

Annual Report

2023/24



Note on our use of the word ‘mokopuna’

Drawing from the wisdom of Te Ao Māori, we have adopted the term mokopuna to describe all children and young people we advocate for in Aotearoa New Zealand.

‘Mokopuna’ brings together the kupu ‘moko’ – imprint or tattoo, and ‘puna’ – spring (of water).

Together, this kupu introduces the idea of intergenerational connectivity, recognising that children are the impression of their ancestors.

‘Mokopuna’ acknowledges that all children and young people are unique individuals who also exist within the context of their family, whānau, and wider communities.

Referring to the people we advocate for as mokopuna draws them closer to us and reminds us that who they are, and where they come from matters for their identity, belonging and wellbeing, at every stage of their lives.

When we use the kupu ‘mokopuna’ in our work, we are referring to all children in Aotearoa New Zealand to reflect and acknowledge the context that all children and young people exist within.

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Annual Report

for the year ended 30 June 2024

Presented to the House of Representatives pursuant to Section 150(3) of the Crown Entities Act 2004

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Foreword to the Minister for Social Development and Employment

Pursuant to the provisions of Section 150 and 151(3) of the Crown Entities Act 2004, and Section 45J of the Public Finance Act 1989, the Board of Mana Mokopuna - Children and Young People's Commission submit this Annual Report, incorporating the Financial Statements. The report covers the period from 1 July 2023 to 30 June 2024. We are satisfied that the Financial Statements fairly reflect the financial position and operations of Mana Mokopuna - Children and Young People's Commission for the reporting period.



DR CLAIRE ACHMAD
CHAIR
31 OCTOBER 2024



DONNA MATAHAERE-ATARIKI
DEPUTY CHAIR
31 OCTOBER 2024

Chief Children's Commissioner foreword



E ngā mana, e ngā waka, e ngā hau e whā, e te iwi whānui.

Tēnā koutou, tēnā koutou, tēnā koutou katoa.

Nau mai, haere mai ki tēnei Pūrongorongo o Mana Mokopuna mō te tau 2023/24.

As the independent advocate working for and with the mokopuna of Aotearoa New Zealand, it's a privilege for Mana Mokopuna – Children and Young People's Commission to work in the service of mokopuna every day.

I hold the highest aspirations for all mokopuna, to see them flourishing to their full potential, growing up loved, safe and well at all times. I encourage everyone in our country to collectively hold these highest aspirations for all mokopuna. This means all mokopuna experiencing all of the rights that they hold under the UN Convention on the Rights of the Child, and all mokopuna Māori experiencing the full promise of their rights afforded under Te Tiriti o Waitangi.

I took up the role of Chief Children's Commissioner on 01 November 2024, and I mihi to the leadership and work of my predecessor, Judge Frances Eivers, and her contribution to the rights and wellbeing of mokopuna made during her tenure. I mihi to my colleagues Donna Matahaere Atariki, Ronelle Baker, Josiah Tualamali'i and Dr Julie Wharewera-Mika, for their service to our collective kaupapa this past year, and to all members of our Mana Mokopuna team.

Over the past year, we've made sure that more mokopuna know they have an independent advocate. We've taken a solutions-focused advocacy approach, so that decision-makers understand the systemic changes required to make children's rights real. We've been

strengthening our Commission for impact, building relationships with mokopuna, whānau, hapū, iwi, communities and government. We've been monitoring and holding the Government to account, including in the oranga tamariki system space, so that children's rights are better protected, and harm against mokopuna is prevented.

It's been a privilege to meet with mokopuna around the motu this year. Whenever I do, I'm listening deeply to their aspirations, learning about what's going well in their lives, their successes, and the challenges affecting them. I believe that the generation of mokopuna coming through is the aroha and kotahitanga generation, because so often they show me that they are weaving relationships between our peoples. I see amongst this nation's mokopuna an ongoing keenness to keep learning, to take care of te taiao, and a commitment to looking out for others in their communities.

I welcome all the ideas and solutions that mokopuna have shared with us this year relating to the challenges affecting them, their families, whānau, hapū, iwi and communities. Their insights inform our advocacy, and their voices shape our recommendations when we are monitoring their rights, including in places where they are deprived of their liberty. Mokopuna perspectives, together with data, wider evidence and research, give weight to our independent advocacy, with a focus on mokopuna Māori, mokopuna experiencing disadvantage, and recognising the diversity of mokopuna in all its forms.

Our advocacy this year has highlighted the intersecting nature of challenges experienced by mokopuna. We have emphasised that to ensure all mokopuna are able to flourish to their

full potential, their families and whānau must be flourishing, able to build on their innate strengths. We have advocated for systemic changes so that all mokopuna have a strong start in life, in families and whānau that are thriving, with the support and opportunities to grow up safe and well, and participating in the things that matter to them. These are our strategic advocacy aspirations that we are navigating towards every day in our work, framed with the input of mokopuna themselves, who over the year have shared their insights with us, responding to our big question, 'what matters most in your world?'. You'll find some of their answers throughout this Annual Report. Mokopuna have also been telling us this year that they value the work we do. You can see this reflected in the words of a mokopuna whaikaha, whose feedback we've included on the next page.

The work we've done this year in pursuit of our vision – Kia kuru pounamu – All mokopuna live their best lives – has only been possible through the willingness of mokopuna, families, whānau, hapū, iwi, communities, our oversight of oranga tamariki system partners, and of government decision-makers, to be in relationship with us. To everyone who has shared in the collective kaupapa of Mana Mokopuna this year, nei ra te mihi ki a koutou!

Over the coming year, together with my colleagues, I look forward to meeting many more mokopuna around the motu and connecting with the villages around them. Their participation and voices are essential as we keep promoting children's rights and driving accountability for positive change, paddling together on our collective waka of the mana of mokopuna. I hope you will paddle with us towards our vision.

Ngā manaakitanga,



DR CLAIRE ACHMAD
CHIEF CHILDREN'S COMMISSIONER
AND CHAIR
TE HEAMANA ME TE KAIKŌMIHANĀ
MATUA MŌ NGĀ MOKOPUNA



Left to Right: Dr Julie Wharewera-Mika (Ngāti Awa, Ngāi Tūhoe and Te Whānau ā Apanui); Donna Matahaere-Atariki – Deputy Chair and Deputy Chief Children's Commissioner (Ngāi Tahu, Ngāti Ruanui, Te Atiawa, Ngā Rauru, Ngā Ruahine and Tuwharetoa); Ronelle Baker (Ngāti Porou, Te Aitanga a Hauiti, Ngāi Tāmanuhiri, Ngāti Apakura and Ngāpuhi); Dr Claire Achmad (Pākeha, Indonesia), Chair and Chief Children's Commissioner; Josiah Tualamali'i (villages of his aiga are Salelesi, Satuiaua, Lepa, Aufaga and Fagaloa)

As the Mana Mokopuna Board, we mihi to all the mokopuna, whānau, hapū, iwi and communities who have generously shared their experiences, insights and time with us and the wider Mana Mokopuna team over the past year. We are grateful for this and especially for the hundreds of mokopuna who have been willing to bravely, openly and generously share your perspectives and views, to inform and shape the advocacy and wider work of Mana Mokopuna. Ngā mihi ki a koutou katoa. Kia kaha, kia māia, kia manawanui!

"The work of Mana Mokopuna is incredibly powerful. For many of us, there have been times when we've felt invisible, like our voices didn't count. But with the work that Mana Mokopuna is doing, everything shifts. It's more than just being listened to; it's about feeling truly understood.

They don't just hear our words — they deeply empathise with our struggles. Mana Mokopuna is not here to tick boxes or go through the motions; they care. They see our challenges, dreams, and needs, and they respond with compassion and respect in ways that truly empower us.

Though young people make up only 20% of New Zealand's population, we are 100% of its future. Mana Mokopuna knows this. They don't just believe in us; they invest in us. They understand that our voices are essential in shaping the world to come. When someone truly sees your potential and stands by you with immense support, it gives you the strength to push forward, no matter the challenges. That's what Mana Mokopuna does, it lifts us up, reminds us of our value, and ensures we have a say in creating the future we deserve.

Having an advocate who looks past obstacles and fights for a future where we thrive is more than reassuring; it's motivating. The impact Mana Mokopuna is having on young people across New Zealand is undeniable, creating a ripple effect of change that grows stronger with every step, ensuring that no young voice is ever left unheard or forgotten."

– MOKOPUNA WHAIKAHA

Kupu Whakataki o te Kaikōmihana Matua mō ngā Mokopuna



E ngā mana, e ngā waka, e ngā hau e
whā, e te iwi whānui.

Tēnā koutou, tēnā koutou, tēnā koutou
katoa.

Nau mai, haere mai ki tēnei Pūrongo o
Mana Mokopuna mō te tau 2023/24.

I au e noho nei hei māngai takitahi mō ngā
mokopuna o Aotearoa, he mea nui whakahirahira
te mahi mō Mana Mokopuna – *Children and
Young People's Commission* e noho nei hei
ratonga mā ngā mokopuna i ia rā, i ia rā.

E mau nei i ahau ngā wawata me ngā tino hiahia
a ngā mokopuna, e pūāwai ai rātou ki tō rātou
whai hua tanga, e tipu ake ai ki te aroha, ki te
haumarutanga, me te oranga ngākau i ngā wā
katoa. E whakahau ana ahau i te katoa o te motu
kia tū kotahi ai tātou ki te pupuri i ngā wawata
me ngā tino hiahia a ngā mokopuna katoa. Nā
runga i tērā, ka whai wheako ngā mokopuna ki
ngā mōtika katoa i raro i te Kawenata mō ngā
Mōtika Tamariki a te UN, me te wheako a ngā
mokopuna Māori katoa e whai wheako ana ki
te oātanga o ā rātou mōtika i raro i Te Tiriti o
Waitangi.

I tīmata ahau ki tēnei tūranga ki te Kaikōmihana
Matua mō Ngā mokopuna i te 01 Whiringa
ā-rangi 2024, ā, tēnei rā taku mihi nui ki te rōpū
ārahi me ngā mahi hoki o te Tumu whakarae i
mua i ahau, arā, a Kaiwhakawā Frances Eivers,
me ōna takoha ki ngā mōtika me te oranga
ngākau o ngā mokopuna i te wā i a ia. E tika
ana kia mihi atu ki ōku hoa mahi, arā a Donna
Matahaere Atariki, a Ronelle Baker, a Josiah

Tualamali'i me Tākuta Julie Wharewera-Mika,
mō ā rātou ratonga ki tēnei kaupapa mahi tahi i
tēnei tau kua pahure, ā, ki ngā mema katoa o te
rōpū Mana Mokopuna, tēnei te mihi nui.

Putā noa i tēnei tau, ko tā mātou mahi he
whakamōhio atu i ngā mokopuna he māngai tā
rātou. Kua kawea e mātou te ara hāngai ki ngā
uruparenga, e mārama ai te hunga whakarite
ki ngā panonitanga ā-pūnaha hei whakatinana
i ngā mōtika a ngā mokopuna. Anei mātou
e whakapakari ana i te Kōmihana, te hanga
hononga me ngā mokopuna, whānau, hapū,
iwi, ngā hāpori me te kāwanatanga hoki. He
aroturu ki, he whakamaui i te Kāwana ki ngā
pāpānga, pērā ki te pūnaha o oranga tamariki, e
noho taumarua tonu ngā mōtika mokopuna, me
te ārai hoki i ngā mahi tūkino mokopuna.

Nōku te hōnore nui ki te tūtakitaki ki ngā
mokopuna puta noa i te motu i tēnei tau tonu. I
aua wā huihui, e āta whakarongo ana ahau ki ō
rātou wawata, te ako mō rātou me tō rātou ao,
ngā angitutanga me ngā wero kei mua i a rātou.
E pono tonu ana ahau ko tēnei reanga e hohou
ake nei, te reanga o te aroha me te kotahitanga,
nā te mea e raranga nei rātou i ngā hononga i
waenga i ngā iwi katoa. Kei te mārama te kite i
te ngana me te kakari i roto i ngā mokopuna o
te motu whānui e ako tonu ana, e tiaki ana i te
taiao, e manawanui nei ki te tiaki i a rātou anō i
roto i ngā hāpori katoa.

