

Statement of Performance Expectations 2026/27





Mana Mokopuna - Children's Commissioner

Statement of Performance Expectations 2026/27

Presented to the House of Representatives pursuant to Section
149 of the Crown Entities Act 2004

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Statement of Responsibility

Mana Mokopuna – Children’s Commissioner (Mana Mokopuna) is the independent Crown entity with the statutory responsibility to advocate for the rights, interests, participation and wellbeing of mokopuna (all children and young people) under 18 years old in Aotearoa New Zealand, and young people under 25 years of age if they are, or have been, in the care and/or custody of the State.

This document constitutes the Children’s Commissioner’s Statement of Performance Expectations (SPE) as required under the Crown Entities Act 2004. It is consistent with our purpose, role and functions legislated by the Children’s Commissioner Act 2022, and our National Preventative Mechanism designation under the Crimes of Torture Act 1989 to give effect to the Optional Protocol to the Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment.

This SPE covers a one-year period from 1 July 2026 to 30 June 2027 and should be read in conjunction with the Children’s Commissioner’s Statement of Intent (SOI) 2026 – 2029.

As the Children’s Commissioner, I am responsible for the content of this SPE, which comprises the reportable outputs and the Forecast Financial Statements for the year, including the assumptions on which they are based, and for the judgements used in preparing them.

This SPE has been prepared in accordance with the relevant provisions of the Crown Entities Act 2004.

The Forecast Financial Statements have been prepared in accordance with generally accepted accounting practice in Aotearoa New Zealand.



DR CLAIRE ACHMAD

CHILDREN’S COMMISSIONER

Mana Mokopuna – Children’s Commissioner at a glance

OUR VISION

**Kia kuru pounamu te rongo -
All mokopuna live their best lives.**

OUR LEGISLATION & ACCOUNTABILITY

The Children's Commissioner is an independent Crown entity, governed under the Children's Commissioner Act 2022.

The Children's Commissioner is a designated **National Preventative Mechanism** under the **Optional Protocol to the Convention Against Torture**.

OUR PURPOSE

To independently **promote and advance the rights, interests, and participation** of children and young people and to **improve their well-being** within the context of their families, whānau, hapū, iwi, and communities.

OUR TEAM

The Children's Commissioner is the independent advocate for all children under the age of 18 in New Zealand and all children and young people under 25 who have been in, or who are in care and/or custody.

40

kaimahi (staff)

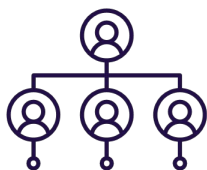
based in Te Whanganui-a-Tara Wellington and regularly visiting mokopuna in communities around the country.

OUR WORK

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

It is also grounded in the **lived experiences of mokopuna, their perspectives and voices**.

Built on **30+**
years of work
of previous
Children's Commissioners
and their teams.

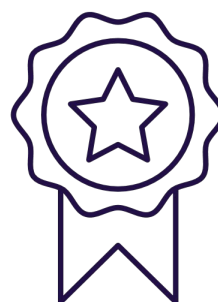


Focused on advocacy for children and young people and monitoring their rights. This means

we build relationships with communities, government and other agencies to advance the well-being of all mokopuna

with a particular focus on mokopuna Māori and mokopuna experiencing disadvantage.

We encourage the **views and experiences of mokopuna to be listened to and acted on**, including modelling and promoting best practice in children's and young people's participation.



Mana Mokopuna – Children’s Commissioner

Our vision, *Kia kuru pounamu te rongo*, is for all mokopuna in our country to grow up loved, safe, well, knowing they belong with their families and whānau, and having what they need to live their best lives. Building on over 35 years of work of successive Children’s Commissioners and their teams, this vision is a vital thread from the past into the future.

The Children’s Commissioner is the Independent Crown Entity with the mandate to advocate for all mokopuna under 18 years of age, including those in the Oranga Tamariki System and in places of detention. Our extended mandate covers mokopuna under 25 years of age who have been, or are in, care or custody.

Mana Mokopuna – Children’s Commissioner:

- recognises the many elements that support mokopuna to thrive, including a sense of identity and belonging
- focuses on children and young people in the context of their family, whānau, hapū, iwi and wider community
- recognises that mokopuna participation in decisions that affect them is their right.

Our usage of the term mokopuna

‘Mokopuna’ brings together the kupu ‘moko’ – imprint or tattoo, and ‘puna’ – spring (of water). Together, this kupu introduces the idea of intergenerational connectivity, recognising that children are the impression of their ancestors.

‘Mokopuna’ acknowledges that all children and young people – no matter who they are – are unique individuals who exist within the context of their whānau and wider communities. When we use the kupu ‘mokopuna’ in our work, we are referring to all children in Aotearoa New Zealand, and children and young people under the age of 25 who have been in State care and/or custody, to reflect and acknowledge the context within which all children and young people exist.

