

Te Pūrongo-ā-Tau Annual Report

2024/25

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Ngā wāhanga o roto

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Pūrongo a te Tumu Whakarae

Chief Executive's foreword

'He toi whakairo, he mana tangata'

Where there is creative expression, there is human dignity

Katahi te whakatauākī ko tēnei. Ka riro māna te whāinga mahi o Manatū Taonga e whakaaweawe me te whakaaro nui e whakarāpopoto ki te kupu iti. Inā te koi o te rangatira nei, a Ahorangi Piri Sciascia nāna tēnei whakatauākī i waiho iho mai. Kāti nō mātau te whiwhi.

This is an insightful whakatauākī that speaks to the broad purpose of Manatū Taonga. Such is the wisdom of the late Professor Piri Sciascia who left this taonga for us to reflect upon.

I'm pleased to present the 2024/25 Annual Report for Manatū Taonga Ministry for Culture and Heritage, which outlines our work to enable a thriving cultural system. We have three strategic priorities that guide our work as principal policy adviser to government on the arts, culture, heritage, media and sport and recreation sectors.

This year's highlights reflect our priorities in action. Through the development of *Amplify: A Creative and Cultural Strategy for New Zealand*, we are taking an action-oriented approach to help our creative sectors grow and thrive. The significant find of a waka at Rēkohu Wharekauri Chatham Island may offer a rare opportunity to deepen our understanding of the peopling of the islands, and connections with Aotearoa New Zealand and the wider Pacific. Through our funding for Matariki, we're enabling iwi, hapū and communities across the motu to come together in celebration and reflection. You can read about these initiatives, and more, in the report.

We have continued to build a stronger and more resilient cultural system that is informed by evidence, responsive to change and shaped by partnership. We've helped to deepen understanding of our country's unique identity through caring for taonga and support for storytelling that bring histories to light. By working with and through funded cultural agencies, we've also supported more New Zealanders to engage with culture in meaningful ways, whether it be through events, local content, creative initiatives or heritage experiences.

This year has not been without its challenges. The Ministry has gone through structural change as a result of reduced funding and we've had to make some tough decisions. Our changes align with our core purpose as the Government's principal adviser on the cultural system, and enable us to continue to work closely with government-funded cultural agencies and sector partners to achieve outcomes for New Zealanders.

I want to thank all those we've worked alongside this year. You are vital to the strength of the cultural system of Aotearoa New Zealand.

I also want to thank the team at Manatū Taonga for their commitment, expertise and drive to deliver for New Zealanders, often in complex and changing environments.

As we look ahead, I'm confident that the cultural system will collectively work to continue making a positive impact across our country.

Ki te puāwai te ahurea, ka ora te iwi
Culture is thriving, the people are well

Ngā manaakitanga



Leauanae Laulu Mac Leuanae

Tumu Whakarae

Secretary for Culture and Heritage and Chief Executive



Section 1

Kokenga ki ā mātou whāinga rautaki

Progress on strategic intentions

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Our strategic intentions

The Ministry stewards the cultural system to make a difference for New Zealanders. This is reflected in our vision statement:

Ki te puāwai te ahurea, ka ora te iwi.

Culture is thriving, the people are well.

In the Ministry's *Strategic Intentions Koromakinga Rautaki 2025–2029* three strategic priorities were identified to guide us through the medium-term. Our strategic priorities ensure we focus our efforts and resources on meeting government and ministerial priorities for the cultural system and making short to medium term progress towards achieving the Ministry's long-term strategic outcomes.

Our long-term outcomes are to have higher cultural participation rates in targeted communities, and a cultural system that is inclusive, reflective, sustainable and resilient. On the following pages, we explain how the Ministry's work during 2024/25 has contributed to our long-term outcomes.

Our strategic outcomes

1. The cultural system is sustainable and resilient
2. Inclusive and reflective cultural system
3. Higher cultural participation rates in targeted communities

Our strategic priorities

1. Strengthening the cultural system
2. Increasing understanding of our unique identity
3. Increasing active participation

Summary of key statistics

In each section of this report, you'll find insights and data relating to the Ministry outcomes. This information is provided at both a national and a programme level, with reference to recent research. Here is a summary of the key data:

Government support

\$438 million government investment

through Vote Arts, Culture and Heritage for FY2024/25.

+ \$148 million lottery profits

directly allocated to four bodies: Creative New Zealand, New Zealand Film Commission, Ngā Taonga Sound & Vision, Sport New Zealand.

The arts and creative sector contributes¹

\$17.5 billion (4.2% of GDP)

contribution of the arts and creative sector to the New Zealand economy (Infometrics Arts and Creative Sector Profile 2024).

117,912 people

have their primary employment in the arts and creative sector (Infometrics Arts and Creative Sector Profile 2024).

Arts and creative sector employment grew by 0.8% in 2024, compared with overall New Zealand growth of 2.2%.

11,129 Māori

had their primary employment in the arts and creative sector (Infometrics Arts and Creative Sector Profile 2024)².

Māori employment in the arts and creative sector grew by 1.2% in 2024, compared with overall growth of 2.2% growth for the total economy

0.3% decline in the contribution of the arts and creative sector to GDP

compared to 1.4% growth for the whole economy (Infometrics Arts and Creative Sector Profile 2024).

37,504 businesses

in the arts and creative sector (Infometrics Arts and Creative Sector Profile 2024).

The number of businesses in the sector grew by 0.7% in 2024, compared with a growth of 0.9% for the total economy.

\$2.3 billion tourism expenditure

on cultural, recreation, travel and tour services in the year to March 2024 (Stats NZ, Tourism satellite account, year ended March 2024).

1 Data from the Infometrics Arts and Creative Sector Profile 2024 represents the year to March 2024, with GDP also expressed in 2024 prices.

2 Please note that this data is drawn from the 2024 profiles and does not reflect recent changes to the reporting of demographic data and forecasts of Māori employment contained in Infometric sector profiles. These data updates will be shared and explained via the published profiles for 2025 in early 2026.

Ministry outcome

The cultural system is sustainable and resilient

Strategic priority: Strengthening the cultural system

> Our ambition

The cultural system is strong and thriving.

A strong and thriving cultural system is one that can adapt, endure and grow. It supports creative expression, preserving heritage and enabling participation across generations. The Ministry is focused on strengthening the cultural system by working in partnership with the sector to build long-term resilience, improve coordination across government and create conditions for innovation and sustainability.

To deliver on this ambition, the Ministry is leading the development of the creative and cultural strategy for government – *Amplify*, and setting out how we can better coordinate investment, support creative careers and grow trade and investment opportunities. We are also strengthening the cultural evidence base, fulfilling Treaty settlement commitments, improving the way we manage cultural assets and infrastructure, and modernising legislation to ensure it remains fit for purpose and responsive to the needs of the sector.

Recent data highlights the importance of this work. We've seen the impact of challenges, with media sector GDP contributions decreasing by – 1.9 per cent, affecting the overall GDP rate of the arts and creative sector. We have embarked on policy work to address the ongoing challenges in the media space. When looking at the arts sector only, the GDP contribution grew by 2.5 per cent compared to the year ending March 2023.

The heritage sector alone contributes \$5.1 billion to New Zealand's GDP (1.2 per cent of the total economy) and supports over 35,000 jobs³. With employment in the sector expected to grow to over 39,000 by 2030, building a resilient and well-supported system is critical to sustaining this momentum.

³ Data from the Infometrics Arts and Creative Sector Profile 2024 – representing the year to March 2024, with GDP also expressed in 2024 prices.

Data demonstrates the current state of the arts and creative sector⁴:

0.7%

annual business growth in the arts and creative sector.

-0.3%

annual growth in GDP contribution in the arts and creative sector.

\$167,188

labour productivity in the arts and creative sector (GDP per FTE).

2.2%

annual growth in labour productivity in the arts and creative sector (GDP per FTE, five-year average)

Case studies

The following projects highlight how Ministry efforts are helping to strengthen the cultural system by supporting recovery, building capability and laying the foundations for a sustainable cultural future.

***Amplify*: shaping a national strategy for a thriving cultural system**

Over the last year, the Ministry led public engagement on *Amplify: A Creative and Cultural Strategy for New Zealand*, which outlines how the government will support our creative and cultural sectors to 2030. This flagship initiative responds to the Minister for Arts, Culture and Heritage's priority to establish a coordinated, future-focused approach to strengthening the sector.

Amplify is built on three strategic pillars:

- Investing for maximum impact
- Nurturing talent
- Reducing barriers to growth

Public consultation opened in November 2024, inviting feedback on the strategy's proposed targets, pillars and workstreams. More than 700 submissions were received, with over 100 people participating through in-person workshops across the motu. This engagement provided valuable insights into the sector's priorities and challenges.

Following consultation, the Ministry analysed submissions and published a summary of submissions in early 2025. Feedback informed advice to the Minister on potential revisions and areas of focus, helping to ensure the strategy reflects the needs and aspirations of those working within the cultural system.

⁴ Data from the Infometrics Arts and Creative Sector Profile 2024 – representing the year to March 2024, with GDP also expressed in 2024 prices.

Cabinet has now agreed to the strategy, and the latest *Amplify* was released on 28 August 2025. *Amplify* is a living strategy we adapt over time to keep it relevant and responsive to the changing environment, including updates to government priorities.

Modernising our media: public engagement on Media Reform

In 2024/25, the Ministry led public consultation on Media Reform, a key initiative aimed at modernising New Zealand’s media legislation.

The current regulatory framework no longer reflects how media content is produced, distributed or consumed which prompted the need for changes to media legislation.

The proposed changes aim to:

- Create a modern and fit for purpose regulatory and funding environment, and
- Support a healthy and sustainable media and content production sector that delivers for New Zealand audiences.

The *Media Reform discussion document* outlined five draft proposals designed to strengthen and modernise New Zealand’s media and content production sector.

These included:

- Ensuring accessibility of local media platforms
- Increasing investment into and discoverability of local content
- Increasing captioning and audio description
- Modernising professional media regulation, and
- Streamlining Crown content funders.

These proposals aimed to create a healthier, more sustainable media environment that better serves New Zealand audiences and supports the long-term viability of local content creators.

Public consultation took place in February-March 2025, with close to 200 submissions received. This feedback is now informing policy development as the Ministry works to support the Minister in refining the proposals. Any final decisions will require Cabinet approval.

This work contributes to the Ministry’s strategic priority of strengthening the cultural system by ensuring that media legislation supports innovation, accessibility and resilience, laying the groundwork for a thriving media landscape that reflects and serves New Zealand’s diverse communities.

Bringing world-class exhibitions to New Zealand through the Indemnity Scheme

A resilient and sustainable cultural system is one that connects New Zealanders with diverse artistic and cultural experiences, both local and international. Since the 1990s, the Government Indemnity for Touring Exhibitions Scheme has played a key role in enabling galleries and museums to host significant international exhibitions that would otherwise be financially out of reach.

By reducing the cost of insurance, the scheme makes it possible for institutions to bring major exhibitions to New Zealand, enriching the cultural landscape and expanding access to global art and history. Past exhibitions have included the Terracotta Warriors, treasures from Ancient Greece, and works by European and contemporary masters. To date, no indemnity claims have been made, and hundreds of thousands of New Zealanders have experienced these exhibitions without needing to travel overseas.

In 2024/25, the Ministry supported Auckland Art Gallery Toi o Tāmaki with the indemnification of *A Century of Modern Art*, a landmark exhibition from the Toledo Museum of Art in Ohio. Featuring iconic works by Claude Monet, Pablo Picasso and Vincent van Gogh, the exhibition traced the evolution of modern art from the Impressionists to contemporary abstraction.

These exhibitions not only deepen public engagement with the arts but also help cultural institutions grow their audiences and diversify revenue streams, making them more resilient in a changing environment. The Ministry works closely with galleries, museums, sector partners and the Treasury to ensure the scheme continues to support meaningful cultural experiences for New Zealanders.

Embedding heritage in Resource Management Reform to strengthen the cultural system

A sustainable and resilient cultural system depends on strong policy foundations that recognise and protect New Zealand's heritage. Over the last year, the Ministry played a key role in supporting the Government's Resource Management Reform by providing advice to Ministers on how proposed changes could impact historic heritage places.

Led by the Ministry for the Environment, the reform has a significant impact on the way in which places with heritage value are managed and protected in New Zealand. As the government's principal adviser on heritage matters, the Ministry worked closely with officials at the Ministry for the Environment to ensure that heritage values were considered throughout the reform process, and that the new system would support positive outcomes for heritage.

Our advice spanned multiple phases of the reform, including input into the Fast-track Approvals Act 2024, which intersects with regulatory processes undertaken by Heritage New Zealand Pouhere Taonga.

By advocating for heritage within broader reform, the Ministry is helping to future-proof the cultural system, ensuring that it remains responsive, inclusive and protective of the places and stories that shape our national identity.

Looking ahead: preparing the cultural system for a digital future

To help ensure the cultural system remains sustainable and resilient in the future, the Ministry currently produces a Long-term Insights Briefing (LTIB) every three years. Our latest LTIB explores how artificial intelligence and other digital technologies may reshape creative expression, content distribution and cultural preservation in New Zealand (*‘Culture in the digital age: How will technology change the way New Zealanders create, share and protect their stories in 2040 and beyond?’*).

The LTIB is structured around three key domains – Create, Share, and Protect. It considers how digital tools are transforming creativity, how content is distributed and trusted, and how we can safeguard our stories and taonga for future generations. It also identifies external drivers likely to reshape the cultural system by 2040, including demographic shifts, declining institutional trust and accelerating cyber risks.

The Ministry assessed a range of policy options across these domains, evaluating their effectiveness, equity, feasibility and risk. Public engagement and sector workshops helped shape the work, using future scenarios to explore how culture might evolve under different technological, social and geopolitical conditions.

By anticipating long-term change and identifying proactive responses, the LTIB supports a cultural system that is future-ready and able to adapt, innovate and continue enriching the lives of New Zealanders.

The final LTIB will be released in 2025/2026.

Supporting artists through resale royalties

A sustainable cultural system is one where artists can thrive across their careers, not just at the point of sale. In December 2024, New Zealand launched the Artist Resale Royalty Scheme, allowing visual artists (or their estates) to receive a share of the proceeds when their original works are resold, both in New Zealand and in reciprocating countries.

The Ministry developed the legislative framework for the scheme and now monitors its administration. In mid-2024, the Minister for Arts, Culture and Heritage appointed Copyright Licensing New Zealand as the collection agency, with responsibilities later transferred to Resale Royalties Aotearoa, a wholly owned subsidiary.

The scheme has already shown strong early impact. Between 1 December 2024 and 30 June 2025, over \$415,000 in royalties were collected from 592 resales, benefiting 227 artists. These returns provide meaningful financial support and help artists sustain their creative practices.

By aligning with international best practice, the scheme strengthens the long-term sustainability of New Zealand’s art market, ensuring artists continue to benefit from the value of their work over time. It’s a step toward a more equitable, sustainable and resilient cultural system.

Investing in infrastructure: strengthening cultural resilience through regional projects

Strategic investment in cultural infrastructure plays a vital role in the long-term sustainability and resilience of New Zealand’s cultural system. Through the Regional Culture and Heritage Fund (RCHF), the Ministry supported significant capital projects that enabled regional institutions to preserve heritage, foster creativity and serve their communities.

Two major projects were completed this year and reopened to the public. In Whanganui, the Sarjeant Gallery underwent a transformative redevelopment, including seismic strengthening of its Category 1 heritage building and the addition of a new north wing co-designed with Te Kāhui Toi o Tūpoho. The gallery has welcomed over 100,000 visitors since reopening in November 2024. The Ministry contributed \$10 million to this project through the RCHF.

In Christchurch, the Court Theatre returned to the city centre after more than a decade, as part of the Performing Arts Precinct – Te Whare Tapere. The Ministry supported the new facility with a \$3 million contribution. This community-focused building includes multiple theatre spaces and has been designed with sustainability in mind, featuring a thermal envelope and water-efficient fixtures, reducing energy use and operating costs while enhancing long-term resilience.

These projects demonstrate how targeted investment can strengthen the cultural system by improving infrastructure, supporting regional access and enabling institutions to thrive. They reflect the Ministry’s commitment to building a cultural landscape that is not only vibrant and diverse, but also sustainable and future-ready.

Ministry outcome

Inclusive and reflective cultural system

Strategic priority: Increasing understanding of our unique identity

> Our ambition

More people understand who they are and where they are from.

A more inclusive and reflective cultural system begins with understanding who we are and where we come from. The Ministry is committed to increasing public awareness of New Zealand's unique identity by supporting initiatives that honour our shared histories, care for our taonga, elevate diverse narratives and strengthen the relationships at the heart of Te Tiriti o Waitangi. Foundational to this work is the belief that the arts help define who we are as a nation – and based on 2023 findings, 63% of New Zealanders agree.

To deliver on this ambition, the Ministry supports commemorations that deepen understanding of Te Tiriti o Waitangi, enables the care and protection of taonga tūturu, historic assets and national taonga, and invests in storytelling that explores Treaty settlements and their enduring impact.

The Ministry also lead the delivery of Te Rā Aro ki a Matariki, shares Pacific histories such as the Dawn Raids, and oversees the creation of national memorials, including the National Erebus Memorial. Each initiative contributes to a cultural landscape that reflects the diversity of New Zealand and invites active engagement with our collective identity.

Findings, highlight how New Zealanders see the value of the arts in telling a national story⁵:

72%

of New Zealanders think the arts should reflect New Zealand's cultural diversity.

78%

of Māori feel Ngā Toi Māori / Māori arts and crafts is an important way of connecting with their culture and identity.

63%

of New Zealanders agree the arts help define who we are as New Zealanders.

75%

of New Zealanders see Matariki as a chance to celebrate the culture, people, and stories of Aotearoa.

⁵ Statistics are from the following reports: *New Zealanders and the Arts Ko Aotearoa me ona Toi 2023*, and *New Zealanders engagement with Matariki 2024*.

Case studies

The following stories highlight how Ministry efforts are helping more people connect with their heritage, understand the enduring impact of our histories and participate in shaping a shared and inclusive national narrative for New Zealand.

