



MANAAKITIA Ā TĀTOU TAMARIKI

Children's
Commissioner



Annual Report 2022-23

Office of the Children's Commissioner

Annual Report for the year ended 30 June
2023

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 Minister of Finance transferred responsibility to the Board of Mana Mokopuna – Children and Young People’s Commission, to submit this Annual Report, incorporating the Financial Statements.

The report covers the period from 1 July 2022 to 30 June 2023.

We are satisfied that the Financial Statements fairly reflect the financial position and operations of the Children’s Commissioner for the reporting period.



Judge Frances Eivers

Chief Children’s Commissioner
Children and Young People’s Commission

31 October 2023



Dr Claire Achmad

Deputy Chief Children’s Commissioner
Children and Young People’s Commission

31 October 2023







Message from the Children's Commissioner

Tuia te rangi, Tuia te papa Tuia ngā kōrero

Tuia ngā wānanga Kia mau, kia ita

Kia kuru pounamu te rongō mō te oranga o ngā mokopuna

E tika ana rā, ko ngā mokopuna te aronga matua i a tātou mahi, me te tika hoki.

Tēnei te tuitui i ngā kōrero, i ngā kaupapa, i ngā tāngata i mahi nui e tutuki ai te whāinga, arā kia kuru pounamu te rongō mō te oranga o ngā mokopuna.

E mihi atu ana ki ngā kaikomihana, ki ngā kaimahi, ki ngā whānau i ngā mahi kua oti i tēnā, i tēnā kia whai hua ā tātou mokopuna. Tēnā koutou i tō whakapau kaha i ngā kaupapa maha.

Kia tīkina atu i ngā kōrero a Kahurangi Whina Cooper

“Take care of our children. Take care of what they hear. Take care of what they see. For how the children grow, so will the shape of Aotearoa.”

Kei aku kati tarama, kei aku hei piripiri, e mihi ana ki a koutou ngā mokopuna o Aotearoa, nōu te ao. Kei konei tonu ngā ringaringa me ngā waewae hei tautoko i a koutou.

This is the final Annual Report for the Children's Commissioner and there is a distinct sense of the end of an era.

From the establishment of the role of Children's Commissioner in 1989 to the present, there is a rich legacy, built on the commitment of all seven previous Children's Commissioners - the late Dr Ian Hassell, the late Laurie O'Reilly, Roger McClay, Her Excellency Dame Cindy Kiro, the late Dr John Angus, Dr Russell Wills, and Judge Andrew Becroft. As this era comes to a close, I mihi to each of you for your courage and vision, for the pathways that you trod and the mountains you climbed to advocate on behalf of the mokopuna of Aotearoa – to make their voice heard.

As we turn this corner, as we transition to Mana Mokopuna | Children and Young People's Commission we look to the future with energy and commitment, remembering always to place mokopuna at the centre.

Since February this year, a great deal of focus has been ensuring that a solid foundation has been laid to smoothly transition to the new Commission.

Of note was the establishment of Mata Māori to provide support, advice and guidance from a te ao and mātauranga Māori perspective to all teams across the office, to ensure that all teams in the tari can understand and genuinely honour our obligations under Te Tiriti o Waitangi.

Mata Māori is the kaitiaki of mātauranga Māori within the commission, this includes the Mana Mokopuna framework. The team plays a vital role in ensuring we grow into a Te Tiriti-centric organisation. This team will be pivotal in enabling us to meet our statutory requirement under the enabling Act to give effect to Te Tiriti o Waitangi, to build and maintain relationships with hapū, iwi, Māori organisations, community organisations and agencies with a strong focus on the rights, interests, and wellbeing of mokopuna Māori within the context of their whānau, hapū and iwi. This is a new and exciting provision under the legislation. It gives a clear mandate to engage with whānau, hapū and iwi and community organisations so that care, support and assistance for mokopuna Māori and their whānau will be led and designed by their own community.



Despite the resource and time necessarily allocated to the establishment of the new Commission, I am immensely proud of what my office has been able to achieve for mokopuna in the last twelve months.

My personal focus redoubled on my role as an advocate for mokopuna, particularly on advocating for the phased closure of the inappropriate and outmoded model of care for mokopuna at both Care & Protection and Youth Justice Residences, urging a move to smaller home like community-based models, emphasizing the need for therapeutic holistic care of mokopuna in their own community and in the context of their whānau, hapū and iwi.