Our unique role

The Children’s Commissioner occupies a unique position among agencies, communities and people working to support mokopuna in Aotearoa New Zealand, as per the Children’s Commissioner Act 2022.

At the core of our unique role is our connection to mokopuna - their lived experiences, voices, and perspectives. This connection with mokopuna enables the Children’s Commissioner to be a strong and visible independent advocate for and with them. We regularly engage with children and young people and are committed to ensuring that decision-makers listen to their voices.

Other key features of the Children's Commissioner's unique role include:

- Independent Crown Entity – arms-length from Government and holds the Government to account in relation to children's rights, interests and wellbeing
- Legislative mandate that prioritises a children's rights-based approach
- Legislative mandate to recognise and respect the Crown's responsibilities under Te Tiriti o Waitangi, and undertake work and build relationships that support improved outcomes for mokopuna Māori in the context of their whānau, hāpū and iwi
- Full-time Children's Commissioner recognised as the active and visible advocate for all mokopuna, including through raising public awareness and understanding of matters relating to mokopuna rights, interests and wellbeing
- One of three organisations that form the Oversight of Oranga Tamariki System
- Ability to bridge the gap between government decision-making and what's happening on the ground for mokopuna, their whānau, and those that mokopuna have built strong connections with in their local and regional communities
- Ability to foster collaboration across the sector, encouraging mokopuna and their rights, participation and voices to be held central
- Key role convening the Children's Convention Monitoring Group, including holding government agencies accountable for upholding mokopuna rights
- Recognised and respected as experts in mokopuna engagement, children's rights, and independent advocacy for and with children
- National Preventive Mechanism designation under the Optional Protocol to the Convention Against Torture
- Built on the foundations and previous 35+ years of work of previous Children's Commissioners together with their respective offices, the Office of the Children's Commissioner, and Mana Mokopuna – Children and Young People's Commission.

We ultimately aim to ensure that the Government delivers meaningful progress for and with mokopuna; to provide effective, specialist independent advisory on kaupapa relating to mokopuna and their lives; and to contribute to growing a culture of children's rights in Aotearoa New Zealand.

We have the highest aspirations for all mokopuna in our country, and in our work we place priority on mokopuna who are disadvantaged and advocating for system-level change on the issues affecting them. This sees us putting a strong focus on mokopuna Māori, as well as Pacific children, mokopuna whaikaha, mokopuna who are in or have been in the Oranga Tamariki System, resettled and rainbow mokopuna. The experiences and views of mokopuna sit at the heart of the data and evidence that informs our advocacy and monitoring.

Because of our focus on advocacy for and with all mokopuna in our country, we are committed to strongly grounding our organisation and work in an awareness and care for Te Taiao, our natural world, to fulfil our role as kaitiaki of the sustainability of our planet for future generations.

We exercise a strong commitment to recognising the connections of children and young people in Aotearoa New Zealand to Te Moana-Nui-a-Kiwa and the wider world, and we are committed to continuing to deepen our connections with Pacific communities and their mokopuna, and with communities and mokopuna with links to diverse regions of the world.

Our strategic intentions

Our strategic intentions describe our medium-term objectives for improving our performance relating to production of our statutory deliverables, and the strengthening of our organisational foundations.

As outlined in our Statement of Intent (SOI), our strategic intentions for the 2026-2029 period are:

- **Step up:** Continue growing our ability to support New Zealand's mokopuna by deepening our understanding their lives and what is important to them
- **Team up:** Connect and convene mokopuna, whānau, hapū, iwi, and organisations working with and for children and young people, and enable their mokopuna-focused capability
- **Speak up:** Advocate for, advance, and promote the rights, interests, and participation of mokopuna across government and throughout Aotearoa New Zealand and monitor their rights.

These strategic intentions form the core of our broader strategic framework (see Figure 1), which outlines how they contribute to the system and societal level changes that we aim to contribute to.

A full description of the framework and our strategic intentions can be found in our SOI.

What success looks like

Our contributions aim to support all mokopuna in Aotearoa New Zealand to be growing up loved, safe, well, and flourishing, while knowing their rights that they hold as mokopuna. This means:

- There is strong and clear independent advocacy at the system-level for and with mokopuna that promotes their rights, interests and wellbeing.
- Mokopuna experience improved wellbeing within the context of their families, whānau, hapū, iwi, and communities.
- Mokopuna are encouraged to participate in matters affecting them, ensuring that our work, and the work of others, is shaped by mokopuna themselves.
- Long-term systemic and behavioural shifts occur that are consistent with children's rights, and which benefit the interests and long-term wellbeing of mokopuna.
- Our communities and society-at-large are supported to commit to the flourishing of all mokopuna, grounded in a culture of children's rights.