Unearthing history: waka find on Rēkohu Wharekauri Chatham Island

Last year, the partial remains of a waka were found on a remote stretch of coastline on Rēkohu Wharekauri Chatham Island. This find is of national and international significance and offers a rare opportunity to deepen our understanding of the origins of the peopling of the islands, New Zealand and the wider Pacific.

In early 2025, the Ministry with support from the landowners and the Department of Conservation, undertook a partial archaeological excavation to recover exposed waka pieces and to learn more about the site. The excavation was supported by imi, iwi and the wider Rēkohu Wharekauri community, with many contributing to the excavation and conservation efforts.

To further explore the cultural and historical significance of the find, the Ministry commissioned a panel of experts in whakairo, voyaging, waka construction, weaving and tikane/tikanga to visit the site. Their report, *He Waka Tipua*, reinforces the uniqueness of the find and its potential to reshape narratives about the origins of peopling of the islands and Pacific.

The Ministry will present the final archaeological report to imi, iwi and Heritage New Zealand Pouhere Taonga in early 2026. In the meantime, it is supporting an application to Te Kooti Whenua Māori (the Māori Land Court) to determine ownership under the Protected Objects Act 2006.

This significant find not only enriches our understanding of New Zealand and the Pacific's unique identity, but it also highlights the importance of community-focused heritage work and the enduring connections between people, place and history.

Sharing Pacific histories: increasing understanding of the Dawn Raids

Over the last year, the Ministry advanced its commitment to increasing understanding of New Zealand's unique identity by supporting the sharing of Pacific histories – particularly the Dawn Raids, a significant and painful chapter in New Zealand's recent past. This work responds to the Governments 2021 apology and aims to promote healing, reconciliation and greater public awareness.

A key milestone in 2024/25 was the launch of an online space featuring over 300 resources, a new historical timeline and original digital artwork by Noelle Moa. With over 27,000 views and 10,000 active users in 2024/25, it is clear that New Zealanders are engaging with the legacy of the Dawn Raids in accessible and meaningful ways.

To mark the 50th anniversary of the Dawn Raids, the Ministry partnered with Te Papa to deliver a year-long programme of community-centred Talanoa. The Ministry also led the delivery of the exhibition *‘Ua Tafa Mai Ata – the darkness is moving away* by artist Liana Leiataua at Toi Pōneke. This was delivered in collaboration with Te Papa, Liana Leiataua, Pasifika youth, and historians, who also presented a public lecture on the project’s historical context.

To scope and shape the ongoing work for the Dawn Raids programme, the Ministry has continued to connect with communities and agencies across the country and internationally. These Dawn Raids initiatives reflect the Ministry’s commitment to inclusive storytelling and ensuring Pacific histories are recognised, remembered and shared.

Supporting recognition through the Anzac Day Amendment Bill

One of the most direct ways the Ministry contributes to an inclusive and reflective cultural system is through the legislation it administers. Over the last year, the Ministry has worked closely with Veterans’ Affairs New Zealand (Veterans’ Affairs) to support changes to the Anzac Day Act 1966, ensuring that more New Zealanders who have served are formally recognised in official Anzac Day commemorations.

New Zealanders deeply appreciate the courage, commitment, and sacrifice of service personnel, past and present. While Anzac Day remains a powerful national tribute to the courage and sacrifice of our service personnel, the current legislation does not specifically acknowledge service in conflicts after 1966. As a result, many veterans who have served our country in the decades since remain unrecognised under the Act.

The proposed amendment to the Act seeks to address this gap, reflecting a more inclusive understanding of New Zealand’s military history and the people who have shaped it.

The Ministry has worked with Veterans’ Affairs to assist the Foreign Affairs, Defence and Trade Select Committee in their consideration of the Bill. The Anzac Day Amendment Bill is expected to be passed before Anzac Day 2026.

This work supports understanding of our unique identity by ensuring that national commemorations reflect the full scope of New Zealand’s service history. It reinforces the importance of inclusive storytelling in shaping how we remember, honour, and understand our collective past.

Partnering with iwi to share Treaty settlement stories: Te Tai Whakaea

This year, Te Tai Whakaea continued to evolve as a collaborative platform for iwi-led storytelling, focusing on the enduring impact of Treaty settlements. The Ministry worked alongside Ngaa Rauru Kiiitahi, Raukawa, Te Arawa River Iwi Trust and Ngāti Pūkenga to progress the research and delivery phase of their respective settlement stories.

The Te Tai process is deeply collaborative. Ministry researchers, historians, and digital production staff work with iwi partners to interpret historical material, shape narratives and co-create content for websites and documentaries. These relationships have been built on trust, respect, and a shared commitment to telling stories that are meaningful and accessible to iwi.

Iwi partners have expressed appreciation for the Ministry's support in enabling storytelling that reflects their unique perspectives and specific context. Iwi noted the Ministry's understanding of the complexities of Treaty settlement processes and its dedication to ensuring these histories are passed on to rangatahi and mokopuna as taonga for future generations.

Through Te Tai, the Ministry is helping to strengthen public understanding of New Zealand's Treaty history and the diverse experiences of iwi across the motu. This work supports understanding of our unique identity by ensuring that the stories of settlement, resilience and renewal are preserved and shared in ways that honour their significance.

Toitū te whenua; whatungarongaro te tangata. Ko Te Tai Whakaea te maunga kōrero ākōkō ake nei.

Erebus 45 years on: honouring lives lost and deepening public understanding

In the lead up to the 45th anniversary of the Erebus disaster, the Ministry supported a national social media campaign to reflect on the country's most significant aviation tragedy. On 28 November 1979, Air New Zealand flight TE901 crashed into Mt Erebus in Antarctica while on a sightseeing tour, claiming the lives of all 257 people on board.

The Ministry worked with Erebus families and members of Operation Overdue to share Erebus Stories. The stories were written in the authors' own words, and are hosted on NZ History, sitting alongside historical content and resources about the crash and its aftermath.

[Reflections on Erebus \(NZ History\)⁶](https://nzhistory.govt.nz/culture/erebus-disaster/reflections) ↗

Erebus Stories' major focus is the people on board flight TE901 or involved in the recovery and investigation. Erebus family members wrote about who their loved ones were – their families, hobbies, careers and relationships. Operation Overdue members wrote about the gruelling conditions they worked in, their part in helping recover those lost, and the impact on them at the time and in the years since.

These stories were shared through a dedicated social media campaign, which reached more than 80,000 people, offering an opportunity to honour those lost and deepen public understanding of the human impact of the disaster.

⁶ nzhistory.govt.nz/culture/erebus-disaster/reflections

This campaign helped shift public attention, from technical aspects of the crash and its controversial aftermath, to the lived experiences of those most affected. Having a digital home for the stories made them more accessible, with Erebus family members noting this was one of the few things available on the internet about their loved ones. This approach supported increased understanding of our unique identity by fostering empathy, connection and a deeper appreciation of shared history.

Honouring service and sacrifice through national commemorations

Pukeahu National War Memorial Park continues to serve as New Zealand's national place of remembrance. Each year, thousands of people gather to reflect on New Zealand's experiences of war, conflict and peacekeeping. Through commemorations held at Pukeahu and across the country, the Ministry supports a cultural system that is inclusive, reflective and grounded in shared history.

Anzac Day at Pukeahu remains an annual cornerstone of national remembrance. This year's ceremonies also marked the 80th anniversary of the end of the Second World War with a special message from His Majesty King Charles III read by the Governor-General HE Dame Cindy Kiro. A twilight ceremony at the Tomb of the Unknown Warrior on 8 May offered a poignant moment to honour the end of the Second World War in Europe (VE Day).

Beyond annual commemorations, the Ministry supported milestone events that broadened public understanding of New Zealand's service history. The 25th anniversary of deployments to Timor Leste was marked with the first national commemoration for veterans of that conflict, attended by hundreds and delivered in partnership with the New Zealand Defence Force, Veterans' Affairs and the Visits and Ceremonial Office.

The 75th anniversary of New Zealand's involvement in the Korean War also drew a significant turnout, with many veterans and families travelling from outside of Wellington to commemorate in the capital.

While international visits to Pukeahu were reduced due to earthquake strengthening of the Carillon Tower in the National War Memorial, the Ministry was honoured to host dignitaries including the President of India and military leaders from the United States, Singapore and Canada.

These commemorations deepen public understanding of New Zealand's unique identity and ensure that the stories of service and sacrifice continue to be recognised and remembered.

Ministry outcome

Higher cultural participation rates in targeted communities

Strategic priority: Increasing active participation

> Our ambition

The benefits of active participation in the arts are experienced by more people, more often.

Active engagement and participation in arts, culture, heritage and media plays a vital role in contemporary society. It fosters individual wellbeing, strengthens social cohesion, and celebrates and recognises the diverse identities that shape New Zealand.

The Ministry is focused on increasing participation among communities, including those who have historically faced barriers to access, so the benefits of cultural engagement are shared more widely and equitably.

Evidence shows that regular participation in extra-curricular creative arts activities grows significantly as children age, from 50.4 per cent at age 8 to 79.9 per cent at age 12⁷. This kind of engagement can be associated with stronger social and relation ties, better physical health, improved school engagement and a deeper sense of ethnic identity. This highlights the importance of sustained opportunities for participation during children's formative years.

By working alongside and collaborating with education providers, cultural agencies and our sector partners, we support the development of creative and cultural talent, identifying and addressing barriers to participation, and creating opportunities for New Zealanders to connect and contribute to our cultural landscape, both in New Zealand and globally.

7 Data from the *Arts, Culture and Recreation Participation Across Childhood Report 2025*

Existing and recent findings highlight how New Zealanders are participating in arts, culture, heritage and media⁸:

97%

of adult New Zealanders participate in arts, culture, heritage and media activities over a three-month period.

60.8%

of 12-year-olds participated regularly in extra-curricular community-based activities.

79.9%

of 12-year-olds participated regularly in extra-curricular creative arts activities.

79.6%

of 8-year-olds and 87.8% of 12-year-olds participated regularly in extra-curricular sport activities.

Case studies

The following examples illustrate how this strategic priority ‘increasing active participation’ is being realised in practice, highlighting initiatives that have successfully expanded access and deepened engagement across targeted communities.

Celebrating unity and tradition throughout New Zealand: Matariki mā Puanga

In 2025, New Zealand marked its fourth year of the national celebration of Matariki with the theme ‘Matariki mā Puanga – celebrating together’. This theme honoured the diverse ways New Zealanders and iwi observe the Māori New Year, whether through the rising of stars Matariki (Pleiades) or Puanga (Rigel).

This year’s nationally broadcast hautapu ceremony, hosted by Ngāti Rangī at Tirorangi Marae in Tangiwai was the first to be held at a marae, bringing a sense of ease, authenticity and community connection.

72 per cent of New Zealanders think that Matariki brings people and communities together, and this was demonstrated in 2025 through Aotearoa-wide participation⁹. Matariki mā Puanga introduced New Zealanders to Puanga, a star of special significance for iwi on the West Coast of the North Island. The leadership of Ngāti Rangī highlighted the depth of Māori astronomy and gifted the nation with a better understanding of the place of Puanga in Māori traditions and seasonal ceremonies. This contribution strengthens our national identity and increases cultural participation by making mātauranga Matariki and mātauranga Māori more visible and accessible to New Zealanders.

⁸ Data from the *New Zealanders’ Cultural Participation Survey 2023* and the *Arts, Culture and Recreation Participation Across Childhood Report 2025*. Extra-curricular community-based activities include those undertaken as part of community group, for example Brownies, cubs, religious groups or cultural groups. They do not preclude sport or creative activities.

⁹ Data from the *New Zealanders’ Engagement with Matariki Report 2024*

Early engagement with host iwi Ngāti Rangī ensured a strong collaboration that achieved great cultural impact. Participation in the hautapu ceremony was widespread, locally and globally. Hundreds gathered in person at dawn, including iwi, local communities, government and European ambassadors. Tens of thousands tuned in to the live broadcast of the hautapu, and hundreds of thousands of people viewed, posted and shared content on social media.

The Ministry played a key role supporting the ceremony, whether that was through coordination, funding and communications, or partnering with Te Māngai Pāho to ensure nationwide access to the hautapu.

Work on Matariki continues to deepen public engagement across the motu, fostering inclusive participation and shared celebration. In 2024 more than 228,000¹⁰ people watched the Kāi Tahu-hosted hautapu ceremony live on TVNZ, Whakaata Māori, Sky and online, and the Mānawatia a Matariki social media campaign received 10 million views across its channels.

Each year we are reminded that Matariki is more than a holiday – it is a time to gather, honour the past and look forward to the future.

Bringing ballet to every corner: the RNZB’s education programme inspires a new generation

From city theatres to rural school halls, the Royal New Zealand Ballet’s education programme continued to flourish over the last year, reflecting the company’s long-standing commitment to making ballet accessible, inclusive and inspiring for all New Zealanders.

A highlight this year was the education component of the RNZB’s regional touring programme Tutus on Tour, which brought free school performances and creative dance workshops to more than 7,500 students across seven regions. In some cases, these events may have been children’s first experiences of live ballet, sparking creativity and connection through movement.

The programme’s strength lies in its reach and adaptability. In 2025, the RNZB expanded its curriculum-aligned resources for teachers, enhancing learning beyond the stage. It also continued to grow its support for neurodiverse learners and accessible performances for disabled communities, reinforcing the ballet’s commitment to equity and inclusion.

The Ministry’s funding and strategic investment have supported the RNZB to extend its education outreach and collaborate with local schools, grassroots organisations, dance teachers, and regional arts organisations. The ballet has also consolidated its digital delivery options developed during Covid to facilitate remote teaching and learning.

¹⁰ Supporting statistics for the annual nationally broadcast Matariki hautapu are published from October.

The RNZB's education programme directly increases active participation, including in targeted communities. As part of its internal quality assurance processes, the RNZB conducted post-education user surveys which showed that teachers observed increased student confidence, creativity, and cultural engagement. Notably, 92 percent of participants reported feeling more connected to the arts after attending a workshop or performance.

Funding of Creative Spaces leaves legacy

The completion of the Creative Arts Recovery and Employment (CARE) Fund in December 2024 marked a significant milestone in expanding access to arts participation across New Zealand. Delivered in partnership with Arts Access Aotearoa, the \$18 million initiative supported 54 creative spaces over three years, enabling thousands of New Zealanders to engage meaningfully in arts and cultural activities.

Creative spaces provide inclusive environments for many people who face barriers to participation. The spaces help people to express themselves, build skills and connect through creativity. Participants include people who are d/Deaf or hard of hearing, blind or low vision, neurodiverse, physically impaired, experiencing mental distress, or facing age-related, social or cultural isolation. By funding creative spaces, the CARE Fund directly supported our strategic priority to increase active participation, ensuring more people experience the benefits of cultural participation and more often.

The impact of funding creative spaces has been profound. Released in early 2025, *Te kaha o ā tātou mahi The power of our work* report highlights the impact and legacy of this multi-year funding. It shows that the funding enabled creative spaces to employ more staff, support career pathways and professional development, and form strategic partnerships and deeper connections with communities. Funding helped spaces to employ 1,500 professionals, support more than 500 participant volunteers and enable more than 200 people to transition into paid employment.

Creative spaces were also able to expand their services, reduce pressure on other social services, and provide care and access for people who face barriers to participation. Attendance at creative spaces rose from 11,000 in 2019 to around 40,000 in 2024 – a 246 per cent increase. An additional 120,000 whānau, companions and support people were also positively affected by participation in creative spaces.

The impact of this funding on New Zealanders, and the legacy it has created has improved inclusion, empowerment and cultural access.

Te Matatini o Te Kāhui Maunga: largest kapa haka festival drives cultural participation nationwide

Held in Ngāmotu New Plymouth from 25 February to 1 March 2025, Te Matatini o Te Kāhui Maunga was the largest kapa haka festival in New Zealand's history, drawing thousands of performers, supporters, and spectators from across the motu. The festival showcased the pinnacle of kapa haka excellence while celebrating te reo me ōna tikanga Māori (language and cultural practices) in a deeply immersive and inclusive environment.

While the national kapa haka competition was the centrepiece, the festival's impact extended far beyond the stage. It generated a direct economic contribution of nearly \$24 million to the Taranaki region and received an audience satisfaction rating of 9 out of 10.

This year saw a notable increase in attendees reporting that Te Matatini expanded their knowledge of Māori culture and deepened their interest in te ao Māori¹¹. The festival also strengthened community ties, with local marae, schools, and businesses playing key roles in hosting and supporting manuhiri.

The Ministry's core funding and strategic support aided the delivery of this large-scale event, aligning with its priority to increase active participation. By creating space for Māori cultural expression and connection, Te Matatini continues to foster engagement across diverse communities.

Enabling deep community engagement through oral histories

Now in its 35th year, Ngā Kōrero Tuku Iho, New Zealand Oral History Grants continue to be a mechanism for increasing cultural access and participation across New Zealand. By supporting community-led oral history projects, the programme amplifies voices from targeted communities to actively engage in the creation and preservation of cultural narratives. These projects offer opportunities for individuals to participate as storytellers, researchers, and audiences, building capability, fostering inclusion and strengthening connections to identity and place.

The grants support the Ministry's strategic priority to increase active participation, particularly among communities whose histories may be underrepresented. A recent survey of past recipients of Ngā Kōrero Tuku Iho confirmed the programme's positive impact, highlighting its role in enabling cultural preservation, skill development, and meaningful community engagement.

In 2024, Gordon Jackman received funding to document the 30-year history of the Supported Life Style Hauraki Trust in Thames, an organisation providing residential and social support to people of mixed abilities. Gordon conducted 15 interviews and archived the project for public access, creating a valuable resource for the community and New Zealand's growing oral history practice.

¹¹ Reported in *Te Matatini 2025 Impact Evaluation May 2025*

The Ministry awarded 12 grants in 2025 totalling \$101,075.00, supporting projects on broad social history topics including disability, caregiving and assisted dying, Korean intergenerational storytelling, ice skating, Pacific women in Porirua, queer homemaking and kaitiaki of te taiao (environmental guardians).

Utaina is complete: unlocking access to New Zealand’s audiovisual heritage

Ngā Taonga Sound & Vision’s landmark digitisation project, Utaina, is complete as of June 2025. This marks a major milestone in preserving and unlocking access to New Zealand’s Crown-owned audiovisual heritage.