He nui whakaharahara te rongo i ngā whakaaro
me ngā urupare kua tuarhia e ngā mokopuna
i tēnei tau, e pā ana ki ngā wero e pā nei ki ō
rātou whānau, hapū, iwi tae atu ki ngā hāpori
hoki. Nā ō rātou tirohanga i whakaatu i ō mātou

mahi, nā ō rātou reo i hanga i ngā tohutohu i ngā wā e aroturuki ana mātou i ō rātou mōtika, pērā ki ngā wāhi ka pēhia rātou. Nā ngā tirohanga a ngā mokopuna, tāpiri atu i ngā raraunga, ngā rangahau whānui me ngā taunakitanga hoki, e tutuki ai ā mātou mahi, me te aro ki ngā mokopuna Māori, ngā mokopuna e pēhia ana, me te mōhio ki ngā kanorautanga o ngā mokopuna ki ōna āhua katoa.

Nā roto i ā mātou mahi i tēnei tau, i miramirahia te āhua whakawhiti o ngā wheako a ngā mokopuna. Ko tā mātou, he whakahau kia pūāwai ai ngā mokopuna, kia whai hua rātou, e whai hua ai ō rātou whanau, kua taea te whakatipu i ō rātou nā kaha. Ko tā mātou hoki ko te tono mō ngā panonitanga ā-pūnaha e ū ai rātou ki tō rātou whai huaatanga, e tipu ake ai ngā whānau, e whai tautokotanga, e whai ana i ngā ara kia tipu haumaruru, kia tipu pai mai, me te uru ki ngā mahi me ngā āhuaatanga e hāngai ana ki a rātou. Koia nei ō mātou ake wawata ake, e whakarite nei mātou i roto i a mātou mahi, kua tauiratia ki ngā urupare a ngā mokopuna tonu, kua tuari nei rātou i o rātou tirohanga ki a mātou me te whakautu i te pātai nui, 'He aha te mea nui o te ao?' Ka kitea ētahi o ā rātou whakautu ki tēnei Pūrongo ā-Tau. Kua kōrero mai ngā mokopuna ki a mātou e mihi nei mō a mātou mahi.

Ko ngā mahi kua oti nei i a mātou i tēnei tau e pā ana ki to mātou tirohanga whānui – *Kia kuru pounamu – All mokopuna live their best lives* – i hua noa mai nā runga i te hiahia a ngā mokopuna, ngā whānau hapū, iwi, me ngā hapori, te tirohanga nui ki ngā kōtuinga pūnaha a oranga tamariki, te hunga whakarite a te Kāwanatanga, e noho hono nei ki a mātou. Ki a koutou katoa i whaiwhai mai ki tēnei kaupapa whakahirahira o Mana Mokopuna i tēnei tau, nei rā te mihi ki a koutou!

E rikarika ana ahau me ōku hoa, i te tau e heke mai nei, ki te hui me ētahi atu o ngā mokopuna puta noa i te motu me te honohono ki aua hapori. Mā ō rātou reo, me ā rātou mahi e tautoko ki te whakatairanga i ngā mōtika mō ngā mokopuna me te kawē i te pāpānga ki ngā panonitanga whai hua, te hoe tahi i runga i tō tātou waka o mana mokopuna. Ko te tūmanako ka hoe tātou katoa ki te paerangi o tō mātou tirohanga whānui.

Ngā manaakitanga,



DR CLAIRE ACHMAD
TE HEAMANA ME TE
KAIKŌMIHANA MATUA MŌ
NGĀ MOKOPUNA

2023/24

Our Year in Numbers



629 MOKOPUNA
MET WITH

aged 8-23 years through
in-person projects



51 GROUPS
FACE-TO-FACE

through in-person projects
from Hokitika to Te Tai Tokerau



1795
MOKOPUNA REACHED

through online surveys
and engagements

94%

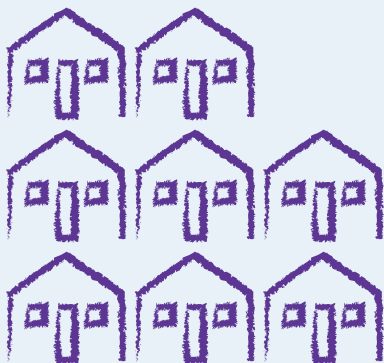
OF
STAKEHOLDERS
BELIEVE IN OUR
ADVOCACY

and that it
contributes to
the wellbeing of
mokopuna



82+
COMMUNITY GROUPS
ENGAGED WITH

including iwi and kaupapa
Māori organisations,
NGOs, schools,
charitable foundations
and youth groups



8 OPCAT
MONITORING VISITS

to Oranga Tamariki secure
residences completed to
prevent harm for mokopuna



3 OPCAT
MONITORING VISITS

to Health New Zealand child and
adolescent mental health and
youth forensic inpatient units
completed to prevent harm for
mokopuna



3 OPCAT
MONITORING VISITS

to Oranga Tamariki and
community-run youth justice
remand homes completed to
prevent harm for mokopuna



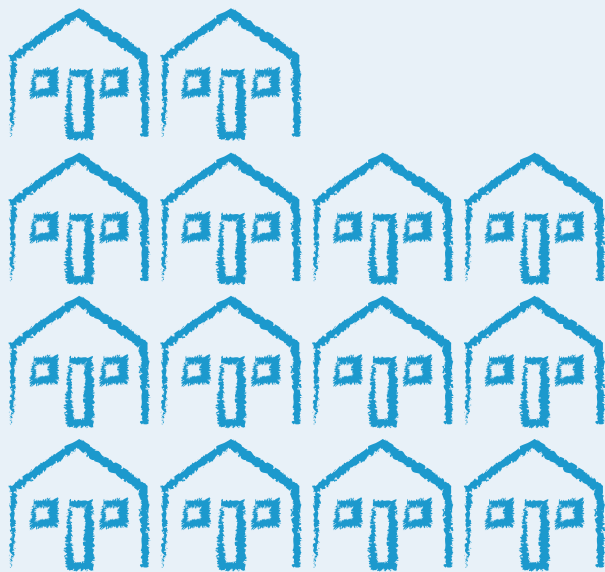
74 COMMUNITY ENGAGEMENTS

designed and facilitated to hear mokopuna voices and encourage mokopuna participation



29 KEYNOTE PRESENTATIONS

on children's rights and wellbeing given by the Chief Children's Commissioner and teams advocating on a range of children's issues



14 OPCAT MONITORING VISITS COMPLETED IN TOTAL

11

INDIVIDUAL IWI AND HAPŪ ENGAGEMENTS



17

CHILD-FOCUSED POLICY ADVICE

submissions completed



28

MOKOPUNA-FOCUSED MEDIA RELEASES ISSUED



7

REPORTS PUBLISHED

presenting child and youth voices



SECTION 1:

Our Unique Role

"Listen to the voices
of the young people &
seriously consider
what they are saying.

We're becoming adults &
we are the future"

– MOKOPUNA WHAIKAHA, 15-18 YRS

Kia kuru pounamu te rongo | All mokopuna live their best lives

Our Vision

Our moemoeā, our vision, is for all mokopuna, regardless of their background, to grow up loved, safe, well, knowing they belong with their families and whānau, and have what they need to live their best lives.

This vision carries over from our predecessor, the Office of the Children's Commissioner (OCC), and is a vital thread from the past.



Our Purpose

We are an Independent Crown Entity (ICE) with the mandate to advocate for all mokopuna under 18 years of age, including those in the Oranga Tamariki system and in places where mokopuna are deprived of their liberty. Our mandate covers mokopuna under 25 years of age who have been, or are in, care or custody.

As outlined in the Children and Young People's Commission Act 2022, our purpose is to promote and advance the rights, interests, participation, and wellbeing of mokopuna, within the context of their whānau and communities. This involves, among other things:

- building and maintaining relationships that enable us to work alongside mokopuna, hapū, iwi, communities, youth-led organisations, organisations working with and for mokopuna, and government and public sector agencies
- sharing and growing knowledge and understanding of children's rights and the UN Convention on the Rights of the Child
- advocating to and supporting government to make decisions that impact positively on mokopuna, their whānau, and those in the community best positioned to support them
- encouraging the views and experiences of mokopuna to be listened to and acted on, including modelling and promoting best practice in children's and young people's participation

- prioritising mokopuna who are disadvantaged, and the issues affecting them
- undertaking work that supports improved outcomes for mokopuna Māori within the context of their whānau, hapū, and iwi
- raising the visibility, and recognising the diversity, of mokopuna while helping to shape the way that children and young people are viewed and valued in society
- carrying out our duties to prevent harm for mokopuna in places where they are deprived of their liberty, as the designated National Preventive Mechanism under the Optional Protocol to the Convention Against Torture (OPCAT) focusing on mokopuna.

The Chief Children's Commissioner is the visible, chief independent advocate for mokopuna in Aotearoa New Zealand. They are also the Chair of the board of the Commission.

Our work is guided by Te Tiriti o Waitangi (Te Tiriti), domestic law the United Nations Convention on the Rights of the Child (the Children's Convention), and other international human rights instruments.

Te Tiriti provides a unique context in which to apply the Children's Convention. Honouring and embedding Te Tiriti o Waitangi is a core responsibility for our organisation. Using the Children's Convention and Te Tiriti to inform our advocacy priorities, together with what mokopuna themselves tell us, and drawing on wider evidence and data, we focus on the internationally recognised rights and needs of children in a way that is unique to the mokopuna of Aotearoa New Zealand.

Our mahi is evidence-informed and grounded in the lived experiences and voices of mokopuna. Taking a children's rights approach means we recognise and respond to the diversity of mokopuna experiences, cultures, perspectives, outcomes, and aspirations.

Part of our independent advocacy role is to hold the Government to account in its progress in upholding the rights of mokopuna. Within our advocacy, we provide independent, mokopuna-focused advice to support government to address the Concluding Observations made by the UN Committee on the Rights of the Child from its sixth periodic report to Aotearoa New Zealand in early 2023. In doing so, we collectively support improved children's rights outcomes for and with mokopuna.

[As an ICE we are uniquely positioned to foster collaboration, and bridge the gap between Government decision-making and what is happening at a flaxroots level for mokopuna.](#)

We seek to ensure the Government delivers sustainable progress for and with mokopuna, including those experiencing disadvantage, and to provide effective, specialist advice on kaupapa relating to mokopuna and their lives.

We advocate for improving mokopuna lives through Government investment in children, rangatahi and their families and whānau, and policy that is informed by data, evidence, and insights - including those directly from mokopuna, their whānau, and people that mokopuna have significant relationships with - and measurement of outcomes for children and young people.

Our role in supporting the Government to implement and uphold the rights of children includes leading the Children's Convention Monitoring Group, which is convened by the Chief Children's Commissioner.

We provide independent and expert advice on the rights, interests, participation, and wellbeing of mokopuna to select committees, ministers, government agencies, courts, and others, influencing policy, legislation, practice, and systems that impact mokopuna. This includes our statutory membership on the Advisory Committee on Assisted Reproductive Technology Committee (ACART).

We also advise, encourage and support government agencies to embed best-practice child and youth participation processes into their work, to hear the voices of mokopuna and meaningfully act on their ideas and views, and to keep them informed about how their participation informs decision-making.

We undertake independent, preventative, human rights monitoring of places where mokopuna are held in detention and deprived of their liberty, as a National Preventative Mechanism under the Optional Protocol to the Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).

In carrying out our work, we seek to progress Aotearoa New Zealand's wider international human rights treaties and obligations that contribute to the children's rights framework in our country. The United Nations Convention on the Rights of Persons with Disabilities establishes that mokopuna whaikaha should experience their full range of rights equally with other mokopuna. This would mean an inclusive world for mokopuna whaikaha, and one in which they have the supports they need to have a good childhood.





What mokopuna have told us

Here are some of the things mokopuna have told us this year.

"Being with my family, when my mum and dad are good, when my family good... **but they struggle too.**"

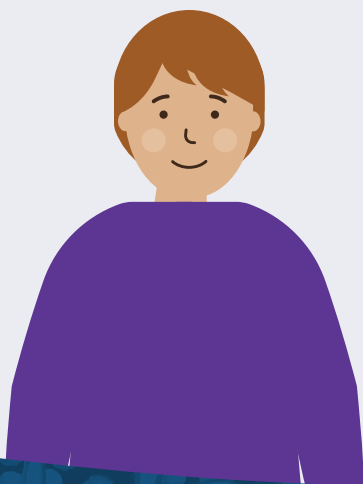
– Mokopuna

"**Nan supports me heaps, no matter what I say,** she'll give me a good answer, she'll always be supportive."

