



Te Hiringa Mahara

Annual Report 2022/23

For the year 1 July 2022 to 30 June 2023

Te Hiringa Mahara Annual Report 2022/23

A report issued by Te Hiringa Mahara - the Mental Health and Wellbeing Commission.

Presented to the House of Representatives pursuant to section 150 of the Crown Entities Act 2004.



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Te Hiringa Mahara - the Mental Health and Wellbeing Commission was set up in February 2021 and works under the Mental Health and Wellbeing Commission Act 2020. Our purpose is to contribute to better and equitable mental health and wellbeing outcomes for people in Aotearoa New Zealand. For more information, please visit our website:

www.mhwc.govt.nz

Te Hiringa Mahara - the Mental Health and Wellbeing Commission (2023).

Te Hiringa Mahara Annual Report 2022/23. Wellington: New Zealand. Published by Te Hiringa Mahara in November 2023.

Foreword

In our second year of operation, we have worked to our mandate, delivered insights on issues for mental health and wellbeing that are important to people and advocated for improvements to the mental health and wellbeing of people in Aotearoa New Zealand.

Mental health and wellbeing are priorities for a good life, and in 2022/23, extreme weather events and the cost-of-living crisis further impacted the mental health and wellbeing of people in Aotearoa.

There is a strong vision for transformation in Aotearoa, and the 2018 report **He Ara Oranga: Report of the Government Inquiry into Mental Health and Addiction** (He Ara Oranga) and the Manatū Hauora 2021 report **Kia Manawanui Aotearoa: Long-term pathway to mental wellbeing** continue to chart a clear path forward. The reform of the health and wellbeing system is intended to enable pae ora and address long-standing inequities. We are seeing early signs of progress; however, there is much more to be done, and sustained leadership is required.

The vision in He Ara Oranga was for strengthened leadership of the mental health and wellbeing system, particularly independent and cross-sectoral oversight. In this second full year of operation of Te Hiringa Mahara and the first year of our Statement of Intent 2022–26, we have further developed our leadership, monitoring and advocacy roles.

We are embedding our commitment to Te Tiriti o Waitangi as a foundation for our mahi. Māori have called for better access to kaupapa Māori services, and we have focused on understanding the investment that services require and advocating for an increase in a broad range of kaupapa Māori services.

There is also a growing awareness of the increasing mental distress of rangatahi Māori and other non-Māori young people. Our engagement with young people and our youth wellbeing insights paper **Young People Speak out about Wellbeing** form a platform for our work across government to address the systemic factors that impact youth wellbeing. In that report, we highlight the need for improved services for rangatahi and young people.

With the reform of the Mental Health Act, we have a once-in-a-generation opportunity to lay the foundations for a mental health and wellbeing system that embeds Te Tiriti o Waitangi, upholds human rights and prioritises the perspectives of tāngata whaiora (people with lived experience of mental distress) and their whānau.

We are actively advocating for improvements in mental health and wellbeing outcomes.

We are excited to share our performance story with you and look forward to a future where people who experience mental distress or addiction, and their whānau, have the support they need, when they need it.

Ngā manaakitanga,

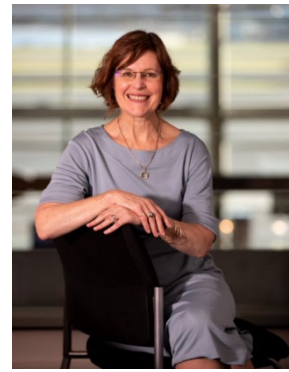
Board Chair

Hayden Wano



Chief Executive

Karen Orsborn



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Introduction

Te Hiringa Mahara | Mental Health and Wellbeing Commission was established to contribute to better and equitable mental health and wellbeing outcomes for all people in Aotearoa New Zealand, through our oversight of the mental health and wellbeing system, advocacy and monitoring.

We are an independent Crown entity recognised by the Mental Health and Wellbeing Commission Act 2020 (the Act), as part of the Government's response to **He Ara Oranga: Report of the Government Inquiry into Mental Health and Addiction**.¹ The Act was passed in June 2020, and we began our work on 9 February 2021.

This report outlines the work we have completed in our second full year of operation and has four sections.

- **Section one** gives an overview of our objectives, functions, Te Tiriti o Waitangi commitment, the environmental landscape we work in and our role in the mental health and wellbeing system.
- **Section two** describes our strategic priorities and our performance story, in terms of our Statement of Performance Expectations 2022/23 deliverables over the year.
- **Section three** reflects on our aim to be a high-performing agency (building our organisational capability) and having the right people in the right roles (our people).
- **Section four** gives an overview of how we have managed our finances during our year in review and working within financial constraints (our financial story).

¹ Government Inquiry into Mental Health and Addiction. 2018. *He Ara Oranga Report of the Government Inquiry into Mental Health and Addiction*. Wellington: Government Inquiry into Mental Health and Addiction. URL: www.mentalhealth.inquiry.govt.nz/assets/Summary-reports/He-Ara-Oranga.pdf.

Section one | Who we are and what we do

As an independent Crown entity, we provide system-level oversight of mental health and wellbeing in Aotearoa New Zealand, holding the Government and other decision makers to account for the mental health and wellbeing of people in Aotearoa.

The Act provides us with the power to request entities supply us with any information that is necessary or desirable to enable us to perform our functions.

Our objective

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

Our functions

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

Our commitment to Te Tiriti o Waitangi

We are an organisation committed to being grounded in Te Tiriti o Waitangi and improving mental health and wellbeing outcomes for Māori and their whānau.

Our legislation makes it clear that we must have the capability and capacity to uphold Te Tiriti o Waitangi and its principles, to engage with Māori and to understand the perspectives of Māori. This supports our objective to achieve better and equitable mental health and wellbeing outcomes for Māori.

In **Te Tauāki ki Te Tiriti o Waitangi**, our Te Tiriti o Waitangi position statement, we have pledged to acknowledge the past of wrongdoings to Māori, to do no further harm to Māori and to support, act on and adopt Te Tiriti o Waitangi as the framework

by which we will regularly measure and assess our decisions, actions and deliverables.²

Our commitment to Te Tiriti o Waitangi helps us form and strengthen relationships that set the platform for enduring partnerships and collaborative future endeavours. Ultimately, we pledge to advocate for tāngata whaiora (people with lived experience of mental distress), their whānau and priority populations³ we are mandated to serve.

You can see both the English and Māori versions of our Te Tiriti o Waitangi Position Statement on the webpage [Ā mātau pukapuka ārahi / Our guiding documents on our website](#) at: www.mhwc.govt.nz/about-us/our-guiding-documents.

Our commitment to lived experience

We are committed to being a genuine, courageous and effective advocate for communities with lived experience of mental distress and addiction.

We have developed a Lived Experience Position Statement. We promise that, in all our work, we will prioritise the voices and interests of people who experience mental distress, substance harm, gambling harm or addiction.

You can find our full Lived Experience Position Statement on the webpage [Ā mātau pukapuka ārahi / Our guiding documents on our website](#) at: www.mhwc.govt.nz/about-us/our-guiding-documents

Our output and funding

We are an independent Crown entity operating under the Mental Health and Wellbeing Commission Act 2020. We report to the Minister of Health. Manatū Hauora | Ministry of Health is the agency that monitors our performance on behalf of the Minister of Health, with advice from the Social Wellbeing Agency.

We have a statutory mandate and, in 2022/23, had funding of \$5.156 million. We have not received any additional funding for significant new initiatives since our establishment in 2021.

Monitoring our performance

We provide the Manatū Hauora with information to allow them to monitor our performance. This information includes:

- a quarterly statement of financial performance, financial position and contingent liabilities

² See Te Tiriti o Waitangi Position Statement on the webpage [Ā mātau pukapuka ārahi / Our guiding documents on our website](#) at: www.mhwc.govt.nz/about-us/our-guiding-documents/.

³ Māori, Pacific peoples, refugees and migrants, Rainbow communities, disabled people, veterans, prisoners, young people, older people, children experiencing adverse childhood events, children in State care.

- a quarterly report on progress against our performance measures
- this annual report, in accordance with the Crown Entities Act 2004.⁴

Our allocation of funding and expenditure

We receive funding through an appropriation within Vote Health. Actual revenue and expenditure against forecast by output class is detailed in table 1 below.

