk

Liquidity risk is the risk that the Ministry will encounter difficulty raising liquid funds to meet commitments as they fall due. The Ministry closely monitors its forecast cash requirements with expected cash drawdowns from the New Zealand Debt Management Office.

The contractual maturity of all financial liabilities is below 6 months.



## Note 13

### Related parties

The Ministry is a wholly owned entity of the Crown. The government significantly influences the roles of the Ministry, as well as being its major source of revenue.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship, on terms and conditions no more or less favourable than those that it is reasonable to expect the Ministry

would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

### Key management personnel compensation

<b>LEADERSHIP TEAM, INCLUDING THE CHIEF EXECUTIVE</b>		
	<b>Actual 2020 \$000</b>	<b>Actual 2021 \$000</b>
Remuneration	1,214	1,276
Full time equivalent staff	5.5	5.0

Key management personnel of the Ministry comprise the Minister for Arts, Culture and Heritage, the Minister for Broadcasting and Media, the Minister for Sport and Recreation, the Chief Executive, and the members of the Ministry Leadership Team.

The key management personnel compensation stated above reflects remuneration and other benefits for the Chief Executive and Ministry Leadership Team. It excludes the remuneration and other benefits received by the Minister for Arts, Culture and Heritage, the Minister for Broadcasting and Media and the Minister for Sport and Recreation. The ministers' remuneration and other benefits are not received only for their role as a member of

key management personnel of the Ministry. The ministers' remuneration and other benefits are set by the Remuneration Authority under the Members of Parliament (Remuneration and Services) Act 2013 and are paid under Permanent Legislative Authority, and not paid by the Ministry.

There are no close family members of key management personnel employed by the Ministry.

## Note 14

### Explanation of major variances against budget

Explanations for major variances from the Ministry's budgeted figures in the Information Supporting the Estimates are as follows:

#### Statement of comprehensive revenue and expense

##### Crown revenue

Crown revenue is greater than budget by \$7.156 million. The primary drivers were:

- The Ministry's Arts and Culture COVID Recovery Programme, where the level of activity was greater than anticipated in the PREFU Budget. This programme involved the design, implementation and monitoring of a series of initiatives to effectively utilise the Government's \$374 million COVID-19 response funding to this sector. Therefore, more funding was recognised in the 2020/21 financial year; and
- New funding for the Strong Public Media Programme.

##### Other operating expenses

Other operating expenditure is \$6.343 million greater than budget, in respect of all items as listed under Crown revenue above. The increase was offset by underspends in some programmes, mainly the Tuia Te Hau Kōmaru initiative that was impacted by the COVID-19 pandemic, and Te Urungi: Innovating Aotearoa events where fewer events took place prior to 30 June than first projected.

#### Statement of financial position

##### Cash

Cash at 30 June 2021 is higher than budgeted by \$4.906 million due to deferred revenue drawn down in the current financial year and operational surplus.

##### Prepayments

Prepayments are \$1.026 million higher than expected due to amounts paid for cultural diplomacy activity associated with the Dubai World Expo, which was postponed until October 2021.

##### Creditors and other payables

Payables are higher than budgeted by \$4.492 million due to deferred revenue and higher than anticipated year-end accruals associated with the Ministry's Arts and Culture COVID Recovery Programme.

#### Statement of cash flows

##### Receipts from the Crown

Receipts are greater than budgeted by \$10.615 million due to additional funding for the COVID Recovery Programme and Strong Public Media Programme as described above. Cash received was greater than the revenue recognised, leading to a deferred revenue balance of \$3.406 million at year-end (see Note 7).

##### Payments to suppliers

Payments to suppliers are greater than budgeted by \$5.574 million due to the range of suppliers, specialist advice and other contractors that supported the COVID Recovery and Strong Public Media Programmes in 2020/21.

## **Note 15**

### Events after balance date

No event has occurred since the end of the financial period (not otherwise dealt with in the financial statements) that has affected, or may significantly affect, the Ministry's operations or position as at 30 June 2021 (2020: nil).



**Above** Proudly Asian Theatre, *PINAY*, *Fresh off the page*.  
 Photo: John Rata  
**Right** NZSO violinists Gregory Squire and Elizabeth Patchett with students of Irongate School, Flaxmere, Hastings.  
 Photo: Latitude Creative





# Ngā whakamārama tauākī pūtea ā-hinonga

## Non-departmental schedules and statement of trust monies

For the year ended 30 June 2021.