– Mokopuna, 11-13yrs

"We, too, are concerned about what goes on in our world, especially our country. **What happens now will affect our future.** Most of us aren't stereotypical or ignorant."

– Mokopuna Samoan, 17yrs



What will solve Racism.
"When we are all educated about each other cultures, religion, sexuality then we can all live more peacefully."

– Mokopuna, 12-14 yrs

What Helps. **"I want you to know that we struggle too.** It may be hard to understand how and why because of us belonging to two different generations, but we do generally go through it too. We all have our struggles and need to be heard and seen."

– Mokopuna Samoan, 17yrs

"What matters most to me is children's mental health which can stem from family related issues, bullying, finances etc, so **increasing mental health programmes would help decrease mental health issues."**

– Mokopuna Niuean, 14yrs



Our Strategic Framework

As outlined in our Statement of Intent 2024-2027

WHAT WE WILL DO

Establish our Commission on a strong foundation for enduring impact for and with mokopuna

Grow our ability to support children and young people through understanding their lives and what is important to them

Connect and convene mokopuna, whānau, hapū, iwi and organisations working with and for children and young people, and enabling their mokopuna-focused capability

Advocate for, advance and promote the rights, interests and participation of mokopuna across government and throughout Aotearoa New Zealand, and monitor their rights

HOW WE WILL DO IT

STAND UP

STEP UP

SPEAK UP

TEAM UP

MOKOPUNA
EXPERIENCES,
PERSPECTIVES
& VOICES



OUR FOUNDATIONS

OUR ADVOCACY ASPIRATIONS FOR ALL MOKOPUNA:

Note that this framework will be reviewed in 2025.

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



WHAT THIS WILL MEAN

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

SUCCESS

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



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

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



SECTION 2:

How we made a difference

*"We all matter,
help everyone as
much as you can."*

– MOKOPUNA MĀORI, 10-11 YEARS

Listening to, championing, and amplifying the experiences and voices of our country's mokopuna is at the heart of everything Mana Mokopuna – Children and Young People's Commission does. This is our unique point of difference as we advocate for and with mokopuna, for their rights and wellbeing to be better promoted and protected.

Mana Mokopuna is committed to understanding what matters most to mokopuna, and to their whānau, hapū, iwi and communities, and ensuring that this informs our work for and with them.

Based on our strategic intentions, our priority areas of focus for this year have been:

- **Advocacy** for and with mokopuna, which sits at the core of our strategic intentions. We have continued to listen deeply to tamariki and rangatahi about the issues that matter to them to ensure their experiences, ideas, and aspirations have continuously informed our advocacy. Our proactive, strategic advocacy has been complemented by our reactive advocacy on key issues affecting mokopuna.
- **Connecting and Convening** with mokopuna, whānau, hapū, iwi and organisations working with and for mokopuna by maintaining and strengthening our direct connections with mokopuna and those within their ecosystems and the villages that they are part of.

In each and every one of these relationships, wherever possible we exchanged and shared our knowledge and understanding to help build mokopuna-focused capability within communities. This helped foster collaboration and bridge the gap between mokopuna and their communities and decision-makers, and contributed to creating focus and commitment to progressing children's rights in practice.

- We have focused on **Teaming Up**, helping other agencies across the public sector to hear and listen to the voices of mokopuna, to inform and shape their work, and sharing widely what mokopuna themselves have told us so their voices have as much impact as possible. Mokopuna have the right to have their views taken into account, yet often their voices are not heard, and their views do not feature as strongly as they should in decision-making. We help to bring what they say into the light, and make sure mokopuna voices are heard.

Teaming up also embraces our relationships with our partners, especially as one of the three organisations that make up the Oversight of Oranga Tamariki Oversight System (OOTS) together with Aroturuki Tamariki – Independent Children's Monitor and the Ombudsman, and in our role convening the Children's Convention Monitoring Group.

- Our OPCAT Monitoring Team has worked to **Prevent Harm**, protecting the rights of mokopuna deprived of their liberty. More than simply ensuring the most basic level of compliance, through our NPM designation we have championed mokopuna rights and advocated for care that is therapeutic, trauma-informed, culturally grounded, and involves whānau, hapū, and iwi and community.

What our stakeholders have told us...

...about our impact

"Raised awareness on govt decisions affecting tamariki me mokopuna capturing child and youth voice in ways that are appropriate and safe."

"I believe there is impact in the media conversations as this reaches everyday New Zealanders and this is the community we want to think about and advocate for our tamariki who are disadvantaged."

"Providing opportunities to engage with mokopuna. I think regardless of any political or social change, knowing there is support also increases wellbeing."

"Ensuring that children's voices are heard in decisions that impact their lives."

"Ensuring children's voices are heard. Advocating for targeted, relevant policy that is evidence based. Connecting and working across the children's system."

...about how we're doing

"... it has been an absolute pleasure working with the team. Such a professional and well run organisation, led with the utmost of kindness as well as an incredible sense of joy and a passionate level of care that encompasses all ages and all backgrounds. We are very lucky to have such a team advocating for our kids."

"Pai tō koutou mahi!"

"Thank you for your mahi, leadership and inspiration."

"Awesome mahi keeping children front and centre in national consciousness. Go team."

Advocacy – Speaking up for the rights, interests, and participation of mokopuna

Our vision and mandate provide significant opportunities for us to speak up for, and make a real difference for and with, all mokopuna under the age of 18 in Aotearoa New Zealand - including those in the oranga tamariki system and in places where mokopuna are deprived of their liberty. Our mandate also covers mokopuna under 25 years of age who have been, or are in, care or custody.

Our advocacy primarily takes a systemic focus, to influence the long-term wellbeing of all mokopuna. We achieve impact by influencing agencies and government departments to consider the rights and needs of mokopuna in their policy advice and services, and to incorporate mokopuna views into their decision-making.

We also support mokopuna and their whānau to resolve issues, by connecting them with appropriate agencies and organisations.

How we advocate

We have a wide range of tools in our advocacy kete that we use to advance the rights, interests, wellbeing, and participation of mokopuna. These include publishing reports, sharing information, raising awareness, presenting in a wide range of fora and growing understanding about issues impacting mokopuna, and contributing to public debates and discussions, including through the media. Data and evidence inform our advocacy, including what we hear from mokopuna, whānau, hapū, iwi and community. The United Nations Convention on the Rights of the Child, its three optional protocols and Te Tiriti o Waitangi underpin our advocacy for mokopuna. Most importantly, we hear directly from mokopuna themselves about what matters most for them and we ensure that our advocacy is amplifying their voices, insights, and aspirations.

What we've advocated for

Mana Mokopuna has four proactive strategic advocacy areas, which are the core aspirations we have for all mokopuna:

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

These proactive strategic advocacy areas also guide our reactive advocacy for the rights and wellbeing of mokopuna. For example, this year, much of our proactive strategic advocacy has focused on addressing poverty that affects families and whānau – and therefore mokopuna – on amplifying mokopuna views and children's rights in the care and protection system, and on advocating for the implementation of the 2023 children's rights recommendations from the United Nations Committee on the Rights of the Child.

We have worked to have the views, ideas, and insights of mokopuna reflected in Te Aorerekura: National Strategy to Eliminate Family Violence and Sexual Violence, consistent with the 2023 priority recommendation of the United Nations Committee on the Rights of the Child that mokopuna participate in the development of a comprehensive strategy for preventing and combatting all forms of violence.

Much of our reactive advocacy over the year has focused on the rights and wellbeing of mokopuna in the youth justice system, and for collective efforts towards ensuring that ours is a country where every child grows up free from all forms of maltreatment. We have advocated for the rights of all mokopuna to grow up safe and well, highlighting the importance of prevention and efforts that positively strengthen families and whānau. On youth justice we

have been advocating grounded in the data and evidence that shows that prevention and early interventions that safeguard and uphold the rights of mokopuna, and which support the whole family and whānau, are most likely to be effective in preventing and addressing offending.

Always based on sound data, evidence, research and of course the insights of mokopuna themselves, our advocacy emphasises lifelong and intergenerational wellbeing and the need to see mokopuna in the context of their whānau, hapū, and iwi as well as the communities and groups wrapped around them. We work to shine a light on the issues that can be barriers to, or even prevent, each mokopuna reaching their infinite potential such as discrimination, inequity, maltreatment, violence, trauma, mental distress, and an inadequate standard of living.

For example, over this year, we have advocated that the rights and wellbeing of mokopuna should be central in decision-making on:

- the Government's child poverty targets, and poverty reduction policies
 - care and protection policies and approaches
 - youth justice policies and approaches
 - the Ka Ako, Ka Ora – Healthy School Lunches Programme and the rights of all mokopuna to have quality nutrition and to learn
 - child and youth focused mental health and wellbeing policies and services
 - the education system
 - environmental and climate-related policies
 - data relating to mokopuna, for example official statistical data relating to child poverty and longitudinal studies about child wellbeing.
- Petition of VOYCE Whakarongo Mai: Formally recognise UNCROC commitments to children and young people in care
 - Electoral (Lowering Voting Age for Local Elections and Polls) Legislation Bill
 - Inquiry into Climate Adaptation
 - Pae Ora (Healthy Futures) (Improving Mental Health Outcomes) Amendment Bill
 - New framework for safer online services and media platforms
 - Victims of Sexual Violence (Strengthening Legal Protections) Legislation Bill
 - Corrections Amendment Bill
 - Emergency Management Bill
 - Gangs Legislation Amendment Bill
 - Restoring Citizenship Removed by Citizenship (Western Samoa) Act 1982 Bill
 - Fast-track Approvals Bill.

We made multiple submissions, including presenting to Parliamentary select committees to promote mokopuna-centred decision-making in proposed legislation. This has included making submissions on the:

- Ram Raid Offending and Related Measures Amendment Bill



Who we've advocated to

We have continued to build strong links across the public sector and extend our scope of influence in advocating for mokopuna to be considered in the early stages of the development of policies, laws, and services. The Chief Children's Commissioner has led our efforts in proactively building strong rangatira-ki-te-rangatira relationships and meeting regularly with leaders across the public sector, including across government children's departments and ministries, with ministers holding mokopuna-related portfolios, with leaders of other Crown Entities, leaders of our Oversight System partners, iwi leaders and leaders of NGOs, youth-led organisations and in communities. These engagements support open lines of communication with decision-makers, with a view to advocating on children's rights at early opportunities and supporting mokopuna to have a say on decisions that impact them.

Engagements with the public sector have focused on working together in ways that promote and protect mokopuna rights; helping agencies engage meaningfully with children and young people; building understanding of children's rights under the Children's Convention and Te Tiriti; and bringing forward specialist advice from a children's rights perspective on policy and legislative development.

Activities with and advice provided to agencies included:

- developed a strong relationship with Te Hiringa Mahara - Mental Health and Wellbeing Commission, including promoting mokopuna voices to inform mental health policy and services, and designing a Youth Leadership Symposium to be run later in 2024 alongside Ngāti Toa Rangatira and Whāraurau
- feedback using a child rights lens to the Office of the Director of Mental Health and Addiction on draft Guidelines for the Role and Function of District Inspectors under the Mental Health (Compulsory Assessment and Treatment) Act 1992; the Intellectual Disability (Compulsory Care and Rehabilitation) Act 2003; and the Substance Addiction (Compulsory Assessment and Treatment) Act 2017
- input from a child rights perspective to Oranga Tamariki in relation to the development of the Residential Care Amendments legislation and the National Care Strategy development
- support to the Office of the Privacy Commissioner on engaging mokopuna for their Child Privacy Project
- planning support to the Ministry of Health on best practice processes for child and youth survey engagement in relation to mental health.

As part of our advocacy work, we have responded to enquiries and concerns from the public about the rights of mokopuna, and helped in the resolution of issues for mokopuna.

Events, meetings, engagements, and speaking opportunities allow Mana Mokopuna to promote our vision for mokopuna and lift the profile of the Commission's independent role to advocate for and with all mokopuna, particularly those who are disadvantaged.