Table 1: Revenue and expenditure for the 2022/23 year

Output class	Revenue (\$000)			Expenditure (\$000)		
	Actual	Budget	Variance	Actual	Budget	Variance
Monitoring and reporting	2,621.5	2,592	29.5	3,344	2,932	(412)
Advocacy and engagement	2,621.5	2,592	29.5	2,497	3,357	860
Total	5,243	5,184	59	5,841	6,289	448

⁴ This report complies with both the Public Finance Act 1989 and its amendments under section 3 of the Public Finance Amendment Act 2004 (2004 No 44).

Section two | Statement of Service Performance and our priorities

In this section, we report on our progress with the commitments we made in our Statement of Performance Expectations 2022/23 and to report the service performance as per required by PBE FRS 48 Service Performance Reporting.

In determining key service performance information for each output, Te Huringa Mahara has exercised judgement based on outputs and performance measures that align with the functions of the Commission outlined in the Act, our priority areas and roles.

The Board regularly review our outputs and performance measures to ensure that they continue to align with these priority areas and roles.

We have four priority areas.

- **Priority one:** Advancing mental health and wellbeing outcomes for Māori and whānau
- **Priority two:** Achieving equity for priority populations
- **Priority three:** Advocating for a mental health and addiction system that has people and whānau at the centre
- **Priority four:** Addressing the wider determinants of mental health and wellbeing.

Within each priority area, we have four key roles.

- **System leader:** We provide system leadership for mental health and wellbeing systems. Our role involves thought leadership based on sound research and our understanding of needs and system performance. We encourage collaboration within the system to respond to inequity. Over time we are developing positions on emerging issues and take a public stance on important issues.
- **Monitoring:** Our legislation gives us an important role to independently monitor wellbeing, mental health and addiction systems. In 2022/23, we delivered the monitoring reports of:
 - **Access and Choice Programme: Report on the first two years**
 - **Te Huringa Tuarua: Mental Health and Addition Service Monitoring Reports 2023** (four reports):
 - **Lived Experiences of Compulsory Community Treatment Orders Report**
 - **Te Huringa Tuarua 2023: Kaupapa Māori services report**
 - **Mental Health and Addiction Service Monitoring Report**
 - **Youth Services Focus Report: Admission of young people to adult inpatient mental health services.**
 - **Peer Support Workforce Paper 2023** (an insights paper using monitoring data).

- **Advocacy:** In addition to our monitoring reports, in 2022/23, we delivered a range of other reports and insights including **Young people speak out about wellbeing and Te Huringa Tuarau, Lived experiences of Compulsory Community Treatment Orders**. We use all our reports and insights as the basis for our advocacy. In 2022/23, our advocacy focus was directed at additional kaupapa Māori services, the replacement of the Mental Health Act and practices under the current Act (with a fit-for-further-purpose approach) and actions to enhance the mental health and wellbeing of our young people.
- **Relationships:** To do our work, we need strong relationships. We manage the tension of being a monitor while holding strong relationships. In 2022/23, we focused on our key relationships with Māori and their whānau, people with lived experience, priority populations, the mental health and addiction system and stakeholders across government.

Priority one: Advancing mental health and wellbeing outcomes for Māori and whānau

Our work in 2022/23 included assessing kaupapa Māori services, the impacts of COVID-19 on Māori and rangatahi. This knowledge we gained from this work has informed the work required in 2023/24.

The responses by Māori during COVID-19 highlighted their agility, resilience, initiative and innovation in keeping whānau, hapū, iwi and communities safe. In May 2023, we reported on this response in our COVID-19 impact insights paper number 6, **Exercising of Rangatiratanga during the COVID-19 Pandemic**,⁵ followed by the youth wellbeing insights report, **Young People Speak out about Wellbeing**,⁶ which includes an assessment of the effect of the pandemic on rangatahi Māori.

Both publications generated strong interest from Māori media such as Te Karere and Radio Waatea, seeking interviews to discuss and focus on the importance of recognising, valuing and building on a te ao Māori approach to mental health and wellbeing. Interviews conducted only in te reo Māori were welcomed by Māori.

Authentic relationships

Te Āti Awa Taranaki whānui and Ngāti Toa Rangatira relationships are of great importance and significance to us. We first began engaging with iwi in December 2021.

⁵ Te Hiringa Mahara. 2022. *COVID-19 Impact Insights Paper #6: Exercising Rangatiratanga during the COVID-19 Pandemic*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/COVID-19-insights/Paper-6-Rangatiratanga/COVID-19-paper-6-Eng-summary.pdf.

⁶ Te Hiringa Mahara. 2022. *Young People Speak out about Wellbeing: An insights report into the wellbeing of rangatahi Māori and other young people in Aotearoa*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Youth-wellbeing-/Youth-Wellbeing-Insights-Report-Full.pdf.

We have six-monthly rangatira to rangatira hui (Te Hiringa Mahara Board Chair and Tumu Whakarae of each iwi) and quarterly hui at a kaimahi level (operational, involving the Director Māori Health and Principal Māori Health) providing opportunities for all parties to share, build ongoing strong relationships and exchange issues of importance to iwi, particularly the mental health and wellbeing of rangatahi Māori, their whānau, and hapū mental health outcomes.

The annual staff wānanga on marae with iwi support and endorsement has provided us with further opportunities to earn the trust and confidence required within an authentic and enduring relationship, aspiring to signing a Takai Here (formal arrangement) with the timing of such an event to be determined by mana whenua.

We continue to foster strong relationships with individuals and organisations that have influence in achieving the desired transformation. We are active participants in the system monitoring for hauora Māori cross-agency forum hosted by Manatū Hauora. This forum includes the sharing of data and insight plans across multiple agencies.

Kaupapa Māori services

Our **Kaupapa Māori Services Report** released in June 2023⁷ identified some key findings that helped inform both the mental health services sector and funders. There has been an increase investment in kaupapa Māori mental health and addiction services over the last five years, however, the level of this investment remains at less than 11 percent of the total mental health and addiction expenditure. The government's decision to commit 20 percent of the Access and Choice programme investment to kaupapa Māori services is a positive step forward.

Gathering the voices and perspectives of whānau, tāngata whaiora and kaupapa Māori service providers was a privilege. Whānau and focus groups were most generous with their time and interest in the kaupapa.

The key findings of the report set a strong basis for future advocacy and support in the growth of kaupapa Māori services. The sharing of this report with media outlets and over 900 stakeholders was made even more significant through the extensive interest that was ignited through te reo Māori interviews on Te Karere, Radio Waatea and some regional Māori radio stations.

We shared the key findings at the national kaupapa Māori network hui in July and in a tāngata whaiora webinar we hosted in July, receiving positive feedback about our mahi and calls to action. This important work and learning have shaped our advocacy work for 2023/24.

⁷ Te Hiringa Mahara. 2023. *Te Huringa Tuarua 2023: Kaupapa Māori services report*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Te-Huringa/Te-Huringa-2023/Kaupapa-Maori-/Kaupapa-Maori-Report-Full-Report-English-.pdf.

Our achievements: Advancing mental health and wellbeing outcomes for Māori and whānau

	Outputs	Measures	Results
■ Output Class: Monitoring and Reporting ■ Output Class: Advocacy and Engagement			
1	We build initial partner relationships and engagement with mana whenua and broaden relationships with other Iwi ■	Quantity We form a formal relationship with Te Ati Awa Taranaki Whānui and Ngāti Toa	Achieved ⁸
		Quality Both parties work towards a Tākai Here (partnership agreement)	Achieved ⁹
2	We bring an insights perspective to kaupapa Māori services available to tāngata whaiora in Aotearoa ■	Quantity An insights report on kaupapa Māori services is published by 30 June 2023	Achieved ¹⁰
		Quality Expert advisors review the report	Achieved ¹¹

⁸ Six monthly rangatira to rangatira hui and quarterly operational hui have been set up and are working well.

⁹ Te Hiringa Mahara has a working relationship with mana whenua, and a formal agreement will occur in a timeframe that is determined by mana whenua.