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

## Schedule of non-departmental revenue for the year ended 30 June 2021

	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000
<b>VOTE ARTS, CULTURE AND HERITAGE</b>			
Broadcasting Standards Authority—fines	5	-	7
Reversal of prior revaluation losses	-	-	3,414
Interest unwind on concessionary loans	-	-	169
Miscellaneous	58	-	-
<b>Total non-departmental revenue</b>	<b>63</b>	<b>-</b>	<b>3,590</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

## Schedule of non-departmental capital receipts for the year ended 30 June 2021

	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000
<b>VOTE ARTS, CULTURE AND HERITAGE</b>			
Repayment of Advanced Advertising Initiative loans	-	9,000	4,239
<b>Total non-departmental capital receipts</b>	<b>-</b>	<b>9,000</b>	<b>4,239</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2021.

## Schedule of non-departmental expenses for the year ended 30 June 2021

	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000
<b>VOTE ARTS, CULTURE AND HERITAGE &amp; VOTE SPORT AND RECREATION</b>			
Grants, subsidy and benefit expenses	59,713	94,381	108,814
Other operating expenses	374,379	705,068	579,922
Net loss on concessionary loan fair value remeasurement	-	-	181
Depreciation—buildings	3,275	931	878
GST input expense	64,124	120,057	97,864
<b>Total non-departmental expenses</b>	<b>501,491</b>	<b>920,437</b>	<b>787,659</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2021.

# Schedule of non-departmental assets

as at 30 June 2021

	Note	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents		29,419	17,711	15,585
Prepayments		11,985	-	-
Debtors and other receivables	2	1,090	20	20,839
<b>Total current assets</b>		<b>42,494</b>	<b>17,731</b>	<b>36,424</b>
<b>Non-current assets</b>				
<b>Property, plant and equipment</b>				
Land	4	4,360	4,564	5,110
Buildings	3	35,744	39,489	39,455
Leasehold improvements	5	543	498	496
<b>Total non-current assets</b>		<b>40,647</b>	<b>44,551</b>	<b>45,061</b>
<b>Total non-departmental assets</b>		<b>83,141</b>	<b>62,282</b>	<b>81,485</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

In addition, the Ministry monitors 10 Crown entities. The Crown's investment in those entities is consolidated in the Financial Statements of the Government on a line-by-line basis. The investment in those entities is not included in this schedule.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2021.



## Schedule of non-departmental liabilities

as at 30 June 2021

	Note	Actual 2020 \$000	Budget* 2021 \$000	Actual 2021 \$000
<b>LIABILITIES</b>				
<b>Current liabilities</b>				
Creditors and other payables		495	5,000	2,146
Grants payable	7	9,772	-	31,190
Provisions	8	50,656	40,000	69,925
<b>Total current liabilities</b>		<b>60,923</b>	<b>45,000</b>	<b>103,261</b>
<b>Total non-departmental liabilities</b>		<b>60,923</b>	<b>45,000</b>	<b>103,261</b>

\* The statement of accounting policies provides explanations of these figures, which are not subject to audit.

Explanations of major variances against budget are provided in Note 10.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2021.

# Schedule of non-departmental contingent assets and contingent liabilities

as at 30 June 2021

## Contingent liabilities

From October 2019 to June 2022 the Tairāwhiti Museum is hosting the exhibition *Tū Te Whaihanga*. The exhibition is indemnified under the Government Indemnity of Touring Exhibitions scheme from 7 February 2017 to 1 June 2022 to cover the period of transit and display of these valuable taonga. The value indemnified for the exhibition is \$37.037 million.

From June 2021 to October 2021 Museum of New Zealand Te Papa Tongarewa is hosting the exhibition *Surrealist Art: Masterpieces from Museum Boijmans Van Beuningen*. The exhibition is indemnified under the Government Indemnity of Touring Exhibitions scheme from 12 June 2021 to 31 October 2021 to cover the period of transit and display of this exhibition. The value indemnified for the exhibition is \$449.425 million.

The Crown has indemnified the producers of eight domestic screen productions to support the continued functioning of this sector during the COVID-19 pandemic where private insurance coverage is limited. The indemnity relates to delay or abandonment costs if productions are affected by COVID-19 or government restrictions. The total exposure if all eight productions are abandoned is \$38.8 million.

## Contingent assets

The Ministry, on behalf of the Crown, has no contingent assets (2020: nil).