Highlights of key visits and events during the year included:

- a week-long regional visit in Te Tai Tokerau, including participating in Waitangi Day celebrations and hui across several days at Waitangi, providing karakia at the dawn ceremony on Waitangi Day, and leading a panel discussion on the rights of children in the Waitangi Forum Tent
- the Chief Children's Commissioner officially opening a range of new premises and services for mokopuna in the community, throughout the country
- presenting on behalf of the Children's Convention Monitoring Group on children's rights at New Zealand's Universal Periodic Review Pre-Session, as part of New Zealand's 4th Universal Periodic Review
- the Chief Children's Commissioner providing keynote speeches on children's rights and related issues at a range of conferences, symposiums and gatherings around the country, including the national PlayConnect Conference focusing on children's right to play; A Better Start: E Tipu e rea

Symposium, marking ten years of the only child-focused National Science Challenge; Ara Taiohi-hosted event at Parliament for Youth Week 2024; opening of the Race Unity Speech Awards Tāmaki Makaurau Regional finals 2024; ACART Sector Conference; Asia New Zealand Foundation Rethinking Leadership hui; Newtown Festival mihi whakatau on and in celebration of Aotearoa New Zealand Children's Day 2024

- attendance at the first 2024 biannual meeting of the Australian and New Zealand Children's Commissioners, Guardians and Advocates (ANZCCGA) group in Hobart in February (we will host the second meeting in Te Whanganui-a-Tara Wellington in November 2024)
- meeting with a range of international delegates to discuss child rights issues and share insights, including hosting the South Australian Commissioner for Aboriginal Children and Young People.

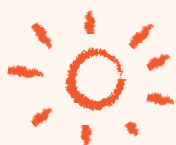
Our advocacy aspirations for all mokopuna

These are the four areas we are continuing to focus our strategic proactive advocacy on:



Strong Start in Life

Close to 60,000 babies are born in Aotearoa New Zealand annually. We advocate for them all to have the strongest start. Evidence shows that investing in whānau before a child is born and in their early years – with a particular focus on their first 2000 days – makes the biggest difference to lifelong and intergenerational well-being.



Growing up Safe and Well

All mokopuna have the right grow up safe and well, flourishing to their full potential. We are advocating for preventing child maltreatment, better mental health prevention and response, and a safe, children's rights based care and protection and youth justice system.



Thriving Families and Whānau

Mokopuna tell us that their families and whānau are the most important thing in their world. When families and whānau thrive, mokopuna thrive too. The social, economic, and environmental impacts on mokopuna are not felt in isolation, and we are advocating for ending child poverty to be an enduring project of national significance for successive Governments.



Participating in What Matters to Me

Mokopuna have the right to be heard and participate fully in matters affecting them. Mokopuna have told us that education, our environment, their culture, play and recreation are crucial for them to participate in.

Connecting and Convening – Collaborating with mokopuna, whānau, hapū, iwi and organisations working with and for children and young people



Mana Mokopuna engages with mokopuna where they are, connecting with them and the trusted adults in their lives. We nurture and sustain meaningful relationships with whānau, hapū, iwi and community organisations – the people who hold authentic and existing relationships with mokopuna, in the villages they grow up and live in.

This year we met with mokopuna across Aotearoa New Zealand in both rural and urban settings, and in schools and community spaces. We met with mokopuna Māori and the whānau, hapū and iwi who nurture them. We engaged with a diverse range of children and young people including mokopuna Pasifika and mokopuna whaikaha as well as neurodiverse, rainbow, and gender diverse mokopuna, teenage parents and resettled and refugee mokopuna. We recognise the intersectional realities of mokopuna lives and the many identities that mokopuna often hold.

Our engagement methods included workshops, individual interviews, talanoa and group kōrero, and online surveys.

We follow Mana Mokopuna protocols, including ethical and wellbeing processes and privacy protocols, informed consent, koha, and report-backs to uphold our obligations to the mana of mokopuna.

Alongside her work leading out on our relationships with government, iwi and non-government leaders, the Chief Children's Commissioner has engaged with a wide range of mokopuna over the year, including in both rural and urban communities and a range of socioeconomic settings.

74

COMMUNITY ENGAGEMENTS

We designed and facilitated 74 community engagements to hear mokopuna voices and encourage mokopuna participation

629

MOKOPUNA

In total we engaged with more than 629 mokopuna aged 8 – 23 years through these engagements

82

COMMUNITY GROUPS

We engaged with over 82 community groups, iwi and kaupapa Māori organisations, NGOs, schools, charitable foundations, youth groups

51

FACE-TO-FACE

Of these, we met 51 groups face-to-face throughout the motu – from Hokitika to the Te Tai Tokerau

Where we couldn't meet in person, we took the conversation online to maximise our reach throughout Aotearoa New Zealand and ensure the diversity of the voices heard.

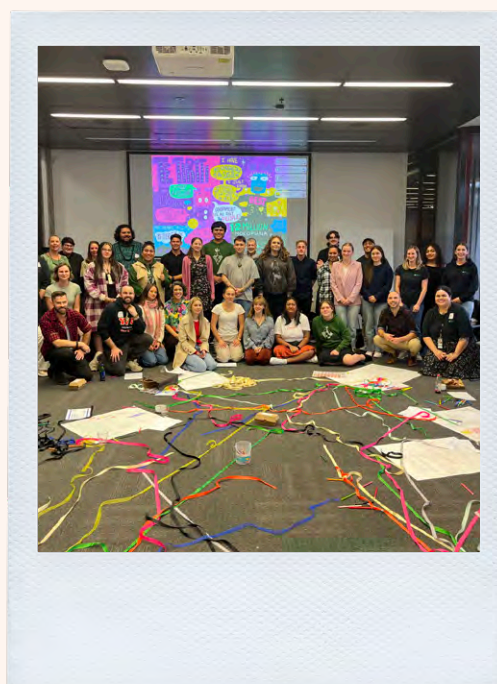


We proactively built relationships with whānau, hapū, iwi, and Māori organisations, including: Ngāpuhi Iwi Social Services; Te Puna Reo o Manga Tangaroa; Te Whānau Mānihera; Rangatahi Ora; Te Ātiawa; Ngāti Toa Rangatira; The 502 Rangatahi Ora (Ngāti Toa Partnership); Te Ora Hou Ōtautahi; Te Ahiwaru hapū at Ihumātao; Ngāi Tahu; Te Rau Aroha; Te Kawerau ā Maki; E Tipu E Rea Whānau Services (Ngāti Pāoa); Mā Te Huruhuru; and Mokopuna Ora – Waikato-Tainui.



We engaged with mokopuna through kōrero, games, creativity including art, music and more. We met with mokopuna and the villages who surround them in many different spaces throughout our communities, including:

- ASB Polyfest, primarily with Pasifika youth and organisations working with them, and with their families, whānau and school communities
- Engagements at the Newtown Festival on Aotearoa New Zealand Children's Day
- Moana Nui Festival in Ōtepoti
- Halberg Games, where our kaimahi also acted as volunteers supporting the activities
- The inaugural Rainbow Games Rangatahi Sports Day
- Tūhono (connection) event for many Youth Advisory Group members from throughout the country
- Pacific young leaders education hui in Whakatū.



Encouraging the participation and voices of mokopuna

- We developed and shared bilingual mokopuna-friendly videos to share back a summary of the 815 voices that we heard through our “What Matters Most?” survey. This survey informed the development of the Commission’s Statement of Intent, including our strategic advocacy areas and ongoing advocacy work.
- On Race Relations Day, 21 March 2024, we published a mokopuna voices report called “Without racism Aotearoa would be better”: Mokopuna share their experiences of racism and solutions to end it. In it, mokopuna shared the racism that is a persistent presence in their lives, along with their aspirations and practical solutions to end it.
- The Chief Children’s Commissioner’s public-facing and direct advocacy is always grounded in the voices and contemporary insights of mokopuna, bringing forward living experience and solutions to challenges.



Supporting others to engage well with mokopuna and to amplify their views and voices

We continued to take up opportunities to advocate for mokopuna participation and voice, and promote best practice in listening to and taking their views into account. Some of our activities this year included:

- Presenting at a cross-government agency community of practice workshop hosted by the Department of the Prime Minister and Cabinet where we presented to over 100 stakeholder engagement specialists about the rights of mokopuna, best practice in engaging with mokopuna Māori and their whānau, the role of our Commission, and case studies from our mokopuna engagements and lessons learned along the way
- Hosting a multi-day wānanga with our Youth Voices Group, where 20+ rangatahi developed a toolkit for the ‘student agency’ pilots undertaken in three schools in March-April 2024. The toolkit can be used to improve inclusion within the school curriculum for mokopuna who are marginalised within the education system
- We supported government agencies to enable the voices of mokopuna to be heard – see the Teaming Up section of this Report.



Teaming Up – Contributing to Aotearoa New Zealand’s understanding of issues facing mokopuna, sharing expertise, advocating as part of the oversight of oranga tamariki system, and monitoring and promoting children’s rights

Encouraging the participation and voices of mokopuna in system-level change

We worked with a range of government agencies on projects supporting mokopuna participation, ensuring their voices are heard in shaping decisions affecting their lives.

Notable projects include:

Ending Family Violence (Action Plan Two: Te Aorerekura (National Family Violence and Sexual Violence Strategy))

This project is part of an agreement between Mana Mokopuna and Te Puna Aonui to enable the mātauranga of mokopuna to be embedded into Action Plan Two of Te Aorerekura

We considered what mokopuna who had already been engaged in the project had said, and ensured that their voices informed recommendations on tangible change in the system and community. We designed further engagements based on best practice, to support the Expert Advisory Group (EAG) to hear from diverse mokopuna.

Hui and fono included the Māori and Pacific practitioner regional forums, engaging the EAG, and seeking advice from the population-based working groups (Whaikaha, Rainbow, Resettled) within Te Puna Aonui. Analysis of the findings is currently underway.

Engagement on the Child and Youth Wellbeing Strategy (CYWS) refresh

The Ministry of Social Development - Child Wellbeing and Poverty Reduction Group commissioned Mana Mokopuna to design and facilitate engagements with mokopuna to inform the review of the CYWS.

We held 13 engagement sessions in six regions across Aotearoa New Zealand.

We met with a diverse range of mokopuna in rural and urban settings, and in schools and community spaces. In total, 101 mokopuna participated in these engagements. The final report is currently in development and will be published shortly.

National Action Plan Against Racism

In collaboration with the Ministry of Justice (MoJ) and National Iwi Chairs Forum (NICF), we were asked to engage with mokopuna to ensure their voices were heard in the development of the National Action Plan Against Racism.

Our report “Without racism Aotearoa would be better”: Mokopuna share their experiences of racism and solutions to end it shares the voices of mokopuna we heard through these engagements alongside their tangible suggestions for how to address racism in our country. The published report was shared widely across mainstream media, in the education sector and through public service leaders and their agencies.

Youth Voices Group – New Zealand Curriculum Refresh project

We worked with the Ministry of Education to ensure the voices of children and young people were at the centre of Te Mātaiaho New Zealand Curriculum Refresh.

Mana Mokopuna convened a Youth Voices Group (YVG), made up of a diverse group of 25 young people from across Aotearoa, who brought their insights and experiences in pursuit of a more inclusive, Te Tiriti-centred, curriculum for all learners. More than twenty rangatahi developed a toolkit for the ‘student agency’ pilots undertaken in three schools in March-April 2024. The toolkit can be used to improve inclusion within the school curriculum for mokopuna who are marginalised within the education system.

An independent Ethics Panel for this project also had a significant impact on the methods and principles underpinning this work.

The process included local Support People – those who nominated each Youth Voices Group member – who were pivotal to the project and provided wraparound support for the youth. They included teachers, social workers, mental health professionals, community service providers and parents.

The final report has been shared with the Ministry of Education. Through our wānanga kōrero, we heard that the YVG's experiences of education so far have been varied and that they want an inclusive and accessible system that allows everyone to thrive. The YVG also told us that mokopuna want teachers who truly understand them and are kind, and for their mental health to be prioritised.

Leading advocacy as part of the oversight of oranga tamariki system

Mana Mokopuna has worked collaboratively with our fellow partner organisations that make up the Oversight of oranga tamariki System – Aroturuki Tamariki – the Independent Children's Monitor and the Ombudsman.

Our unique role in the oversight system is to advocate for mokopuna and their whānau, working to ensure their rights are upheld, and that their interests and wellbeing are prioritised. We undertake this role often advocating directly to Oranga Tamariki, the Minister for Children, across ministers with portfolios relating to care and protection and youth justice, and to children's system government agencies. This includes advocating for the recommendations of Aroturuki Tamariki monitoring reports and Ombudsman reports and findings to be implemented.

Over the last 12 months we have developed processes, policies, and scenarios to help operationalise the new Oversight of oranga tamariki System legislative framework. We have shaped our advocacy role in the oversight system alongside our Oversight colleagues, and effectively operated a 'no wrong door' approach. This approach ensures that when mokopuna and their whānau seek help or advice from us or our Oversight partners, they get the support they need to resolve issues.