Under the OPCAT designation of places of detention for mokopuna, the office highlighted serious concerns about the safety of mokopuna in care, and failures in the operation of Oranga Tamariki's Youth Justice residences were brought to light.



Every child in Aotearoa deserves to be safe. I am proud of my Monitoring team's commitment to the wellbeing of mokopuna. The process we have in place enabled the team to alert me when they become aware of harm to the mokopuna who are most in need of safety and care and protection. This in turn led to action by decision makers at the most senior level.

I attended the 6th periodic review of New Zealand's progress on children's rights, held in Geneva in January. This review, conducted by the UN Committee on the Rights of the Child, was the first since 2016. The UN Committee's recommendations released in early February reflect the work of the Children's Commissioner over the reporting period and provide a roadmap for continued efforts to advance the rights of mokopuna in Aotearoa. Issues identified as priorities include discrimination and inequity, violence, mental wellbeing, high rates of suicide for rangatahi Māori, children in out-of-family care, disabled children, standard of living, children belonging to minority or indigenous groups, and child justice.

I submitted reports (one from this office and one jointly with the other NPMs) to the National Preventative Mechanism Committee against Torture (CAT) review taking place in Geneva 17-19 July. The Committee has expressed significant interest in the welfare of mokopuna in secure care and are concerned that mokopuna Māori continue to be disproportionately affected by incarceration.

It has been an honour and a privilege to serve as Children's Commissioner over the past 18 months. I am grateful for the opportunity, and I thank everyone for their support and guidance. I especially acknowledge the kaimahi of OCC for their commitment to the mokopuna of Aotearoa, who have stood beside me to advocate for mokopuna and their voice, interests, and wellbeing. Passionate and wanting to make a difference.

There is still so much work to do. The rākau will be passed to the new Commission and I wish Dr Claire Achmad and the Board members well on this journey. As I prepare to return to my work as a District Court Judge, I reflect that I have learned far more than I could have known and that I have met some amazing people along the way. But most of all I will remember the mokopuna whom I have met around the motu, and the inspiration they gave me to try to do my best for them.

In the words of our own OCC waiata, I close with a reminder that our mokopuna are precious and we must treasure them:

Taku hei piripiri, taku hei mokimoki,
taku hei tāwhiri, taku kati karamea,
te kuku ō taku manawa, te kuku ō taku manawa,
kia kuru pounamu te rongo.
Hei Kōnā

Judge Frances Eivers
Children's Commissioner
Te Kaikōmihana mō ngā Tamariki



He karere mai i a Kaikōmihana mō ngā Mokopuna, Kaiwhakawā Frances Eivers

Tuia te rangi, Tuia te papa Tuia ngā kōrero

Tuia ngā wānanga Kia mau, kia ita

Kia kuru pounamu te rongō mō te oranga o ngā mokopuna

E tika ana rā, ko ngā mokopuna te aronga matua i a tātou mahi, me te tika hoki.

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E mihi atu ana ki ngā kaikōmihana, ki ngā kaimahi, ki ngā whānau i ngā mahi kua oti i tēnā, i tēnā kia whai hua ā tātou mokopuna. Tēnā koutou i tō whakapau kaha i ngā kaupapa maha.

Kia tīkina atu i ngā kōrero a Kahurangi Whina Cooper

“Take care of our children. Take care of what they hear. Take care of what they see. For how the children grow, so will the shape of Aotearoa.”

Kei aku kati taramea, kei aku hei piripiri, e mihi ana ki a koutou ngā mokopuna o Aotearoa, nōu te ao. Kei konei tonu ngā ringaringa me ngā waewae hei tautoko i a koutou.

Mai i te whakatūtanga o te tūranga o te Children's Commissioner i te tau 1989 tae noa ki tēnei rā, he roa, he nui tōna rongomaiwhiti, i tūāpapahia nā runga i te manawanui o te hunga kaikōmihana i tū ki mua i au – arā, ko Tākuta Ian Hassell tērā, ko Laurie O'Reilly hoki, raua tahi kua ngaro ki te tirohanga kanohi, ko Roger McClay, ko Kahurangi Cindy Kiro hoki, ko Tākuta John Angus, he mata ngaro anō, ko Tākuta Russell Wills, me Kaiwhakawā Andrew Becroft. Ina kati ana te tatau ki tēnei wāhanga o ngā mahi, e tika ana kia mihi ki tēnā, ki tēnā o koutou mō ō whakapaunga kaha, ō koutou matakitenga, mō ngā momo ara i parahia e koutou me ngā maunga i ekea e koutou, mō ā tātou mokopuna o te motu te take – e rangona ai ō rātou reo.