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2021.

## Schedule of non-departmental commitments

as at 30 June 2021

The Ministry, on behalf of the Crown has a non-cancellable capital commitment of \$2.875 million for the installation of the National Erebus Memorial (2020: \$29,000 for installation of the Pacific Islands Memorial at Pukeahu National War Memorial Park).

	Actual 2020 \$000	Actual 2021 \$000
<b>Capital commitments</b>		
Not later than one year	29	2,875
<b>Total non-cancellable capital commitments</b>	<b>29</b>	<b>2,875</b>

The Ministry, on behalf of the Crown, has no non-cancellable lease commitments (2020: nil).

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2021.

# Statement of trust monies

For the year ended 30 June 2021

	Opening balance 2021 \$000	Contributions \$000	Distributions \$000	Revenue \$000	Expenditure \$000	Closing balance 2021 \$000
New Zealand Historical Atlas	45	-	-	1	(37)	9
New Zealand History Research	540	-	(98)	5	-	447
New Zealand Oral History Awards	1,334	-	(88)	14	-	1,260
War History	17	-	-	1	-	18
<b>Total</b>	<b>1,936</b>	<b>-</b>	<b>(186)</b>	<b>21</b>	<b>(37)</b>	<b>1,734</b>

## New Zealand Historical Atlas Trust

This trust was established to hold New Zealand Lottery Grants Board funds, donations and royalties from sales to be used for the production of the New Zealand Historical Atlas and subsidiary volumes.

## New Zealand History Research Trust

This trust was established to hold New Zealand Lottery Grants Board funds to be used to make awards to individuals and groups for historical research and writing projects.

## New Zealand Oral History Awards

This trust was established to hold funds from the government of the Commonwealth of Australia, gifted to New Zealand in 1990 specifically to gather oral histories of importance to this country. The income from these funds is used to promote oral history in New Zealand.

## War History Trust

This trust was established to hold funds bequeathed to the Ministry by the estate of Mr J. B. Watson, a long-time supporter of research into New Zealand's military history. The funds and any interest income are to be used for the researching and writing of works on New Zealand's involvement in overseas conflicts.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2021.



**Ngā whakamārama i ngā  
tauākī pūtea ā-hinonga**

**Notes to the non-departmental  
schedules**

## Note 1

### Statement of accounting policies

#### Reporting entity

These non-departmental schedules and statements present financial information on public funds that are managed by the Ministry on behalf of the Crown.

These non-departmental balances are consolidated into the Financial Statements of the Government for the year ended 30 June 2021. For a full understanding of the Crown's financial position, results of operations, and cash flows for the year, refer to the Financial Statements of the Government for the year ended 30 June 2021.

#### Basis of preparation

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

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

#### Presentation currency and rounding

The non-departmental schedules and statement of trust monies are presented in New Zealand dollars (NZ dollars) and all values are rounded to the nearest thousand dollars (\$000).

#### Standard issued and not yet effective and not early adopted

PBE IPSAS 41 Financial Instruments replaces PBE IFRS 9 Financial Instruments and is effective for year ending 30 June 2023, with earlier adoption permitted. The Ministry has assessed that there will be little change as a result of adopting the new standard as the requirements are similar to those contained in PBE IFRS 9. The Ministry does not intend to early adopt the standard for the non-departmental statements.

#### Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

##### Interest

The interest unwind reflects the increase in the present value of loans and other receivables as the period to expected repayment reduces. The interest unwind is calculated using the discount rate at the start of the financial year.

##### Expenses

Grant expenses are detailed in Note 7. Other expenses are recognised as goods and services are received.

##### Cash and cash equivalents

Cash and cash equivalents consists of deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less. No interest is payable to the Ministry.

## **Commitments**

Commitments are future expenses and liabilities to be incurred on contracts that have been entered into at balance date. Information on non-cancellable capital commitments is reported in the schedule of non-departmental commitments.

## **Goods and services tax**

Items in the non-departmental schedules and statement of trust monies are stated exclusive of goods and services tax (GST), except for receivables and payables, which are stated on a GST-inclusive basis. In accordance with Treasury Instructions, GST is returned on revenue received on behalf of the Crown, where applicable. However, an input tax deduction is not claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-departmental expenditure is recognised as a separate expense and eliminated against GST revenue on consolidation of the Financial Statements of the Government.