¹⁰ A kaupapa Māori report was a special topic report within the suite of Te Huringa Mental Health and Addiction Service Monitoring Reports 2023 and was released in June 2023. You can see the full report on our website at www.mhwc.govt.nz/assets/Te-Huringa/Te-Huringa-2023/Kaupapa-Maori-/Kaupapa-Maori-Report-Full-Report-English-.pdf.

¹¹ Te Hiringa Mahara has a process of involving experts in the development of our reports. Expert advisors included tāngata whaiora and whānau perspectives.

Priority two: Achieving equity for priority populations

Equity for Māori

Over the last year, we made an intentional decision to prioritise the voices and experiences of rangatahi in our youth wellbeing insights report and advocacy work.

Our COVID-19 insights report **Exercising Rangatira during the COVID-19 Pandemic** highlighted the incredible agility, resilience, initiative and innovation in keeping whānau, hapū, iwi and communities safe.¹²

Privileging the voices of priority populations

We engaged extensively across all our mandated priority populations. We focused on building strong relationships and trust with communities who experience disadvantage across mental health, addiction and wellbeing systems. We uphold the perspectives of priority populations in all our work.

Māori, Pacific peoples, young people, older people and people living rurally are some of the groups that bear a higher burden of distress and have less access to help than others. The voices of these population groups are at the centre of our COVID-19 series, which highlighted issues experienced with mental health and wellbeing during the pandemic period for these specific priority populations. Our youth wellbeing insights included voices of young disabled people, Rainbow communities, young people in state care and young people who experience distress or addiction.

Rangatahi and young people

We launched our paper **Young People Speak out about Wellbeing: An insights paper into the wellbeing of rangatahi Māori and other young people in Aotearoa**¹³ at the Youth Week opening event for Ara Taiohi, the organisation for youth development in Aotearoa, in May 2023. This paper built on **A Summary of Literature Reflecting the Perspectives of Young People in Aotearoa on Systemic Factors Affecting Their Wellbeing**.¹⁴

What we heard from our engagement with rangatahi is that there are four key drivers of wellbeing including having certain futures, eliminating racism and discrimination, ensuring social media and online safety and encouraging intergenerational and whānau wellbeing.

Rangatahi were clear on the future issues they want addressed, including reconnecting with their cultural sources of wellbeing, having a voice at the decision-

¹² Te Hiringa Mahara. 2022. *COVID-19 Impact Insights Paper #6: Exercising Rangatiratanga during the COVID-19 Pandemic*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/COVID-19-insights/Paper-6-Rangatiratanga/COVID-19-paper-6-Eng-summary.pdf.

¹³ Te Hiringa Mahara. 2022. *Young People Speak out about Wellbeing: An insights report into the wellbeing of rangatahi Māori and other young people in Aotearoa*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Youth-wellbeing-/Youth-Wellbeing-Insights-Report-Full.pdf.

¹⁴ Stubbing J, Simon-Kumar N, Gluckman P. 2023. *Koi Tū for Te Hiringa Mahara: A Summary of Literature Reflecting the Perspectives of Young People in Aotearoa on Systemic Factors Affecting Their Wellbeing*. Koi Tū: The Centre for Informed Futures, University of Auckland. URL: www.mhwc.govt.nz/assets/Youth-wellbeing-/Koi-Tu-Literature-Review-for-Te-Hiringa-Mahara-May-2023.pdf.

making table of government agencies as growing leaders of the future, addressing climate change and creating safer social media forums.

This work highlighted the issues rangatahi and young people are facing today, including comprehensive calls to action for decision makers across the wellbeing system. We shared these insights widely. Addressing these determinants for youth wellbeing will inform our ongoing advocacy and monitoring priorities.

Pacific peoples

We highlighted the positive response to the COVID-19 pandemic from Pacific communities in our COVID-19 insights paper **Pacific Connectedness and Wellbeing in the Pandemic** insights report.¹⁵ We highlighted the impact of the COVID-19 pandemic on the wellbeing of Pacific peoples in Aotearoa and showed how Pacific peoples' connections – to family, community, culture and faith – were a key source of strength and resilience in the pandemic.

¹⁵ Te Hiringa Mahara. 2023. *COVID-19 Impact Insights Paper #6: Pacific Connectedness and Wellbeing in the Pandemic*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/COVID-19-insights/Paper-7-Pacific-connectedness/COVID-19-paper-7-Full-report.pdf.

Our achievements: Achieving equity for priority populations

	Outputs	Measures	Results
■ Output Class: Monitoring and Reporting ■ Output Class: Advocacy and Engagement			
3	We gain an understanding of the factors that contribute to the mental health and wellbeing of young people ■	Quantity We publish insights on young peoples' wellbeing by 30 June 2023	Achieved ¹⁶
		Quality Expert advisors review the report	Achieved ¹⁷
4	We are actively engaging with tangata whenua and priority groups and populations, along with the organisations that support them, and their voices are reflected in our work ■	Quantity At least 50 of the priority population organisations and/or community groups have been engaged with by 30 June 2023	Achieved ¹⁸
		Quality Organisations and/or community groups provide feedback on the engagements	Achieved ¹⁹

¹⁶ Te Hiringa Mahara. 2022. *Young People Speak out about Wellbeing: An insights report into the wellbeing of rangatahi Māori and other young people in Aotearoa* Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Youth-wellbeing-/Youth-Wellbeing-Insights-Report-Full.pdf.

¹⁷ Te Hiringa Mahara commissioned a literature review of perspective of young people in Aotearoa on systemic factors affecting their wellbeing (Stubbing J, Simon-Kumar N, Gluckman P. 2023. *Koi Tū for Te Hiringa Mahara: A Summary of Literature Reflecting the Perspectives of Young People in Aotearoa on Systemic Factors Affecting Their Wellbeing*. Koi Tū: The Centre for Informed Futures, University of Auckland. URL: www.mhwc.govt.nz/assets/Youth-wellbeing-/Koi-Tu-Literature-Review-for-Te-Hiringa-Mahara-May-2023.pdf), and the organisation involved reviewed the report alongside other expert youth advisors.

¹⁸ Our stakeholder and engagement database outlines who we have engaged with, the purpose for the engagement and when it took place. In the second quarter of 2022/23, we increased our target from 50 to 100, and overall, there were 373 engagements in 2022/23, which represented 273 more engagements than the revised target of 100.

¹⁹ A survey was deployed seeking advice on the quality of our engagements with priority populations. The analysis showed high levels of people agreeing or strongly agreeing that Te Hiringa Mahara is courageous and speaks up about important mental health, addiction and wellbeing issues.

Priority three: Advocating for a mental health and addiction system that has people and whānau at the centre

We have continued our work to advocate for transformation of the mental health and addiction system so that it is more responsive to those who experience mental distress, substance harm or addictions. We have also continued to monitor and report on the performance of mental health and addiction services, including focused monitoring and reporting on services for young people, kaupapa Māori services and coercive practices. Our assessment and monitoring have informed our advocacy actions. The information below provides the detail of our specific actions.

He Ara Āwhina monitoring framework

We fulfilled our legislative function to monitor mental health and addiction services through our Te Huringa Tuarua reporting. Our service monitoring report uses the He Ara Āwhina (Pathways to Support) monitoring framework, which monitors what an ideal mental health and addiction system looks like from both te ao Māori and shared perspectives.

We completed the first phase of developing methods and measures for monitoring service performance. We will continue to refine and expand the measures over the next few years to ensure we assess the broadest range of support and services.

We also published focused service monitoring reports on kaupapa Māori services and young people admitted to adult inpatient services.

Privileging the voices of tāngata whaiora who experience mental distress or addiction (or both)

We continue to give priority to the voices of tāngata whaiora and their whānau. We continue to reflect their experiences in our work to influence legislative changes, such as repealing the Mental Health (Compulsory Assessment and Treatment) Act 1992 (Mental Health Act), and to monitor and report on services. We are continuing to expand our lived experience engagements to gain wider perspectives and diversity. We have commenced reporting on the lived experience workforce, with the publication of **Peer Support Workforce Insights Paper**,²⁰ to ensure progress is occurring towards the He Ara Oranga recommendation to ‘Place people at the centre’.²¹

²⁰ Te Huringa Mahara. 2023. *Peer Support Workforce Insights Paper*. Wellington: Te Huringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Workforce-paper-/Peer-Support-Workforce-Insights-Paper-.pdf.