Kua tae ki te kokonga, e tika ana me kōkiri whakamua, kia whakawhiti atu ki te Mana Mokopuna | Children and Young People's Commission, e hāngai ana te aro ki ngā rā ki tua, e pupū ai te ngao me te manawanui, me te ū ki te whakaaro, ko te mokopuna te taonga whakahirahira. Mai i te marama o Huitanguru o tēnei tau, ko te aronga nui ko te whakatakoto i te tūāpapa e ngāwari ai te whakawhitinga ki te Kaikōmihana hou.

Ko tētahi mea mīharo ko te whakatūtanga o te Mata Māori hei whakarato tautokotanga, tohutohu, aratakinga hoki mai i te tirohanga o te ao Māori me te mātauranga Māori hoki mō ngā tīma katoa o te tari. Ko te Pou Whakahaere te kaiārahi i te Mata Māori, e mātua mōhio ai ia e mārāma pai ana ngā tīma katoa o te tari, me tā rātou aro pū ki ngā mātāpono o Te Tiriti o Waitangi.

Ko te Mata Māori te kaitiaki o te mātauranga Māori ki te kōmihana, tae atu hoki ki te anga whakamahi o Mana Mokopuna. He nui whakahirahira te tūranga o te tīma nei ki te whakatutukitanga o te whai o te kōmihana nei i ngā mātāpono o te Tiriti. Mā tēnei tīma e taea e mātou te tutuki i ngā hiahia ā-ture kei raro i te Pire tonu o te kōmihana hei whakatinana i Te Tiriti o Waitangi, ki te hanga, me te pupuri i ngā kōtuinga me ngā hapū, ngā iwi, ngā rōpū whakahaere Māori, ngā rōpū, umanga hapori hoki me te hāngai ki ngā motika, ki ngā aronga me te oranga mauri o te mokopuna Māori. He mea hou, he mea hirahira tēnei i raro i te whakaritenga ture.

Nā runga i tērā kua whai wāhi mātou ki te tūtaki me te kōrero ki ngā whānau, ngā hapū, ngā iwi me ngā rōpū hapori, kia whai atu rātou kia whai manaakitanga, kia whai tautoko, kia whai āwhina hoki ngā mokopuna Māori me ō rātou whānau



Ahakoia ngā āhuatanga e pā ana ki te wā me ngā rauemi ka whakamahia i tohua ki te whakatū i te Kōmihana hou nei, me kī e whakahihī ana ahau mō ngā mahi kua ea i taku tari mā ngā mokopuna i roto i ngā marama tekau mā rua kua hipa.

Mōku ake, i whaikaha hoki ahau i roto i aku mahi e tū nei hei kaitaunaki mā ngā mokopuna, e kitea nei i te whakarewatanga o te Child Poverty Monitor, me ngā taunakitanga i tukuna ki te Komiti o te Rūnanga Whakakotahi i ngā Iwi o te Ao mō ngā Motika a te Tamaiti, me te aro ki ngā raru o ngā tauira mahi e whakamahia ana i roto i te Care & Protection Residences me te Youth Justice Residences hoki.



I raro hoki i te tukanga aroturukitanga o OPCAT mō ngā wāhi tautāwhi mā ngā mokopuna, i kitea e te tari ētahi tino raru e pā ana ki te haumarua a te mokopuna, me ngā takanga o ngā whakahaeretanga a Oranga Tamariki Ture Taiohi.

I tika ana kia noho haumarua ngā tamariki o Aotearoa. E whakahihī nei au ki ngā mahi me te manawanui o tōku tīma Aroturuki ki te oranga mauri o ngā mokopuna. Nā te tukanga kua whakatakatoria i āhei ai te tima ki te kōrero mai ki a au i te wā e whai raru te hunga mokopuna me whai haumarutanga, me whai whakamarutanga hoki. Nā tēnei tū āhua i āhei ai te aro mai o ngā kaiwhakarite kei ngā tūranga matua.