We have established clearly defined roles within the three Oversight organisations, working on a case-by-case basis to respond to specific needs and reviews effectively. This has included helping mokopuna and their whānau to resolve issues, connecting them with appropriate agencies and organisations and providing information, as well as noting wider systemic needs. Over the coming year, we will continue to strengthen our unique role within the Oversight system, providing strong, visible advocacy to systemically strengthen mokopuna rights and wellbeing within the care and protection and youth justice systems.

Teaming up for children's rights

Our children's rights advocacy and monitoring work includes convening and coordinating the Children's Convention Monitoring Group (CMG), advocating for the implementation of the 2023 UN Committee on the Rights of the Child's Concluding Observations and recommendations to New Zealand, and monitoring the Government's wider implementation of the Children's Convention.

The CMG brings together Mana Mokopuna - Children and Young People's Commission, the Children's Rights Alliance Aotearoa New Zealand, Te Kāhui Tika Tangata - Human Rights Commission, Save the Children New Zealand, and UNICEF Aotearoa.

The role of the CMG is to monitor the Government's implementation of the Children's Convention, its Optional Protocols and the Government's response to the Committee on the Rights of the Child's Concluding Observations.

The UN Concluding Observations recommend Government urgently address a range of issues affecting children in Aotearoa New Zealand, including inequities for Māori, Pasifika and disabled children, poverty rates, violence and abuse of children, and in our care and protection and youth justice systems.

The CMG met regularly during the year, discussing emerging children's rights issues and coordinating opportunities to advocate on these, and focused on organising events and joint reports.

The CMG maintained its regular meeting schedule with the cross-sector group of government Children's Convention Deputy Chief Executives (DCEs), convened by the Ministry of Social Development. These meetings focused on monitoring and progressing children's rights, particularly the Government's response to the recommendations of the United Nations Committee on the Rights of the Child.

The CMG designed and organised a Children's Rights Symposium in Wellington – to be held in August 2024 – to hear from young people themselves, advocates, and decision-makers across Government on progress to improve life for all children in Aotearoa New Zealand. Mana Mokopuna took a lead role in bringing the symposium plans together.

The Symposium will be an opportunity for kaimahi across government and civil society to build their understanding of the Children's

Convention and how the Concluding Observations can be put into action through kaikōrero (speakers), panel discussions and rangatahi-led workshops.

With support from the CMG, Mana Mokopuna has been developing a new, bilingual child-friendly resource Doing What's RIGHT for Mokopuna in Aotearoa New Zealand | Te Mahi TIKA mō a Tātou Mokopuna, that sets out all rights under the Convention and explains the Concluding Observations in mokopuna-friendly terms. This will be published in July 2024. This is part of the CMG's commitment to ensuring as many mokopuna as possible understand that they have rights and know what they are, and Mana Mokopuna's specific mandate to promote and advance the rights of children and young people, including their rights under the Children's Convention.



Preventing harm – by monitoring the care of mokopuna deprived of their liberty

Mana Mokopuna is designated as a National Preventive Mechanism (NPM) under the Crimes of Torture Act 1989 and has responsibilities under the Optional Protocol to the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).

The NPM designation provides a rights-based mandate to independently examine the quality of care and treatment of mokopuna who are deprived of their liberty in secure care and protection, youth justice residences and remand homes, and adolescent inpatient mental health facilities.

Through our OPCAT NPM work we actively work to Prevent Harm, to protect the rights of mokopuna deprived of their liberty. More than simply ensuring the most basic level of compliance for facilities, we champion mokopuna rights and advocate for therapeutic care that involves whānau, hapū, and iwi, and which upholds the full holistic range of mokopuna rights.

The OPCAT mandate focuses on providing oversight of places of detention to mitigate and prevent mistreatment before it happens. This is different from other mechanisms – such as complaint processes – which can only respond once a mokopuna has been harmed.

Our specialist OPCAT Monitoring Team visits these facilities to engage with the mokopuna within them and examine their living conditions and treatment. Our team engages with staff in these facilities, any external organisations providing services and supports to the mokopuna in the facilities, family and whānau members and mana whenua. Our team identifies any improvements required or problems needing to be addressed, and makes recommendations aimed at strengthening protections, improving treatment and conditions, and preventing ill-treatment. We work closely with the organisations that run these facilities – including Oranga Tamariki and health agencies – to hold them accountable for actioning the recommendations we make, so that mokopuna

in these facilities have their rights protected so they are safe, well-cared for, and are able to access their fundamental rights including access to education and health.

In our OPCAT work we also focus on how facilities can improve outcomes for mokopuna Māori who continue to be overrepresented in places of detention, as well as highlighting good practice to share across the sector. This reflects our commitment to incorporating a Te Tiriti o Waitangi-based lens in our monitoring approach.

As an OPCAT NPM, Mana Mokopuna monitors:

- Five **Youth Justice Residences** operated by Oranga Tamariki for mokopuna who have been:
 - charged in the Youth Court with an offence, who are on remand
 - sentenced to a Supervision with Residence Order by the Youth Court
 - charged with an offence and are on remand whilst their matters are being dealt with by either the District or High Court
 - sentenced through the District or High Court to a term of imprisonment and, due to their age or other vulnerabilities, are placed in a Youth Justice facility by agreement from Oranga Tamariki and Ara Poutama – Department of Corrections
- 14 **Youth Justice Community Remand Homes**, which are small three-to-five-bedroom homes situated across Aotearoa New Zealand and run by community partners on behalf of Oranga Tamariki. They are designed to keep children and young people close to their whānau (family) and within their community

- Three **Care and Protection Residences** operated by Oranga Tamariki for children and young people who are deemed to be at risk of harm to themselves, others, or have significantly high and complex needs
- Five **Youth Mental Health Facilities** operated under Te Whatu Ora – Health NZ for vulnerable youth with complex mental health needs or intellectual disability. Three are inpatient acute youth mental health facilities, one in-patient youth forensic mental health unit, and one in-patient intellectual disability unit
- One **Special Purpose Facility**: Oranga Tamariki contracts Barnardos, a non-government organisation, to provide secure care and specialist therapeutic treatment for a small number of mokopuna with diagnosed harmful sexual behaviours.

"I wasn't told I was coming here, I thought I was going to a placement. Then when we got here I was annoyed, as they never told me I was coming here."

– Mokopuna, Youth Justice

Where we've monitored

Mana Mokopuna undertook eleven unannounced and three announced OPCAT monitoring visits to secure facilities. Eight visits were to Oranga Tamariki-run residences, three were to secure mental health facilities, and three to community run remand homes.

The facilities visited were:

Announced

Toe Afua Le Taeao Remand Home	Emerge Aotearoa
Kaahui Whetuu Care and Protection Residence	Oranga Tamariki
Kaitiaki Remand Home	Reconnect Family Services

Unannounced

Te Maioha Youth Justice Residence	Oranga Tamariki
Hillcrest Remand Home	Oranga Tamariki
Ngā Kākano Mental Health	Te Whatu Ora
Puketai Care and Protection Residence	Oranga Tamariki
Haumarū Ōrite Mental Health	Te Whatu Ora
Whakatakāpokai Youth Justice Residence	Oranga Tamariki
Korowai Manaaki Youth Justice Residence	Oranga Tamariki
Epuni Care and Protection Residence	Oranga Tamariki
Hikitia te Wairua Mental Health	Te Whatu Ora
Te Puna Wai ō Tuhinapo Youth Justice Residence	Oranga Tamariki
Te Au rere a te Tonga Youth Justice Residence	Oranga Tamariki

"I'll try and call her [social worker] but sometimes she don't pick up. Like yesterday I tried to call her 'cos she told me to call her at this time, so I called her at that time and then she doesn't even pick up."

– Mokopuna on remand

How we've prevented harm for mokopuna this year

Mana Mokopuna makes both systemic and facility recommendations based on findings from monitoring visits designed to prevent harm, inform change, and support or highlight good practice in places of detention. Systemic recommendations are addressed to the relevant government department (Oranga Tamariki or Te Whatu Ora – Health New Zealand) or community partners responsible for running the facilities. Facility recommendations are addressed directly to the management team of individual residences, homes, or units.

We report harmful practice and breaches of mokopuna rights in real time to ensure issues are acted on immediately, then publish the full visit report online to allow public scrutiny.

There have been occasions throughout the year where the team have detected harmful practice within these facilities. On all of those occasions, following escalation by our team, the department running the facility has acted swiftly to either halt admissions and reset culture and practice, or investigate what could be done in future to prevent that same harm happening again.

Follow-up visits have also been introduced as a mechanism to monitor the progress of recommendations made during previous visits and respond to or highlight any issues or concerns that have been raised at our designated facilities.

The vast majority of our monitoring report recommendations have been accepted by Oranga Tamariki and/or contracted care providers, however much more progress is needed – particularly in State-run residences.

Mana Mokopuna remains clear that Care and Protection residences need to be phased out; in the meantime, there is a need for improvements in staffing, adoption of more therapeutic practice and a focus on meeting holistic needs of mokopuna, including cultural needs, mental health support and ensuring specialised support for mokopuna whaikaha.

Youth justice residences are still not safe places for mokopuna. Our monitoring work has identified inappropriate and inconsistent staff

practice and instances where cultural needs and mental health needs are not met. In contrast, community-run remand homes show that it is possible to provide facilities that meet the holistic needs of mokopuna through therapeutic practice, while offering a home-like environment that is close to whānau and community.

"staff actually care, they advocate for me. Whaea tells me what I am entitled to and always makes sure things are advocated and pushed for."

– Mokopuna on remand

Sharing OPCAT experience to prevent harm for children internationally

As part of our designation as a NPM, Mana Mokopuna has sought to build relationships and exchange what we've learnt with other NPMs within Aotearoa New Zealand and internationally.

With a view to this, the Chief Children's Commissioner presented across two sessions at the Australian 2024 OPCAT Symposium, hosted by the Tasmanian NPM, including presenting insights from Mana Mokopuna's OPCAT monitoring focusing on mokopuna in Aotearoa New Zealand, and what preventative monitoring means for mokopuna in health and social care. These contributions and sharing of experience were welcomed by the Australian NPMs which are in an early development phase. As a member of the Australian and New Zealand Children's Commissioners and Guardians Group, in 2024 she was a signatory to a joint statement calling for an end to the use of isolation of children and young people within secure facilities.

Within Aotearoa New Zealand, Mana Mokopuna worked with the Independent Police Conduct Authority (IPCA) to undertake a joint monitoring visit to the Rotorua Custody Unit, which is frequently used to hold mokopuna who are either awaiting court hearings or awaiting transfer to a placement. Along with sharing knowledge and practice insights with IPCA, our

team's focus at this visit was on the treatment of mokopuna when held in Police custody, including:

- The general environment and condition of the cells
- The interface between Oranga Tamariki and Police when managing mokopuna in cells, including access to legal representation and contact with whānau
- Policing process and how risks are mitigated
- Providing a mokopuna-focused lens to the IPCA's monitoring in this place where children are deprived of their liberty, including engaging with any mokopuna present at the time of the visit.

Teaming up with other NPMs allows Mana Mokopuna kaimahi to share their monitoring practice and utilise specialist knowledge regarding mokopuna rights in this setting. The visit provided good insight and a basis from which to grow peer monitoring in Aotearoa New Zealand.





SECTION 3:

About Mana Mokopuna - Children and Young People's Commission

"So, when I'm in a safe place, I feel like there's nothing to be scared of, or I don't need to be afraid about what I need to say because I can say it, I can kōrero freely basically"

– MOKOPUNA

Organisational Health and Capability

Our focus for the last 12 months has been to 'stand up' Mana Mokopuna as an organisation that has the capability and capacity to make the biggest impact for mokopuna. We have been taking a gradual approach to building this foundation, to ensure that it supports the health and capability of the organisation for the long-term benefit of mokopuna.