²¹ Government Inquiry into Mental Health and Addiction. 2018. *He Ara Oranga Report of the Government Inquiry into Mental Health and Addiction*. Wellington: Government Inquiry into Mental Health and Addiction. URL: www.mentalhealth.inquiry.govt.nz/assets/Summary-reports/He-Ara-Oranga.pdf.

Progress report on the implementation of the Access and Choice programme

We have continued to monitor progress on the first three years of the Access and Choice programme, with a particular focus on the progress for kaupapa Māori, Pacific peoples and youth services. We published **Access and Choice Programme: Report on the first three years**,²² along with **Improving access and choice for youth**.²³

²² Te Hiringa Mahara. 2022. *Access and Choice Programme: Report on the first three years – Te Hōtaka mō ngā Whai Wāhitanga me ngā Kōwhiringa: He purongo mō ngā tau tuatahi e toru*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Access-and-Choice/Access-and-Choice-2022/FINAL-Access-and-Choice-2022.pdf.

²³ Te Hiringa Mahara. 2022. *Access and Choice Programme: Improving access and choice for youth – Te pūrongo te hōtaka o ngā kōwhiringa: He whakapai ake i Ngā Whai Wāhitanga me Ngā Kōwhiringa mō te rangitahi*. URL: www.mhwc.govt.nz/assets/Access-and-Choice/Access-and-Choice-2022/FINAL-Access-and-Choice-Youth-report-2022-PDF.pdf.

Our achievements: Advocating for a mental health and addiction system that has people and whānau at the centre

	Outputs	Measures	Results
■ Output Class: Monitoring and Reporting ■ Output Class: Advocacy and Engagement			
5	Apply and improve He Ara Āwhina mental health and addiction system monitoring framework ■	Quantity Methods and measures for the use of He Ara Āwhina are published by 30 June 2023	Achieved ^{24,25,26,27,28}
		Quantity He Ara Āwhina underpins a published report or insights paper on mental health and addiction services by 30 June 2023	
		Quality Expert advisors review the report	Achieved ^{29,30}
6	We promote lived experience participation and leadership in mental health and addiction system design and service delivery ■	Quantity An insights report on lived experience workforce in the mental health and addiction sector is published by 30 June 2023	Achieved ³¹
		Quality Expert advisors review the report	Achieved ³²
7	Assess and advocate for the approaches to mental health and addiction that are grounded in Te Tiriti o Waitangi, uphold rights and maximise autonomy and choice ■	Quantity Monitor and report on the Access and Choice programme is published by 30 June 2023	Achieved ³³
		Quality Expert advisors review the report	Achieved ³⁴

²⁴ Methods and measures for the use of He Ara Āwhina were published in June 2023. URL: <https://www.mhwc.govt.nz/our-work/assessing-and-monitoring-the-mental-health-and-addiction-system/he-ara-awhina-service-monitoring-framework-journey/>.

²⁵ Te Hiringa Mahara. 2023. *Te Huringa Tuarua 2023: Mental health and addiction service monitoring report*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Te-Huringa/Te-Huringa-2023/Summary-report/Te-Huringa-Tuarua-2023-SummaryReport.pdf.

²⁶ Te Hiringa Mahara. 2023. *Te Huringa Tuarua 2023: Kaupapa Māori services report*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Te-Huringa/Te-Huringa-2023/Kaupapa-Maori/Kaupapa-Maori-Report-Full-Report-English-.pdf.

²⁷ Te Hiringa Mahara. 2023. *Te Huringa Tuarua 2023: Lived experiences of compulsory community treatment orders*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Te-Huringa/Te-Huringa-2023/Lived-experiences-CCTO-report/Lived-experiences-CCTO-report.pdf.

²⁸ Te Hiringa Mahara. 2023. *Te Huringa Tuarua 2023: Youth services focus report – Admission of young people to adult inpatient mental health services | Pūrongo arotahi ratonga taiohi – Te whakauru i ngā taiohi ki ngā ratonga hauora hinengaro pakeke ā-hōhipera*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Te-Huringa/Te-Huringa-2023/Youth-focus-report/Te-Huringa-2023-Youth-focus-report.pdf.

Priority four: Addressing the wider determinants of mental health and wellbeing

This year we developed more insights and information to understand how communities are impacted by different determinants of mental health and wellbeing. This approach informed our rangatahi and youth insights and our COVID-19 insights series.

Cross-government initiatives

We have established a range of relationships across government and engaged in cross-government activities aimed at better understanding and supporting wellbeing. This includes submitting on nine major policy proposals and bills, including the Accessibility for New Zealanders Bill, Therapeutic Products Bill and Manatū Hauora policy proposal to repeal and replace the Mental Health Act.

We have provided insights and advice on work underway through cross-government collaboration, such as the Child and Youth Wellbeing Strategy. We have held workshops with communities and government agencies, and delivered webinars, such as Supporting Wellbeing after a Crisis and Understanding Wellbeing for Rangatahi Māori and Young People, to share the insights of our work. We have also advocated for improved wellbeing outcomes through media interviews and media statements.

He Ara Oranga wellbeing outcomes framework

We have started work on a way to measure and report on wellbeing outcomes at a population level.

We brought together six agencies that work on child and youth wellbeing to improve alignment of wellbeing approaches and measurement for child and youth wellbeing. The agencies included ourselves, the Department of the Prime Minister and Cabinet, Ministry of Youth Development, Ministry for Ethnic Communities, Manatū Hauora and Te Puna Aonui. All play a key role in the Child and Youth Wellbeing Strategy, which is a Government priority.

²⁹ Te Hiringa Mahara seeks the review of technical experts. You can read more about our technical advisors on the webpage Technical Advisory Network on our website at www.mhwc.govt.nz/our-work/assessing-and-monitoring-the-mental-health-and-addiction-system/technical-advisory-network.

³⁰ You can read more about our expert advisors on the webpage Kāhui Matanga / Expert Advisory Group on our website at www.mhwc.govt.nz/our-work/assessing-and-monitoring-the-mental-health-and-addiction-system/expert-advisory-group/.

³¹ Te Hiringa Mahara. n.d. Whakamōhiotanga whānui | Overall summary. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Workforce-paper-/Overall-Summary-Peer-Support-Workforce-Insights-Paper.pdf.

³² Expert advisors provided guidance and feedback in their reviews of the report.

³³ Te Hiringa Mahara. 2022. *Access and Choice Programme: Report on the first three years – Te Hōtaka mō ngā Whai Wāhitanga me ngā Kōwhiringa: He purongo mō ngā tau tuatahi e toru*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Access-and-Choice/Access-and-Choice-2022/FINAL-Access-and-Choice-2022.pdf.

³⁴ Expert advisors provided guidance and feedback in their reviews of the report.

COVID-19 series

Through our publication of eight COVID-19 insights reports, we shared different wellbeing impacts of the pandemic. In these reports, we focused on specific populations, such as older people, rural communities and Pacific peoples.

We have also highlighted specific contributors of wellbeing, such as the importance of Māori exercising rangatiratanga, safety in the home for everyone and how the pandemic can provide lessons for how we consider and support wellbeing in the future. We also assessed the portrayal of mental health and wellbeing in the media and produced a summary report spanning priority populations' experiences of the pandemic.

This kaupapa helped grow our relationships and engagement with priority populations. We were also able to better understand the breadth of impacts of COVID-19 on priority populations.

Our achievements: Addressing the wider determinants of mental health and wellbeing

	Outputs	Measures	Results
■ Output Class: Monitoring and Reporting ■ Output Class: Advocacy and Engagement			
8	We participate in cross-government initiatives and/or provides advice on key submissions that improve the mental health and wellbeing of people ■	Quantity We will participate in at least two cross-government initiatives that improve the mental health and wellbeing of people by 30 June 2023	Achieved ³⁵
		Quality Our advice and feedback are considered	Achieved ³⁶
9	We work with multiple partners to use He Ara Oranga wellbeing outcomes framework to guide their collective efforts to improve wellbeing and to align measurement ■	Quantity We facilitate workshops to bring together at least three key partners to collectively develop strategies to improve wellbeing outcomes and align wellbeing measurement	Achieved ³⁷
		Quality Participating agencies provide positive feedback on the action-planning workshops	Achieved ³⁸
10	We understand the impacts of social changes during the COVID-19 periods on the mental health and wellbeing of people in priority populations ■	Quantity At least 8 items of collateral will be published which illustrate the impacts of COVID-19 on priority populations	Achieved ³⁹
		Quality All items reviewed by a panel of expert researchers	Achieved ⁴⁰

³⁵ Examples of cross-government work include providing advice to Manatū Hauora on the establishment of a young people’s advisory group to support rangatahi; participating in a health-led cross-government workshop on the scope and intent of a climate health action plan and being consulted on the Ministry for Primary Industries’ rural wellbeing framework.