The project digitised over 400,000 at-risk magnetic media items, including video and sound tapes from the TVNZ and RNZ archives, National Library, and Archives New Zealand. It is globally accepted that without digitation, content that is recorded on fragile and obsolete formats, is at risk of being lost within a decade.

Utaina is a collaborative project between Ngā Taonga Sound & Vision, Archives New Zealand and the National Library and is the largest audiovisual digitisation project ever undertaken in New Zealand, and one of the largest in the world. The project reflects the shared commitment of our national heritage organisations to protect and make accessible the stories, identities and histories of New Zealand. Collaboration between the agencies has been key to the project’s success, demonstrating the power of cross-agency partnerships.

Among the preserved items are rare Māori language broadcasts, historic news footage and iconic moments in New Zealand’s social and political life. The project’s digitisation partner, Memnon, established a state-of-the-art facility, helping to build local capability and upskill people in audiovisual preservation.

The Ministry’s support for Utaina contributes to the strategic priority of increasing active participation by safeguarding and making these taonga accessible. The impact of Utaina is enduring, ensuring that New Zealand’s diverse audiovisual heritage is preserved and available for current and future generations to explore, learn from, and connect with.

Stepping into Antarctica: Scott’s Hut in Virtual Reality (VR)

Throughout 2024 and 2025, the Scott’s Discovery Hut VR Experience has continued to captivate audiences across New Zealand and the world. Delivered by the Antarctic Heritage Trust and supported by the Ministry, this immersive experience brings New Zealand’s Antarctic legacy to life, offering a rare opportunity to step inside Captain Robert Falcon Scott’s historic 1902 hut on Ross Island, Antarctica.

Developed in partnership with Auckland-based tech company StaplesVR, the experience uses cutting-edge technology to overcome geographical barriers and makes Antarctica’s history accessible to thousands. The initiative particularly reaches communities and learners who may not otherwise have access to heritage experiences.

This year, the experience expanded internationally with a successful tour across the United Kingdom. At home, it travelled to schools, libraries, and community venues through the Trust's Inspiring Explorers Education™ programme sparking curiosity, connection and empathy among young people and educators. Over the past year, more than 12,000 people participated in the VR experience, with thousands more engaging with online resources.

The Ministry supported the development and delivery of this experience through its funding agreement with the Trust, helping New Zealanders access and experience our Antarctic heritage in powerful new ways. By combining digital innovation and cultural storytelling, the experience demonstrates how technology can expand participation and deepen public engagement with our shared history.

Section 2

Whakatutukinga mahi Our performance

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Implementing the Government's priorities

Government and ministerial priorities

The Ministry has a role in delivering on the Government's core strategic priorities such as ensuring efficiency and effectiveness in the public service, and lifting New Zealand's productivity and economic growth, as detailed below:

- Strengthening leadership within arts, culture, heritage, media, and sports – ensuring the boards of government-funded cultural entities are well led and align with the Government's priorities.
- Ensuring effective investment – Government investment is spent wisely on the things that make the biggest positive difference in the short- and long-term.
- Building the capability, resilience and sustainability of the arts, culture, heritage, media and sport sectors.

Reporting on ministerial priorities

Strengthening leadership within arts, culture, heritage, media, and sports

This was a significant priority for the Ministry in 2024/25. Ministers were supported with 49 board appointments, including six Chairs and one Deputy Chair position, across the Crown entities that the Ministry monitor.

Ensuring effective investment

In the Cabinet-approved *Amplify: A Creative and Cultural Strategy for New Zealand*, 'investing for maximum impact' is one of the strategy's three key pillars. As this is an all-of-Government strategy, it is expected that all current and future government investment (not only from Vote Arts, Culture and Heritage) into the arts, culture, and heritage sectors is delivered in the most efficient means, providing real benefit for New Zealanders.

The Minister for Arts, Culture and Heritage will reference *Amplify* when setting expectations for cultural Crown entities – ensuring that New Zealanders get maximum value out of the funding they administer and ensuring that their investment plans are coordinated. Additional information is provided further into this report on the baseline savings and significant budget decisions.

Building the capability, resilience and sustainability of the arts, culture, heritage, media and sport sectors

Amplify: A Creative and Cultural Strategy for New Zealand includes several workstreams focused on building the capability, resilience and sustainability of the arts, culture and heritage sectors, including through governance training, improving the sustainability of cultural sector infrastructure, and developing succession planning for specialist roles within these sectors.

In addition to work outlined within *Amplify*, the Ministry is involved in legislative and policy work to support revenue growth. This includes progressing the Broadcasting (Repeal of advertising Restrictions) Amendment Bill 2025 exploring options for cost recovery in the heritage sector, and supporting Resale Royalties Aotearoa (the Artist Resale Royalty scheme collection agency) to provide royalties to artists which improves their career sustainability.

Significant Budget decisions

The status of significant initiatives funded since the 2023 election are summarised below. A significant initiative can be a new activity or the expansion of an existing activity. Cost pressure initiatives that sustain existing activities have been excluded.

Te Matatini – funding to support the Regional Development Model

This initiative was initially funded on a time-limited basis in Budget 2023. Ongoing funding was provided in Budget 2024 to grow the kapa hapa section with strong regional networks and development opportunities for practitioners.

Combined, new funding (\$m) for each year of the forecast period is:

2024/25	2025/26	2026/27	2027/28	2028/29
17.024	16.189	16.259	16.289	16.289

Funding is administered by provider Te Matatini Society Incorporated (Te Matatini).

Te Matatini supports regional rohe development through funding provided to communities. It works with each rohe on annual development plans to determine how the funding will reach those at the grassroots level. Kapa Haka experiences are then made available to New Zealanders through senior regionals, and primary and senior schools' national competitions.

As a result of this initiative, direct funding for rohe development increased from \$1.5 million in 2023 to \$11.9 million in 2024 and \$11.1 million in 2025. The conversion of time-limited to ongoing funding provides Te Matatini with confidence to work with rohe with a view to long-term growth.

Performance information for Te Matatini is available in its annual report and in the Minister's Report on Non-Departmental Appropriations, which is available on the Parliament website.

Baseline savings 2024/2025

The Ministry's departmental baseline was reduced by \$0.111 million through the Budget 2024 Initial Baseline Exercise. To address this, savings were achieved by scaling back Crown-funded programmes.

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

- Savings of \$5 million from the closure of the Regional Culture and Heritage Fund
- A reduction of \$3.900 million in funding for Matariki public holiday activities
- A reduction of \$3.100 million in baseline funding to Sport New Zealand for the Tū Manawa Active Aotearoa programme
- A reduction of \$1.347 million in payments to Ngā Taonga Sound & Vision for archive management services
- A reduction of \$0.363 million in baseline funding to the NZ Symphony Orchestra
- A reduction of \$0.405 million in baseline funding to the NZ Film Commission
- Savings of \$0.400m from the wind down of the Covid-19 response and recovery programme

Reduction in expenditure on contractors and consultants

The Ministry achieved a reduction of \$0.9 million in 2024/2025, which represents 4.7 per cent of total departmental workforce expenditure in 2024/25. This compares with expenditure of \$8.2 million and \$1.4 million for 2022/2023 and 2023/2024 respectively, which represents 27.5 per cent and 6.0 per cent of total departmental workforce expenditure in these years respectively.

The use of contractors and consultants in 2024/2025 enabled the Ministry to complete research and evaluation work on the impact of major programs to inform future work and to obtain an independent view of issues on behalf of the Minister.

Assessment of operations

What we do

We lead government work in the arts, heritage, media and sports sectors and provide Ministers with advice on legislation, policy and sector development.

Our legislative responsibilities

We are a small Ministry with a wide remit. Our legislative responsibilities span a range of areas, from caring for protected objects of historical importance to supporting the observance of Matariki as a public holiday.

We are responsible for the care of war graves and memorials for casualties of the First and Second World Wars, including Pukeahu National War Memorial Park, and we lead national commemorations such as Anzac Day. We are responsible for directives on the half-masting of the New Zealand flag on government buildings, and issue guidance on rules of conduct and etiquette for the flying of the New Zealand flag.

We also have government responsibilities for 15 Crown-funded agencies such as Creative New Zealand, Radio New Zealand and Heritage New Zealand Pouhere Taonga.

This report focuses on our arts, culture and heritage portfolio (including media). More detail on the sports portfolio is available from the Sport New Zealand Ihi Aotearoa 2024/25 annual report.

Working closely with New Zealand's cultural sectors

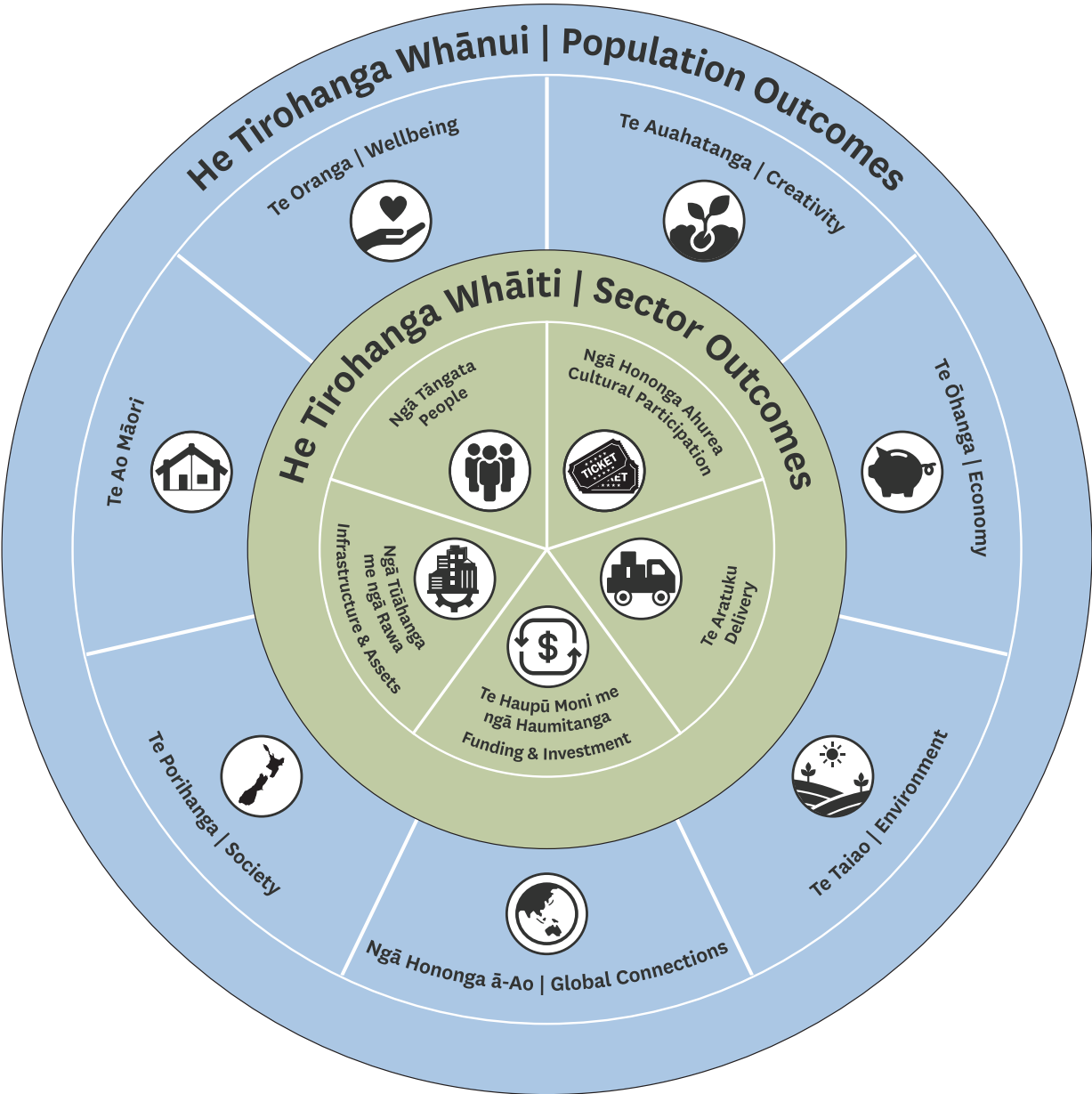
The Ministry is uniquely placed to provide system stewardship, bringing people together from across New Zealand's cultural sectors to achieve greater impacts for the cultural sectors and the people and communities of New Zealand. The most recent assessment of the contribution of the arts and creative sector to New Zealand's total economy is \$17.5 billion, 4.2 per cent of the country's Gross Domestic Product (GDP). Our Ministry's expertise is critical to providing a whole-of-system view and an understanding of the issues and opportunities in the arts and creative sector. This is how we add value.

Our role as the government's principal advisors on the cultural system means we take a short, medium and long-term view of opportunities and challenges, and lead a collective response to them.

One of the ways this stewardship approach works in practice is by regularly bringing together the chief executives of our cultural entities. This engagement enables the sharing of critical information about government expectations and programmes, and encourages shared approaches to common challenges and opportunities.

These connections have resulted in closer collaboration in areas such as cross-system support to strengthen the evidence base on the value of arts, heritage, media and sport. Over the past year, we've continued to partner with our funded cultural entities to develop *Te Kāpehu – The Compass: a cultural system evidence framework*. This framework provides us with a shared language and structure to navigate data and evidence about our complex and dynamic cultural system. This will help us better understand the health and value of the cultural system, and support evidence-based, effective evidence-informed policy and decision-making.

Te Kāpehu | The Compass



Te Kāpehu – The Compass: a cultural system evidence framework (Manatū Taonga | Ministry for Culture and Heritage) ¹²

¹² mch.govt.nz/publications/te-kapehu-compass-cultural-system-evidence-framework

Kōrero whakatutukinga mō ngā tāpuinga pūtea

Year-end performance
information on appropriations

Policy advice, monitoring of funded agencies and ministerial servicing

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

What is intended to be achieved with this appropriation

This appropriation is intended to achieve improved cultural outcomes through the provision of high-quality advice to Ministers and related outputs such as ministerial servicing and monitoring of funded entities.

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 for Arts, Culture and Heritage, the Minister for Media and Communications and the Parliamentary Under-Secretary to the Minister for Media and Communications.

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 2024/25.

Policy advice, monitoring of funded agencies and ministerial servicing

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Ministerial satisfaction with the quality of services and/or support provided by the Ministry for Culture and Heritage (see Note 1)	4.2	4	3.08

Significant judgements involved in the measurement, aggregation and presentation of the result

The reported result is the weighted average of ‘overall performance’ measures as rated by the four portfolio Ministers over the 2024/25 financial year.

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 Ministry remains focused on building its capability to provide high-quality advice to Ministers and to strengthen all of its processes for serving Ministers. To support this, the Ministry has developed a Quality of Ministry Advice Plan for 2025/26. This plan introduces new internal processes and quality assurance measures, aimed at improving both the quality of our advice and Ministers’ satisfaction with our work.

Policy advice

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Ministerial satisfaction with the timeliness of advice for policy briefings, advice and reports (see Note 1)	4.5	4	3.33
Ministerial satisfaction with the quality of advice for policy briefings, advice and reports (see Note 1)	4	4	2.73
The average quality of written policy papers to the ministers, as assessed annually by an expert panel (see Note 2)	3.31	>3.5	3.4

Significant judgements involved in the measurement, aggregation and presentation of the result

The Ministerial satisfaction with the timeliness of advice is the average as rated by the three portfolio Ministers over the 2024/25 financial year.

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 Ministry remains focused on building its capability to provide high-quality advice to Ministers and to strengthen all of its processes for serving Ministers. To support this, the Ministry has developed a Quality of Ministry Advice Plan for 2025/26. This plan introduces new internal processes and quality assurance measures, aimed at improving both the quality of our advice and Ministers' satisfaction with our work.

Note 2—Quality of written papers

The Ministry uses the New Zealand Institute of Economic Research Inc (NZIER) to assess papers. NZIER uses the Department of Prime Minister and Cabinet's Policy Quality Framework to make its assessment. Papers are assessed on a scale of 1–5. An overall score of 3.4 means the Ministry is meeting the standards of the Policy Quality Framework.

Monitoring of funded agencies

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Ministerial satisfaction with the timeliness of advice for agency-related briefings, advice and reports (see Note 1)	4.5	4	3.33
Ministerial satisfaction with the quality of advice for agency-related briefings, advice and reports (see Note 1)	3.8	4	2.67
Ministerial satisfaction with the quality of advice for board appointments to Crown-connected boards (see Note 1)	3.75	4	2.75
The average quality of new board member governance workshops, as assessed by survey of attendees	N/A	80%	80%

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 Ministry remains focused on building its capability to provide high-quality advice to Ministers and to strengthen all of its processes for serving Ministers. To support this, the Ministry has developed a Quality of Ministry Advice Plan for 2025/26. This plan introduces new internal processes and quality assurance measures, aimed at improving both the quality of our advice and Ministers' satisfaction with our work.

Ministerial servicing

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Percentage of Parliamentary questions responded to within agreed timeframes	100%	100%	100%
Ministerial satisfaction with the quality of Parliamentary question responses (see Note 1)	4.33	4	2.5
Percentage of speeches and draft replies to ministerial correspondence provided within agreed timeframes	97.6%	95%	99%
Ministerial satisfaction with the quality of speeches and draft replies to ministerial correspondence (see Note 1)	4.33	4	3
Percentage of ministerial and Ministry OIA responses responded to within legislative timeframes	99.4%	95%	98%
Ministerial satisfaction with the quality and robustness of ministerial OIA responses (see Note 1)	4.33	4	2.5

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 Ministry remains focused on building its capability to provide high-quality advice to Ministers and to strengthen all of its processes for serving Ministers. To support this, the Ministry has developed a Quality of Ministry Advice Plan for 2025/26. This plan introduces new internal processes and quality assurance measures, aimed at improving both the quality of our advice and Ministers' satisfaction with our work.

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.

What is intended to be achieved with this appropriation

This appropriation is intended to preserve New Zealand’s taonga, places and symbols of nationhood for present and future generations and engage audiences with, and improve access to, authoritative histories and other information about 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 2024/25.