This encapsulates the essence of our moemoeā vision: *Kia kuru pounamu te rongō* – All children live their best lives.

Figure 1: Mana Mokopuna Strategic Framework 2025-26

Our strategic framework



The Children's Commissioner leads our Independent Crown Entity set up under law to promote and advance the rights, interests, and participation of children and young people and to improve the well-being within the context of their families, whānau, hapū, iwi and communities.



WHAT THIS WILL MEAN

Children and young people experience improved well-being within the context of their families, whānau, hapū, iwi and communities

Children and young people are encouraged to participate in matters affecting them, and in turn ensure our work, and the work of others, is shaped by mokopuna themselves

Long-term systemic and behavioural shifts that are consistent with children's rights and benefit children and young people's interests

Our communities and society-at-large are supported to commit to the flourishing of all children and young people

SUCCESS

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



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

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

Our year ahead

Our 2026/27 financial year is guided by the strategic intentions outlined in our 2026-29 Statement of Intent (SOI) and will be focused on the development and delivery of our outputs: our statutory deliverables.

To achieve our strategic intentions and fulfil our legislative functions under the Children's Commissioner Act 2022, we will continue to build on our strong foundations for enduring growth and impact, as well as sustainable service for and with mokopuna, serving as the independent advocate for all children in Aotearoa New Zealand and all children and young people in or with experience of the care and/or custody system under the age of 25.

Reportable class of outputs

We will continue to supply and deliver on outputs purchased by the Minister for Social Development and Employment through the following four outputs:

- **Advocacy and Rights:**

This output supports advocacy for and with mokopuna, grounded in their rights. It involves conducting research and analysis and providing independent advice on issues relating to mokopuna and their rights, within the context of their whānau, hapū, iwi and communities. Our advocacy takes many forms, including but not limited to submissions to Parliamentary select committees on policy and legislation; proactively raising public awareness of children's rights aligned with the Children's Commissioner's advocacy priorities; and promoting children's rights, through both proactive and reactive advocacy on issues relating to mokopuna rights and wellbeing. We monitor, promote and advocate for Aotearoa New Zealand's progressive implementation of the United Nations Convention on the Rights of the Child (the Children's Convention).

- **Participation and Engagement:**

This output focuses on our work to promote, encourage and facilitate the participation and voices of mokopuna. It includes developing and implementing mechanisms to hear from and collecting the voices of mokopuna to better understand their lived experience, aspirations and needs, and amplifying their voices through advocacy to government and in communities, and to inform public discourse on children's rights and wellbeing.

- **Monitoring places where mokopuna are deprived of their liberty**

This output relates to our role as a designated National Preventive Mechanism (NPM) under the Crimes of Torture Act 2003 (COTA), New Zealand's mechanism for implementing the Optional Protocol to the United Nations Convention Against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT). This output includes all our work to monitor places where mokopuna are deprived of their liberty, to prevent harm and ensure their human rights are protected, respected and fulfilled.

- **Guiding organisational strategy:**

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

Measuring our performance

Our assessment of our performance will include a focus on how we advocate for children's rights to be recognised and upheld; the quality of our independent specialist advice and guidance to government and other agencies; how we advocate for system-level changes to advance mokopuna rights; how we support mokopuna voices to be heard in decisions that affect them; how we monitor the implementation of the Children's Convention; and how we monitor the rights of mokopuna to prevent harm to them in places where they are deprived of their liberty.

Our measures are a mix of qualitative and quantitative in nature, to effectively measure the quality of our work and the impact it is having.

These measures reflect our dual commitments to children's rights and te ao Māori, in line with the statutory requirements of the Children's Commissioner Act 2022. Applying a learning-as-we-go approach will help embed opportunities to reflect and adapt across our programmes of work, and to continue to ensure our measures reflect our evolving knowledge of what a 'good outcome' looks like when it comes to independent advocacy and monitoring relating to mokopuna rights, interests and wellbeing.

In this SPE, we have retained the same measures as last financial year, to further embed our focus on quality and impact. We have updated some of our targets to reflect capability and capacity uplift across the entity that we have achieved and sustained over recent years.

Reporting on Outputs

Output One: Advocacy and Rights

What we aim to achieve

Our mandate under the Children's Commissioner Act 2022 prioritises a children's rights-based approach, grounded in Te Tiriti o Waitangi and the Children's Convention. These treaties require the centering of the rights and voices of mokopuna, recognising they exist within their whānau, hapū, iwi and communities, providing a strong foundation for our mahi.

Our Act focuses the Children's Commissioner's role as New Zealand's Independent Children's Rights Institution on advocacy and provides significant opportunities for us to speak up for and with mokopuna. Through independent advocacy, we have system-level opportunities to make a real difference for all mokopuna in Aotearoa New Zealand – including those with experiences of and who are currently in the Oranga Tamariki System.