Across the year the following blocks have been put in place to build the foundation and 'stand up' the organisation:

- A suite of new operational policies and processes, aligned to each of the key Equal Employment Opportunity (EEO) elements, have been embedded within the organisation to support our success
- A new organisation-wide knowledge sharing and learning programme and capability framework have been developed to support kaimahi growth
- The first Kia Toipoto action plan for the organisation was developed and published, affirming our commitment to fair remuneration and flexible working and to achieving the milestones in line with the [Public Service Gender, Māori, Pacific, and Ethnic Pay Gaps Action Plan 2021-24](#)
- We have ensured that our resources are focused on areas where we can make the greatest difference for and with mokopuna
- We have focused on providing a safe and healthy environment for kaimahi through the strengthening of our organisational culture and capability, refreshed health, safety and wellbeing policies and through introducing additional, dedicated wellbeing support for the organisation
- We have strengthened our approach to preventing harassment and bullying, providing tools that support the identification and management of inappropriate behaviours

- We have supported kaimahi to take opportunities to learn through everyday work. Alongside this, there have been many development opportunities across the year which have supported organisational capability growth, with particular focus on tikanga and te reo Māori. We have provided dedicated support to leaders through a range of development opportunities
- Specific tools and resources have been developed and embedded to support Mana Mokopuna to carry out our work in a way that earns the trust of both partners to Te Tiriti o Waitangi
- We have appointed an interim Executive Director to provide operational leadership for our organisation.

As our governing body, our Board has brought their deep expertise, experience, and knowledge to their leadership of Mana Mokopuna. Strategic priorities and key advocacy areas have been set to enable the organisation to develop strong work programmes focused on delivering for and with mokopuna. With attention to risk, assurance, compliance and capability, the Board has maintained oversight of the organisation, ensuring its health and sustainability.

Our kaimahi are central to achieving our aspirations for and with mokopuna and we are committed to being a good employer.

Our organisational values of aroha, pono, tika and mātauranga are embedded throughout our policies and practices and uphold our obligation to equal employment opportunities.

Our staff

As at 30 June 2024, Mana Mokopuna had 37 kaimahi (32 permanent, 4 fixed-term and 1 on parental leave) totalling 36.72FTEs, not including the Chief Children's Commissioner.

Gender	2024	%	2023
Female	31	83%	21
Male	6	17%	8
Ethnicity ²			
NZ Māori	14	25%	18
Pacific Islands	10	18%	8
Asian	3	5%	3
NZ European / Pākehā	24	43%	23
European	2	3%	2
American	1	2%	1
Australian	1	2%	1
South African	1	2%	1
Age profile	Average age is 41 years		
Disability profile	There are 4 employees with a disability.		

Effective governance

We have maintained oversight of financial outlook and continue to manage this prudently to ensure that our resources are focused on delivering for mokopuna.

Our Statement of Intent 2024-2027 further refines our strategic outcomes framework focusing on our priorities, and a work plan to support its implementation.

The first Statement of Performance Expectations 2023/24 was submitted to the Minister for Social Development and Employment on 30 June 2024 and published on our website on 1 July 2024.

Risks

We monitored, managed and mitigated any risks identified in our Statement of Intent and Statement of Performance Expectations with the responsible Minister through our quarterly reporting.

Consultation and reporting to the responsible Minister

To ensure the Government was well informed of our positions and statements, we shared with our responsible Minister's office any upcoming publications, speaking events, and times when we had given media comment that may significantly impact the Minister and/or the Government of the day. We worked with the Ministry of Social Development (MSD) as our monitoring agency and the Minister for Social Development and Employment's office to ensure that we had an agreed way of operating our no-surprises approach.

²Due to some staff declaring more than one ethnicity, the figures are higher than the actual staff numbers.

Statement of performance

The Estimates of Appropriations

Mana Mokopuna - Children and Young People's Commission is funded through Vote Social Development – Non-Departmental Appropriations – Non-Departmental Output Expense – Children and Young People's Commission (M63) (A25). This appropriation is limited to the provision of services from the Children and Young People's Commission including the discharge of the Commission's functions, duties and powers under the Children and Young People's Commission Act 2022. This appropriation is intended to provide the funding required to establish and maintain the Children and Young People's Commission (previously the Office of the Children's Commissioner 2022/23). New funding is required to implement a new board of commissioners, a secretariat, and a new operating model, which will ensure that the new Commission is appropriately resourced to meet its legislative obligations.

Non-Departmental Capital Expenditure – Children and Young People's Commission Capital Programme (M63) (A25). This appropriation is limited to capital injections to the Children and Young People's Commission for their capital programme.

Summary of expenditure against the appropriation

	2023/24 Actual \$000	2023/24 Budget \$000	2022/23 Actual \$000
Total appropriation	10,824	10,824	3,157
Supporting Mana Mokopuna - Children and Young People's Commission to make changes associated with the Independent Children's Monitor	-	-	-
Addressing cost pressure and additional capacity			1,990
Children and Young People's Commission portion of appropriation (Crown Revenue)	10,824	10,824	5,147
Children and Young People's Commission expenditure against appropriation	7,050	9,459	5,180
Net surplus/(deficit)	3,774	1,365	(33)

Summary of expenditure against the capital appropriation

	2023/24 Actual \$000	2023/24 Budget \$000	2022/23 Actual \$000
Total appropriation	1,300	1,300	250
Children and Young People's Commission portion of appropriation (Crown Revenue)	1,300	1,300	1,200
Children and Young People's Commission expenditure against appropriation	79	1,300	117
Net surplus/(deficit)	1,221	-	133

Performance against the appropriation

Performance measures and standards	Budget standard	2023/24 Actual	2022/23 Actual	Achievement /Comments
The percentage of key deliverables agreed with the Minister for Social Development and Employment in the Children and Young People's Commission's Statement of Performance Expectations completed to agreed standards ³ will be no less than	90%	95%	New	Achieved
The percentage of specified stakeholders ⁴ that agree that the Children and Young People's Commission's advocacy activities ⁵ contribute to improving the wellbeing of children and young people will be no less than	80%	94%	New	Achieved
To establish itself as a new entity, the Children and Young People's Commission will update its website and branding, move to new premises in Wellington including new office and IT equipment, and establish a new Auckland office space by 30 June 2024.	Achieved	Partially achieved ⁶	New	Not achieved

³Agreed standards indicate achievement of performance measures, as set out in the Statement of Performance Expectations and the Memorandum of Understanding.

⁴Specified stakeholders will be listed in the Memorandum of Understanding between the Children and Young People's Commission and the Minister for Social Development and Employment for the new financial year, but subject to change if new work is taken on.

⁵As evidenced by the results from an annual stakeholder survey of specified stakeholders who will be outlined in the Memorandum of Understanding with the Minister for Social Development and Employment.

⁶The website and branding were updated, but the move to new premises in Wellington and Auckland was put on hold.

Output one: Advocacy and rights

This output involves conducting research and analysis and providing advice on issues relating to mokopuna within the context of their whānau. This advice is provided in response to opportunities to influence, such as: calls for submissions on policy or legislation; proactively raising awareness of children's rights aligned with the Commission's priorities; and through both proactive and reactive advocacy on issues relating to mokopuna rights and wellbeing.

We also monitor and promote Aotearoa New Zealand's progressive implementation of the United Nations Convention on the Rights of the Child (the Children's Convention).

Financial performance of advocacy & rights

2022/23 Actual \$000		2023/24 Actual \$000	2023/24 Budget \$000
2,267	Revenue from the Crown	2,715	2,842
78	Other Revenue	90	77
1,899	Expense	1,761	2,676
446	Net surplus/(deficit)⁷	1,044	243

Performance measures

Performance measures and standards	Budget standard	2023/24 Actual	2022/23 Actual	Achievement /Comments
The number of submissions or child-focused policy advice to select committees, public sector agencies, inquiries or ministers will be at least	10 ⁸	17	19	Achieved
The number of keynote presentations on child rights and wellbeing will be at least	6	29	4	Achieved
The percentage of submissions, reports and other pieces of advice that are produced in time for consideration will be no less than	100%	100%	100%	Achieved
The number of working group meetings with our Oversight of Oranga Tamariki System partners will be no less than	100% attendance	100%	New	Achieved
The number of Childrens Convention Monitoring Group	CMG convenes	22	New	Achieved

⁷Deficits funded by retained equity

⁸This is a demand-driven measure.

Performance measures

Performance measures and standards	Budget standard	2023/24 Actual	2022/23 Actual	Achievement /Comments
(CMG) meetings convened, to monitor how well Government is upholding children's rights will be no less than	10 meetings CMG attends 100% of DCEs/CMG meetings	100%		
Re-introduce a regular newsletter to stakeholders, with the number of issues being at least	2	2	New	Achieved
The number of media statements and engagements aimed at advocating for and with mokopuna, raising awareness of mokopuna rights, interests and wellbeing and helping to inform public debate will be at least	20	276	New	Achieved

Output two: Participation and engagement

This output includes developing and implementing mechanisms to hear from and collect the voices of mokopuna to better understand their lived experience, and amplifying their voices through advocacy and to inform public discourse on children's rights and wellbeing.

Financial performance of participation and engagement

2022/23 Actual \$000	2023/24 Actual \$000	2023/24 Budget \$000
987 Revenue from the Crown	1,850	2,015
275 Other Revenue	340	459
1,243 Expense	1,534	2,177
19 Net surplus/(deficit)	656	297

Performance measures

Performance measures and standards	Budget standard	2023/24 Actual	2022/23 Actual	Achievement /Comments
Undertake a survey of mokopuna and review previous mokopuna engagements to inform the Statement of Intent	Reach at least 800 mokopuna through online surveys and engagements	815	New	Achieved
Undertake activities as outlined in fee-for-service agreements with government sector agencies and others	Contractual obligations met	Achieved	New	Achieved
The number of reports published on Child & Youth Voices will be at least	3	7	4	Achieved
Training and keynote presentations sharing child and youth voices, and supporting others to understand and facilitate child and youth participation will be at least	5	8	16	Achieved

Output three: Monitoring children's rights and places of detention

This output relates to our role as a designated National Preventive Mechanism (NPM) under the Crimes of Torture Act 2003 (COTA), New Zealand's mechanism for implementing the Optional Protocol to the United Nations Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).

Financial performance of monitoring children's rights and places of detention

2022/23 Actual \$000	2023/24 Actual \$000	2023/24 Budget \$000
1,893 Revenue from the Crown	3,141	2,811
38 Other Revenue	103	71
2,250 Expense	2,037	2,290
(319) Net surplus/(deficit)	1,207	592

Performance measures

Performance measures and standards	Budget standard	2023/24 Actual	2022/23 Actual	Achievement /Comments
The number of OPCAT monitoring visits to Oranga Tamariki secure residences will be at least	8-10	8	9	Achieved
The number of OPCAT monitoring visits to Oranga Tamariki youth justice remand homes will be at least	3-4	3	3	Achieved
The number of OPCAT monitoring visits to DHB child and adolescent mental health and youth forensic inpatient units will be at least	3-5	3	3	Achieved
The percentage of findings from monitoring visits that will be reported to Oranga Tamariki and Health NZ within three months of the visit will be no less than	100%	100%	100%	Achieved
The percentage of our monitoring of Oranga Tamariki and subsequent reporting that complies with agreed standards and processes will be no less than	100%	100%	100%	Achieved

Output four: Guiding organisational strategy

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

Financial performance of guiding organisational strategy

2022/23 Actual \$000	2023/24 Actual \$000	2023/24 Budget \$000
New Revenue from the Crown	3,118	3,156
Other Revenue	102	79
Expense	2,024	2,743
Net surplus/(deficit)	1,196	492

Performance measures

Performance measures and standards	Budget standard	2023/24 Actual	2022/23 Actual	Achievement /Comments
Attend Child and Youth Wellbeing Group Managers' working group hui	100% attendance at working group hui	100%	New	Achieved
Develop policy position papers	5 papers completed and published	5 papers completed and published	New	Achieved
Information Rules are finalised and published, in compliance with s31 of the Children and Young People's Commission Act 2022	Finalised Information Rules are published on Mana Mokopuna website	Information Rules finalised and published on Mana Mokopuna website	New	Achieved
Te Tiriti o Waitangi capability framework and plan developed for kaimahi	Framework and plan approved by the Board	Approved	New	Achieved

Statement of responsibility

We are responsible for the preparation of Mana Mokopuna - Children and Young People's Commission financial statements and statement of performance, and the judgments made in them.

We are responsible for any end-of-year performance information provided by Mana Mokopuna - Children and Young People's Commission 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 Mana Mokopuna - Children and Young People's Commission for the year ended 30 June 2024.