Administer legislation to protect New Zealand and cultural heritage

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Upheld appeals on an export application (see Note 1)	No appeals	No appeals	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%

Significant judgements involved in the measurement, aggregation and presentation of the result

The reported result for suitable care and custody arrangements for newly found taonga tūturu is determined by a set criterion. For example, a public museum, a qualified archaeologist, an iwi, hapū or marae, a qualified conservator. Each care and custody arrangement is determined on a case-by-case basis.

Note 1—Upheld appeals on export applications

Applicants may appeal to the Minister against a determination of the chief executive. An upheld appeal 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 2024	Budget standard 2025	Actual performance 2025
The National Erebus Memorial is delivered in line with agreed plan	Achieved	Achieved	Achieved
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 1)	4.68	4	4.75

Significant judgements involved in the measurement, aggregation and presentation of the result

The 2024/25 agreed plan for the National Erebus Memorial remained focused on identifying and securing a preferred site for the memorial. Despite investigation of a wide range of sites in Auckland, only one remains viable but ownership approval is unlikely in the short term. During the year the Ministry worked closely with Christchurch City Council to identify a further three potential sites on which feedback has been sought from families in July 2025.

Note 1

Teachers were surveyed as to whether their experience at Pukeahu National War Memorial 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 indicates that teachers surveyed ‘Agreed’ or ‘Strongly agreed’ with this statement.

Collect, preserve and provide information on New Zealand and Māori history, society and culture

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Manage annual programme to collect, preserve, and provide information on New Zealand and Māori history, society, and culture	Achieved	Delivered against plan	Delivered against plan
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 1)	N/A	4	4
Annual number of total visits to the Ministry's websites (see Note 2)	12,095,178	11 million	10.5 million
Annual number of page impressions for the Ministry's websites (see Note 2)	22,378,390	20 million	19.6 million
Annual number of returning visitors to Manatū Taonga websites	752,197	600,000	1.3 million

Significant judgements involved in the measurement, aggregation and presentation of the result

The management of the annual history programme is assessed on website content delivered, the completion of funding rounds and the hosting of school visits at Pukeahu National War Memorial Park.

Ministry websites include the Ministry's corporate site, NZ History, Te Ara, 28 Māori Battalion, Vietnam NZ, Ngā Tapuwae, WW100 and Te Tai Treaty Settlement Stories.

Note 1

Iwi involved in the programme are surveyed as to whether their research and publishing partnership with Te Tai increased their young people's understanding or awareness of their history, identity and treaty settlement journey, and the capability of iwi to preserve and share their iwi stories. This results in a score between 1 and 5 with 1 being 'Strong disagree', 3 being neutral and 5 being 'Strongly agree'. The budget standard of 4 means that the iwi surveyed 'Agreed' or 'Strongly agreed' with this statement.

Note 2

The annual number of page impressions and total visits for the Ministry's websites came in under our budget standards due to changes made to some Ministry websites this year, including the decommissioning of some sites and the separation of Te Tai from Te Ara to a standalone website, which have all contributed to a change in the expected number of visits recorded via Google Analytics.

Promote cultural events and significant commemorations

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Ministerial satisfaction with the coordination of anniversaries and the military and non-military commemorations programme (see Note 1)	3	4	2

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 Ministry remains focused on building its capability to provide high-quality advice to Ministers and to strengthen all of its processes for serving Ministers. To support this, the Ministry has developed a Quality of Ministry Advice Plan for 2025/26. This plan introduces new internal processes and quality assurance measures, aimed at improving both the quality of our advice and Ministers' satisfaction with our work.

Vote Arts, Culture and Heritage

Ministry for Culture and Heritage – Capital Expenditure PLA

Scope: Purchase and development of assets by and for the use of the Ministry for Culture and Heritage, as authorised by section 24(1) of the Public Finance Act 1989.

What is intended to be achieved with this appropriation

This appropriation is intended to achieve the renewal and upgrade of assets in support of the delivery of the department’s services.

How well we delivered it

An assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2024/25.

Capital Expenditure PLA

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Expenditure is in accordance with the Ministry’s capital plan (see Note 1)	Achieved	Achieved	Achieved

Note 1—Capital expenditure

Capital spending of \$52,000 was higher than the Supplementary Estimates forecast of \$20,000. The main reason for the increased spend was the purchase of a shipping container to reduce ongoing lease costs for storage.

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.

What is intended to be achieved with this appropriation

This appropriation is intended to achieve an international cultural diplomacy programme increasing awareness of New Zealand’s culture overseas.

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 2024/25.

Cultural Diplomacy International Programme

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Percentage of approved projects completed and evaluated	100%	100%	100%
Extent to which the desired outcomes for these projects have been achieved	80%	80%	80%
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Note 1)	3	4	1

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 Ministry remains focused on building its capability to provide high-quality advice to Ministers and to strengthen all of its processes for serving Ministers. To support this, the Ministry has developed a Quality of Ministry Advice Plan for 2025/26. This plan introduces new internal processes and quality assurance measures, aimed at improving both the quality of our advice and Ministers’ satisfaction with our work.

Vote Arts, Culture and Heritage

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.

What is intended to be achieved with this appropriation

This appropriation is intended to achieve the provision of high-quality advice and monitoring on funded sports agencies to Ministers.

How well we delivered it

An assessment of our delivery against the performance measures set out in the Information Supporting the Estimates for 2024/25.

Purchase advice and monitoring of sport and recreation Crown entities

Performance measures	Actual performance 2024	Budget standard 2025	Actual performance 2025
Ministerial satisfaction with the quality and timeliness of advice is consistently high (see Note 1)	N/A	4	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’.

Section 3

Tō mātou whakahaere Our organisation

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Workforce statistics

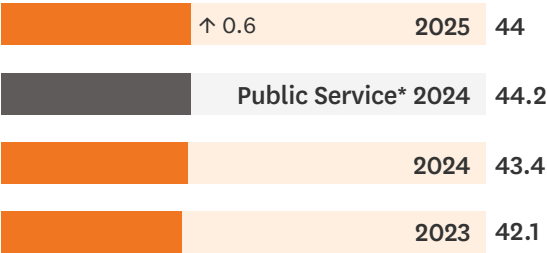
Employee numbers

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



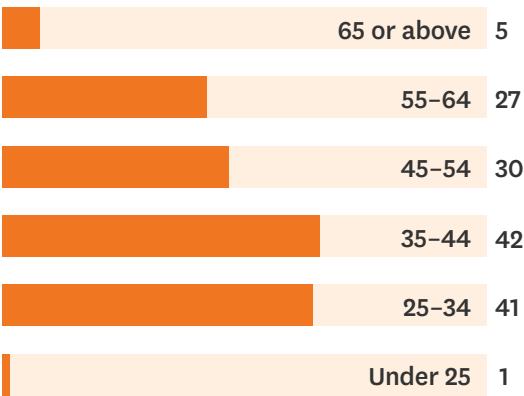
Age

Average age of employees as at 30 June.



Age breakdown

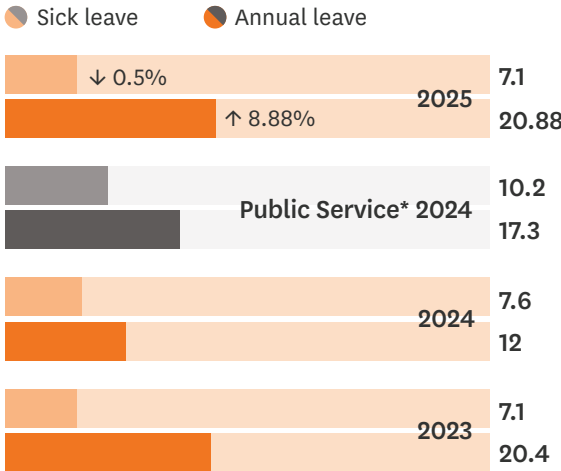
Distribution of employees by age as at 30 June.



* Public Service figure as at 30 June 2024.
 ↑ ↓ Higher/lower than the previous year.

Annual leave and sick leave

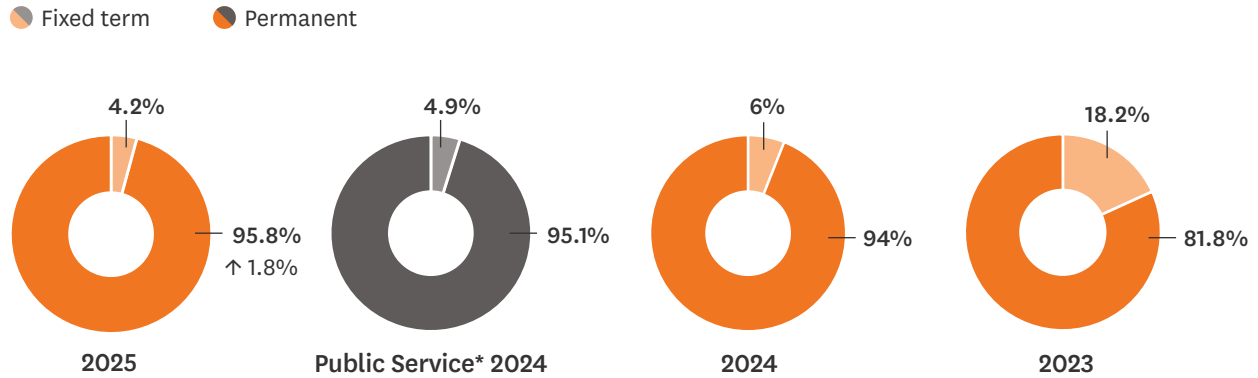
Average annual leave balance per employee as at 30 June and the average sick leave taken per employee by number of days during the year, including leave for care of dependants.



**2025 headcount and FTE numbers do not include 3 employees on Parental Leave

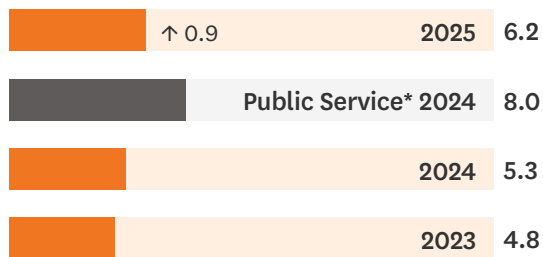
Tenure

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



Length of service

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



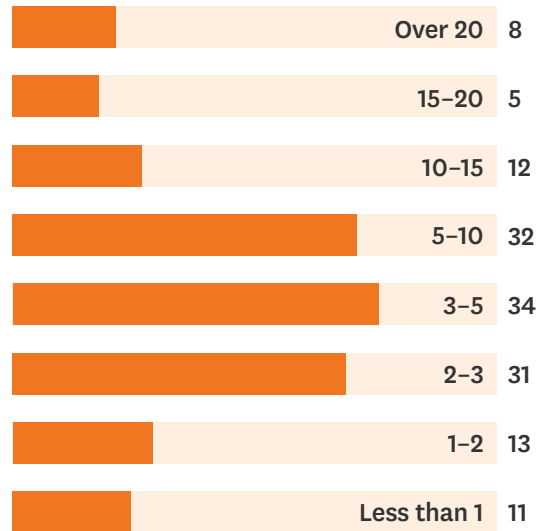
Turnover

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



Service length breakdown

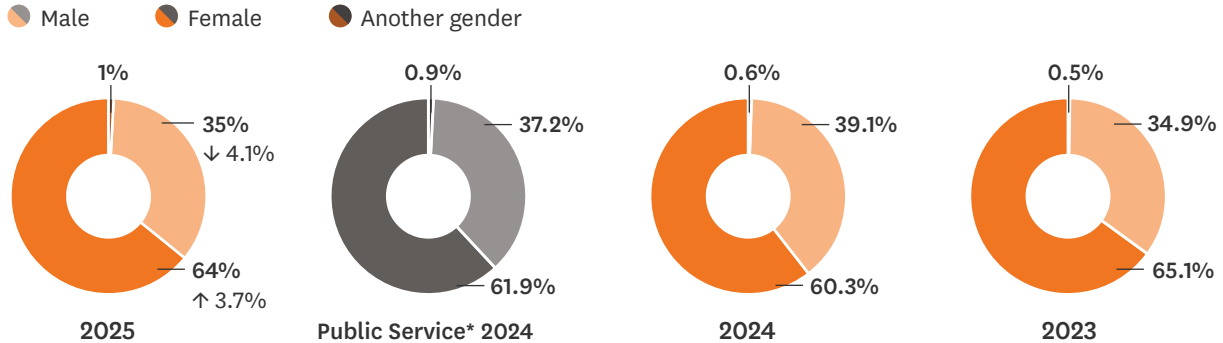
Average length of service for permanent employees by number of years as at 30 June.



* Public Service figure as at 30 June 2024.
 ↑ ↓ Higher/lower than the previous year.

Gender

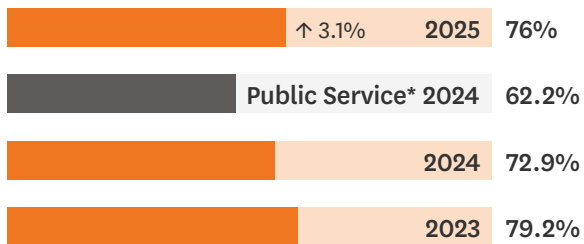
Proportion of females and males as at 30 June. The Ministry asks new employees to complete a personnel and payroll details form. The form includes a gender diverse option for the question, 'What gender do you identify as?', alongside female and male.



Ethnicity

Ethnicity** of employees as at 30 June.

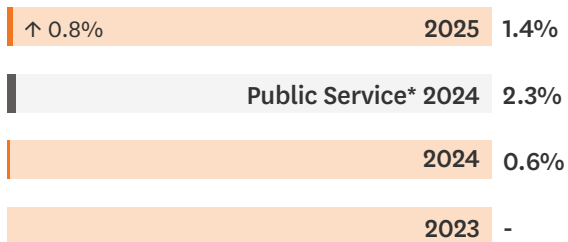
European



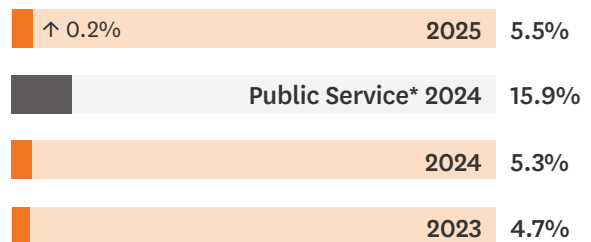
Pacific peoples



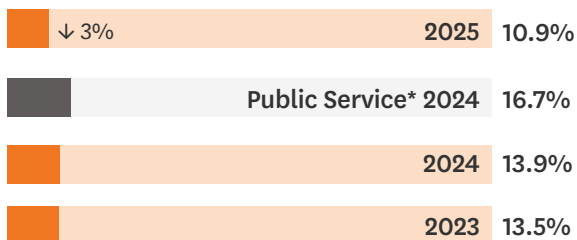
Middle Eastern, Latin American and African



Asian



Māori



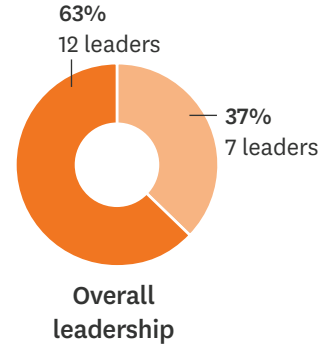
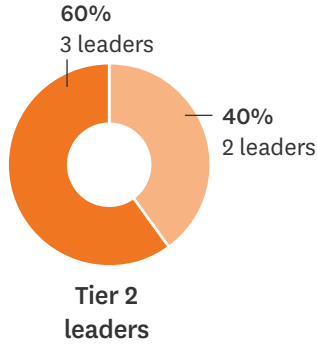
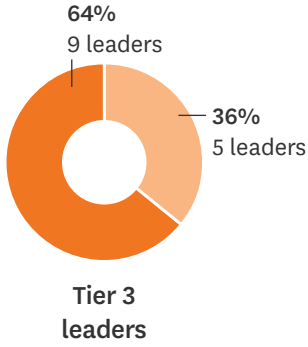
* Public Service figure as at 30 June 2024.
 ** Ethnicity numbers may not add up to 100% as people can identify with more than one ethnicity.
 ↑ ↓ Higher/lower than the previous year.

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.

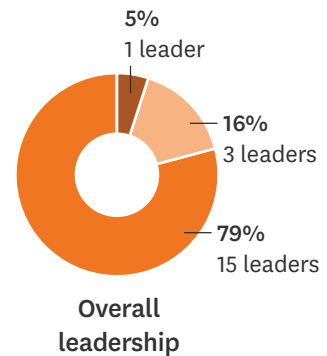
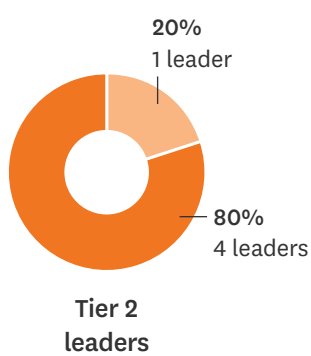
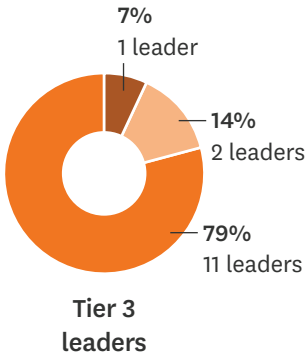
Gender

● Male ● Female



Ethnicity

● Māori ● European ● Pacific peoples



* Public Service figure as at 30 June 2024.

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

† Substantive position holders at 30 June 2025.

Organisational health and capability

Equal employment opportunities

A diverse and inclusive workforce enables the Ministry to better promote the diversity of New Zealanders in the cultural system. The Ministry is strengthened by the diversity of our workforce, and we recognise and value the importance of different perspectives and insights when supporting and promoting the cultural system.

We have 100% disclosure of ethnicity, and we encourage employees to share their gender identity and pronouns. We use people's preferred pronouns and these disclosures give us important data for reporting purposes.

Equity and inclusion

The Ministry uses an internal Employee Satisfaction Survey to give our people an opportunity to share candid feedback and suggestions for improvement with leadership. This anonymous process gives an equal voice to under-represented minorities.

This year, Inclusive Leadership training was delivered for all people managers. This training is designed to support them to create work environments where their people feel a sense of belonging and feel valued for the uniqueness they bring.