We will continue to advocate for the rights and needs of mokopuna to ensure they receive the services, support, and resources they need to experience all their rights in all circumstances, to be safe and thrive. Our advocacy primarily takes a systemic focus, to influence the long-term wellbeing of all mokopuna, and is focused on the four strategic advocacy priority areas outlined at page 25 of our Statement of Intent. These are informed by mokopuna themselves, and by wider evidence, data and research.

As an Oversight of Oranga Tamariki System (OOTS) agency, we focus on mokopuna from an advocacy perspective, working to ensure their rights are upheld within the system, and that their interests and wellbeing are prioritised. This includes helping mokopuna to resolve issues, which might involve connecting them with appropriate agencies and organisations. We work closely with our Oversight System partners to uphold the 'no-wrong-door' approach and to identify areas where systemic change is needed to advance the rights of mokopuna in the Oranga Tamariki system.

We achieve impact by influencing agencies and government departments to consider the needs of mokopuna in their policy advice and service provision; and by advocating for mokopuna to have a voice in matters that affect them. We amplify their views through our independent advocacy, and advocate for their views to be considered, respected and valued in decision-making across the public sector and more widely.

Activities Mana Mokopuna will undertake include:

- public-facing advocacy by the Children's Commissioner, including through social and mainstream media and in a range of other public fora, to advocate both proactively and reactively on issues affecting mokopuna, and to promote the rights, interests and wellbeing of mokopuna, particularly those experiencing inequity and disadvantage
- providing child-centred, children's rights-based advice on the development of policy, legislation and services for children, and advocating directly to the Government and government agencies for system-level improvements

- monitoring developments impacting on children’s rights, to identify advocacy opportunities, including but not limited to direct advocacy by the Children’s Commissioner, submissions to Parliament and inquiries
- strengthening and building new relationships with others, including hapū, iwi, Māori organisations, NGOs, youth-led organisations, community groups and agencies, to coordinate and bolster advocacy efforts
- raising awareness and understanding about children’s rights, interests, wellbeing and participation, including amongst mokopuna as children’s rights-holders
- monitoring how well the Government is upholding and progressing the rights of mokopuna under the UN Convention on the Rights of the Child
- promoting and supporting the Government’s progressive implementation of its duties and obligations to the United Nations Convention on the Rights of the Child, including by convening the Children’s Convention Monitoring Group (CMG), and independently advising on and monitoring the Children’s Convention government Deputy Chief Executives’ CRC work programme and the wider concluding observations of the UN Committee on the Rights of the Child
- providing reports, as requested, to inform judicial hearings
- continuing to strengthen the relationship with our fellow Oversight System agencies, to foster cooperation, enhance our processes, and ensure effective and coordinated responses to issues as they arise
- further enhancing our engagement channels, to build and maintain relationships mokopuna and their villages, including whānau, hapū, iwi, Māori organisations, community organisations and agencies with a strong focus on the rights, interests, and wellbeing of mokopuna Māori.

Expected revenue and forecast expenses

Output 1: Advocacy and Rights	2026/27 (\$000)
Crown Revenue	2,543
Other Revenue	149
Expense	2,678
Surplus/(Deficit)	14

Outputs

Performance Measures and Standards	2025/26	2026/27
The number of submissions or pieces of child-focused policy advice grounded in children’s rights and Te Tiriti o Waitangi analysis provided to select committees, public sector agencies, inquiries or ministers will be at least	25	25
The percentage of key stakeholders that agree that the Children's Commissioner's advocacy activities contribute to improving the wellbeing of children and young people will be at least	80%	80%
The percentage of Oversight agencies and Children’s Convention Monitoring Group partners that agree we are working positively with them to achieve common outcomes/duties will be at least	100%	100%
The number of stakeholder engagements on children’s rights, interests and wellbeing (includes for example, the Children’s Commissioner’s speaking events, engagements with mokopuna, Mana Mokopuna facilitated workshops, etc.) will be at least	40	200
The number of media statements and pieces of commentary from the Children’s Commissioner, advocating for mokopuna, raising awareness of mokopuna rights, interests and wellbeing and helping to inform public debate will be at least	40	50

Output Two: Participation and Engagement

What we aim to achieve

Mokopuna views and voices are a critical thread in the fabric of our work, helping to ensure the Children’s Commissioner’s advocacy is directly informed by the people that the role and the Mana Mokopuna team exist to serve: mokopuna. We champion mokopuna participation and voices by advocating for mokopuna to participate in the decisions that affect their lives. This is consistent with and supports their right under Article 12 of the Children’s Convention.

Section 22 of our Act includes a requirement to model best practice engagement, support others to engage well with mokopuna, and to amplify the views and voices of mokopuna. We achieve impact by listening to, engaging with, and reflecting the voices of mokopuna, and sharing their insights and perspectives to inform both government and community decision-making.