## **Property, plant and equipment**

Property, plant and equipment administered by the Ministry on behalf of the Crown includes land, non-residential buildings and leasehold improvements. These assets are carried at fair value less subsequent impairment losses and, for non-land assets, less subsequent accumulated depreciation. Land and buildings are revalued every three years. If it is established during the intervening period that an item of plant, property or equipment's carrying value may be materially different from its fair value, a revaluation will be sought.

## **Additions**

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Ministry and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated.

## **Disposals**

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the surplus or deficit.

## **Depreciation**

Depreciation is charged on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant and equipment, less any estimated residual value, over its estimated useful life.

The Ministry, on behalf of the Crown, currently depreciates non-residential buildings at 2% per annum. Leasehold improvements are depreciated at 6.67% per annum.

## **Impairment**

The Ministry does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

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

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the Ministry would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is also recognised in the surplus or deficit.

## **Budget figures**

The 2021 budget figures are for the year ended 30 June 2021 and were published in the 2019/20 annual report. They are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Pre-election Economic and Fiscal Update (PREFU) for the year ending 2020/21.

## **Critical accounting estimates and assumptions**

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ

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

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are in respect of:

- Useful lives of non-residential buildings (see Note 3)
- Revaluation and impairment of non-residential buildings (see Note 3)
- Provisions (see Note 8).

### **Trust monies**

The Ministry administers trust monies on behalf of the Crown under part 7 of the Public Finance Act 1989. Under the act, and by delegation from the Secretary to the Treasury, trust money can only be invested on deposit with New Zealand registered banks or in New Zealand government stock.

Trust money is also managed so that there is no significant concentration of credit risk. Interest rate risk is managed by investing across a wide range of maturity dates, subject to liquidity requirements.



## Note 2

### Receivables

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

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. All receivables as at 30 June 2021 are current [2020: All receivables current].

Short-term receivables are written off when there is no reasonable expectations of recovery. Indicators that there is no reasonable expectations of recovery include the debtor being in liquidation or the receivable being more than six months overdue.

	Actual 2020 \$000	Actual 2021 \$000
<b>Loans receivable</b>		
Face value of loans	-	590
Less: write down at initial recognition, impairment and other fair value changes	-	(181)
Carrying value of loans receivable	-	409
<b>Debtors and other receivables</b>		
Face value of debtors and other receivables	1,090	20,430
Less: allowance for credit losses	-	-
Carrying value of debtors and other receivables	1,090	20,430
<b>Total receivables</b>	<b>1,090</b>	<b>20,839</b>
Total receivables are represented by:		
Current	-	20,839
Non-current	-	-

#### Advanced Advertising Initiative loans

Advanced Advertising Initiative loans issued at below-market interest rates are initially recognised at fair value. The difference between the face value and fair value of the loan is recognised as a grant expense in the schedule of non-departmental expenses.

The initial fair value is determined based on a model that forecasts the expected loan repayments and discounts these to present value using a discount rate of 10%.

The loans are subsequently measured at amortised cost because the repayments are solely of principal.

## Note 3

### Non-residential buildings

	Massey Memorial \$000	National War Memorial \$000	Canterbury Earthquake Memorial \$000	Pukeahu National War Memorial Park \$000	National Erebus Memorial \$000	Total buildings \$000
<i>Cost or valuation</i>						
Balance at 30 June / 1 July 2019	498	5,361	9,528	23,705	-	39,092
Additions	-	-	-	26	-	26
Work in progress	-	-	-	145	643	788
Revaluation	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
Balance at 30 June 2020	498	5,361	9,528	23,876	643	39,906
Additions	-	-	-	24	-	24
Work in progress	-	-	-	-	360	360
Revaluation	22	(2,500)	(417)	2,060	-	(835)
Reclassification	-	-	-	-	-	-
<b>Balance at 30 June 2021</b>	<b>520</b>	<b>2,861</b>	<b>9,111</b>	<b>25,960</b>	<b>1,003</b>	<b>39,455</b>
<i>Accumulated depreciation and impairment losses</i>						
Balance at 30 June / 1 July 2019	21	146	237	529	-	933
Depreciation expense	21	156	191	528	-	896
Impairment losses	-	2,333	-	-	-	2,333
Depreciation reversal on revaluation	-	-	-	-	-	-
Balance at 30 June / 1 July 2020	42	2,635	428	1,057	-	4,162
Depreciation expense	21	91	191	528	-	831
Depreciation reversal on revaluation	(63)	(2,726)	(619)	(1,585)	-	(4,993)
<b>Balance at 30 June 2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Carrying amounts</i>						
At 30 June and 1 July 2019	477	5,215	9,291	23,176	-	38,159
At 30 June 2020	456	2,726	9,100	22,819	643	35,744
<b>At 30 June 2021</b>	<b>520</b>	<b>2,861</b>	<b>9,111</b>	<b>25,960</b>	<b>1,003</b>	<b>39,455</b>