Gender pay gap

A key tool to minimise the gender pay gap (GPG) is a step-based remuneration framework. This framework provides clear salary relativity data for recruiting managers and drives equality and fairness for people joining or progressing within the Ministry. As we are a relatively small organisation, our pay gaps fluctuate as individuals start and leave. We remain committed to eliminating all pay gaps.

Financial year ending	Change	Gender pay gap
2021	-0.9%	5.1
2022	+1.65%	6.75
2023	-1.95%	4.8
2024	+0.1%	4.9
2025	+0.2%	5.1

The public service gender pay gap in June 2024 was 6.1%

Learning and development

Development conversations at the Ministry encourage reflection on recent successes and learnings, with a focus on activities that build personal wellbeing. In discussion with their leaders, our people agree to individual delivery and development goals that are recorded in a plan. Learning needs are identified and met through coaching, funded individual learning and development activities. The Ministry's Study Assistance Programme provides additional financial support and study leave to successful applicants.

Flexible working

Nearly all staff at the Ministry use some form of flexible or hybrid working and this is a key characteristic of the Ministry's culture. Individual flexible arrangements support working parents, graduated return-to-work programmes, external study and other goals. This inclusive approach helps the Ministry to attract and retain the diversity of skills and leadership needed to carry out our work programmes.

Mitigation of bias

Understanding bias and countering its impact is part of the Ministry Induction Programme. Building this core capability and providing the language for the discussion of bias ensures our people are alert, conscientious and have the confidence to call out risks to equity, whether perceived or actual.

An Applicant Tracking System provides data that helps us understand the people who apply for our vacancies and the effectiveness of specific advertising methods in attracting the range of talent needed. Using diverse interview panels adds strength to our recruitment decisions and regular reporting helps leaders monitor the representation of their business groups.

Employee-led networks

Deputy Secretaries sponsor and support employee-led networks which include: Ngā Uri o Kiwa (Māori and Pacific peoples), Parents Network, Rainbow Network and Te Ata Māhina – Women's Network. Networks enhance employee experience and engagement and are valued channels for collaboration within Manatū Taonga.

Treaty settlement commitments

The Ministry works with other sector agencies and iwi, imi (Moriori tribe) and hapū Māori to meet our shared Treaty settlement commitments for the benefit of all New Zealanders.

Settlements of historical Treaty of Waitangi Claims (Treaty settlements) are intended to address the historical grievances of iwi, imi and hapū that resulted from the Crown's breaches of Te Tiriti o Waitangi/the Treaty of Waitangi.

Through Treaty settlements, the Crown acknowledges and apologises for these breaches. Settlements also provide cultural, financial and commercial redress in recognition of past wrongs, and can form a foundation for future partnerships between Māori and the Crown.

He Korowai Whakamana

In December 2022, Cabinet agreed to the He Korowai Whakamana framework for achieving oversight of Treaty settlement commitments and ensuring a consistent approach to addressing and resolving settlement issues. The He Korowai Whakamana framework provides guidance and tools to support settlement delivery, requires the Ministry to track and report on the status of our commitments using Te Haeata, and establishes an issue resolution process for the Post Settlement Governance Entities (PSGE) of iwi and imi and Crown agencies.

Our role in the Treaty settlement process

The Ministry supports the facilitation of Treaty settlement claims by working with other sector agencies and PSGEs on partnership agreements and commitments relating to the cultural and heritage aspirations of iwi and imi, and the care of their taonga.

Where PSGE's choose relationship redress as a part of their overall Treaty settlement package the Ministry enters into relationship agreements with iwi, hapū and imi. The purpose of these agreements is to:

- formally establish a relationship with iwi, hapū and imi
- outline relevant functions of the Ministry
- enhance and support the cultural and heritage aspirations of iwi, and the care of their taonga.

The Ministry has four main types of relationship agreements:

- Accords (related to significant landscape features)
- Protocols (Antiquities Act and Taonga Tūturu)

- Foreshore and Seabed Artifact (Ngāti Porou only)
- Whakaaetanga Tiaki Taonga (with Māori)/ Hokoetanga Tiaki Miheke (with Moriori) (Whakaaetanga).

The Whakaaetanga, implemented in 2017, is a collective agreement that covers redress provided by the Ministry, the Department of Internal Affairs, Archives New Zealand, the National Library of New Zealand, Te Papa Tongarewa Museum of New Zealand, Heritage New Zealand Pouhere Taonga and Ngā Taonga Sound & Vision.

Relationship agreements include commitments around the administration of legislation and other responsibilities of the Ministry, such as:

- the Protected Objects Act 1975 claims process in relation to ngā taonga tūturu
- administration of monuments, war graves and historical graves in the relevant rohe
- history research and publications
- arts, culture and heritage board appointment opportunities
- consultation on major policy and legislation changes
- registration of iwi and imi as expert examiners and collectors of ngā taonga tūturu.

The Ministry have 68 relationship agreements as of June 2025 – a similar number to much larger agencies – because many iwi, hapū, and imi have an interest in our sector. The oldest of these agreements’ dates back to 2002.

Current status of the Ministry’s Treaty settlement commitments

As of 30 June 2025, contained within the 68 relationship agreements, Manatū Taonga has 219 Treaty settlement commitments (an increase of three since June 2024), with 620 responsibilities.

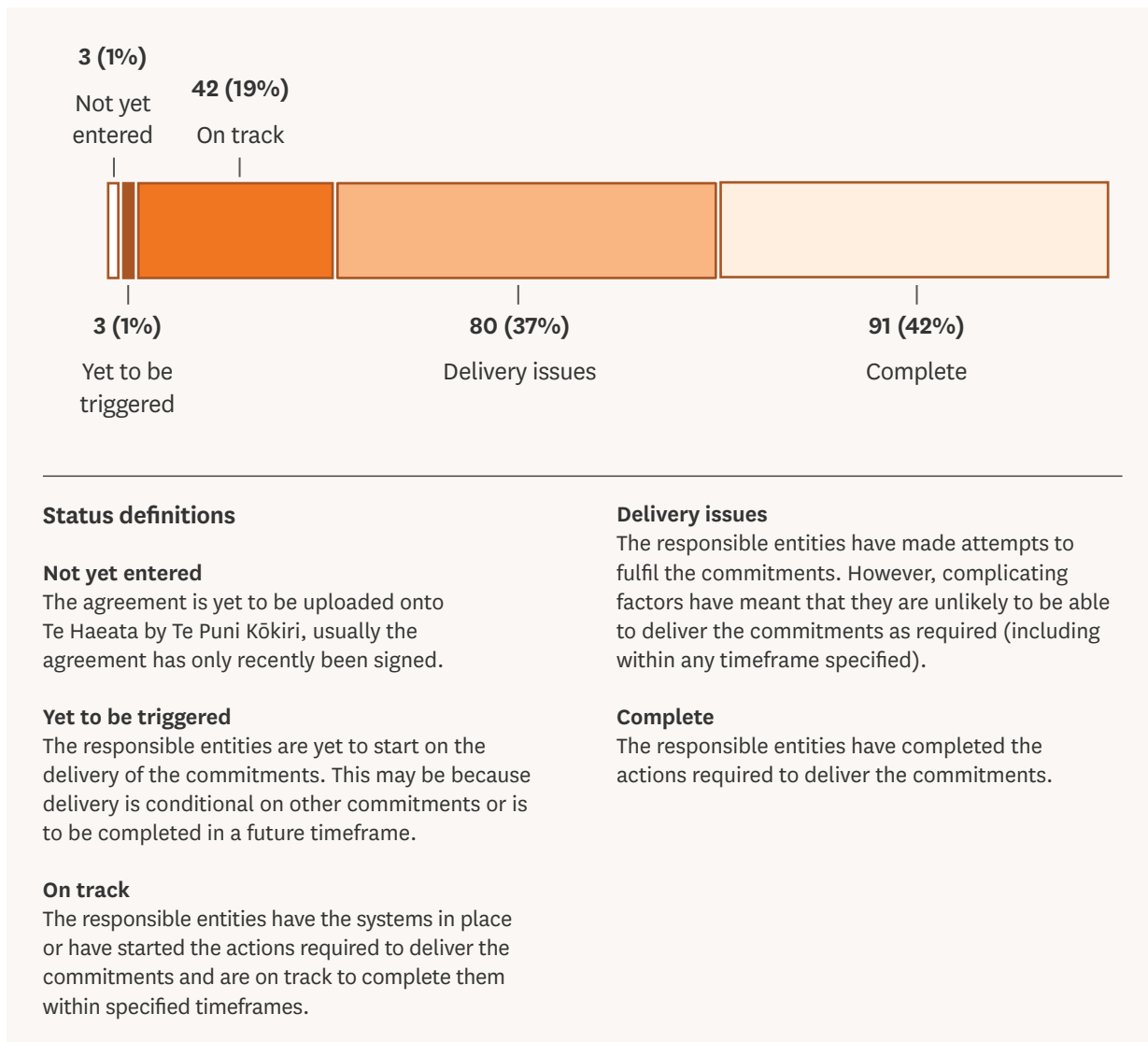
The overall status of the commitments remains the same as last year. Nearly half of the commitments (91, or 42 per cent) are complete and 42 (19 per cent) are on track.

Where a commitment includes one or more responsibilities which have not been fully met, it is recorded as having a delivery issue. The most common reason for issues is that a review of the agreement has not been triggered by either the PSGE or the Ministry. Over the past year, the number with delivery issues has reduced from 367 to 295. The following activities have contributed to this improvement. The Ministry:

- has a regular schedule of staff training to build understanding of our commitments, how they apply to the work we do, and our reporting requirements
- initiated a regular meeting schedule with iwi across the country
- facilitated connections and relationships between iwi and a range of taonga agencies

- regularly report on, and monitor, our progress towards meeting our commitments
- is focused on issue resolution.

The increasing numbers of agreements awaiting review creates a challenge, however the Ministry remains committed to improving planning and processes to ensure that we continue progress to fulfilling our Treaty Settlement commitments. The graph below sets out the status of the commitments.



Māori Crown relations capability

Ministry commitments

In 2021, each core Crown agency committed to implementing Whāinga Amorangi Phase One: Empowering People. This set out how agencies will build the Māori–Crown relations capability of their people in a way that is relevant to their role and function.

The *Maihi Karauna* (2019–2023) is the Crown’s Maori Language Strategy for Māori Language Revitalisation. As part of the Aotearoa outcome of the *Maihi Karauna*, Manatū Taonga is lead co-convenor for the audacious goal: “By 2040, 85 per cent of New Zealanders (or more) will value te reo Māori as a key element of national identity”. The most recent *Maihi Karauna Monitoring Report 2023–2040 (He Ara Poutama mō te Reo)* report shows that the Aotearoa goal is on track to being met by 2040.

The Ministry has continued to progress against our commitments through *Te Ara Reo*, the Ministry’s Māori Language Plan, as well as by seeking and supporting opportunities for staff to improve their understanding of New Zealand history and te Tiriti.

Actions to build capability and value

The Ministry raises the visibility of te reo Māori by:

- using te reo Māori in our external websites
- normalising the use of karakia, waiata and te reo in day-to-day interactions (written and verbal) between our staff
- organising special events to celebrate Te Wiki o te Reo Māori and Matariki.
- using bilingual signs at our office and for any new war memorials we manage
- using bilingual job titles and bilingual text in our job advertisements and position descriptions.

The Ministry shows it values te reo Māori by:

- maintaining a working relationship with Te Taura Whiri i te Reo Māori Māori Language Commission
- providing opportunities for staff to learn te reo Māori
- remunerating staff for Māori language competency
- having te reo Māori translations used by our organisation in external communications quality assured by certified translators/interpreters.

Activities undertaken by the Ministry during this financial year to build capability and value for New Zealanders and Ministry staff included:

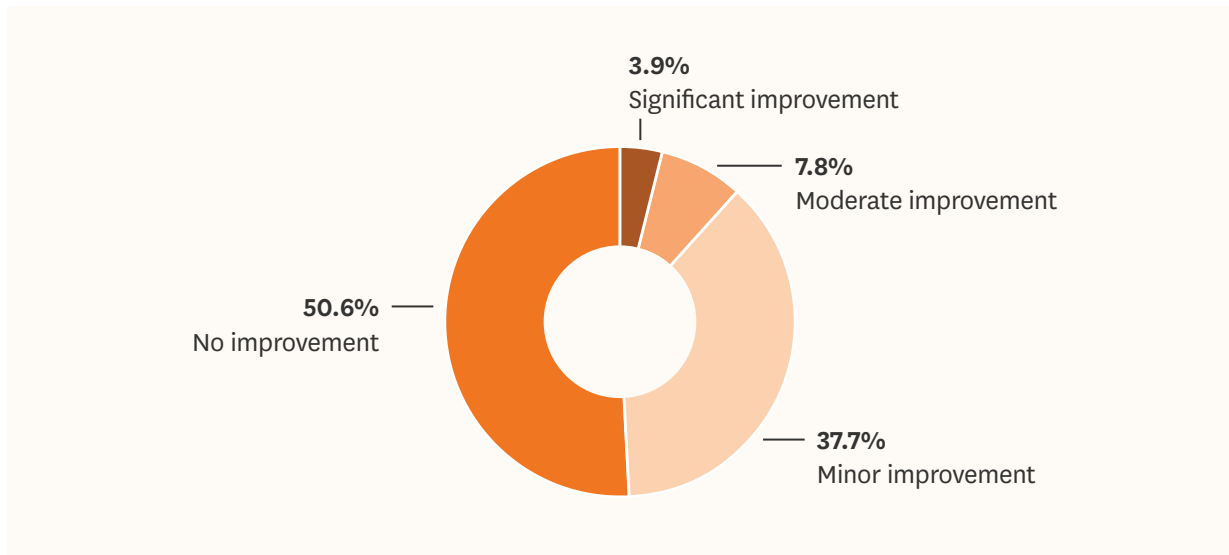
- **Matariki 2025** – we partnered with Ngāti Rangī to deliver this year’s nationally-broadcast hautapu ceremony, and with Te Māngai Pāho to broadcast the hautapu ceremony and provide digital content supporting wide and diverse participation in Matariki for all New Zealanders. We also partnered with Te Puni Kōkiri to fund events that encouraged communities to participate in Matariki activities and practices. The Matariki theme enhances the importance of the normalisation of Māori language, knowledge and culture by connecting New Zealanders to traditional practices that reflect the nation’s relationship with the environment.
- **Pukeahu National War Memorial Park** – we provide bilingual interpretation for all memorials at the park and partner with Taranaki Whānui to ensure that ceremonies conducted there are consistent with its tikanga and mana, and that visitors to the park have an opportunity to connect with iwi.
- **The Ministry’s corporate website** – we have bilingual content, headings, titles, and landing pages on our corporate website
- **Te Konohete** – our staff partnered with Heritage New Zealand Pouhere Taonga to celebrate Māori culture and participate in Te Konohete, the Public Sector Māori Cultural Festival.
- **Te Wiki o te reo Māori** – we organise a week of events to raise the visibility of te reo Māori.

Improving the capability of our people

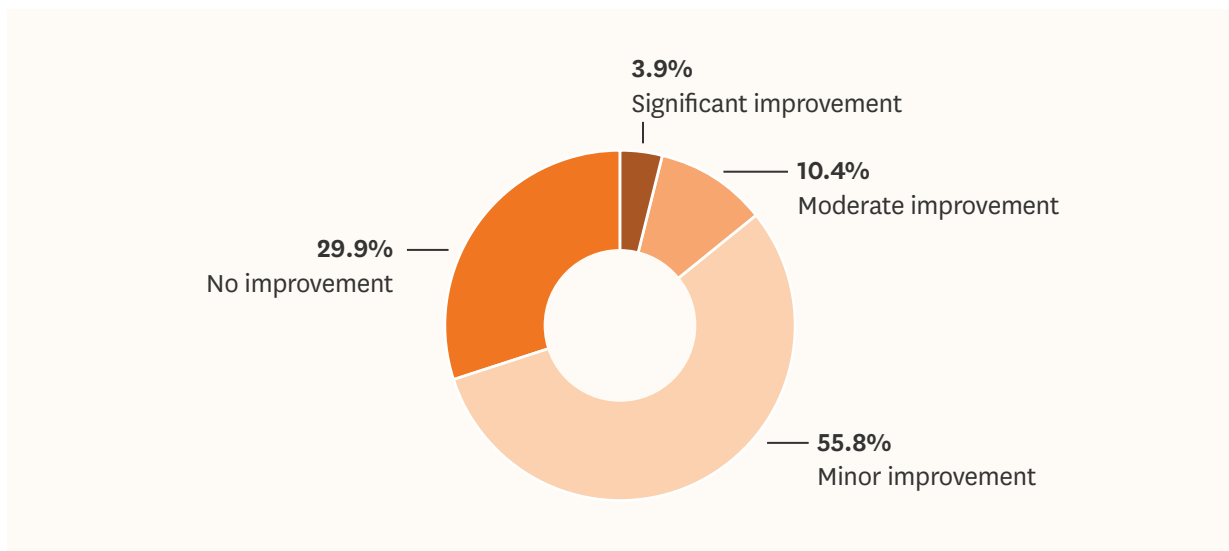
We present in visual form below the findings of the Ministry's latest staff survey on staff confidence in their use of te reo and understanding of New Zealand history. This survey was first run last year. Of the 62 percent of staff who responded, 49.4 percent felt that their confidence in using te reo had further improved in the last 12 months (66.1 percent 2023/2024), while 70.1 percent felt that their understanding of New Zealand history and te Tiriti had further improved (79.8 percent 2023/2024).

These improvements were due to formal training offered by an external provider, formal Treaty Settlement reporting delivered by the Ministry, other informal internal learning, and on-the-job development.