Activities Mana Mokopuna will undertake include:

- working in partnership with those who form part of the ecosystem wrapped around mokopuna to hear mokopuna voices (for example, NGOs, community and Māori organisations, ECEs, schools, alternative education, youth-led organisations, and social service providers)
- expand our Te Puna Honongā approach that proactively widens and deepens the reach of mokopuna participation and expression of what matters most to them to inform our advocacy and monitoring work

- working in partnership with government agencies to support child and youth engagement mechanisms, undertake mokopuna engagements to inform and shape policies, services, practices and/or legislation
- identifying developments impacting on children’s rights, to identify submission or other advocacy opportunities, including speaking engagements or events where the Children’s Commissioner and Mana Mokopuna team can add value through our presence
- gathering and analysing the experiences, voices, views of mokopuna into reports and other forms of expression, to help raise awareness of the lived experience of mokopuna, the issues they are facing, and their ideas about system-level improvements for their rights
- implementing diverse and creative methods and opportunities to amplify child and youth-led advocacy, including directly in partnership with the Children’s Commissioner to have teamed up impact, and through the use of creative/artistic expression opportunities
- providing support and advice to agencies and organisations to help develop awareness and capability around child and youth engagement and participation.

Expected revenue and forecast expenses

Output 2: Participation and Engagement	2026/27 (\$000)
Crown Revenue	2,768
Other Revenue	91
Expense	2,917
Surplus/(Deficit)	(58)

Outputs

Performance Measures and Standards	2025/26	2026/27
The number of mokopuna reached through engagements to gain an understanding of their views on issues that matter most to them will be at least	1000	1000
The percentage of kaimahi in organisations facilitating Youth Advisory Groups that we have directly supported, agree they feel more confident to support and champion youth voice and participation within their agencies will be at least	80%	80%
Stakeholder satisfaction* with mokopuna voice insights either from our published reports or other communication method will be at least <i>*satisfaction in this regard meaning the level to which they feel informed</i>	80%	80%

<i>about mokopuna experiences and views through these insights.</i>		
The number of mokopuna directly involved in initiatives to share their voice alongside the Children's Commissioner who have a positive experience will be at least	100%	100%

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

What we aim to achieve

Under our Act, we have a mandate to monitor the application of the Children's Convention by departments and other instruments of the Crown, and to make reports to the United Nations relating to the children's rights situation in Aotearoa New Zealand. We also hold a designation as a National Preventative Mechanism (NPM) under the Crimes of Torture Act 1989 to give effect to the Optional Protocol on the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT).

This means we access and monitor (often on an unannounced basis) places where mokopuna are deprived of their liberty across Aotearoa New Zealand to prevent torture and ill-treatment. In this role, our focus is to regularly examine the treatment and conditions of mokopuna to prevent harm, identify improvements to address problems and rights breaches, highlight good practice, and make recommendations to strengthen protections and reduce the risk of harm. This is a specialist preventative human rights monitoring mandate. Our NPM designation (designated by the Minister of Justice) covers OPCAT monitoring of all Oranga Tamariki care and protection residences and youth justice residences; growing numbers of community-based remand homes run by Oranga Tamariki, NGOs and iwi; three child and adolescent in-patient mental health units; one youth forensic in-patient unit; and one intellectual disability in-patient unit.

Activities Mana Mokopuna will undertake include:

- regular visits to places where mokopuna are deprived of their liberty in order to prevent torture and other cruel, inhuman or degrading treatment or punishment (ill-treatment)
- sharing findings of OPCAT monitoring in real-time with the authorities/organisations running facilities, and developing and publishing monitoring reports that focus on the voices and experiences of mokopuna, and which make recommendations aimed at preventing harm and strengthening protections for mokopuna
- monitoring the application of the Children's Convention.

Expected revenue and forecast expenses

Output 3: Monitoring	2025/26
	(\$000)
Crown Revenue	2,040
Other Revenue	67
Expense	2,150
Surplus/(Deficit)	(43)

Outputs

Performance Measures and Standards	2025/26	2026/27
The number of OPCAT monitoring visits will be at least	12	12
The percentage of findings from monitoring visits that will be reported to national authorities and community-based organisations within three months of the visit will be at least	100%	100%
The percentage of reports that detail the treatment and conditions experienced by mokopuna in places where they are deprived of their liberty, and actionable ways those facilities can prevent mokopuna experiencing harm will be at least	100%	100%

Output Four: Guiding organisational strategy

What we aim to achieve

Mana Mokopuna kaimahi will have the guidelines, tools, and support they need to perform effectively in their roles, including analysis and methodology support. This includes ensuring mātauranga and te ao Māori are reflected in our work, in line with our legislated responsibilities. We will build and maintain relationships across the ecosystem, including with hapū, iwi, Māori organisations, community organisations, and agencies. The Children's Commissioner will be enabled in their work through effective advisory mechanisms and support.