DR CLAIRE ACHMAD
CHAIR
31 OCTOBER 2024



DONNA MATAHAERE-ATARIKI
DEPUTY CHAIR
31 OCTOBER 2024

Financial statements

Statement of comprehensive revenue and expense for the year ended 30 June 2024

	Notes	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
REVENUE				
Revenue from the Crown		10,824	10,824	5,147
Other revenue	2	281	414	215
Interest revenue		354	272	103
Total revenue		11,459	11,510	5,465
EXPENSES				
Personnel costs	3	5,888	7,105	4,356
Operating costs	4	1,057	1,776	693
Projects costs	5	341	938	285
Depreciation	9	7	6	5
Amortisation	10	64	61	52
Total expenses		7,356	9,886	5,391
Surplus/(deficit)		4,103	1,624	74
Other comprehensive revenue and expense		-	-	-
Total comprehensive revenue and expense		4,103	1,624	74

Explanations of major variances against budget are provided in note 17.

The accompanying notes form part of these financial statements.

Statement of financial position for the year ended 30 June 2024

	Notes	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
ASSETS				
Current assets				
Cash and cash equivalents	6	7,412	4,873	1,784
Receivables	7	99	96	97
Prepayments		20	39	39
GST receivable		29	58	22
Total current assets		7,560	5,066	1,942
Non-current assets				
Property, plant, and equipment	9	63	19	25
Intangible assets	10	26	(9)	52
Total non-current assets		89	10	77
Total assets		7,649	5,076	2,019
LIABILITIES				
Current liabilities				
Payables	11	69	260	127
Employee entitlements	12	241	161	161
Revenue received in advance	11	195	173	173
Accruals		300	117	117
Total current liabilities		805	711	578
Non-current liabilities				
Employee entitlements	12	10	10	10
Total non-current liabilities		10	10	10
Total liabilities		815	721	588
Net Assets		6,834	4,355	1,431

Explanations of major variances against budget are provided in note 17.

The accompanying notes form part of these financial statements.

Statement of changes in equity for the year ended 30 June 2024

	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Balance as at 1 July	1,431	1,298	1,224
Surplus/(deficit)	4,103	1,624	74
Capital contributions	1,300	1,433	133
Contributed capital	-	-	-13
Retained earnings	-	-	13
Balance as at 30 June	6,834	4,355	1,431

Explanations of major variances against budget are provided in note 17.

The accompanying notes form part of these financial statements.

Statement of cash flows for the year ended 30 June 2024

	Notes	Actual 2024 \$000	Budget 2024 \$000	Actual 2023 \$000
Cash flows from operating activities				
Accounts receivable		17	-	-
Receipts from the Crown		10,824	10,824	5,147
Receipts from other revenue		281	414	412
Interest received		354	272	103
GST (net)		(7)	(18)	43
Payments to suppliers		(1,251)	(2,599)	(1,355)
Payments to employees		5,808	(7,104)	(4,427)
Net cash flow from operating activities		4,410	1,789	(77)
Cash flows from investing activities				
Purchase of property, plant and equipment		(45)	-	(25)
Purchase of intangible assets		(38)	-	(13)
Net cash flow from operating activities		(83)	-	(38)
Cash flows from financing activities				
Capital contributions		1,301	1,300	-
Net cash flow from financing activities		1,301	1,300	-
Net increase/(decrease) in cash & cash equivalents		5,628	3,089	(115)
Cash and cash equivalents at the beginning of the year		1,784	1,198	1,899
Cash and cash equivalents at the end of the year		7,412	4,287	1,784

Explanations of major variances against budget are provided in note 17.

The accompanying notes form part of these financial statements.

Notes to the Financial Statements

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1. Statement of accounting policies

Reporting entity

Mana Mokopuna - Children and Young People's Commission (Mana Mokopuna) is an Independent Crown Entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing Mana Mokopuna's operations includes the Crown Entities Act 2004 and Children and Young People's Commission Act 2022. Mana Mokopuna's ultimate parent is the New Zealand Crown.

Mana Mokopuna - Children and Young People's Commission was first established on 1 July 2023 under the Children and Young People's Commission Act 2022. It is mandated to advocate for all mokopuna under 18 years of age, including those in the Oranga Tamariki System and in places of detention. Our extended mandate covers mokopuna under 25 years of age who have been, or are in, care or custody.

Mana Mokopuna - Children and Young People's Commission has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for Mana Mokopuna - Children and Young People's Commission are for the year ended 30 June 2024 and were approved by the Chief Children Commissioner and Deputy Chief Children's Commissioner of Mana Mokopuna on 31 October 2024.

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 Mana Mokopuna - Children and Young People's Commission have been prepared in accordance with the requirements of the Crown Entities Act 2004,

which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

Mana Mokopuna - Children and Young People's Commission is a Tier 2 entity and the financial statements have been prepared in accordance with PBE Standards.

These financial statements comply with PBE Standards Reduced Disclosure Regime.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000), except for related party transactions in Note 14, which are rounded to the nearest dollar.

Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate and are highlighted with a blue background.

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

Goods and services tax

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

The net amount of GST recoverable from, or payable to, the 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 a net operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Income tax

Mana Mokopuna - Children and Young People's Commission is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the Statement of Performance Expectations as approved by Mana Mokopuna - Children and Young People's Commission at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Mana Mokopuna - Children and Young People's Commission in preparing these financial statements.

Cost allocation

Mana Mokopuna - Children and Young People's Commission 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 charged to outputs based on cost drivers and related activity or usage information. Depreciation is charged on the basis of asset utilisation. Personnel costs are charged on the basis of actual time incurred. Property and other premises costs, such as maintenance, are charged on the basis of floor area occupied for the production of each output. Other indirect costs are assigned to outputs based on the proportion of direct staff costs for each output.

There have been no changes to the cost allocation methodology since the date of the last audited financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, the Chief Children's Commissioner and Deputy Chief Children's Commissioner have made estimates and assumptions 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:

- Useful lives and residual values of property, plant, and equipment – refer to Note 9.
- Retirement and long service leave – refer to Note 12.

These significant estimates and assumptions are highlighted in the relevant note with a red background.

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

- Other grants received – refer to Note 2.
- Grant expenditure – refer to Note 5.
- Lease classification – refer to Note 4.

These significant estimates and assumptions are highlighted in the relevant note.

2. Revenue

Accounting policy

The specific accounting policies for significant revenue items are explained below.

Funding from the Crown

Mana Mokopuna - Children and Young People's Commission is primarily funded from the Crown. This funding is restricted in its use for the purpose of Mana Mokopuna - Children and Young People's Commission meeting the objectives specified in its founding legislation and the scope of the relevant appropriation of the funder.

Mana Mokopuna - Children and Young People's Commission's considers that there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement. This is considered to be the start of the appropriation period to which the funding relates.

The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

Other grants received

Grants are recognised as revenue when they become receivable unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Donated assets

Where a physical asset is gifted to or acquired by Mana Mokopuna for nil consideration or at a subsidised cost, the asset is recognised at fair value. The difference between the consideration provided and fair value of the asset is recognised as revenue. The fair value of donated assets is determined as follows:

- For new assets, fair value is usually determined by reference to the retail price of the same or similar assets at the time the asset was received.
- For used assets, fair value is usually determined by reference to market information for assets of a similar type, condition, and age.

Interest revenue

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

Provision of services

Services provided to third parties on commercial terms are recognised as revenue in proportion to the stage of completion at balance date.

Breakdown of other revenue

	Actual 2024 \$000	Actual 2023 \$000
JR McKenzie Trust*	-	27
Other revenue**	280	182
Salary recovered***	1	6
Total other revenue	281	215

*Grant Agreement between Mana Mokopuna - Children and Young People's Commission and the JR McKenzie Trust to produce and disseminate a snapshot with key facts and messages around child poverty in New Zealand. This was discontinued at 30 June 2023.

**Other revenue of \$44,000 from Te Puna Aonui to support Te Aorerekura Project and \$235,000 from the Ministry of Education for a Youth Voices Group for the Curriculum Refresh Project, as well as credit card rebates received.

***Salary recovered from the Ministry of Health for the attendance of a staff member on the ACART Advisory Group.

3. Personnel costs

Accounting policy

Salaries and wages

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

Superannuation schemes

Defined contribution schemes

Employer contributions to KiwiSaver, the Government Superannuation Fund, and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

Breakdown of personnel costs

	Actual 2024 \$000	Actual 2023 \$000
Salaries and wages	5,294	4,142
Board fees	214	-
Other personnel costs	153	83
Defined contribution plan employer contributions	135	100
Increase/(decrease) in employee entitlements	92	31
Total personnel costs	5,888	4,356

Employee remuneration

	Actual 2024	Actual 2023
Total remuneration paid or payable that is or exceeds \$100,000:		
\$100,000 – 109,999	5	5
\$110,000 – 119,999	6	1
\$120,000 – 129,999	5	2
\$130,000 – 139,999	1	-
\$140,000 – 149,999	5	1
\$150,000 – 159,999	-	1
\$160,000 – 169,999	1	-
\$170,000 - 179,999	2	1
\$180,000 - 189,999	1	1
\$210,000 - 219,999	1	-
\$270,000 - 279,999	-	1
Total employees	27	13

During the year ended 30 June 2024, no (2023: 1) employees received (redundancy) compensation in relation to cessation (2023: \$35,000).

Commissioner's total remuneration

	Actual 2024	Actual 2023
Dr Claire Achmad	225,319	-
Judge Frances Eivers	113,124	338,150

Judge Eivers was on secondment from the Ministry of Justice (MoJ) as Chair and Chief Children's Commissioner from 1 July 2023 until 31 October 2023. The total remuneration disclosed for 2023/24 is invoiced by MoJ in terms of the remuneration determination for Mana Mokopuna - Children and Young People's Commission.

Dr Claire Achmad's term as Chair of the Board and Chief Children's Commissioner commenced on 1 November 2023.

The Board consists of five Board members.

No indemnity has been provided to Mana Mokopuna - Children and Young People's Commission or any employee.

Mana Mokopuna - Children and Young People's Commission has Management Liability and Public Indemnity Insurance.

4. Other expenses

Accounting policy

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.

Breakdown of other expenses

	Actual 2024 \$000	Actual 2023 \$000
Accountancy fees	-	6
Fees to auditor		
> fees for audit of financial statements	27	27
Consumables & other expenses	49	78
Consultant fees	42	-
ICT costs	150	107
Legal fees	14	16
One-off costs	2	-
Publication expenses	82	12
Premises costs	469	271
Travel and accommodation	213	172
Website expenses	9	7
Total operating costs	1,057	693

Breakdown of operating lease commitments

	Actual 2024 \$000	Actual 2023 \$000
Not later than one year	420	235
Later than one year and not later than five years	2,392	-
Later than five years	538	-
Total	3,350	235

An extension for Lv7, 110 Featherston Street is in place from 8 December 2023 for 18 months. There is also a new lease for Lv6, 110 Featherston Street, but this is currently on hold. There are no other operating leases, and no restrictions are placed on Mana Mokopuna - Children and Young People's Commission by any of its leasing arrangements.

5. Project costs

	Actual 2024 \$000	Actual 2023 \$000
Monitoring & Investigations	1	1
Poverty Measures Partnership	1	21
Voices Project	29	73
DPMC	-	1
NAPAR	12	52
MoE Curriculum Refresh	235	137
Child Wellbeing Strategy	16	-
Te Puna Aonui	44	-
Code of Ethics	2	-
Board Engagements	1	-
Total project costs	341	285

6. Cash and Cash Equivalents

Accounting policy

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

Breakdown of cash and cash equivalents

	Actual 2024 \$000	Actual 2023 \$000
Cash at bank and on hand	7,412	1,784
Total cash and cash equivalents	7,412	1,784

7. Receivables

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. Mana Mokopuna - Children and Young People's Commission 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 expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Breakdown of receivables

	Actual 2024 \$000	Actual 2023 \$000
Receivables	75	90
Accruals	24	7
Total receivables	99	97

8. Investments

Accounting policy

Bank term deposits

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

9. Property, Plant, and Equipment

Accounting policy

Property, plant and equipment consists of five asset classes, which are measured as follows:

- Land, at fair value.
- Buildings, at fair value less accumulated depreciation and impairment losses.
- Leasehold improvements, at cost less accumulated depreciation and impairment losses.
- Furniture and office equipment, at cost less accumulated depreciation and impairment losses.
- Motor vehicles, at cost less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Mana Mokopuna - Children and Young People's Commission and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Mana Mokopuna - Children and Young People's Commission and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are expensed in the surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in the revaluation reserves in respect of those assets are transferred to the accumulated surplus/(deficit) within equity.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant, and equipment other than land, 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 property, plant, and equipment have been estimated as follows:

Furniture and office equipment	5 years	20%
Leasehold improvements	10 years	10%

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

Impairment of property, plant, and equipment

Mana Mokopuna - Children and Young People's Commission 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 assets 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 the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable service amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset.