Improvement in confidence – te reo Māori



Improvement in confidence – New Zealand history / Te Tiriti o Waitangi



Carbon Neutral Government Programme

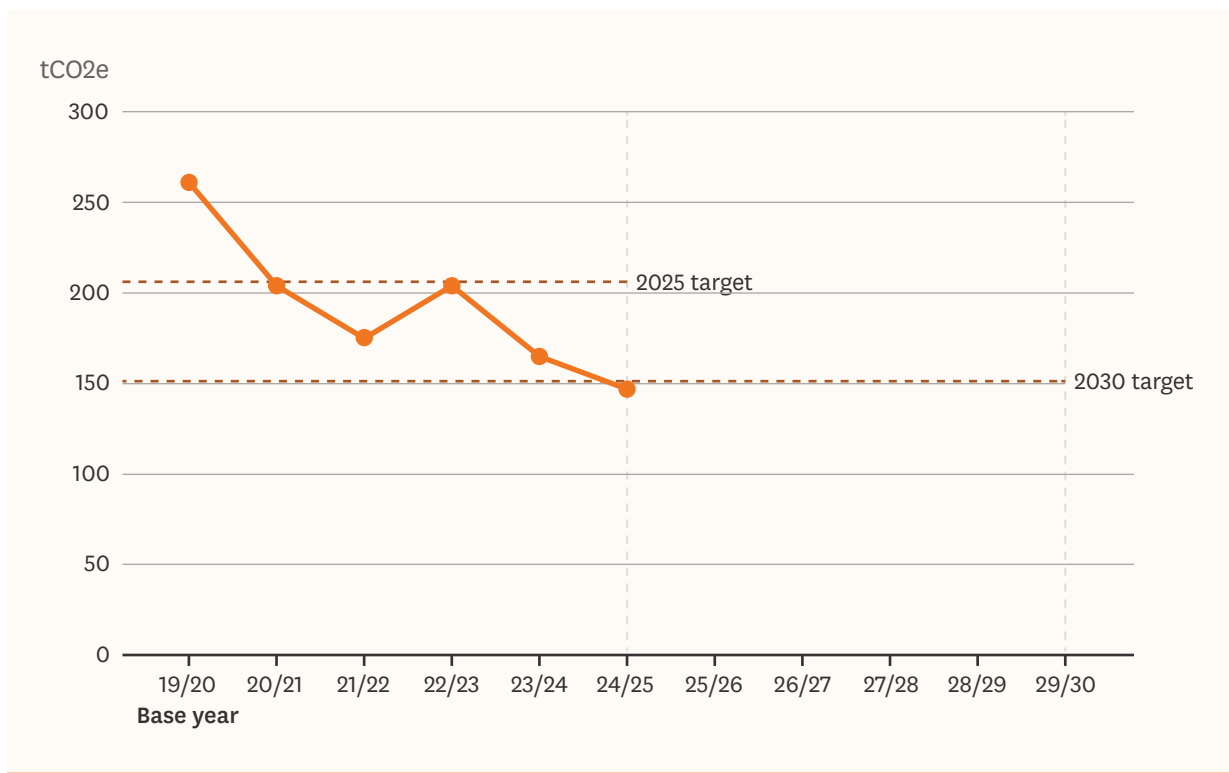
The Ministry is committed to meeting its obligations under the Carbon Neutral Government Programme to measure, manage and reduce our emissions.

Our emissions come from our core operations, as well as other activities on behalf of the Crown within our span of control. These include care for our portfolio of memorials, war and other graves, and the conservation of taonga tūturu.

The Ministry has agreed to reduce our gross emissions compared to our 2019/20 baseline by 21 per cent by 2025 and by 42 per cent by 2030.

In 2024/25 our emissions were 147 tCO₂e, 44 per cent below our 2019/20 baseline and 12 per cent below our emissions in 2023/24. These measurements were independently verified by Toitū Envirocare.

The Ministry's gross emissions reductions against its targets

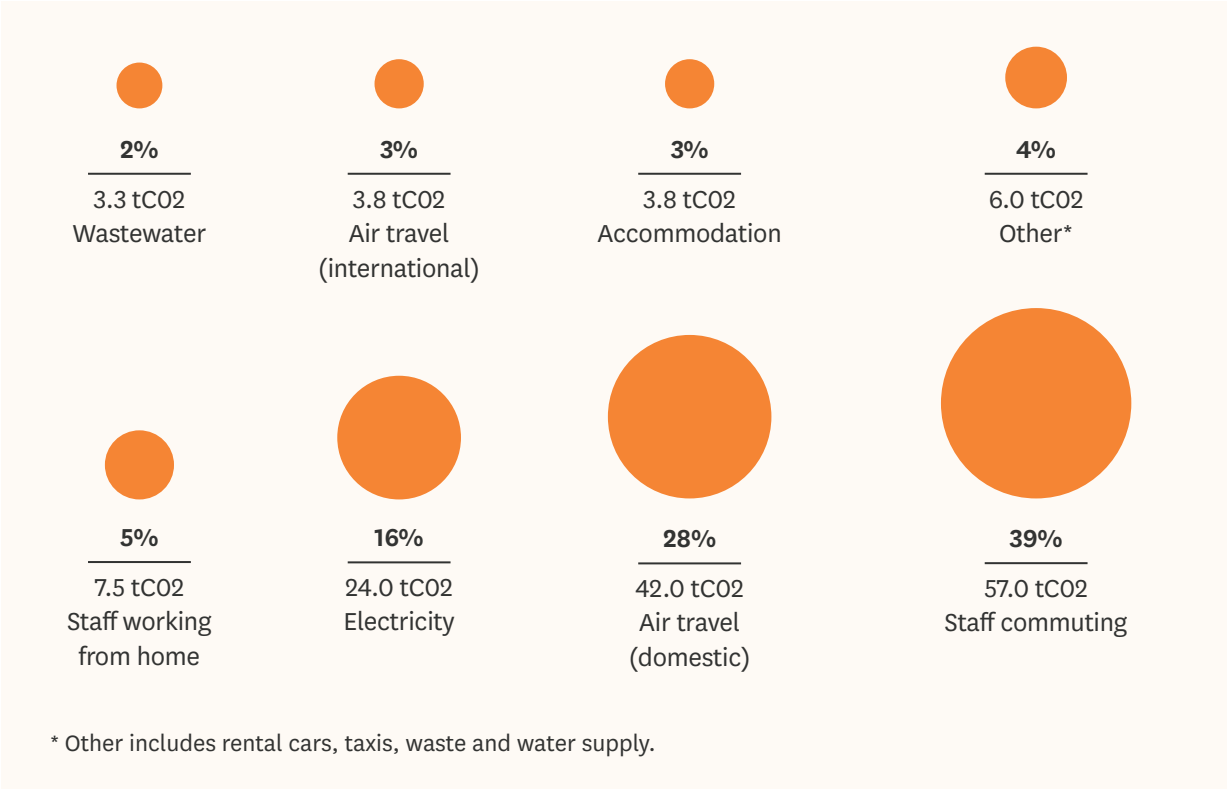


The main driver behind the decrease in emissions is reduced travel. Domestic travel has fallen due to budget constraints and technology adoption. International travel for representation at meetings of international cultural institutions, cultural diplomacy, and maintaining overseas war graves did not occur. The reductions are partially offset by new travel relating to a waka find on Rēkohu Wharekauri Chatham Island.

Other emissions sources have generally reduced, reflecting a reduction in organisation size following a restructure in 2024 and initiatives for Covid response winding down. There have also been changing patterns of staff commuting. These emissions are estimated through a periodic survey of staff.

Much of our work relies on maintaining stakeholder relationships across the country. Travel to meet kanohi ki te kanohi (face to face) remains important. Opportunities to further reduce our travel emissions are limited.

Emission source breakdown 2024/25



Other one-off emissions source – construction project

The Ministry is overseeing the earthquake strengthening of the Carillon Tower at the National War Memorial. The emissions from this project to 30 June 2025 have been measured as 6 tCO2e. These emissions are in addition to the 147 tCO2e from routine Ministry operations described above but have not been included in the table below due to their one-off nature.

The Ministry's gross emissions reductions

	Base year 2019/20	2023/24	2024/25
Full time equivalent (FTE)	124.2	142.65	138.6
Total expenditure	\$31,629,000	\$36,523,000	\$33,126,000
Operating revenue	\$34,308,000	\$37,523,000	\$34,721,000
Total annual emissions	261 tCO ₂ e	165 tCO ₂ e	147 tCO ₂ e
Emissions profile broken down by emissions source/scopes	Scope 1: Nil	Scope 1: Nil	Scope 1: Nil
	Scope 2: 18 tCO ₂ e	Scope 2: 15 tCO ₂ e	Scope 2: 22 tCO ₂ e
	Scope 3: 243 tCO ₂ e	Scope 3: 150 tCO ₂ e	Scope 3: 125 tCO ₂ e
Consolidation approach	Control – operational	Control – operational	Control – operational
Change in total emissions compared to baseline year	N/A	-96 tCO ₂ e	-114 tCO ₂ e
2025 gross emissions reduction target	21% reduction	21% reduction	21% reduction
2030 gross emissions reduction target	42% reduction	42% reduction	42% reduction
Change in gross emissions compared to baseline year	N/A	37% reduction	44% reduction
Current results compared to reduction targets		2025 target met 87% of our 2030 target	2025 and 2030 targets met

Health, safety and wellbeing

Our vision – The Ministry provides safe and healthy environments for our people, contractors and visitors.

Our objective – The Ministry will support all kaimahi, contractors and visitors to understand and manage risk well, engage and innovate our health and safety.

Our goal – Everyone plays their part to manage health and safety risks effectively.

The health, safety and wellbeing of our people and manuhiri (guests) are of paramount importance. Improvement of our health, safety and wellbeing systems continues to be a focus at the Ministry.

Governance and training

A new governance committee to provide strategic and operational oversight of health, safety and security services was launched this year. The Health, Safety and Security (HSS) sub-committee's purpose is to keep people, property and information safe by ensuring the Ministry meets its obligations under the Health and Safety at Work Act 2015 and the Government's Protective Security Requirements (PSR) framework. By combining health and safety with protective security, the sub-committee can be better informed of influencing factors which can lead to harm.

In addition, the Ministry has a Health, Safety and Wellbeing Committee who continue to encourage employee participation by bringing health and safety representatives and management together to develop policies, monitor procedures and improve workplace health and safety.

To create a workplace culture that prioritises health, safety and wellbeing, we make sure our people have ongoing engagement and learning opportunities. We encourage worker participation by incorporating health, safety and wellbeing topics in internal communications, including kaimahi alongside our Health and Safety Representatives in regular workplace audits, and ensuring easy access to health, safety and wellbeing information, policies, and procedures.

Training is provided annually to first aiders, floor wardens and Health and Safety Representatives alongside de-escalation training for those in externally facing roles.

All members of Te Kāhui Mataaho (TKM) the Ministry's leadership team have completed Officer Development Training through the Government Health and Safety Lead's programme to ensure their responsibilities as a Person Conducting a Business or Undertaking (PCBU) officer are understood.

The Ministry will continue to demonstrate commitment to organisational health and safety governance by continuing to prioritise officer development training for TKM.

Risk management

Work undertaken by the Ministry is generally low risk, with minor hazards and injuries occurring infrequently. A flexible working policy supports kaimahi to work either in a modern office or remotely.

The Ministry is responsible for Pukeahu National War Memorial Park (Pukeahu). This facility comprises a large open-air park with shared vehicle and pedestrian roadways. Pukeahu is open to the public and regularly hosts memorial services, tours and visiting dignitaries. Steps to implement actions from a 2023/24 Pukeahu traffic management survey were embedded this year and have resulted in improved pedestrian safety at the park.

The Ministry maintains national memorials and war graves throughout New Zealand and in a range of locations overseas. To mitigate risks to inspectors working in remote areas, they are provided with a GPS tracking tool which enables monitoring and distress messaging, and emergency kits with personal protective equipment for environmental protection.

Earthquake-strengthening of the Carillon Tower at the National War Memorial continues. The Ministry shares its PCBU duties with the lead contractor and risks associated with the construction site are shared. A site-specific safety plan and emergency protocols are in place and the Ministry receives reports on onsite health and safety.

Due to the earthquake risk, the National War Memorial has been closed to the public since February 2020 and use of the building has been guided by strict health and safety protocols.

For the delivery of June's national Matariki hautapu ceremony, the Ministry worked with all parties involved to ensure the health and safety of those working and attending. Hosted outdoors in the snow-prone central plateau, the health and safety plan included state highway traffic management, security, and preventions for environmental harm.

Measuring our progress

The Ministry has developed a range of mechanisms to identify, assess, and manage health and safety risks, incorporating both reactive and systematic approaches. Risks are primarily identified by staff, quarterly workplace inspections led by Health and Safety Representatives, and risk assessments within project and event planning processes. Data is reported quarterly to TKM.

The Ministry's third *SafePlus assessment* (since 2019/20) took place in June 2025. Employees across the organisation were engaged in the assessment which measured performance across three key elements: Leadership, Risk Management, and Worker Engagement.

Advancements since the 2022 assessment were reported, including improvements in health and safety governance, risk identification, and particularly the approach to worker engagement. Overall the Ministry was assessed as 'developing'. Report recommendations will be embedded into the Health and Safety work programme going forward.

Our service critical assets

The Ministry has identified no service critical assets in line with the reporting requirements in *CO(23)9 Investment Management and Asset Performance in Departments and Other Entities*, i.e., assets which, if damaged or destroyed, are likely to have a significant adverse impact on the delivery of the agency's services.

We acknowledge our responsibility for maintaining a range of national memorials, historic graves and war graves throughout New Zealand and overseas. These memorials and graves provide places for New Zealanders to gather, remember and reflect on significant aspects of our nation's history, including disasters, conflicts and prominent leaders. While these are important assets, damage to them does not have a direct impact on the delivery of our services.

We also acknowledge that our funded agencies manage a range of assets and taonga which are important parts of the cultural system but are not directly associated with the delivery of our services.

Section 4

He pūrongo pārongo ahumoni Reporting on financial information

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Tauākī tāpuinga pūtea

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 2025. 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.

Statement of budgeted and actual expenses and capital expenditure incurred against appropriations for the year ended 30 June 2025

	Actual expenditure 2024 \$000	Appropriation voted* 2025 \$000	Actual expenditure 2025 \$000	Location of end-of-year performance information**
Vote Arts, Culture and Heritage				
Appropriations for departmental output expenses				
Heritage services	15,227	13,517	13,334	1
Total departmental output expenses	15,227	13,517	13,334	
Multi-Category appropriations				
Policy advice, monitoring of funded agency, and ministerial servicing MCA				
Policy Advice	0	6,830	7,133	1
Monitoring of Funded Agencies	0	3,560	2,409	1
Ministerial Servicing	0	1,703	2,357	1
Total	0	12,093	11,899	
Total Vote Arts, Culture and Heritage	15,227	25,610	25,233	
Vote Sport and Recreation				
Appropriations for departmental output expenses				
Purchase advice and monitoring of sport and recreation Crown entities	456	590	555	1
Total Vote Sport and Recreation	456	590	555	
Total Vote Arts, Culture and Heritage and Vote Sport and Recreation	15,683	26,200	25,788	
Appropriation for departmental capital expenditure				
Ministry for Culture and Heritage – Permanent Legislative Authority	65	20	52	1

Table continues on the next page

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2025.

** 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 2024/25 annual report.

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

for the year ended 30 June 2025 – continued

	Actual expenditure 2024 \$000	Appropriation voted* 2025 \$000	Actual expenditure 2025 \$000	Location of end-of-year performance information**
Vote Arts, Culture and Heritage				
Appropriations for departmental output expenses				
Management of historic places				
Antarctic Heritage Trust	1,526	1,526	1,526	2
Heritage New Zealand Pouhere Taonga	17,151	17,151	17,151	2
	18,677	18,677	18,677	
Museum services				
Museum of New Zealand Te Papa Tongarewa	43,575	43,569	43,569	2
Ngā Taonga Sound & Vision	13,070	17,059	17,059	2
	56,645	60,628	60,628	
Performing arts services				
New Zealand Symphony Orchestra	18,131	17,768	17,768	2
Royal New Zealand Ballet	7,134	7,134	7,134	2
Te Matatini	19,972	19,972	19,972	2
New Zealand Music Commission	2,228	2,228	2,228	2
	47,465	47,102	47,102	

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2025.

** 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 2024/25 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 of Broadcasting, Communications and Digital Media in a report appended to the Manatū Taonga Annual Report.

- 4 The New Zealand Film Commission's 2024/25 annual report.
- 5 Sport New Zealand's 2024/25 annual report.
- 6 Drug Free Sport New Zealand's 2023/24 annual report.
- 7 No reporting due to an exemption obtained under section 15D of the PFA.
- 8 Ngā Taonga Sound & Vision's 2024/25 annual report.
- 9 Museum of New Zealand Te Papa Tongarewa 2024/25 annual report.
- 10 New Zealand Symphony Orchestra's 2024/25 annual report.
- 11 Radio New Zealand's 2024/25 annual report.

	Actual expenditure 2024 \$000	Appropriation voted* 2025 \$000	Actual expenditure 2025 \$000	Location of end-of-year performance information**
Promotion and support of the arts and film				
Creative New Zealand	16,689	16,689	16,689	2
New Zealand Film Commission	5,690	5,196	5,196	2
	22,379	21,885	21,885	
Protection of taonga tūturu				
Museums and conservation service providers	642	1,260	1,142	7
	642	1,260	1,142	
Public Media Services				
NZ On Air	179,766	169,766	169,766	
Radio New Zealand	3,825	3,825	3,825	3
Broadcasting Standards Authority	859	1,009	1,009	
	184,450	174,600	174,600	
Total appropriations for output expenses	330,258	324,152	324,034	

Table continues on the next page

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- 1 The Ministry's 2024/25 annual report.
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- 9 Museum of New Zealand Te Papa Tongarewa 2024/25 annual report.
- 10 New Zealand Symphony Orchestra's 2024/25 annual report.
- 11 Radio New Zealand's 2024/25 annual report.

Statement of budgeted and actual expenses and capital expenditure incurred against appropriations for the year ended 30 June 2025 – continued

	Actual expenditure 2024 \$000	Appropriation voted* 2025 \$000	Actual expenditure 2025 \$000	Location of end-of-year performance information**
Appropriation for Other Expenses to be incurred by the Crown				
COVID-19 – Cultural Sector Response and Recovery	35,829	54	41	2
Heritage and Cultural Sector Initiatives	189	17,076	17,076	2
Maintenance of War Graves, Historic Graves and Memorials	8,194	5,652	5,639	2
Settlement of Legal Obligations	-	450	166	2
Supporting Commemorations and Anniversaries	4,707	2,250	1,909	7
Total appropriations for other expenses to be incurred by the Crown	48,919	25,482	24,831	
Appropriations for capital expenditure				
Development of national memorials	-	-	-	7
Heritage and culture sector capital	16,501	3,679	3,677	2,8,9,10,11
Total appropriations for capital expenditure	16,501	3,679	3,677	
Total non-departmental Vote Arts, Culture and Heritage	395,678	353,313	352,542	

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2025.