³⁶ Our stakeholder and engagement database outlines who we have engaged with, the purpose of the engagement and when the engagement occurred.

³⁷ Ibid.

³⁸ Participating agencies have fed back positively on workshops held throughout the evaluations and feedback processes.

³⁹ For more information on our COVID-19 insights series, see the webpage Kowheori-19 Ngā Pūrongo ki Ngā Tukinga / COVID-19 insights series on our website at: www.mhwc.govt.nz/our-work/covid-19-insights/.

⁴⁰ All items have been reviewed by experts.

Section three | Organisational capability

We recognise the Crown's obligations under Te Tiriti o Waitangi and the aspirations of Māori, Pacific peoples, other ethnic or minority groups, people with disabilities and people who have lived experience of mental distress or addiction. We work to ensure that our workplace is suitable for people who experience a disability.

Giving effect to our commitment to Te Tiriti o Waitangi

Supporting our Māori staff and ensuring their voices are heard

Māori in the public service often have multiple lines of accountability. Māori are accountable to their whānau, their hapū and their iwi as well as to their employer. In 2022/23, we established the role of Director Māori Health as the leader of the roopu Ngā Ringa Raupā, which provides support to both Māori and non-Māori within Te Hiringa Mahara. Together, the Director Māori Health and Ngā Ringa Raupā have a role and responsibility to provide a Te Tiriti o Waitangi, Māori equity and te ao Māori lens to our work.

Building confidence within Te Hiringa Mahara whānau in te reo Māori and te ao Māori

This year, we finalised and began delivering on our Te Tiriti o Waitangi capability plan – Ka Māia, Kā Taea. Kā Māia, Kā Taea outlines six key areas (Te Tiriti o Waitangi, te reo Māori, tikanga/kawa, Engagement with Māori, Understanding racial equity and institutional racism, and world-view knowledge).

We are committed to providing two marae wānanga experiences for our staff. We have also developed a specific Māori language plan, Mahere Reo, informed by Te Arawhiti: He Whaingā Amorangi framework. Our implementation of Mahere Reo continues to provide support to all staff.

We ran our annual Te Tūrama survey, which assesses the capabilities we need to meet our commitment to be grounded in Te Tiriti o Waitangi. The results of the survey showed that there is a clear commitment to building and embedding good bi-cultural practices into Te Hiringa Mahara. The overall average score of 76% is an excellent result and shows there is a good level of awareness and understanding of many of the concepts and behaviours included in the Te Arawhiti 6 pillars framework upon which this survey is based.

Our people

Our people are passionate about their work and invest time and energy to make a difference by improving the mental health and wellbeing of the people they engage

with and through their work within our organisation. We have focused on ensuring our organisation has the capacity and capability to deliver on our legislative mandate and strategy, but resources are constrained.

During 2022/23, we delivered a significant work programme that demonstrated the development of our capability. It also highlighted key gaps in our te ao Māori, data and insights and subject-matter-expertise capability.

Supporting and developing our people

We recognise the importance of staff wellbeing and have focused on planning, implementing and monitoring initiatives that promote the wellbeing of all our staff.

During the year, we implemented our competency and performance development frameworks, and all staff now have development plans in place.

We provide equal employment opportunities and ensure our policies, practices and processes are fair and equitable for all job applicants and employees.

Team pulse

We refined and ran our annual organisational 'pulse' survey of all staff to understand what is working well, where we can improve and what our leaders can do to improve and support staff development and career progression. From last year's baseline results, we identified areas where most people wanted further support and completed an organisational development plan, which was implemented this year.

Staff wellness

We are committed to supporting staff, encouraging work-life balance and offering flexible working arrangements so our people can carry out their work and still have time for their whānau and out-of-work interests, as well as being supported to maintain their wellbeing.

Health, safety and wellbeing

Health, safety and wellbeing are important to us. Our Health, Safety and Wellbeing Committee help us promote and encourage safe and healthy work practices. Health and safety are standing items and discussed at each Board meeting. Representatives on the Health, Safety and Wellness Committee have management support and are offered training to carry out their health and safety duties.

Gender, ethnicity and age profile of our people

Our gender profile across the tier 1 and 2 management level (leadership team) is **80 percent** female, **20 percent** male as at 30 June 2023. We will continue to drive organisational initiatives that positively impact on gender balance. Our people reflect the communities we serve.

A breakdown of our workforce by ethnicity follows. New Zealand European: 57 percent, Māori: 35 percent,⁴¹ Pacific peoples: 17 percent and Asian: 9 percent.

As at 30 June 2023, our employee demographics were as follows.

Number of our people

Total number of our people	Number
Fixed term	4
Permanent	19
Total	23

Age profile

Age group	Headcount
20-29 years old	3
30-39 years old	8
40-49 years old	3
50-59 years old	5
60-69 years old	4
Total	23

Remuneration and key management information

Employee remuneration

Total Remuneration paid or payable that is or exceeds \$100,000:

	Actual 2023	Actual 2022
\$100,000-\$109,999	-	1
\$110,000-\$119,999	1	3
\$120,000-\$129,999	1	-
\$130,000-\$139,999	3	3
\$140,000-\$149,999	-	1
\$150,000-\$159,999	-	1
\$180,000-\$189,999	-	1
\$210,000-\$219,999	2	-
\$230,000-\$239,999	-	1
\$270,000-\$279,999	1	-
\$310,000-\$319,999	1	1

The above disclosure shows the total remuneration paid or payable to employees for the period. No employees received compensation or other benefits in relation to cessation in 2022/23 or since our establishment in 2021.

⁴¹ Thirteen percent of our workforce identified with both Māori and Pacific ethnicities, and this has been reflected in the totals of both Māori and Pacific percentages.

Governance

Our Board has a duty to ensure we meet our obligations under Te Tiriti o Waitangi and fulfil our objectives and functions in a way that is effective and efficient. The Board will carry out this duty in the spirit of public service and collaboration with other public entities, while ensuring prudent financial management.

As at 30 June 2023, our Board comprised seven members with diverse backgrounds in terms of culture, demographics and work experience.

Board member remuneration

Member	Actual 2023 \$000	Actual 2022 \$000
Hayden Wano (Chair)	82	82
Kevin Hague (Deputy Chair)	30	23
Alex El Amanni	23	33
Jemaima Seath	7	16
Sunny Collings*	12	13
Taimi Allan	13	33
Tuari Potiki	14	7
Total Board member remuneration	181	207

*This Board member's remuneration includes membership of the Finance, Audit and Risk committee.

We have professional indemnity and directors' and officers' liability insurance for Board members. No Board members have received compensation or other benefits in relation to cessation. There have been payments made to independent committee members appointed by the Board during the year.

Permission to act despite being interested in a matter

Section 68(6) of the Crown Entities Act 2004 requires the Board to disclose any interests to which a permission to act has been granted despite a member being interested in a matter.

No such permissions to act were granted for the year ended 30 June 2023.

Finance, Audit and Risk Committee

We have a Finance, Audit and Risk Committee to help us manage our risks and issues. This committee contains one Board member and has an independent Chair and an independent member.

Appointments and Remuneration Committee

Our Appointments and Remuneration Committee helps the Board oversee key appointments and remuneration. Together, the three members of the committee

ensure appropriate delegated authority policies exist in relation to appointments and remuneration.

Our system-wide responsibilities

Progressive procurement

We contribute to the whole-of-government progressive procurement and have a procurement policy that will contribute to improving economic outcomes for Māori.

In 2022/23, we worked with 16 businesses that identify themselves as Māori businesses during the year. This represents 21.6 percent of the total number of businesses we worked with.