To support our kaimahi to deliver against our strategy and identify strategic opportunities to influence public policy, we will continue to produce position statements that communicate clearly and concisely our position in relation to specified advocacy areas. These position statements will be an important underpinning of our work and will be developed and published throughout the year. They will be grounded in children's rights, Te Tiriti o Waitangi, data, evidence and research, including mokopuna voices.

Activities Mana Mokopuna will undertake include:

- ensuring we meet our legislative requirements, including producing key accountability documents
- developing external advisory mechanisms directly between the Children’s Commissioner and mokopuna, and with adult leaders, as well as external expert advisory into strategic and priority pieces of work across the organisation to strengthen our impact
- identifying opportunities to influence public policy and development
- developing proactive advocacy resources, including position statements, evidence briefs and environmental scans that support the advocacy of the Children’s Commissioner to be timely and have impact
- ensuring mātauranga and te ao Māori are reflected in our work, in line with our legislated responsibilities
- building and maintaining relationships across the ecosystem, including with hapū, iwi, Māori organisations, community and research organisations, and government agencies.

Expected revenue and forecast expenses

Output 4: Guiding organisational strategy	2026/27 (\$000)
Crown Revenue	865
Other Revenue	28
Expense	912
Surplus/(Deficit)	(18)

Outputs

Performance Measures and Standards	2025/26	2026/27
The number of proactive advocacy resources developed and published will be at least	10	10
The percentage of hapū, iwi and Māori organisations we work with that agree they feel positive about their relationship with Mana Mokopuna will be at least	80%	80%
The percentage of staff the organisation supports to build their Te Tiriti o Waitangi capability will be at least	80%	80%

Appropriations: Assessment of Performance

Children's Commissioner (M63) (A25)

Scope of Appropriation

This appropriation is limited to the provision of services from the Children's Commissioner including the discharge of the Commissioner's functions, duties and powers under the Children's Commissioner Act 2022.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	8,216	8,216	8,216

What is Intended to be Achieved with this Appropriation

This appropriation is intended to provide the funding required to maintain Mana Mokopuna - Children's Commissioner (previously the Children and Young People's Commission).

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
The percentage of key deliverables agreed with the Minister for Social Development and Employment in the Children's Commissioner's Statement of Performance Expectations completed to agreed standards (see Note 1) will be no less than	90%	90%	90%
The percentage of key stakeholders that agree that the Children and Young Children's Commissioner's advocacy activities contribute to improving the wellbeing of children and young people will be no less than (see Disclosure 1 and Note 2) <i>Note 1 - Agreed standards indicate achievement of performance measures, as set out in the Statement of Performance Expectations.</i> <i>Note 2 - Key stakeholders are surveyed annually and may include mokopuna and communities, iwi and hapū, selected Ministers and government agencies, and youth/children's organisations.</i>	80%	80%	80%

Forecast Financial Statements

Statement of forecast comprehensive revenue and expense for the year ending 30 June 2027

	2025/26 Budget \$000	2025/26 Actual \$000	2026/27 Budget \$000
REVENUE			
Revenue from the Crown	8,216	8,216	8,216
Other revenue	68	100	146
Interest	325	231	189
Total revenue	8,608	8,547	8,551
EXPENSES			
Personnel	6,026	5,310	5,980
Operating	1,873	1,257	1,869
Projects	681	393	365
Depreciation	226	146	443
Amortisation	1	1	-
Total expenses	8,806	7,107	8,659
Surplus/(deficit)	(198)	1,440	(108)
Other comprehensive revenue and expense	0	0	0
Total comprehensive revenue and expense	(198)	1,440	(108)

Statement of forecast financial position for the year ending 30 June 2027

	2025/26 Budget \$000	2025/26 Actual \$000	2026/27 Budget \$000
ASSETS			
Current assets			
Cash and cash equivalents	4,195	7,235	7,475
Receivables	36	8	8
Investments	-	-	-
Prepayments	7	28	28
GST receivable	73	71	60
<i>Total current assets</i>	4,311	7,342	7,570
Non-current assets			
Property, plant and equipment	2,792	1,681	1,239
Intangible asset	0	0	0
<i>Total non-current assets</i>	2,792	1,681	1,239
Total assets	7,103	9,023	8,809
LIABILITIES			
Current liabilities			
Payables	178	220	220
Employee entitlements	163	226	118
Revenue received in Advance	44	400	400
Accruals	231	13	13
GST Payable	-	-	-
Lease Inducement	-	-	-
<i>Total current liabilities</i>	615	859	751
Non-current liabilities			
Employee entitlements	10	10	10
<i>Total non-current liabilities</i>	10	10	10
Total liabilities	625	869	761
Net Assets	6,478	8,154	8,048