## **Revaluations**

The National War Memorial, Massey Memorial, Canterbury Earthquake Memorial and Pukeahu National War Memorial Park were revalued as at 30 June 2021 by Aon Risk Solutions (an independent registered valuer) using depreciated building cost in accordance with the New Zealand Accounting Standards Board's Public Benefit Entity standards. The Ministry on behalf of the Crown revalues the memorials every three years. The balance of the revaluation reserve at 30 June 2021 is \$1.494 million (2020: nil).

## **Impairment**

The impairment loss recognised in 2019/20 relates to the Carillon Tower, part of the National War Memorial. In February 2020 the building was identified as earthquake-prone and closed to the public. The impairment charge of \$2.333 million represents the asset being written down to its value in use of nil. The value in use was determined using the restoration cost approach.

## Note 4

### Land

	Massey Memorial \$000	National War Memorial \$000	Total land \$000
<i>Cost or valuation</i>			
Balance at 30 June / 1 July 2019	410	3,950	4,360
Additions	-	-	-
Revaluation	-	-	-
Reclassification	-	-	-
Balance at 30 June 2020	410	3,950	4,360
Additions	-	-	-
Revaluation	200	550	750
Reclassification	-	-	-
<b>Balance at 30 June 2021</b>	<b>610</b>	<b>4,500</b>	<b>5,110</b>

The National War Memorial and the Massey Memorial were revalued as at 30 June 2021 by Aon Risk Solutions (an independent valuer) using market-based evidence in accordance with NZ IAS PBE accounting standards.

The Ministry on behalf of the Crown revalues the land every three years. The balance of the revaluation reserve at 30 June 2021 is nil (2020: nil). The cumulative value of revaluations in this asset class is (\$3.006 million).



## Note 5

### Leasehold improvements

	Queen Elizabeth II Pukeahu Education Centre \$000	Total Leasehold Improvements \$000
<i>Cost or valuation</i>		
Balance at 30 June / 1 July 2019	695	695
Additions	-	-
Revaluation	-	-
Balance at 30 June 2020	695	695
Additions	-	-
Revaluation	-	-
<b>Balance at 30 June 2021</b>	<b>695</b>	<b>695</b>
<i>Accumulated depreciation and impairment losses</i>		
Balance at 30 June / 1 July 2019	105	105
Depreciation expense	47	47
Balance at 30 June 2020	152	152
Depreciation expense	47	47
Depreciation reversal on revaluation	-	-
<b>Balance at 30 June 2021</b>	<b>199</b>	<b>199</b>
<i>Carrying amounts</i>		
At 30 June and 1 July 2019	590	590
At 30 June 2020	543	543
<b>At 30 June 2021</b>	<b>496</b>	<b>496</b>

## Note 6

### Intangible assets

#### **Intangible heritage assets**

In 2014 Television New Zealand (TVNZ) transferred to the Crown a substantial collection of audio-visual material. This material, referred to as the TVNZ archive, has a heritage importance arising from the diverse range of broadcast news and current affairs, documentaries and TV series, along with films, music, oral histories and live recordings of community events. The TVNZ archive captures the issues and experiences of people through the decades, unique cultural events and defining moments, New Zealand's environment and scenery, and New Zealand successes and tragedies over the last century.

The Crown obtained title and possession (but not the underlying intellectual property) of the TVNZ archive, as well as a restricted right to make the content publicly available. The content is largely held on ageing analogue physical media. Ngā Taonga Sound & Vision has been appointed to maintain and provide for the long-term preservation of the assets.

Rights of this nature are generally considered to be intangible assets. No amount is recognised in the schedule of non-departmental assets because the Ministry has assessed that the value of the asset cannot be reliably measured. This is because of:

- The Crown's unique and restricted rights to the TVNZ archive where limitations are placed on how the content can be used. As a result, market-based comparisons to determine value are not appropriate.
- The ageing physical media and unavailability of playback equipment constrains the Crown's ability to realise the service potential embodied within the assets.