Environmental sustainability

The Climate Change Response (Zero Carbon) Amendment Act 2019 sets a clear requirement for the public sector to be net carbon neutral by 2025. This is the first time we are reporting on our carbon emissions.

While we are small, we will make our contribution through our all-of-government procurement, reducing our CO₂ emissions by striving to reduce our travel (our primary driver of emissions), by using virtual technology to meet and engage with people as a first option where we can, and promoting energy efficiency throughout our work. We plan to implement our environmental sustainability action plan, including long term targets for reducing total carbon emissions, during 2023/24.

Our total carbon emissions were **15,872 kgCO₂-e emissions** for the 2022/23 year. These emissions comprised:

- air travel: 10,273 kgCO₂
- hotel stays: 3,190 kgCO₂
- taxis: 805 kgCO₂
- electricity 1,604 kgCO₂.

Kia Toipoto – Te Hiringa Mahara Pay Gaps Action Plan

We are committed to the goals of Kia Toipoto – Māhere Mahi Āputa Utu Ratonga Tūmatanui 2021–2024, the Public Service Pay Gaps Action Plan 2021–2024 (Kia Toipoto). This is a comprehensive set of actions to help close gender, Māori, Pacific peoples and other ethnicity pay gaps in the Public Service.

Under Kia Toipoto, agencies and entities with at least 20 employees in each comparative group are to publish their pay gaps, while also protecting the privacy of employees.

We are small, so we do not have the staff numbers to publish employees pay gaps based on these groups (women, Māori, Pacific peoples or other ethnicities).

Instead, we are using the data we do have and employee engagement to enact our first Kia Toipoto Action Plan, which we published in April 2023.⁴²

Code of expectations for health entities' engagement with consumers and whānau

Over the last year, we have embedded the principles of the Code of expectations for health entities' engagement with consumers and whānau into our mahi. These expectations provide the foundation for us to capture the valuable insights gained from the many lived experience focus groups that were held in informing monitoring, reporting and advocacy activities. The principles, coupled with our Nau Mai te Ao | Lived Experience Position Statement⁴³, emphasise our ongoing commitment to proactively seek to build mutual relationships to promote transformative change. We do this by working with and for the many people and groups whose lived experiences elevate major issues across our current mental health and wellbeing system.

In 2022/23, connections were made following the Inaugural Māori Lived Experience Hui held at Pipitea Marae, Wellington, hosted by Te Aka Whaiora, where over 120 were in attendance from around the country. In establishing a relationship with Te Aka Whaiora, we were able to outline our mahi to attendees outlining our mahi, including the importance of the Lived Experience voice, particularly for Māori, and how we were able to amplify this voice. Many responded that they wanted to become involved with this mahi. It is our also the intention to include those with experiences of the various Kaupapa we embark on, to invite them to be part of our Qualitative Data gathering through focus groups and workshops.

⁴² Te Hiringa Mahara. 2023. *Pay Gap Strategy 2023*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Kia-Toipoto-Action-Plan/2023/Te-Hiringa-Mahara-Pay-Gap-Action-Plan-2023-2024.pdf.

⁴³ Te Hiringa Mahara. 2023. *Lived Experience Position Statement*. Wellington: Te Hiringa Mahara | Mental Health and Wellbeing Commission. URL: www.mhwc.govt.nz/assets/Nau-Mai-te-Ao/Final-Nau-Mai-te-Ao-A3.pdf.

Independent Audit Report

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To the Readers of the Mental Health and Wellbeing Commission's Annual Report for the Year Ended 30 June 2023

The Auditor-General is the auditor of the Mental Health and Wellbeing Commission ('Te Hiringa Mahara').

The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Baker Tilly Staples Rodway Audit Limited, to carry out the audit of the financial statements and the performance information of Te Hiringa Mahara on his behalf.

Opinion

We have audited:

- the financial statements of Te Hiringa Mahara on pages 34 to 48, that comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the period ended on that date and the notes to the financial statements including the statement of accounting policies; and
- the performance information of Te Hiringa Mahara on pages 9 to 21 and page 50.

In our opinion:

- the financial statements:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2023; and
 - its financial performance and cash flows for the period then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards (Reduced Disclosure Regime); and

Baker Tilly Staples Rodway Audit Limited, incorporating the audit practices of Christchurch, Hawkes Bay, Taranaki, Tauranga, Waikato and Wellington.

Baker Tilly Staples Rodway Audit Limited is a member of the global network of Baker Tilly International Limited, the members of which are separate and independent legal entities.

- the performance information:
 - presents fairly, in all material respects, Te Hiringa Mahara’s performance for the period ended 30 June 2023, including:
 - for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with outcomes included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts
 - included in the statement of performance expectations for the financial year;
 - what has been achieved with the appropriations; and
 - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 October 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of Te Hiringa Mahara’s Board, our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

Responsibilities of Te Hiringa Mahara’s Board for the financial statements and the performance information

The Board is responsible on behalf of Te Hiringa Mahara for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board is responsible for assessing Te Hiringa Mahara's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of Te Hiringa Mahara, or there is no realistic alternative but to do so.

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, as a whole, are 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 these financial statements and the performance information.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to Te Hiringa Mahara's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

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 financial statements and the performance information, 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 Te Hiringa Mahara's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Te Hiringa Mahara’s Board.
- We evaluate the appropriateness of the reported performance information within Te Hiringa Mahara’s framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by Te Hiringa Mahara’s Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Te Hiringa Mahara’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause Te Hiringa Mahara to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements and the performance information of the entities or business activities within Te Hiringa Mahara to express an opinion on the consolidated financial statements and the consolidated performance information. We are responsible for the direction, supervision and performance of Te Hiringa Mahara audit. We remain solely responsible for our audit opinion.
- We communicate with Te Hiringa Mahara’s Board 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

Te Hiringa Mahara’s Board is responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and the performance information, and our auditor’s report thereon.

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

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information 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 Te Hiringa Mahara 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* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in Te Hiringa Mahara.



Chrissie Murray
Baker Tilly Staples Rodway Audit Limited

On behalf of the Auditor-General
Wellington, New Zealand

Section four | Managing our finances

We maintain sound management of public funding by complying with relevant requirements of the Public Service Act 2020, the Public Finance Act 1989 and the Crown Entities Act 2004. The annual audit review from Audit New Zealand provides useful recommendations on areas for improvement. We will implement these recommendations, with oversight from our Finance, Audit and Risk Committee.

Compliance

We meet our good employer requirements and obligations under the Public Finance Act 1989, the Public Records Act 2005, the Crown Entities Act 2004, the Mental Health and Wellbeing Commission Act 2020 and other applicable Crown entity legislation through our governance, operational and business rules.

Risk management

All our staff are aware of the process for risk identification and management. Our Board, Chief Executive, senior management team and programme leaders identify strategic and operational risks in consultation with their teams, as appropriate. The Director Corporate Services is accountable for the remaining risks in the establishment programme and across our organisation.

Te Hiringa Mahara – Mental Health and Wellbeing Commission 2022/23

Financial Statements

This section sets out our financial statements, notes to the financial statements and other explanatory information. These financial statements are for the period 1 July 2022 to 30 June 2023.

Statement of comprehensive revenue and expenses for the period 1 July 2022 to 30 June 2023

	Note	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
REVENUE				
Funding from the Crown	2	5,156	5,156	4,876
Interest income	2	87	28	32
Total revenue		5,243	5,184	4,908
EXPENSES				
Personnel costs	3	3,389	3,385	3,183
Other expenses	4	2,366	2,845	2,282
Depreciation expenses	8	86	60	40
Total expenses		5,841	6,290	5,505
Surplus/(deficit) and total comprehensive revenue and expense		(598)	(1,106)	(597)

The accompanying notes form part of these financial statements. Explanations of major variances against budget are provided in Note 17.