Statement of forecast changes in equity for the year ending 30 June 2027

	2025/26 Budget \$000	2025/26 Actual \$000	2026/27 Budget \$000
Balance as at 1 July	6,675	3,764	5,204
Retained Earnings	-	-	-
Total comprehensive revenue and expense	(198)	1,440	(108)
Capital contributions	-	2,950	2,950
Contributed Capital	-	-	-
Balance as at 30 June	6,478	8,154	8,046

Statement of forecast cash flows for the year ending 30 June 2027

	2025/26 Budget \$000	2025/26 Actual \$000	2026/27 Budget \$000
Cash flows from operating activities			
Receipts from the Crown	8,216	8,216	8,216
Receipts from other revenue	68	475	146
Interest received	325	231	189
Goods and services tax (net)	(32)	(30)	11
Payments to suppliers	(2,579)	(1,816)	(2,234)
Payments to employees	(6,066)	(5,304)	(6,088)
Net cash flow from operating activities	(69)	1,772	240
Cash flows from investing activities			
Receipts from sale of property, plant and equipment	-	-	-
Receipts from maturity of investments	-	-	-
Purchase of property, plant and equipment	(3,000)	(1,809)	-
Purchase of intangible assets	-	-	-
Acquisition of investments	-	-	-
Net cash flow from investing activities	(3,000)	(1,809)	-
Cash flows from financing activities			
Capital contributions	-	-	-
Net cash flow from financing activities	-	-	-
Net increase/(decrease) in cash and cash equivalents	(3,069)	(37)	240
Cash and cash equivalents at the beginning of the year	7,265	7,272	7,235
Cash and cash equivalents at the end of the year	4,195	7,235	7,475

Statement of accounting policies for the year ending 30 June 2027

Reporting entity

Mana Mokopuna – Children’s Commissioner is an Independent Crown Entity as defined by the Crown Entities Act 2004 and is domiciled in New Zealand. As such, Mana Mokopuna’s ultimate parent is the New Zealand Crown.

The forecast financial statements for Mana Mokopuna are for the fiscal year ending 30 June 2027 and were approved on 4 May 2026.

Basis of Preparation

Purpose

The forecast financial statements of Mana Mokopuna have been prepared to promote public accountability by providing a base against which its actual performance can later be assessed. The information in these statements may not be appropriate for purposes other than that described.

Statement of compliance

The financial statements of Mana Mokopuna have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

These forecast financial statements are presented in accordance with public benefit entity (PBE) accounting standards with reduced disclosing requirements, as appropriate for public benefit entities of the size of Mana Mokopuna.

The adoption of these PBE accounting standards has not materially affected financial disclosures in the prospective financial statements or the comprehensive financial information provided.

Measurement base

The forecast financial statements have been prepared on a historical cost basis.

Function and presentation currency

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

Basis for assumptions, risks and uncertainties

In preparing these forecast financial statements, Mana Mokopuna has made estimates and assumptions concerning the future.

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 forecast financial statements have been prepared on a going concern basis. The estimates and assumptions used are consistent with the strategic direction outlined in Mana Mokopuna's Statement of Intent 2026-29. They also reflect Crown Estimates and existing contractual obligations.

Subsequent actual results achieved for the period may vary from the information presented, and variances may be material.

Significant accounting policies

The following accounting policies, which materially affect the measurement of comprehensive income and expense and financial position, have been applied consistently.

Revenue

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

Mana Mokopuna is primarily funded by the Crown for the purposes and objectives specified in its accountability documents.

Revenue for services (Crown and other parties) is recognised when it is earned and is reported in the statement of comprehensive income in the period to which it relates.

Interest

Interest income is recognised using the effective interest method.

Operating leases

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to Mana Mokopuna are classified as "operating leases". Lease payments under an operating lease are expensed as incurred in the Statement of Financial Performance. Mana Mokopuna leases office premises, photocopiers and computer equipment.

Finance leases

Mana Mokopuna does not enter into finance leases.

Cash and cash equivalents

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

Debtors and other receivables

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Investments

At each balance sheet date, Mana Mokopuna assesses whether there is objective evidence that an investment is impaired.

Bank deposits

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method.

Property, plant and equipment

Property, plant and equipment asset classes consist of furniture, office equipment and computer equipment. Property, plant and equipment are shown at historical cost or valuation, less accumulated depreciation and any accumulated impairment losses.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to Mana Mokopuna and the cost of the item can be measured reliably. Individual assets or groups of assets are capitalised if their costs are greater than \$1,000 (excluding GST).

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the statement of comprehensive income and expense.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Mana Mokopuna and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the statement of financial performance as they are incurred.