I tae atu ahau ki te arotakenga hautaka tuaono o ngā whanaketanga o Aotearoa mō ngā motika tamariki, i tū ki Geneva i te marama o Kohitātea. Nā ko tēnei arotakenga i whakahaeretia e te Komiti o te Rūnanga Whakakotahi i ngā Iwi o te Ao mō te Mōtika Tamariki, koinei te mea tuatahi mai i te tau 2016. Ko ngā tohutohu a te Komiti o te Rūnanga Whakakotahi i ngā Iwi o te Ao i te marama o Huitanguru e whakaata ana i ngā mahi a te Kaikōmihana mō taua wā taki pūrongo me te whakarato aratohu mō ngā mahi ki te whanake i ngā mōtika a ngā mokopuna ki Aotearoa nei. I kitea ngā take pēnei i te toihara me te tōrite, ngā taikaha, te oranga hinengaro me te nui o te hunga rangatahi Māori e whakamomori ana, te hunga tamariki e tiakina ana e hunga kē, te hunga whaikaha, te ora o ngā kāinga, ngā tamariki nō ngā manene iti me ngā iwi iti hoki me te manatika rangatahi.

I tukuna ngā pūrongo (ko tētahi nō te tari nei ko tētahi he mea mahi tahi me ētahi atu o ngā NPM) ki te arotakenga a te National Preventative Mechanism Committee against Torture (CAT) e takina ana i Geneva i te 17-19 o Hongongoi. I kaha whai aronga mai te Komiti ki ngā atawhai a ngā mokopuna e puritia ana, ā, ko tā rātou āwangawanga ka nui ngā panga o te puritanga o ngā tamariki ki tō rātou oranga hinengaro, oranga kē hoki.

He hōnore nui tēnei ki ahau ki te noho hei Kaikōmihana i ēnei marama 18 nei kua hipa. He nui taku mihi i tukuna mai tēnei hōnore ki ahau, me taku mihi ki te katoa mō a rātou āwhina, tohutohu hoki. E tika ana kia mihi ahau ki ngā kaimahi o OCC mō tā rātou manawanui ki ngā mokopuna o Aotearoa, i tū mai ki taku taha ki te noho hei māngai mā ngā mokopuna nei, hei reo, hei toko i ā rātou aronga, i tō rātou oranga mauri hoki. He hunga kohara, he hunga ngākau nui ki ngā mokopuna.

Kei te rahi tonu ngā mahi. E kohia ake anō te rākau e te Kaikōmihana hou e Tākuta Claire Achmad, me te tuku i aku mihi nui rawa atu ki a ia me te Poari e ngana tonu nei rātou ki te mahi i te mahi. I ahau e whakarite ana ki te hoki atu ki tērā o aku tino mahi o te Kaiwhakawā mō te Kōti ā-rohe, e whakaata ana ahau mō ngā āhuatanga i kitea, i ākonatia i tua atu i ērā i mōhio ai au, tāpiri atu ki tērā, ko te tūtaki ki ngā tāngata mīharo rawa, me a rātou whakaawanga ki ahau. Engari ko te mea nui rawa me kī ko ngā mokopuna i tutakinga ai puta noa i te motu, me a rātou whakahau ki mahia te mahi mō rātou te hua. Kia whakaotihia ngā kōrero nei i runga anō i ngā kupu a tō mātou waiata o OCC, he whakamaumaharatanga ki a tātou ko ngā mokopuna ngā taonga mō ngā rā ki tua:

Taku hei piripiri, taku hei mokimoki,
taku hei tāwhiri, taku kati karamea,
te kuku ō taku manawa, te kuku ō taku manawa,
kia kuru pounamu te rongu.
Hei Kōnā

Judge Frances Eivers
Children's Commissioner
Te Kaikōmihana mō ngā Tamariki



Message from Dr Claire Achmad

Deputy Chief Children's Commissioner
Mana Mokopuna | Children and Young People's Commission

E ngā mana E ngā reo
E ngā waka
E ngā tangata o ngā hau e whā,

Tēnā koutou, tēnā koutou, tēnā koutou katoa.

Aotearoa New Zealand is a place of great potential and opportunity, and for our country's mokopuna, the opportunity is the greatest of all. Within these lands, every child should be able to experience their very best lives, loved, safe and well, full of the aspiration, hope, optimism, and potential that characterises childhood.