** 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 2024/25 annual report.
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- 10 New Zealand Symphony Orchestra's 2024/25 annual report.
- 11 Radio New Zealand's 2024/25 annual report.

	Actual expenditure 2024 \$000	Appropriation voted* 2025 \$000	Actual expenditure 2025 \$000	Location of end-of-year performance information**
Vote Sport and Recreation				
Appropriations for non-departmental output expenses				
Sports anti-doping	4,758	-	-	6
Sport and recreation programmes	56,435	35,760	35,760	5
High-performance sport	89,192	74,192	74,192	5
Services from the Integrity Sport and Recreation Commission	7,879	10,628	10,628	5
Total appropriation for output expenses	158,264	120,580	120,580	
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
Total appropriations for other expenses to be incurred by the Crown	4,294	4,294	4,294	
Total non-departmental Vote Sport and Recreation	162,558	124,874	124,874	

* This includes adjustments made in the Supplementary Estimates and Cabinet decisions made before 30 June 2025.

** 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 2024/25 annual report.
- 2 To be reported by the Minister for Arts, Culture and Heritage in a report appended to the Manatū Taonga annual report.
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- 9 Museum of New Zealand Te Papa Tongarewa 2024/25 annual report.
- 10 New Zealand Symphony Orchestra's 2024/25 annual report.
- 11 Radio New Zealand's 2024/25 annual report.

Details of departmental multi-year appropriations for the year ended 30 June 2025

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 2025 \$000	Location of end-of-year performance information
Vote Arts, Culture and Heritage Cultural Diplomacy International Programme		
Original appropriation	8,345	
Cumulative adjustments	(4,828)	
Total adjusted appropriation	3,517	
Cumulative actual expenditure 1 July 2024	1,810	
Current year actual expenditure	557	
Cumulative actual expenditure 30 June 2025	2,367	
Appropriation remaining 30 June 2025	1,150	1

1 The Ministry's 2024/25 annual report.

Details of non-departmental multi-year appropriations for the year ended 30 June 2025

New Zealand Screen Production Grant – New Zealand

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 2021 and expired on 30 June 2025.

	Actual 2025 \$000	Location of end-of-year performance information
Vote Arts, Culture and Heritage New Zealand Screen Production Grant		
Original appropriation	75,500	
Cumulative adjustments	219,625	
Total adjusted appropriation	295,125	
Cumulative actual expenditure 1 July 2024	178,129	
Current year actual expenditure	51,514	
Cumulative actual expenditure 30 June 2025	229,643	
Appropriation remaining 30 June 2025	65,482	4

4 The New Zealand Film Commission's 2024/25 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 2023 and expires on 30 June 2027.

	Actual 2025 \$000	Location of end-of-year performance information
Vote Arts, Culture and Heritage Regional Culture and Heritage Fund		
Original appropriation	26,668	
Cumulative adjustments	(6,168)	
Total adjusted appropriation	20,500	
Cumulative actual expenditure 1 July 2024	-	
Current year actual expenditure	8,000	
Cumulative actual expenditure 30 June 2025	8,000	
Appropriation remaining 30 June 2025	12,500	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 2025

The Ministry has not received any capital injections during the year (2024: nil)

Statement of expenses and capital expenditure incurred without or in excess of appropriation or other authority

for the year ended 30 June 2025

Expenses and capital expenditure incurred in excess of appropriation

Nil

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

Nil

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

for the year ended 30 June 2025

The Ministry has not received any capital injections during the year without, or in excess of, authority.

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;
- the financial statements fairly reflect the financial position of the Ministry as at 30 June 2025 and its operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of the Ministry as at 30 June 2025 and its operations for the year ending on that date.



Leauanae Laulu Mac Leauanae

Tumu Whakarae

Secretary for Culture and Heritage and Chief Executive

30 September 2025

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

	Note	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000	Forecast* 2026 \$000
Revenue					
Revenue Crown	2	31,057	27,451	27,847	28,213
Revenue from other departments		-	-	50	-
Revenue from third parties		16	-	43	-
Total revenue		31,073	27,451	27,940	28,213
Expenditure					
Personnel costs	3	23,254	20,700	20,570	22,028
Other operating expenses	4	6,627	6,329	5,528	5,865
Depreciation and amortisation expenses		255	350	175	248
Capital charge	5	72	72	72	72
Total expenditure		30,208	27,451	26,345	28,213
Net surplus/(deficit)		865	-	1,595	-
Other comprehensive revenue and expense		-	-	-	-
Total comprehensive revenue and expense		865	-	1,595	-

* 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 15.
The accompanying notes form part of these financial statements

Statement of financial position

as at 30 June 2025

	Note	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000	Forecast* 2026 \$000
Assets					
Current assets					
Cash and cash equivalents		5,412	2,267	5,884	2,446
Debtors and other receivables	6	48	125	28	125
Prepayments		157	150	100	150
Total current assets		5,617	2,542	6,012	2,721
Non-current assets					
Property, plant and equipment	7	707	1,074	589	976
Intangible assets		7	81	-	-
Total non-current assets		714	1,155	589	976
Total assets		6,331	3,697	6,601	3,697
Liabilities					
Current liabilities					
Creditors and other payables	8	2,409	1,500	1,944	1,500
Repayment of surplus to the Crown	10	865	-	1,595	-
Employee entitlements	11	1,067	700	1,151	700
Provisions	9	404	-	298	-
Total current liabilities		4,745	2,200	4,988	2,200
Non-current liabilities					
Employee entitlements	11	139	50	166	50
Total non-current liabilities		139	50	166	50
Total liabilities		4,884	2,250	5,154	2,250
Net assets		1,447	1,447	1,447	1,447
Taxpayers' funds		1,447	1,447	1,447	1,447

* 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 15.
The accompanying notes form part of these financial statements

Statement of changes in equity for the year ended 30 June 2025

	Note	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000	Forecast* 2026 \$000
Taxpayers' funds					
Balance at 1 July		1,447	1,447	1,447	1,447
Total comprehensive revenue and expense for the year		865	-	1,595	-
Repayment of surplus to the Crown	10	(865)	-	(1,595)	-
Balance at 30 June		1,447	1,447	1,447	1,447

* 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 15
The accompanying notes form part of these financial statements

Statement of cash flows

for the year ended 30 June 2025

	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000	Forecast* 2026 \$000
Cash flows from operating activities				
Receipts from the Crown	35,589	27,451	27,862	28,213
Receipts from other departments/third parties	39	-	98	-
Payments to employees	(22,985)	(20,694)	(20,565)	(22,034)
Payments to suppliers	(6,229)	(6,335)	(6,185)	(5,859)
Goods and services tax (net)	304	-	250	-
Payments for capital charge	(72)	(72)	(72)	(72)
Net cash flows from operating activities	6,646	350	1,388	248
Cash flows from investing activities				
Purchase of property, plant and equipment	(65)	(390)	(51)	(668)
Receipts from sale property, plant and equipment	-	-	-	-
Purchase of intangible assets	-	(40)	-	-
Net cash flows from investing activities	(65)	(430)	(51)	(668)
Cash flows from financing activities				
Repayment of surplus	(1,769)	-	(864)	-
Net cash flows from financing activities	(1,769)	-	(864)	-
Net increase/(decrease) in cash held	4,812	(80)	473	(420)
Cash at the beginning of year	600	2,347	5,412	2,866
Cash at the end of year	5,412	2,267	5,884	2,446

* 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 15
The accompanying notes form part of these financial statements

Reconciliation of net surplus to net cash flow for operating activities

	Actual 2024 \$000	Actual 2025 \$000
Net surplus	865	1,595
<i>Add/(less) non-cash items</i>		
Depreciation and amortisation	255	175
Total non-cash items	255	175
<i>Add/(less) items classified as investing or financial activities</i>		
Net (gains)/losses on disposal of property, plant and equipment	4	-
Total items classified as investing or financing activities	4	-
<i>Add/(less) movements in statement of financial position items</i>		
(Increase)/Decrease in receivables	5,235	20
(Increase)/Decrease in prepayments	(25)	57
Increase/(Decrease) in creditors and other payables	447	(571)
Increase/(Decrease) in employee entitlements	(135)	111
Total net movements in statement of financial position items	5,522	(382)
Net cash flows from operating activities	6,646	1,388

Statement of commitments

as at 30 June 2025

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 office 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 2024 \$000	Actual 2025 \$000
Non-cancellable operating lease commitments		
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:		
Not later than one year	1,012	1,012
Later than one year and not later than five years	4,049	4,049
Later than five years	1,350	340
Total non-cancellable operating lease commitments	6,412	5,402

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 no capital commitments at 30 June 2025 (2024: nil).

Statement of contingent assets and liabilities as at 30 June 2025

Contingent liabilities

The Ministry has no contingent liabilities at 30 June 2025 (2024: nil).

Contingent assets

The Ministry has no contingent assets at 30 June 2025 (2024: nil).

Whakamārama ki ngā tauākī pūtea

Notes to the
financial statements

Note 1

Statements 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 107](#).

The Ministry's primary objective is to provide services to the New Zealand public and 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 2025. The financial statements were authorised for issue by the Secretary of the Ministry on 30 September 2025.

Basis of preparation

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

Statement of compliance

The financial statements 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 PBE Standards RDR. The department is eligible and has elected to apply the PBE Standards RDR because its expenses are less than \$33 million and it does not have public accountability as defined by XRB A1 Application of the Accounting Standards Framework.

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.

Standards issued and not yet effective and not early adopted

There are no standards and amendments issued but not yet effective that have not been early adopted, and which are relevant to the Ministry.

New or amended standards adopted

No new or amended standards have been adopted in the financial year ended 30 June 2025.

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

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.

Note 1

Statements of accounting policies – continued

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 2025 budget figures are for the year ended 30 June 2025 and were published in the 2023/24 annual report. They are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget and Economic Update for the year ending 30 June 2025.

The forecast figures are those included in the Budget Economic and Fiscal Update for the year ending 30 June 2026.

The forecast financial statements have been prepared as required by the Public Finance Act 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 2026 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 Secretary on 15 April 2025. The Secretary is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

While the Ministry regularly updates its forecasts, updated forecast financial statements for the year ended 30 June 2026 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 2025/26 year. The forecast figures have been compiled on the basis of existing government policies and Ministerial expectations at the time the Budget Economic and Fiscal Update for the year ending 30 June 2026 was finalised.

The main assumptions, which were adopted on 15 April 2025, were as follows:

- 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.
- Estimated year-end information for 2024/25 was used as the opening position for the 2025/26 forecasts.

The actual financial results achieved for 30 June 2026 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 2024 \$000	Actual 2025 \$000
Salaries and wages	21,670	19,308
Training and development	101	86
Employer contributions to defined contribution plans	670	611
Other personnel costs	813	565
Total personnel costs	23,254	20,570

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 2024 \$000	Actual 2025 \$000
Fees for audit of financial statements	125	135
Rental and leasing expenses	1,034	1,031
Other occupancy expenses	353	274
Publicity and advertising	18	16
Professional and specialist services – Consultancy	955	329
Professional and specialist services – Contractors	470	152
Travel and associated expenses	259	178
Information communication technology	1,473	1,283
Payments to other organisations*	596	771
Other operating expenses	1,344	1,359
Total operating expenses	6,627	5,528

*Payments to other organisations relates to projects including the Cultural Diplomacy International Programme, the Ngākahu National Repatriation Project and the Tohu Whenua Programme.

Note 5

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 2025 was 5% (2023/24: 5%).

Note 6

Debtors and other receivables

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

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

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

The debtor Crown consists of operating funding (GST inclusive) not drawn down as a result of the timing of cash requirements.

	Actual 2024 \$000	Actual 2025 \$000
Debtors and other receivables		
Trade debtors	33	28
Debtor Crown	15	0
Total debtors and other receivables	48	28

Note 7

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.

Note 7

Property, plant and equipment – continued

	Computer equipment \$000	Office equipment \$000	Office furniture \$000	Leasehold improvements \$000	Works of Art \$000	Total \$000
Cost						
Balance at 30 June and 1 July 2023	1,127	81	509	614	21	2,352
Additions	65	-	-	-	-	65
Disposals	-	(54)	(34)	-	-	(88)
Work in progress *	-	-	-	-	-	0
Balance at 30 June 2024	1,192	27	475	614	21	2,329
Additions	17	10	24	-	-	51
Disposals	(263)	-	-	-	-	(263)
Work in progress *	-	-	-	-	-	-
Balance at 30 June 2025	946	37	499	614	21	2,117
Accumulated depreciation and impairment losses						
Balance at 30 June and 1 July 2023	938	68	249	220	4	1,479
Depreciation expense	125	6	43	54	-	228
Elimination on disposal	-	(51)	(34)	-	-	(85)
Balance at 30 June 2024	1,063	23	258	274	4	1,622
Depreciation expense	69	2	43	54	1	169
Elimination on disposal	(263)	-	-	-	-	(263)
Balance at 30 June 2025	869	25	301	328	5	1,528
Carrying amounts						
At 30 June and 1 July 2023	189	13	260	394	17	873
At 30 June 2024	129	4	217	340	17	707
At 30 June 2025	77	12	198	286	16	589

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

Note 8

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 2024 \$000	Actual 2025 \$000
Trade creditors	323	277
Accrued expenses	1,583	1,193
GST payable	219	469
PAYE payable	284	5
Deferred Revenue	-	-
Total creditors and other payables	2,409	1,944

Note 9

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.

Provisions are not recognised for net deficits from future operating activities.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pretax discount rate based on market yields on government bonds at balance date with terms to maturity that match, as closely as possible, the estimated timing of the future cash outflows. The increase in the provision due to the passage of time is recognised as an interest expense and is included in “finance costs”.

Restructuring

A restructuring provision is recognised for costs arising from organisational changes during 2024 and 2025. The costs incurred are redundancy payments to affected staff and related outplacement support, organisational change consulting and legal fees. Some outstanding payments to affected staff will be made after balance date.

Employment agreement claim

In the 2023–24 financial year, the Ministry recognised a provision in relation to proceedings filed by the Public Service Association with the Employment Relations Authority claiming the Ministry has been inconsistent in paying employees with differing hours of work.

This claim was settled during the 2024–25 financial year and the Ministry has made payments to affected employees. The provision recognised in 2023–24 was used to settle the claim and no further liability is expected in relation to this matter.

Breakdown of provisions and further information

	2024 \$000	2025 \$000
Current portion		
Restructuring	44	298
Employment agreement claim	360	-
Total current portion	404	298
Total non-current portion	-	-
Total provisions	404	298

	Restructuring \$000	Employment Agreement claim \$000	Total \$000
Balance at 30 June/1 July 2023	-	-	-
Additional provisions made	1,024	360	1,384
Amounts used	(980)	-	(980)
Balance at 30 June 2024	44	360	404
Additional provisions made	298	-	298
Amounts used	(44)	(346)	(390)
Unused amounts reversed	-	(13)	(13)
Balance at 30 June 2025	298	-	298

Note 10

Return of operating surplus

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

	Actual 2024 \$000	Actual 2025 \$000
Net surplus/(deficit)	865	1,595
Total return of operating surplus	865	1,595

Note 11

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 2024 \$000	Actual 2025 \$000
Current portion		
Annual leave	1,009	1,089
Long service leave	58	62
Total current portion	1,067	1,151
Non-current portion		
Long service leave	140	166
Total non-current portion	140	166
Total employee entitlements	1,207	1,317

Note 12

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 comprise 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 13

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 credit 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 2024 \$000	Actual 2025 \$000
Financial assets measured at amortised cost		
Cash and cash equivalents	5,412	5,884
Debtors and other receivables	33	28
Total financial assets	5,445	5,912
Financial liabilities measured at amortised cost		
Creditors and other payables	322	276
Total financial liabilities	322	276

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.

Note 14

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

Leadership team, including the Chief Executive

	Actual 2024 \$000	Actual 2025 \$000
Remuneration	2,100	1,790
Full time equivalent staff	7.0	6.0

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 Secretary, and the members of the Ministry Leadership Team.

The key management personnel compensation stated above reflects remuneration and other benefits for the Secretary 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 15

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

The only significant variance to budget is Other Operating Expenses that were lower than originally forecast by \$0.8 million. This is due to reduced spending on contractors and consultants as the Ministry's work programme required less external expertise.

Statement of financial position

Cash

Cash at 30 June 2025 is higher than budgeted by \$3.6 million due to the surplus of higher payables in forecast and lower capital spending than expected. In addition, the remaining balance of a Multi-Year Appropriation (MYA) that expired on 30 June 2025 was drawn down and will be returned to the centre in October 2025.

Creditors and other Payables

Payables are higher than budgeted by \$0.7 million mainly due to higher activity in June than forecast as well as \$0.6m for salary expenses unpaid due to the timing of fortnightly payroll.

Statement of cash flows

There is no significant variances to budget.

Note 16

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 2025 (2024: nil).

Hōtaka me te tauākī moni me whakapau ā-waho

Non-departmental schedules and statement of trust monies

For the year ended 30 June 2025.