The Crown and Ngā Taonga Sound & Vision have begun a multi-year project to digitally preserve the TVNZ archive to improve its public availability.

## Note 7

### Grants payable

#### Grant expenditure

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

Discretionary grants are those grants where the Ministry has no obligation to award on receipt of the grant application. They are recognised as expenditure when conditions are approved by the grants approvals committee and the approval has been communicated to the applicant.

Grants with substantive conditions are recognised as an expense at the earlier of the grant payment date or when the grant conditions have been satisfied.

The most significant grant schemes operated by the Ministry are:

#### 1 The Regional Culture and Heritage Fund (RCHF)

The RCHF is a capital fund of last resort for the performing arts sector and the broader art gallery, museums and whare taonga sectors.

The grants are for the purpose of renovating, restoring, adding to and constructing buildings in which cultural and/or heritage activities take place.

#### 2 The Heritage Earthquake Upgrade Incentive Programme (Heritage EQUIP)

The Heritage EQUIP scheme provides information and funding to assist private building owners to seismically strengthen their earthquake-prone heritage buildings.

#### 3 Cultural recovery grants

The government's COVID-19 Cultural Recovery Package includes grant funding for building capability, creating training and employment opportunities, facilitating innovation and supporting iwi, hapū, whānau and Māori communities to safeguard at-risk mātauranga.

#### 4 Premium Production Fund

This fund intends to distribute money quickly to stimulate the domestic screen industry to recover from COVID-19 and generate employment. It is for production-ready projects that deliver high-quality Aotearoa New Zealand stories for international audiences.

	Heritage EQUIP \$000	RCHF \$000	Cultural recovery \$000	Premium Production Fund \$000	Total grants \$000
<b>Grants payable</b>					
Balance at 30 June / 1 July 2019	-	-	-	-	-
Grants expensed during period	1,378	17,261	-	-	18,639
Payments made during period	(1,356)	(7,511)	-	-	(8,867)
Balance at 30 June / 1 July 2020	22	9,750	-	-	9,772
Grants expensed during period	1,177	4,338	11,128	20,915	37,558
Payments made during period	(1,133)	(8,588)	(6,419)	-	(16,140)
<b>Balance at 30 June 2021</b>	<b>66</b>	<b>5,500</b>	<b>4,709</b>	<b>20,915</b>	<b>31,190</b>

## Note 8

### Provisions

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

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

#### **New Zealand Screen Production Grants—Domestic (NZSPG)**

The purpose of the NZSPG scheme is to build the sustainability, scale and critical mass of the domestic film industry and support the development of New Zealand creatives. The scheme also provides cultural benefits to New Zealand by supporting the creation of New Zealand content and stories. The New Zealand Film Commission administers the NZSPG.

The grants are non-discretionary in nature as they are available for any applicants that meet the scheme's eligibility criteria. The amount of each grant is calculated based on a percentage of the 'qualifying New Zealand production expenditure' incurred by the applicant.

#### **Public Works Act 1981**

Claims have been made to the Ministry on behalf of the Crown under the Public Works Act 1981 for compensation resulting from the acquisition of the easement taken under section 18 of the National War Memorial Park (Pukeahu) Empowering Act 2012, enabling part of the park to be constructed on land owned by the claimants. Landscaping related to the park has been undertaken on this land.

Section 18 of the National War Memorial Park (Pukeahu) Empowering Act 2012 entitles the landowners to compensation under the Public Works Act 1981 for the taking of this easement. The compensation claimed is \$4.604 million. This amount is accruing interest and the total claim therefore expected is approximately \$6 million.

There are a number of steps that have yet to take place to assess and agree the compensation payable. The Ministry has provided for \$3 million, being the mid-point between nil and the amount claimed. This acknowledges the wide range in possible outcomes as at 30 June 2021.

## Seismic strengthening

The Ministry has an obligation to seismically strengthen the Carillon Tower, part of the National War Memorial. This obligation arises primarily from the Building Act 2004.

The provision was estimated using an independent assessment of cost, based on an early concept design for the necessary strengthening works. As at 30 June 2021 there is uncertainty about both the scope and cost of the final strengthening that will be performed.