Advocating for all children to live their best lives is the very essence of the purpose and role of Mana Mokopuna, the newly established Children and Young People's Commission, from 01 July 2023. As Deputy Chief Children's Commissioner and incoming Chief Children's Commissioner picking up the rākau from Judge Frances Eivers, together with my fellow Board members, I am committed to ensuring that Mana Mokopuna builds on the strengths of the Children's Commissioners' mahi that has come before, and charts a course ahead that upholds the promise of Te Tiriti o Waitangi, the UN Convention on the Rights of the Child, and helps to enable the rights and wellbeing of all children in Aotearoa New Zealand. I thank Judge Eivers and her team, for all the mahi that has been undertaken over the past year in readiness for the transition to Mana Mokopuna.

As a newly formed Board for Mana Mokopuna, we collectively bring a diversity of experiences, mātauranga, relationships and skills which we will apply to collectively benefit mokopuna. I look forward to working alongside Donna Matahaere-Atariki, Ronelle Baker, Josiah Tualamali'i and Dr Julie Wharewera-Mika in these collective efforts at the strategic level, and together with our talented kaimahi. We look forward too, to the mahi ahead together with iwi, hapū, whānau, communities and organisations working with and for mokopuna every day, all around the motu. Understanding their aspirations, experiences and expertise will be essential as we seek to be a strong, independent advocate for mokopuna.

Throughout this report, you will find direct insights from a number of the mokopuna that the Children's Commissioner has heard from. Continuing to hear directly from and understand the experiences of mokopuna is a central underpinning of the mahi of Mana Mokopuna. We will continue to hold fast to this and their voices as we deepen and strengthen our role as the Independent Crown Entity advocating for Aotearoa's children and young people, including those in the care system under the age of 25. The mahi and the wero ahead of us is immense, but we build on the foundations of all that has gone before, and we look forward to a bright future to come, for the benefit of Aotearoa New Zealand's mokopuna.

Dr Claire Achmad
Deputy Chief Children's Commissioner
Children and Young People's Commission

31 October 2023



He karere mai i a Tākuta Claire Achmad

Tumu Whakarae Tuarua
Mana Mokopuna | Children and Young People's
Commission

E ngā mana E ngā reo
E ngā waka
E ngā tangata o ngā hau e whā,



Tēnā koutou, tēnā koutou, tēnā koutou katoa.

He whenua nui whakaharahara a Aotearoa, he wāhi e tipu ai te ngao e whānui ai ngā huarahi mō te katoa, ā, tae noa ki ā tātou mokopuna, ko rātou nei te aronga matua. Ki tēnei whenua, tōna tikanga me whai te tamaiti i ngā wheako papai rawa atu, me arohaina, me noho haumaru, me noho ora, me pupū ngā wawata, ngā tūmanako, ngā mariu me te pitomata e kīia ai rātou he tamaiti.

Ko te noho hei kaitaunaki, kia whai hua ai ngā tamariki, te whāinga matua me te tūranga o Mana Mokopuna, koia nei te whakahoutanga o te Children and Young People's Commission, atu i te 01 Hongongoi 2023. Ko au tēnei te Tumu Whakarae Tuarua, ā, te Tumu Whakarae hoki, e kōhi ake ana i te rākau mai i a Kaiwhakawā Frances Eivers, tahi atu me te Poari e manawanui nei mātou mā Mana Mokopuna e whai tonu ana i te torokaha o ngā mahi a te Children's Commissioner o mua, e whakaterehia te ara whakamua ki te pupuri i ngā oati o Te Tiriti o Waitangi, me te whakataunga a Rūnanga Whakakotahi i ngā Iwi o te Ao mō ngā Mōtika Tamariki, me te āwhina ki te tuku i ngā motika me te oranga mauri a ngā tamariki katoa o Aotearoa. Tēnei taku mihi ki a Kaiwhakawā Eivers me tōna tīma, mō ā rātou mahi i takina i te tau kātahi anō ka hipa, e whakareri ana i tēnei panonitanga ki te Mana Mokopuna.

He poari hou mātou o Mana Mokopuna, heoi ka heipū mai ngā kanorautanga o te wheako, o te mātauranga, o te taura here me ngā pūkenga e whakamahia ai kia whai hua a tātou mokopuna. Ka nui taku harikoa ki te mahi tahi me Donna Matahaere-Atariki, me Ronelle Baker, me Josiah Tualamali'i rātou ko Tākuta Julie Wharewera-Mika i roto i a mātou mahi ki ngā taumata rautaki, ā, mā te mahi tahi hoki me ā mātou kaimahi. E harikoa ana te ngākau ki te mahi tahi me ngā iwi, ngā hapū, ngā whānau, ngā hapori me ngā rōpū whakahaere e mahi nei me a tātou mokopuna i ia rā, puta noa i te motu. Mā te mārama ki ō rātou wawata, ō rātou wheako, ō rātou mātanga hoki e kitea pea te huarahi kia noho hei pakihwi kaha mō ā tātou mokopuna katoa.