Depreciation

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

Property, plant, office furniture and equipment	5 years	20%
Computer equipment	3-5 years	20-33%

The residual value and useful life of an asset is reviewed and adjusted if applicable at each financial year end. It is important to note that Mana Mokopuna leases all of its computer equipment under a shared services arrangement from the Ministry of Social Development.

Intangible assets

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Software is capitalised if its cost is greater than \$2,000 (excluding GST).

Costs that are directly associated with the development of software for internal use by Mana Mokopuna are recognised as an intangible asset. Direct costs include software development, employee costs and an appropriate portion of relevant overheads. Staff training costs are recognised as an expense when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the maintenance of Mana Mokopuna's website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is de-recognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Income. The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

- Acquired computer software: 3 years, 33%
- Developed computer software: 4 years, 25%

Impairment of non-financial assets

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

Creditors and other payables

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

Employee entitlements

Short-term employee entitlements

Employee entitlements that Mana Mokopuna expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave and long-service leave earned, but not yet taken at balance date. Long-Service leave is calculated using Treasury actuarial guidelines.

Defined contribution schemes

Obligations for contributions to Kiwisaver, less the Crown employer subsidy, and the State Sector Retirement Savings Scheme are accounted for as defined contribution superannuation schemes and are recognised as an expense in the statement of comprehensive income as incurred.

Provisions

Mana Mokopuna recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Restructuring

A provision for restructuring is recognised when Mana Mokopuna has approved a detailed formal plan for the restructuring which has either been announced publicly to those affected, or for which implementation has already commenced.

Goods and Services Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Income tax

Mana Mokopuna is a public entity and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

Budget figures

The budget figures are approved by Mana Mokopuna for the beginning of the financial year. The budget figures have been prepared in accordance with PBE accounting standards, using accounting policies that are consistent with those adopted by Mana Mokopuna for the preparation of the financial statements.

Crown Revenue

Crown Revenue is \$8.216 million for the 2026/27 financial year.

Statement of significant underlying assumptions

Assumptions underlying the forecast financial statements include:

- that government funding does not change over the period covered by this statement
- that the organisation's enabling legislation does not change over the period covered by this statement
- all figures are GST exclusive
- financial year end is 30 June.

Glossary

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

Aotearoa	Term in te reo Māori often adopted as a name for New Zealand
Hapū	The kinship clan, clan, sub-tribe. To be pregnant, conceived in the womb
Hui	A gathering or meeting
Iwi	Strength, bone and the extended kinship group, the tribe
Kaitiaki	Guardian, also references the guardianship role of iwi Māori and cultural guardians
Kaimahi	Staff/employees
Kaupapa	Matter for discussion
Kupu	To talk, to speak, word
Mahi	To work, to practice, to act
Moana-Nui-a-Kiwa	The Pacific Ocean, literally the great ocean of Kiwa. "The Great Connector" of all Polynesia, linking the Pacific to Aotearoa
Moemoeā	Dream, vision
Mokopuna	When we use the kupu 'mokopuna' in our work, we are referring to all children and young people in Aotearoa New Zealand
Oranga Tamariki System	Wider than simply Oranga Tamariki, the oranga tamariki system is responsible for providing services and support to tamariki, rangatahi and their whānau under, or in connection with, the Oranga Tamariki Act. Many organisations are involved in the Oranga Tamariki System. There are government organisations such as Oranga Tamariki, Police, Health and Education organisations, iwi, hapū, and Māori social services as well as community non-government organisations.
Rangatahi	Youth, young adult
Tamariki	Children
Te Tiriti o Waitangi or Te Tiriti	The founding legal document of Aotearoa New Zealand, signed in 1840

Te Taiao	The natural world that contains and surrounds us — the land, water, climate and living beings. It refers to the interconnection of people and nature
Whānau	<p>Whānau is often translated as ‘family’, but its meaning is more complex. It includes physical, emotional, and spiritual dimensions and is based on whakapapa. Whānau can be multi-layered, flexible, and dynamic.</p> <p>Whānau relationships include those with whāngai (foster children) and those who have passed on. There are roles and responsibilities for individuals and for the collective. The structure of whānau can vary from immediate family to much broader collectives. The most important features of whānau that distinguish it from family and other social groupings are whakapapa, spirituality, and the responsibility to marae and hapū.</p> <p>Whānau is also used as a metaphor for close friends or associates, intended to be inclusive and build a sense of group unity. Whānau begins with the individual. The relationship between the individual and the whānau is subtle and complex. Individuals have rights of their own, but they exist because of the whānau and have responsibilities to the whānau.</p>
Whakapapa	The family lines of whānau that connect to ancestors and the natural world.
Whaikaha	To have strength, to have ability, and to be enabled. It is a strength-based term and includes all disabilities. The term reflects their identity as a person first and as disabled second.



Mana Mokopuna - Children's Commissioner

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