	NZSPG Grants \$000	Public Works Act \$000	Seismic strengthening \$000	Total provisions \$000
Balance at 30 June / 1 July 2019	41,502	3,000	-	44,502
Additional provisions made	30,512	-	7,195	37,707
Amounts used	(31,553)	-	-	(31,553)
<b>Balance at 30 June 2020</b>	<b>40,461</b>	<b>3,000</b>	<b>7,195</b>	<b>50,656</b>
Additional provisions made	48,370	-	-	48,370
Amounts used	(29,058)	(12)	(31)	(29,101)
<b>Balance at 30 June 2021</b>	<b>59,773</b>	<b>2,988</b>	<b>7,164</b>	<b>69,925</b>
Current portion	59,773	2,988	7,164	69,925
Non-current portion	-	-	-	-
<b>Total provisions</b>	<b>59,773</b>	<b>2,988</b>	<b>7,164</b>	<b>69,925</b>



## Note 9

### Financial instruments

The activities managed by the Ministry on behalf of the Crown involve financial instruments in the course of normal operations. All financial instruments are measured at amortised cost in the statement of financial position. All associated revenue and

expenses are credited to or charged against the net surplus/deficit.

The carrying amounts of financial assets and financial liabilities in each financial instrument category are in the table below.

	Actual 2020 \$000	Actual 2021 \$000
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	29,419	15,585
Debtors and other receivables	1,090	20,839
<b>Total financial assets</b>	<b>30,509</b>	<b>36,424</b>
<b>Financial liabilities measured at amortised cost</b>		
Creditors and other payables including grants payable	10,267	33,336
<b>Total financial liabilities</b>	<b>10,267</b>	<b>33,336</b>

### Financial instrument risks

#### Credit Risk

Credit risk is the risk that a third party will default on its obligation, causing a loss to be incurred.

Credit risk arises from deposits with banks, receivables and loans.

Funds must be deposited with Westpac, a registered bank. The maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and receivables. There is no collateral held as security against these financial instruments. Other than Westpac, there are no significant concentrations of credit risk. The Standard & Poor's credit ratings for cash and cash equivalents held at Westpac is AA-.

Although cash and cash equivalents and receivables as at 30 June 2021 are subject to the expected credit loss requirements of PBE IFRS 9, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

An allowance for expected credit loss has been made for advertising loans, as detailed in Note 2.

#### Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates.

The Ministry has no exposure to cash flow interest rate risk because there is no interest on the bank accounts held with the bank.

#### Liquidity risk

Liquidity risk is the risk that the Ministry will encounter difficulty raising liquid funds to meet commitments as they fall due. As part of meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements. The Ministry maintains a target level of available cash to meet liquidity requirements.

As at 30 June 2021, the expected cash outflows from payables maturing within six months is \$33.336 million (2020: \$10.267 million). These amounts are the contractual undiscounted cash flows.

## Note 10

### Explanations of major variances against budget

The major variances from the Ministry's non-departmental estimated figures in the Main Estimates are as follows:

#### Schedule of non-departmental expenses

##### Grants and subsidies

Grants and subsidies were \$14.433 million greater than forecast. The most significant variances were:

- \$23.3 million actual spending on COVID-19 response and recovery initiatives. The budget was prepared before the detailed nature of the COVID-19 response and recovery initiatives was developed, and the funding was assumed to be other expenses. Some initiatives were then subsequently coded as grants and subsidies.
- (\$10.5 million) Regional Culture and Heritage Fund and Heritage EQUIP grants were lower than forecast due to the timing of payments.

##### Other operating expenses

Other operating expenses were \$125.146 million lower than budget mainly due to:

- (\$27.8 million) COVID-19 response and recovery initiatives to be managed by Sport New Zealand but not yet drawn down. The funding is being drawn down and provided to Sport New Zealand as initiatives are implemented. Some initiatives will be implemented in 2021/22. The budget assumed all funding would be drawn down.
- (\$74.3 million) COVID-19 response and recovery programmes that was budgeted for as other operating expenses but actual spending was classified as grants and subsidies. Actual spending of \$23.3 million as noted above is lower than the \$76.8m budgeted due to the need to consult on the detailed design and establishment of the grant schemes, and then appropriately sequence the funding rounds.

Some of the variance is due to the phasing of committed expenditure across financial years for accounting purposes.

- (\$20.4 million) Underspends in funding provided to Crown entities for COVID-19 response and recovery initiatives that will be returned to the Ministry.

#### Schedule of non-departmental assets

##### Debtors and other receivables

The increase of \$20.819 million relates to funding provided to Crown entities for COVID-19 response and recovery initiatives. Where initiatives have a lower demand than expected, the unspent funding is to be returned to the Ministry.