Statement of financial position as at 30 June 2023

	Note	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	5	2,733	2,011	780
Investments	6	-	-	2,505
Receivables	7	95	35	78
Prepayments		-	-	14
Total current assets		2,828	2,046	3,377
NON-CURRENT ASSETS				
Property, plant and equipment	8	59	160	88
Total non-current assets		59	160	88
Total assets		2,887	2,206	3,465
LIABILITIES				
CURRENT LIABILITIES				
Payables	9	382	324	388
Employee entitlements	10	214	325	188
Total current liabilities		596	649	576
Total liabilities		596	649	576
NET ASSETS		2,291	1,557	2,889
EQUITY				
Contributed capital	13	1,250	1,250	1,250
Accumulated funds	13	1,041	307	1,639
TOTAL EQUITY		2,291	1,557	2,889

Statement of changes in equity for the period 1 July 2022 to 30 June 2023

	Note	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
BALANCE AT 1 JULY 2022				
		2,889	2,663	3,486
Total comprehensive revenue and expense for the period	13	(598)	(1,106)	(597)
Capital injection	13	-	-	-
BALANCE AT 30 JUNE 2023		2,291	1,557	2,889

Statement of cash flows for the period 1 July 2022 to 30 June 2023

	Note	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from the Crown		5,156	5,156	4,876
Interest received		87	28	19
Payments to employees and suppliers		(5,736)	(6,275)	(5,469)
Goods and services tax (net)		(1)	333	(199)
Net cash flow from operating activities		(494)	(758)	(773)
CASH FLOWS FROM INVESTING ACTIVITIES				
Net change in investments in term deposits		2,505	-	(5)
Purchase of property, plant and equipment	8	(58)	(120)	(53)
Net cash flows from investing activities		2,447	(120)	(58)
CASH FLOWS FROM FINANCING ACTIVITIES				
Capital injection	13	0	0	0
Net cash flows from financing activities		0	0	0
Net (decrease)/increase in cash and cash equivalents		1,953	(878)	(831)
CASH AND CASH EQUIVALENTS AT 30 JUNE 2023		2,733	2,011	780

Note 1: Statement of accounting policies

Reporting entity

Te Hiringa Mahara | Mental Health and Wellbeing Commission (Te Hiringa Mahara) is an independent Crown entity as defined by the Crown Entities Act 2004. It was established under the Mental Health and Wellbeing Commission Act 2020, and its parent is the Crown. The primary object of Te Hiringa Mahara is to monitor, report and advocate. The organisation does not operate to make a financial return.

Te Hiringa Mahara is a public benefit entity (PBE) for financial reporting purposes. The entity was created when the enabling legislation received Royal assent on 30 June 2020, with a Chair and Board appointed at that time. The 2022/23 financial statements for Te Hiringa Mahara cover the period from 1 July 2022 to 30 June 2023 and were approved by the Board on 26 October 2023.

Basis of preparation

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

Statement of compliance

The financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirements to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

Te Hiringa Mahara has applied the suite of Tier 2 Public Benefit Entity International Public Sector Accounting Standards in preparing these financial statements. As Te Hiringa Mahara has expenses of less than \$30 million, it is eligible to report in accordance with the PBE Standards Reduced Disclosure Regime. These financial statements comply with the PBE Standards Reduced Disclosure Regime.

Presentation currency

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

New or amended standards adopted

PBE IPSAS 41 Financial Instruments

In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41 Financial Instruments, which supersedes both PBE IFRS 9 Financial Instruments and PBE IPSAS 29 Financial Instruments: Recognition and Measurement. Te Hiringa Mahara has adopted PBE IPSAS 41 for the first time this year. There has been little change as a result of adopting the new standard, because the requirements are similar to those contained in PBE IFRS 9.

PBE FRS 48 Service Performance Reporting

This Standard establishes new requirements for the selection and presentation of service performance information. Te Hiringa Mahara has adopted PBE FRS 48. The main change between PBE FRS 48 and PBE IPSAS 1 Presentation of Financial Statements is that PBE FRS 48 requires additional information to be disclosed on the judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information. This is disclosed on page 9 of the annual report.

Standard of early adopted

Te Hiringa Mahara has not early adopted any accounting standards.

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.

Goods and services tax

All items in the financial statements are presented exclusive of goods and services tax (GST), except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense. The net GST recoverable from, or payable to, Inland Revenue (IR) is included as part of receivables or payables in the Statement of Financial Position.

The net amount of GST paid to, or received from, IR, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the Statement of Cash Flows. Commitments and contingencies are disclosed exclusive of GST.

Income tax

Te Hīringa Mahara is a public authority and consequently is exempt from income tax. Accordingly, no provision has been made for income tax.

Foreign currency transactions

Foreign currency transactions are translated into New Zealand dollars (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.

Budget figures

The budget figures are as approved by the Board and published in the Statement of Performance Expectations. The budget figures have been prepared in accordance with NZ GAAP, using the accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Cost allocation

Direct costs are costs directly attributed to an output. Personnel costs are allocated to outputs based on time spent. The indirect costs of support groups and overhead costs are charged to outputs based on the proportion of direct costs of each output.

Critical accounting estimates and assumptions

In preparing these financial statements, Te Hiringa Mahara has made estimates and assumptions concerning the future. These estimates and assumptions may differ from 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 the useful lives and residual values of property, plant and equipment – refer Note 8.

Management has exercised the critical judgement in applying accounting policies relating to the classification of the rental lease as an operating lease – refer note 4.

Note 2: Revenue

Accounting policy

Funding from the Crown

Te Hiringa Mahara is primarily funded through revenue from the Crown. Revenue receipts from the Crown transactions are non-exchange transactions. The funding is restricted in its use for the purpose of Te Hiringa Mahara meeting its objectives as specified in its founding legislation and the scope of the relevant government appropriations. Apart from these general restrictions, Te Hiringa Mahara considers there are no conditions attached to the funding. Revenue from the funding is recognised in the financial period to which the appropriation relates. The fair value of the revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Interest revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Note 3: Personal costs

Accounting policy

Salaries and wages

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

Superannuation schemes

Defined contribution schemes

Employer contributions to KiwiSaver are accounted for as a defined contribution superannuation scheme and are expensed as they occur.

	Actual 2023 \$000	Actual 2022 \$000
Salaries and wages	3,102	2,876
Increase in employee entitlements	16	84
Defined contributions scheme employer contributions	91	82
Recruitment	101	97
Training	74	36
ACC	5	8
Total personnel costs	3,389	3,183

Note 4: Other expenses

Accounting policy

	Actual 2023 \$000	Actual 2022 \$000
Audit fees	39	42
Board costs	226	239
Consultants and contractors	534	931
Technology expenses	195	123
Building costs	194	180
Travel and accommodation	33	4
Marketing and communications	32	276
Programme costs	923	402
Other expenses	190	85
Total other expenses	2,366	2,282

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 as a reduction of rental expenses over the lease term.

Operating leases as lessee

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	Actual 2023 \$000	Actual 2022 \$000
No later than one-year	197	201
Later than one year and no later than five years	198	3
Later than five years	-	-
Total non-cancellable operating leases	395	204

The non-cancellable lease expense relates to the lease of Level 5, Civic Chambers, 116 Lambton Quay, Wellington, and the lease of a Canon multi-function printer.

There are no restrictions placed on Te Hiringa Mahara by any of the operating lease arrangements.

In March 2023, a deed of extension was signed for the building lease for the period 1 July 2023 to 30 June 2025 at \$195,703 per annum (net of incentives).

Note 5: Cash and cash equivalents

Accounting policy

Cash and cash equivalents include bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

	Actual 2023 \$000	Actual 2022 \$000
Current account	65	56
Cash at call	458	724
Term deposits with a maturity of < 90 days	2,210	
Total cash and cash equivalents	2,733	780

Note 6: Investments

Accounting policy

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to sundry debtors.

Note 7: Debtors and other receivables

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. Te Hiringa Mahara applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables. Short-term receivables are written off when there is no reasonable expectation of recovery. There were no receivable write-offs in the 2022/23 period.

	Actual 2023 \$000	Actual 2022 \$000
Other receivables	28	12
Taxes receivable (GST)	67	66
Total other receivables	95	78

Note 8: Property, plant and equipment

Accounting policy

Property, plant, and equipment consists of the following asset classes: information technology equipment, furniture and fixtures, and leasehold improvements. All items are measured at cost less accumulated depreciation and impairment losses. The capitalisation threshold is \$1,000.