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 2025

	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000
Vote Arts, Culture and Heritage			
Broadcasting Standards Authority – fines	2	-	3
Gain on Property Revaluations	5,468		-
Miscellaneous	1	-	27
Total non-departmental revenue	5,471	-	30

* 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 11.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

Schedule of non-departmental expenses for the year ended 30 June 2025

	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000
Vote Arts, Culture and Heritage and Vote Sport and Recreation			
Grants, subsidy and benefit expenses	85,818	90,189	82,203
Other operating expenses	499,668	449,194	449,633
Net loss on concessionary loan fair value remeasurement	-	-	0
Depreciation and impairment	936	1,060	1,361
GST input expense	93,568	81,066	81,344
Total non-departmental expenses	679,990	621,509	614,541

* 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 11.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

Schedule of non-departmental assets as at 30 June 2025

	Note	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000
Assets				
Current assets				
Cash and cash equivalents		9,658	1,083	9,619
Prepayments		163	-	146
Debtors and other receivables	2	3,833	20	293
Total current assets		13,654	1,103	10,058
Non-current assets				
Property, plant and equipment				
Land	3	14,930	5,110	14,930
Buildings	4	50,867	34,878	49,553
Leasehold improvements	5	357	313	312
Intangible Assets				
Digitisation of TVNZ Archive	6	11,284	4,583	11,910
Cultural Heritage Assets				
Public Apology Taonga	7	-	-	55
Total non-current assets		77,437	40,301	76,759
Total non-departmental assets		91,091	41,404	86,817

* The Statement of Accounting policies provides explanations of these figures, which are not subject to Audit

In addition, the Ministry monitors ten 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 11.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

Schedule of non-departmental liabilities

as at 30 June 2025

	Note	Actual 2024 \$000	Budget* 2025 \$000	Actual 2025 \$000
Liabilities				
Current liabilities				
Creditors and other payables		1,351	3,000	1,516
Grants Payable	8	7,302	-	1,158
Provisions	9	45,070	60,000	33,601
Total current liabilities		53,723	63,000	36,275
Total non-departmental liabilities		53,723	63,000	36,275

* 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 11.

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

Schedule of non-departmental contingent assets and contingent liabilities

as at 30 June 2025

Contingent liabilities

The Ministry, on behalf of the Crown, had the following contingent liability as at 30 June 2025:

The Auckland Art Gallery is hosting an exhibition A Century of Modern Art. The exhibition is indemnified under the Government Indemnity Scheme for Touring Exhibition Scheme from 3 May 2025 to 31 October 2025 to cover the period of transit and display of this exhibition. The value indemnified for exhibition is USD \$800 million (NZD \$1.327 billion).

The Ministry, on behalf of the Crown, had no contingent liabilities as at 30 June 2024.

Contingent assets

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

Schedule of non-departmental commitments

as at 30 June 2025

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

	Actual 2024 \$000	Actual 2025 \$000
Capital commitments		
Not later than one year	-	-
Total non-cancellable capital commitments	-	-

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

The accompanying notes form part of these financial statements.

For a full understanding of the Crown's financial position and the results of its operations for the year, refer to the consolidated Financial Statements of the Government for the year ended 30 June 2025.

Statement of trust monies

For the year ended 30 June 2025

	Opening balance 2024 \$000	Contributions \$000	Distributions \$000	Revenue \$000	Expenditure \$000	Closing balance 2025 \$000
New Zealand Historical Atlas	11	-	-	-	-	11
New Zealand History Research	159	-	(93)	5	-	71
New Zealand Oral History Awards	1,000	-	(5)	56	-	1,051
War History	19	-	-	1	-	20
Retentions Trust	8	89	-	2	-	99
Total	1,197	89	(98)	64	-	1,252

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.

Retentions Trust

This trust was established to hold retention money in accordance with Construction Contracts (Retention Money) Amendment Act that came into force on 5 October 2023.

Whakamārama ki ngā hōtaka me whakapau ā-waho

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 2025. For a full understanding of the Crown's financial position, results of operations, and cash flows for the year, refer to the Financial Statements of the Government for the year ended 30 June 2025.

Basis of preparation

The non-departmental schedules and statements have been prepared in accordance with the accounting policies of the 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).

New or amended standards adopted

No new or amended standards have been adopted in the financial year ended 30 June 2025.

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.

Expenses

Grant expenses are detailed in note 8. Other expenses are recognised as goods and services are received.

Note 1

Statement of accounting policies – continued

Cash and cash equivalents

Cash and cash equivalents consists of deposits held at call with banks 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 are 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 between 0.8% and 2.2% per annum depending on componentisation to structure, roof etc. 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.

Note 1

Statement of accounting policies – continued

Intangible and Heritage Assets

Intangible assets are recognised and subsequently measured at cost

Intangible and Heritage assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use, are tested annually for impairment, irrespective of whether there is any indicator of impairment.

Budget figures

The 2025 budget figures are for the year ended 30 June 2025 and are consistent with the Ministry's best estimate financial forecast information submitted to the Treasury for the Budget Economic and Fiscal Update (BEFU) for the year ending 2024/25.

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 9)

Trust Monies

The Ministry administers trust monies on behalf of the Crown under Part VII 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 2025 are current [2024: 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 2024 \$000	Actual 2025 \$000
Loans receivable		
Face value of loans	57	-
Less: write down at initial recognition, impairment and other fair value changes	(57)	-
Carrying value of loans receivable	-	-
Debtors and other receivables		
Face value of debtors and other receivables	3,833	293
Less: allowance for credit losses	-	-
Carrying value of debtors and other receivables	3,833	293
Total receivables	3,833	293
Total receivables are represented by:		
Current	3,833	293
Non-current	-	-

Note 3

Land

	Massey Memorial \$000	National War Memorial \$000	Total Land \$000
Cost or valuation			
Balance at 30 June / 1 July 2023	610	4,500	5,110
Additions	-	-	-
Revaluation	220	9,600	9,820
Reclassification	-	-	-
Balance at 30 June 2024	830	14,100	14,930
Additions	-	-	-
Revaluation	-	-	-
Reclassification	-	-	-
Balance at 30 June 2025	830	14,100	14,930

The National War Memorial and the Massey Memorial were revalued as at 30 June 2024 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 at least every three years. The balance of the revaluation reserve at 30 June 2025 is \$6.815 million (2024: \$6.815 million). The cumulative value of unrecognised revaluations in this asset class is Nil (2024: Nil).

Note 4

Non-residential buildings

	Massey Memorial \$000	National War Memorial \$000	Canterbury Earthquake Memorial \$000	Pukeahu National War Memorial Park \$000	Erebus Memorial \$000	Total buildings \$000
Cost or valuation						
Balance at 30 June / 1 July 2023	520	2,861	9,111	25,960	817	39,269
Additions	-	-	-	-	-	-
Net transfers to/from Work in Progress	-	-	-	-	-	-
Revaluation	(84)	5,977	933	5,351	-	12,177
Balance at 30 June 2024	436	8,838	10,044	31,311	817	51,446
Additions	-	-	-	-	-	-
Net transfers to/from Work in Progress	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
Balance at 30 June 2025	436	8,838	10,044	31,311	817	51,446
Accumulated depreciation and impairment losses						
Balance at 30 June / 1 July 2023	50	200	278	1,252	579	2,359
Depreciation expense	25	100	139	626	-	890
Depreciation reversal on revaluation	(75)	(300)	(417)	(1,878)	-	(2,670)
Impairment Expense	-	-	-	-	-	-
Balance at 30 June / 1 July 2024	-	-	-	-	579	579
Depreciation expense	22	324	154	815	-	1,314
Depreciation reversal on revaluation	-	-	-	-	-	-
Impairment Expense	-	-	-	-	-	-

Table continues on next page

Note 4

Non-residential buildings – continued

	Massey Memorial \$000	National War Memorial \$000	Canterbury Earthquake Memorial \$000	Pukeahu National War Memorial Park \$000	Erebus Memorial \$000	Total buildings \$000
Balance at 30 June 2025	22	324	154	815	579	1,893
Carrying amounts						
At 30 June and 1 July 2023	470	2,661	8,833	24,708	238	36,910
At 30 June 2024	436	8,838	10,044	31,311	238	50,867
At 30 June 2025	414	8,514	9,890	30,496	238	49,553

Revaluations

The National War Memorial, Massey Memorial, Canterbury Earthquake Memorial and Pukeahu National War Memorial Park were revalued as at 30 June 2024 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 at least every three years. The balance of the revaluation reserve at 30 June 2025 is \$13.878 million (2024: \$13.878 million).

Note 5

Leasehold improvements

	Queen Elizabeth II Pukeahu Education Centre \$000	Total Leasehold Improvements \$000
Cost or valuation		
Balance at 30 June / 1 July 2023	695	695
Additions	-	-
Balance at 30 June 2024	695	695
Additions	-	-
Revaluation	-	-
Balance at 30 June 2025	695	695
Accumulated depreciation and impairment losses		
Balance at 30 June / 1 July 2023	291	291
Depreciation expense	46	46
Balance at 30 June 2024	337	337
Depreciation expense	46	46
Balance at 30 June 2025	383	383
Carrying amounts		
At 30 June and 1 July 2023	404	404
At 30 June 2024	358	358
At 30 June 2025	312	312

Note 6

Intangible assets

	TVNZ Archive \$000	Total Intangible Assets \$000
Cost or valuation		
Balance at 30 June / 1 July 2023	4,583	4,583
Additions	6,701	6,701
Reclassification	-	-
Balance at 30 June 2024	11,284	11,284
Additions	626	626
Reclassification	-	-
Balance at 30 June 2025	11,910	11,910

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, 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. Rights of this nature are generally considered to be intangible assets.

Ngā Taonga Sound and Vision has been appointed to maintain and provide for the long term preservation of the physical and digital assets.

A process to digitise the physical media started in 2022–23 and is effectively complete as at 30 June 2025. The digital files better realise the service potential embodied within the restricted right to make the content available for public access. Costs associated with the digitisation are recorded as additions to the intangible asset with an indefinite useful life, and subsequently carried at historical cost.

Note 7

Cultural heritage assets

	Public Apology Taonga \$000	Total Heritage Assets \$000
Cost or valuation		
Balance at 30 June / 1 July 2023	-	-
Additions	-	-
Reclassification	-	-
Balance at 30 June 2024	-	-
Additions	55	55
Reclassification	-	-
Balance at 30 June 2025	55	55

Public Apology Taonga

This taonga consists of a sculpture, poetry and writings created by survivors of abuse in state care. The taonga were commissioned to accompany the government's public apology on 12 November 2024 following the final report of the Abuse in Care Royal Commission of Inquiry.

The taonga have been assessed to meet the recognition criteria as heritage assets under PBE IPSAS 17 having identifiable cultural significance. These assets are considered to have an indefinite useful life and subsequently carried at historical cost.

Note 8

Grants payable

Grant expenditure

Non-discretionary grants are those awarded if a 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 relevant 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. This scheme is closed to new applications.

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. This scheme is closed to new applications.

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. These initiatives have now concluded.

4. Premium Production Fund

This fund is to support the New Zealand production sector to recover from COVID-19 by supporting high-quality productions that tell New Zealand stories for global audiences.

5. Matariki Public Holiday Fund

This contestable funding is designed to support Māori communities in leading the development of Te Kāhui o Matariki focused initiatives that recognise not only Te Rā Aroki a Matariki, the public holiday, but also the wider Kaupapa and principles of Matariki.

	Heritage EQUIP \$000	RCHF \$000	Cultural Recovery \$000	Premium Production Fund \$000	Matariki Fund \$000	Total Grants \$000
Grants Payable						
Balance at 30 June / 1 July 2023	-	14,500	4,743	(1,334)	518	18,427
Additional provisions made	976	2,500	35,830	929	3,987	44,222
Unused amounts reversed	-	(2,500)	-	(3,162)	-	(5,662)
Amounts used	(876)	(8,500)	(39,789)	-	(4,087)	(53,252)
Balance at 30 June / 1 July 2024	100	6,000	784	(3,567)	418	3,735
Additional provisions made	-	8,000	41	-	1,191	9,232
Unused amounts reversed	(55)	-	-	(204)	-	(259)
Amounts used	(45)	(13,100)	(825)	3,601	(1,351)	(11,720)
Balance at 30 June 2025	-	900	-	(170)	258	988
Grant funding to be repaid disclosed as a receivable (note 2)						170
Total Grants Payable at 30 June 2025						1,158

Note 9

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 Rebate – Domestic (NZSPR)

The purpose of the NZSPR scheme (formally known as New Zealand Screen Production Grant) 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. NZSPR rebates are administered by the New Zealand Film Commission.

NZSPR rebates are non-discretionary in nature as they are available for any applicants that meet the scheme’s eligibility criteria. The amount of each rebate is calculated based on a percentage of the “qualifying New Zealand production expenditure” incurred by the applicant over the life of each production.

Public Works Act

Claims were 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.

During the year ended 30 June 2025, the claim was settled and a payment of \$3.836 million (GST exclusive) was made to the claimants. This payment includes the principal amount claimed and the accrued interest. No further obligations exist in relation to this matter.

Seismic Strengthening

The Ministry has a legal and constructive obligation to seismically strengthen the Carillon Tower, part of the National War Memorial. This obligation arises primarily from the Building Act 2004 and the structure's heritage status.

As at 30 June 2024, additional provision was recognised following completion of detailed design and updated independent cost estimates reflecting inflation in construction costs since the early concept design in 2020 and changes in the strengthening solution.

The strengthening work has started and no additional provision was recognised in the year ending 30 June 2025.

	NZSPR Rebates \$000	Public Works Act \$000	Seismic Strengthening \$000	Total Provisions \$000
Balance at 30 June / 1 July 2023	63,872	2,988	6,558	73,418
Additional provisions made	45,247	698	2,964	48,909
Amounts used	(76,105)	(16)	(1,136)	(77,257)
Balance at 30 June 2024	33,014	3,670	8,386	45,070
Additional provisions made	51,717	166	-	51,883
Amounts used	(55,788)	(3,836)	(3,728)	(63,352)
Balance at 30 June 2025	28,943	-	4,658	33,601
Current portion	28,943	-	4,658	33,601
Non-current portion	-	-	-	-
Total provisions	28,943	-	4,658	33,601

Note 10

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 as follows:

	Actual 2024 \$000	Actual 2025 \$000
Financial assets measured at amortised cost		
Cash and cash equivalents	9,658	9,619
Debtors and other receivables	3,833	293
Total financial assets	13,491	9,912
Financial liabilities measured at amortised cost		
Creditors and other payables	1,351	1,516
Total financial liabilities	1,351	1,516

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 2025 are subject to the expected credit loss requirements of PBE IBSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

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 2025, the expected cash outflows from payables maturing within six months is \$1.516m (2024: \$2.645m). These amounts are the contractual undiscounted cash flows.

Note 11

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 lower than budgeted by \$8 million. This was mainly due to New Zealand Screen Production Rebates initially forecast at \$75 million. Actual spending matches demand from eligible productions for the year of \$52 million.

This was offset by an additional \$16.5 million provided to support the rebuild of the St James Theatre in Auckland.

Schedule of non-departmental assets

Cash and cash equivalents

Actual cash was higher than budgeted by \$8 million to maintain a higher cash float for meeting day to day expenses.

Property, Plant and Equipment

Actual property, plant and equipment was higher than budgeted by \$24 million. This is because the budget was set before the results of the asset valuation exercise in 2024. There were no significant movements in assets during the year.

Schedule of non-departmental liabilities

Provisions

Actual provisions were higher than budgeted by \$26 million. This is due to the lower demand for New Zealand Screen Production Rebates as discussed under grants and subsidies above.

Pūrongo kaiarotake motuhake

Independent auditor's report

To the readers of Ministry for Culture and Heritage's annual report for the year ended 30 June 2025.

The Auditor-General is the auditor of Ministry for Culture and Heritage (the Ministry). The Auditor-General has appointed me, Stuart Mutch, using the staff and resources of Ernst & Young, to carry out, on his behalf, the audit of:

- The annual financial statements of the Ministry that comprise the statement of financial position, statement of commitments, statement of contingent liabilities and contingent assets as at 30 June 2025, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 78 to 106.
- The end-of-year performance information for appropriations administered by the Ministry for the year ended 30 June 2025 on pages 32 to 44.
- The statements of departmental and non-departmental expenses and capital expenditure against appropriations for the year ended 30 June 2025 on pages 66 to 75.
- The schedules of non-departmental activities and statement of trust monies which are managed by the Ministry on behalf of the Crown on pages 108 to 132 that comprise:
 - > the schedules of assets; liabilities; commitments; and contingent liabilities and contingent assets as at 30 June 2025;
 - > the schedules of expenses; revenue; and capital receipts for the year ended 30 June 2025;
 - > the statement of trust monies for the year ended 30 June 2025; and
 - > the notes to the schedules that include accounting policies and other explanatory information.

Opinion

In our opinion:

- The annual financial statements of the Ministry:
 - › fairly present, in all material respects:
 - its financial position as at 30 June 2025; and
 - its financial performance and cash flows for the year ended on that date; and
 - › comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- The end-of-year performance information for the appropriations administered by the Ministry, for the year ended 30 June 2025:
 - › provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand; and
 - › fairly presents, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - › complies with generally accepted accounting practice in New Zealand.
- The statements of expenses and capital expenditure of the Ministry have been prepared, 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 have been prepared, in all material respects, in accordance with the Treasury Instructions. The schedules comprise:
 - › the assets, liabilities, commitments, and contingent liabilities and contingent assets as at 30 June 2025; and
 - › expenses, revenue and capital expenditure for the year ended 30 June 2025.
- The statement of trust monies for the year ended 30 June 2025 have been prepared, in all material respects, in accordance with the Treasury Instructions.

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

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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

Responsibilities of the Chief Executive for the information to be audited

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

- Annual financial statements that fairly present the Ministry's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- End-of-year performance information for appropriations that:
 - provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents what has been achieved with the appropriation;
 - fairly presents the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - complies with generally accepted accounting practice in New Zealand.
- Statements of expenses and capital expenditure and statement of unappropriated expenditure and capital expenditure of the Ministry, that are prepared in accordance with section 45A of the Public Finance Act 1989.
- Schedules of non-departmental activities, prepared in accordance with the Treasury Instructions, of the activities managed by the Ministry on behalf of the Crown.
- Statement of trust monies in accordance with the Treasury Instructions.

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's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to the Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2025. For the forecast financial information for the year ending 30 June 2026, our procedures were limited to checking to the best estimate financial forecast information based on the Budget Economic Fiscal Update for the year ending 30 June 2026.

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

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

- We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
- We evaluate whether the end-of-year performance information for appropriations:
 - › provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - › fairly presents what has been achieved with the appropriation.
- We evaluate whether the statements of expenses and capital expenditure, schedules of non-departmental activities, and statement of trust monies have been prepared in accordance with legislative requirements.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive.
- 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 all of the information included in the annual report other than the information we audited and our auditor's report thereon.

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

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

Independence

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

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



Stuart Mutch

Ernst & Young
On behalf of the Auditor-General
Wellington, New Zealand



**Manatū
Taonga**

Ministry
for Culture
& Heritage

Te Kāwanatanga o Aotearoa
New Zealand Government