#### Schedule of non-departmental liabilities

##### Grants payable

Grants approved but not paid at year-end varies based on the timing of approvals and payment dates, and is not budgeted for. The make-up of the year-end balance is detailed in Note 7.

##### Provisions

Provisions are \$29.925 million greater than forecast due to:

- \$19.7 million associated with the timing of payments for the New Zealand Screen Production Grants. Payment is made at the conclusion of a production. Increased activity compounded by delays to some productions due to COVID-19 have meant the provision is increasing.
- \$10.2 million for the Carillon and Public Works Act provisions were not included in the forecast.

# Te pūrongo a te kaitātari kaute motuhake

## Independent auditor's report

To the readers of Manatū Taonga Ministry for Culture and Heritage's annual report for the year ended 30 June 2021

The Auditor-General is the auditor of the Ministry for Culture and Heritage (the Ministry). The Auditor-General has appointed me, Rehan Badar, using the staff and resources of Audit New Zealand, to carry out, on his behalf, the audit of:

- the financial statements of the Ministry on pages 92 to 119, that comprise the statement of financial position, statement of commitments, statement of contingent assets and liabilities as at 30 June 2021, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information;
- the performance information prepared by the Ministry for the year ended 30 June 2021 on pages 12 to 59;
- the statements of expenses and capital expenditure of the Ministry for the year ended 30 June 2021 on pages 78 to 89; and
- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 122 to 143 that comprise:
  - the schedules of assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2021;
  - the schedules of expenses; and revenue for the year ended 30 June 2021;
  - the statement of trust monies for the year ended 30 June 2021; and
  - the notes to the schedules that include accounting policies and other explanatory information.

### Opinion

In our opinion:

- the financial statements of the Ministry on pages 92 to 119:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2021; and
    - its financial performance and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the performance information of the Ministry on pages 12 to 59:
  - presents fairly, in all material respects, for the year ended 30 June 2021:
    - what has been achieved with the appropriation; and
    - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
  - complies with generally accepted accounting practice in New Zealand.
- the statements of expenses and capital expenditure of the Ministry on pages 78 to 89 are presented fairly, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.

- the schedules of non-departmental activities which are managed by the Ministry on behalf of the Crown on pages 122 to 143 present fairly, in all material respects, in accordance with the Treasury Instructions:
  - the assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2021; and
  - expenses; and revenue for the year ended 30 June 2021; and
  - the statement of trust monies for the year ended 30 June 2021.

Our audit was completed on 30 September 2021. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Chief Executive and our responsibilities relating to the information to be audited, we comment on other information, and we explain our independence.

## Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Responsibilities of the Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Ministry for preparing:

- financial statements that present fairly the Ministry's financial position, financial performance, and its cash flows, and that

comply with generally accepted accounting practice in New Zealand.

- performance information that presents fairly what has been achieved with each appropriation, the expenditure incurred as compared with expenditure expected to be incurred, and that complies with generally accepted accounting practice in New Zealand.
- statements of expenses and capital expenditure of the Ministry, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.
- schedules of non-departmental activities, in accordance with the Treasury Instructions, that present fairly those activities managed by the Ministry on behalf of the Crown.

The Chief Executive is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Ministry for assessing the Ministry's ability to continue as a going concern. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Ministry, or there is no realistic alternative but to do so.

The Chief Executive's responsibilities arise from the Public Finance Act 1989.

## Responsibilities of the auditor for the information to be audited

Our objectives are to obtain reasonable assurance about whether the information we audited, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures,

and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Ministry's Estimates and Supplementary Estimates of Appropriations 2020/21, and the 2020/21 forecast financial figures included in the Ministry's 2019/20 annual report.

We did not evaluate the security and controls over the electronic publication of the information we audited.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
- We evaluate the appropriateness of the reported performance information within the Ministry's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or

conditions that may cast significant doubt on the Ministry's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Ministry to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

## Other information

The Chief Executive is responsible for the other information. The other information comprises the information included on pages 1 to 147, but does not include the information we audited, and our auditor's report thereon.

Our opinion on the information we audited does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



## Independence

We are independent of the Ministry in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Ministry.



Rehan Badar  
Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand

**AUDIT NEW ZEALAND**  
Mana Arotake Aotearoa

# Manatū Taonga

Ministry  
for Culture  
& Heritage



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**Te Kāwanatanga o Aotearoa**  
New Zealand Government