Additions

An item of property, plant and equipment is recognised as an asset only when it is probable that the future economic benefits or service potential associated with the item will flow to Te Hiringa Mahara beyond one year or more and the cost of the item can be measured reliably. Property, plant and equipment is initially recorded at its cost. Subsequent expenditure that extends the useful life or enhances the service potential of an existing item of property, plant and equipment is capitalised. All other costs incurred in maintaining the useful life or service potential of an existing item of property, plant and equipment are expensed in the surplus or deficit as they are incurred. Work in progress is recognised at cost and is not depreciated.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains or losses arising from the sale or disposal of an item of property, plant and equipment are recognised in the surplus or deficit in the period in which the item of property, plant and equipment is sold or disposed of.

Depreciation

Depreciation is provided on a straight-line basis on all asset components at rates that will write off the cost of the assets to their estimated residual values over their useful life. Leasehold improvements are depreciated over the unexpired period of the lease. Assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount might 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. Any impairment losses are recognised in the surplus or deficit. At each balance date, the useful lives and residual values of the assets are reviewed.

The estimated useful lives of major asset classes are:

	Estimated life 2023 Years
Information technology equipment	3 years
Leasehold improvements	Lease term

The breakdown of property, plant and equipment is as follows:

	Information technology equipment \$000	Leasehold Improvements \$000	Total \$000
Cost or valuation			
Balance at 9 February 2021	-	-	-
Additions	77	-	77
Balance at 30 June 2021	77	-	77
Additions	53	-	53
Balance at 30 June 2022	130	-	130
Additions	14	43	57
Balance at 30 June 2023	144	43	187
Accumulated depreciation			
Balance at 9 February 2021	-	-	-
Depreciation	2	-	2
Balance at 30 June 2021	2	-	2
Depreciation	40	-	40
Balance at 30 June 2022	42	-	42
Depreciation	46	40	86
Balance at 30 June 2023	88	40	128
Carrying value			
At 30 June 2021	75	-	75
At 30 June 2022	88	-	88
At 30 June 2023	56	3	59

Capital commitments

The amount of contractual commitment for the acquisition of property, plant and equipment at 30 June 2023 is:

	Actual 2023 \$000	Actual 2022 \$000
Leasehold improvements	-	40
Total capital commitments	-	40

Note 9: Payables

Accounting policy

Short-term payables are recorded at the amount of the payable.

Breakdown of payables	Actual	Actual
	2023	2022
	\$000	\$000
Payables under exchange transactions	185	185
Accrued expenses		
Creditors	197	203
Payables under non-exchange transactions		
Taxes payable (GST)	-	-
Total payables	382	388

Note 10: Employee entitlements

Accounting policy

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Long-term employee entitlements

Te Hiringa Mahara does not have long-term employee entitlements.

Breakdown of employee entitlements	Actual	Actual
	2023	2022
	\$000	\$000
Accrued leave	133	116
Accrued salaries and wages	81	72
Total employee entitlements	214	188

Note 11: Provisions

Accounting policy

A provision is recognised for future expenditure of an 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 expenditure will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. Te Hiringa Mahara has no provisions at 30 June 2023 (2022: nil).

Note 12: Contingencies

Te Hiringa Mahara has no contingent liabilities and no contingent assets at 30 June 2023 (2022: nil).

Note 13: Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated into the following components:

- contributed capital
- accumulated surplus.

Breakdown of equity	Actual	Actual
	2023	2022
	\$000	\$000
Contributed capital		
Balance at 1 July	1,250	1,250
Capital injection	-	-
Balance at 30 June	1,250	1,250
Accumulated surplus		
Balance at 1 July	1,639	2,236
Surplus/(Deficit) for the period	(598)	(597)
Balance at 30 June	1,041	1,639

Te Hiringa Mahara is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities, and the use of derivatives. Te Hiringa Mahara manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments and general financial dealings to ensure we effectively achieve our objectives and purpose, while remaining a going concern.

Note 14: Financial instruments

Accounting policy

Categories of financial instruments

All financial assets and liabilities held by Te Hiringa Mahara are recognised at amortised cost. The carrying amount of financial assets and liabilities in each category of the financial instruments are:

	Actual 2023 \$000	Actual 2022 \$000
Financial assets measured at amortised cost		
Cash and cash equivalents	2,733	780
Investments	-	2,505
Receivables	95	92
Total financial assets measured at amortised cost	2,828	3,377
Financial liabilities measured at amortised cost		
Payables	382	388
Employee benefits	214	188
Total financial liabilities measured at amortised cost	596	576

Note 15: Related-party transactions

Te Hiringa Mahara is a wholly owned entity of the Crown. 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 are reasonable to expect Te Hiringa Mahara to 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.

Jemaima Seath is a Pro Vice-Chancellor of The University of Auckland and Te Hiringa Mahara has incurred expenses of \$20,000 (2022: Nil) for Programmes Costs with the university.

Key management personnel

Board members are appointed by the Governor General and are the Board for the purposes of the Crown Entities Act 2004. In addition to their role with Te Hiringa Mahara, Board members have other interests and may serve in positions with other

organisations, including organisations to which Te Hiringa Mahara is related. Interests are declared in the interests register, and they are then assessed as to whether there are any actual or perceived conflicts of interest.

Key management personnel compensation	Actual 2023	Actual 2022
Board members	\$ 181,000	\$ 207,000
Full-time equivalents	0.54	0.7
Leadership team	\$ 1,161,000	\$ 1,331,000
Full-time equivalents	4.7	5.7
Total key management personnel remuneration	\$ 1,342,000	\$ 1,538,000
Total full-time equivalent personnel	5.3	6.4

Full-time equivalent values reflect the period worked in the period covered by these financial statements. No other related party transactions were entered into during the year with key management personnel.

Note 16: Events after balance date

There were no significant events after the balance date 30 June 2023 that require recognition or disclosure in the financial statements.

Note 17: Explanation of major variance against budget

The budget detailed in the Statement of Comprehensive Revenue and Expenses is from the 2022/23 Statement of Performance Expectations. During the year, the Board approved changes (reductions) to it, reducing it to enable us to carry forward funding to 2023/24 so that we could maintain expenditure around 2022/23 levels for one more year. The key drivers of the under expenditure are as follows.

1. Expenditure for our new website. We started a website replacement project in 2022/23. It was scheduled to be completed on 30 June 2023, but due to supplier resource constraints, the work was not finished until mid-August 2023.
2. Board expenditure
3. Travel expenditure
4. This under-expenditure flows through into the cash and term deposit variance and the equity variance.

Note 18: Impact of COVID-19

COVID-19 has had no impact on the operations of Te Hiringa Mahara in 2022/23; there was no need to impair any fixed assets and collectability of revenue was not affected.

Statement of Responsibility

We are responsible for the preparation of Te Hiringa Mahara - the Mental Health and Wellbeing Commission (Te Hiringa Mahara) financial statements and statement of performance, and for the judgements made in them.

We are responsible for any end of year performance information provided by Te Hiringa Mahara under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflect the financial position and operations of Te Hiringa Mahara for the period ended 30 June 2023.

Te Hiringa Mahara and these financial statements and statements of performance reflect activity from 1 July 2022 to 30 June 2023.

Signed on behalf of the Board:

Board Chair

Hayden Wano



A blue ink signature of Hayden Wano, written in a cursive style.

26 October 2023

Deputy Board Chair

Kevin Hague



A blue ink signature of Kevin Hague, written in a cursive style.

26 October 2023

Standard for service performance reporting

The External Reporting Board (XRB) released PBE FRS 48 Service Performance Reporting ('the standard') in 2017. The standard applies to reporting periods beginning on or after 1 January 2022 and is part of generally accepted accounting practices (GAAP).

The standard sets new requirements or increased expectations for:

- identifying and selecting appropriate and meaningful performance information
- disclosing judgements made in selecting, aggregating and presenting performance information
- providing comparative performance information
- ensuring consistency of reporting.

The standard establishes requirements for the reporting of service performance information so that it meets the needs of users from an accountability and decision-making perspective. The standard provides high-level principles to recognise that service performance reporting continues to evolve, and that flexibility enables entities to report performance in the most appropriate and meaningful way.

Application of the Standard

Te Hiringa Mahara's performance measures framework was developed in conjunction with the Statement of Intent 2022 to 2026. The standard has been applied in the development of this annual report.



Te Hīringa Mahara

Mental Health and Wellbeing Commission

Te Kāwanatanga o Aotearoa
New Zealand Government