However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

Breakdown of property, plant and equipment

	Total 2024 \$000
Cost or valuation	
Balance at 1 July 2022	83
Additions	26
Disposals	-
Balance at 30 June 2023	109
Balance at 1 July 2023	109
Additions	44
Disposals	-
Balance at 30 June 2024	153
Accumulated depreciation and impairment losses	
Balance at 1 July 2022	84
Depreciation expense	6
Eliminate on disposal	-
Balance at 30 June 2023	90
Balance at 1 July 2023	90
Depreciation expense	7
Eliminate on disposal	-
Balance at 30 June 2024	97
Carrying amounts	
At 1 July 2022	5
At 1 July 2023	25
Balance at 30 June 2024	63

10. Intangible assets

Accounting policy

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired computer software	3 to 6 years	16.7%-33.3%
Developed computer software	3 to 6 years	16.7%-33.3%
Website rebuild	2 to 5 years	20%-50%

Impairment of intangible assets

Refer to the policy for impairment of property, plant, and equipment in Note 9. The same approach applies to the impairment of intangible assets.

Mana Mokopuna - Children and Young People's Commission owns its newly rebuilt website manamokopuna.org.nz. Carrying amount of this new website is \$26,361.11 as at 30 June 2024.

Breakdown of intangible assets

	Total 2024 \$000
Cost or valuation	
Balance at 1 July 2023	52
Additions	38
Disposals	-
Balance at 30 June 2024	90
Accumulated depreciation and impairment losses	
Balance at 1 July 2023	52
Amortisation expense	64
Eliminate on disposal	-
Balance at 30 June 2024	116
Carrying amounts	
At 1 July 2023	52
Balance at 30 June 2024	26

11. Payables and deferred revenue

Accounting policy

Short-term payables are recorded at the amount payable.

Breakdown of payables and deferred revenue

	Actual 2024 \$000	Actual 2023 \$000
Payables and deferred revenue under exchange transactions		
Creditors	59	120
Revenue in advance	195	173
Credit card	10	7
Payables and deferred revenue under non-exchange transactions		
Taxes payable (GST)	-	-
Grants received subject to conditions	-	-
Total payables	264	300

The Westpac Business Credit Card facility is \$20,000.

12. Employee entitlements

Accounting policy

Short-term employee entitlements

Employee entitlements 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, annual leave earned but not yet taken at balance date, and sick leave.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is past practice that has created a constructive obligation, and a reliable estimate of the obligation can be made.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the year in which the employee provides the related service, such as long service leave, have been calculated on an actuarial basis. The calculations are based on:

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

Presentation of employee entitlements

Sick leave, annual leave, and vested long service leave are classified as a current liability. Non-vested retirement and long service leave expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

Breakdown of employee entitlements

	Actual 2024 \$000	Actual 2023 \$000
Current portion		
Accrued salaries and wages	-	-
Annual leave	241	161
Long service leave	12	-
Total current portion	253	161
Non-current portion		
Long service leave	10	10
Total non-current portion	10	10
Total payables	263	171

13. Contingencies

There were no contingent liabilities or assets as at 30 June 2024 (2023: Nil).

14. Related party transactions

Accounting policy

Mana Mokopuna - Children and Young People's Commission is controlled by 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 condition no more or less favourable than those that it is reasonable to expect Mana Mokopuna - Children and Young People's Commission 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.

Related party transactions required to be disclosed

Mana Mokopuna - Children and Young People's Commission did not enter into transactions with other Crown related entities on non-commercial terms.

Key management personnel remuneration

	Actual 2024	Actual 2023
Remuneration	1,703,013	1,540,387
Full-time equivalent members	9.52	8.52
Total remuneration	1,703,013	1,540,387
Total full-time equivalent personnel	9.52	8.52

Actual and reasonable costs related to travel, hospitality and other expenses of \$43,611 have been paid and are not part of Judge Eivers' remuneration (2023: \$63,161).

Actual and reasonable costs related to travel, hospitality and other expenses of \$27,219 have been paid and are not part of Dr Achmad's remuneration (2023: \$0).

15. Financial Instruments

	Actual 2024 \$000	Actual 2023 \$000
Loans and receivables		
Cash and cash equivalents	7,412	1,784
Receivables	99	97
Investments - term deposits	-	-
Total loans and receivables	7,511	1,881
Financial liabilities measured at amortised cost		
Payables (excluding income in advance)	69	127
Total financial liabilities measured at amortised cost	69	127

16. Events after the balance date

There were no significant events after the balance date (2023: Nil).

17. Explanation of major variances against budget and capital commitments

Explanations for major variances from the budgeted figures in the Statement of Performance Expectations are as follows:

Statement of comprehensive revenue and expense

Other and Interest revenue

Other revenue was less than budgeted by \$133k, since the project timelines had to be varied and extended into 2024/25, when they will be finalised. Interest was more than budgeted by \$82k due to the higher surplus.

Personnel expenditure

Personnel expenditure was less than budgeted by \$1.217m due to a cautious approach to recruitment in the stand-up phase, and due to further signalled legislative change.

Operating expenditure

Operating expenditure was significantly less than budgeted by \$719k due to lower staff numbers than budgeted. There were fewer travel and accommodation costs, and fewer consumables used.

Project expenditure

Project expenditure was less than budgeted by \$597k due to project timelines extended into 2024/25.

Statement of financial position

Net assets

The increase in net assets compared to the budget is mainly due to a better than budgeted personnel and operational surplus, resulting in an improved cash and cash equivalent position when compared to budget.

Capital commitments

There were some capital commitments for the upgrade of the website and preparation costs for moving to potential new premises.

Glossary

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

Aotearoa	Term in Māori often adopted as a name for New Zealand
Hapū	The kinship clan, clan, sub-tribe. To be pregnant, conceived in the womb
Hui	A gathering or meeting
Iwi	Strength, bone and the extended kinship group, the tribe
Kaimahi	Staff/employees
Kaupapa	Matter or issue for discussion
Kōrero	Discussion, conversation, or statement
Kupu	To talk, to speak, word
Mahi	To work, to practice, to act
Moemoeā	Dream, vision
Mokopuna	When we use the kupu 'mokopuna' in our work, we are referring to all children and young people in Aotearoa New Zealand
Mokopuna whaikaha	Disabled children and young people in Aotearoa New Zealand
Nau mai, haere mai	Welcome!
Oranga Tamariki system	<p>Wider than the specific government organisation known as Oranga Tamariki, the oranga tamariki system is responsible for providing services and support to tamariki, rangatahi and their whānau under, or in connection with, the Oranga Tamariki Act.</p> <p>Many organisations are involved in the oranga tamariki system. There are government organisations such as Oranga Tamariki, Police, health and education organisations, iwi, hapū, and Māori social services as well as community non-government organisations</p>
Pākehā	Non-Māori New Zealander
Rangatahi	Youth, young adult
Tamariki	Children
Te Tiriti o Waitangi	The founding legal document of Aotearoa New Zealand, signed in 1840
Tikanga (or tikanga Māori)	Māori methodology or rules, the first law of Aotearoa

Whānau	<p>Whānau is often translated as ‘family’, but its meaning is more complex.</p> <p>It includes physical, emotional, and spiritual dimensions and is based on whakapapa. Whānau can be multi-layered, flexible, and dynamic. Whānau relationships include those with whāngai (including foster children) and those who have passed on. There are roles and responsibilities for individuals and for the collective. The structure of whānau can vary from immediate family to much broader collectives. The most important features of whānau that distinguish it from family and other social groupings are whakapapa, spirituality, and the responsibility to marae and hapū.</p> <p>Whānau is also used as a metaphor for close friends or associates, intended to be inclusive and build a sense of group unity. Whānau begins with the individual. The relationship between the individual and the whānau is subtle and complex. Individuals have rights of their own, but they exist because of the whānau and have responsibilities to the whānau.</p>
Whakapapa	The family lines of whānau that connect to ancestors and the natural world
Whaikaha	To have strength, to have ability, to be otherly abled, enabled. Used in this report to describe the disabled community.

Independent Auditor's Report



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF MANA MOKOPUNA - CHILDREN AND YOUNG PEOPLE'S
COMMISSION'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE
YEAR ENDED 30 JUNE 2024**

The Auditor-General is the auditor of Mana Mokopuna - Children and Young People's Commission (the Commission). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Limited to carry out the audit of the financial statements and performance information of the Commission on his behalf.

Opinion

We have audited:

- the financial statements of the Commission on pages 52 to 67, that comprise the statement of financial position as at 30 June 2024, the statement of comprehensive income, 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; and
- the performance information of the Commission pages 44 to 50.

In our opinion:

- the financial statements of the Commission;
 - present fairly, in all material respects:
 - its financial position as at 30 June 2024; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Reporting Standards Reduced Disclosure Regime; and
 - the performance information of the Commission presents fairly, in all material respects, the Commission's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Commission's objectives for the year ended 30 June 2024.

Our audit was completed on 31 October 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Governing body and our responsibilities relating to the financial statements and the performance 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 the governing body for the financial statements and the performance information

The governing body is responsible on behalf of the Commission for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The governing body is also responsible for preparing the performance information for the Commission.

The governing body is responsible for such internal control as they determine is necessary to enable them 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 Governing body is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Governing body is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Governing body intends to liquidate the Commission or to cease operations, or have no realistic alternative but to do so.

The governing body's responsibilities arise from the Crown Entities Act 2004 and Children and Young People's Commission Act 2022 and other relevant Act or document.

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,²¹ taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's Statement of Performance Expectations 2023/24

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.²²

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 the Commission's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Governing body.
- We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Governing body and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission'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 the Commission 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 communicate with the Governing body 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 Governing body is responsible for the other information. The other information comprises the information included on pages 4 to 43 but does not include the financial statements and the performance information, and our auditor's report thereon.

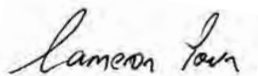
Our opinion on the financial statements and the performance information does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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 the fact. We have nothing to report in this regard.

Independence

We are independent of the Commission 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) (PES 1)* issued by New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Commission.



Cameron Town
Silks Audit Chartered Accountants Ltd
On behalf of the Auditor-General
Whanganui, New Zealand



"Having teachers who understand **more** about learning difficulties so they can help kids with disabilities."

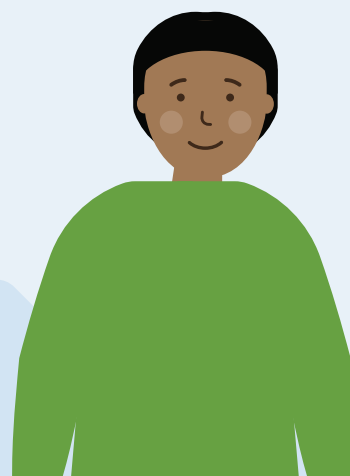
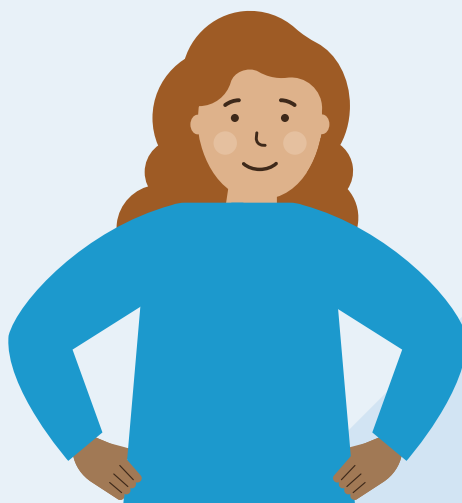
– Mokopuna Māori, 12-16 yrs, Hokitika

"Getting everything we need – **safe dry house, good food, good places to be.**"

– Māmā, 15-23 yrs, Kaikohe

"Being able to make mistakes without being judged. If I were to fail a class or task it would be understood why, and believed I can learn from it or improve from it and not be a disappointment."

– Mokopuna Tongan, 15 yrs



"Gaming and drawing help me with my happiness. Same with my friends, **they help me to become a better version of myself**"

– Mokopuna Whaikaha, Tairāwhiti

"Probably just being able to **just be myself** and saying whatever's on my mind without feeling judged and having a safe person with me or being somewhere I feel safe."

– Mokopuna Pasifika, 16 yrs





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