Putā noa i te pūrongo nei ka kitea ngā momo tirohanga mai i ngā momo mokopuna kua tuku kōrero mai ki Kaikōmihana. Ko te tino mahi e paihere nei i a Mana Mokopuna, ko te rongō i ngā kōrero me te whai mārama ki ngā wheako a ngā mokopuna ake. Ka mau tonu mātou ki tēnei tū āhuatanga, mā o rātou reo e whakakaha, e whai tūāpapa hoki to mātou tū hei Hinonga Karauna Tūtahi e noho nei mātou hei kaitaunaki mō ngā tamariki me ngā rangatahi o Aotearoa, tae atu ki ērā kua roa ki te pūnaha nei atu ki te tau 25 te pakeke. Ko te mahi nui, ko te wero nui hoki kei mua i a mātou he whāinga whānui, engari he mārō te tūāpapa i hāngai e ērā nā rātou te huarahi i para, ko te māramatanga e whāia ana mō ngā rā ki tua, kia whai hua ai ngā mokopuna o Aotearoa.

The Year in Numbers:

- 94% of our key deliverables completed to agreed standards.
- 9 monitoring visits to Oranga Tamariki secure residences completed.
- 3 monitoring visits to youth justice remand homes completed.
- Responded to 255 callers on the Child Rights Advice Line and hundreds of other emails and enquiries.
- 16 public presentations given by the Commissioner on a range of children's issues.
- Produced 17 COTA (OPCAT) public reports.
- 20 submissions on child-centred legislative and policy changes.
- Reported to the United Nations Committee on the Rights of the Child
 - 1 written report, 2 meetings with the Committee.
- Reported to the United Nations Committee Against Torture – 1 written report, 1 meeting with the Committee.
- 4 reports on Child & Youth Voices compiled.
- Mai World engaged 1,768 (conservative figure) mokopuna through project engagements and activities, community-led events through stalls, supporting the Commissioner, child and youth led/centred activities, and community meetings/visits.
- Mai World engaged 270 schools and community organisations through projects, activities, and meetings.
- Under section 12(1)(g)(i) of the Children's Commissioner Act 2003, the Commissioner made an intervenor submission to the Court of Appeal on whether it is manifestly unjust to give life sentences to child offenders.
- A submission of evidence to the Royal Commission of Inquiry into Abuse in State Care following their information request under section 20 of the Inquiries Act 2013, followed by an appearance at the public hearing into Institutional Responses based on the previous work of the office in relation to the abuse of children and young people in the state care system.
- 6 Official Information Act requests completed.



The Role of the Children's Commissioner

Kia kuru pounamu te rongō | that all mokopuna live their best lives

This is the moemoeā, the vision of the Children's Commissioner.

The Children's Commissioner represents the 1.2 million people in Aotearoa New Zealand under the age of 18 who make up 23 percent of the population. The Children's Commissioner is an Independent Crown Entity (ICE) established under the Children's Commissioner Act 2003 (the Act).

Presently the Children's Commissioner is supported by a staff of 40 kaimahi, all of whom are committed to the vision for the mokopuna of Aotearoa.

The Children's Commissioner has a rich legacy from its inception in 1989, built on the commitment of all seven previous Children's Commissioners. The role of Children's Commissioner will come to an end on 1 July 2023 and be replaced by the Children and Young People's Commission, a Board of up to six members.

Each Children's Commissioner has been supported by kaimahi, who have advocated tirelessly for the rights, interests, and wellbeing of mokopuna in Aotearoa.

In that time there has been a clear record of success in advocating for change for mokopuna and further champion children and young people's rights, interests, wellbeing, and participation.

Collectively, the Children's Commissioner and the kaimahi who support the role, is known as OCC.

Our priorities

The Commissioner's four strategic priorities progressed in 2022/23 are to:

1. Advocate for all mokopuna to have access to, and participate in, inclusive and equitable education.
2. Advocate for the mental wellbeing of mokopuna to be prioritised, so that they may thrive and flourish.
3. Advocate to end family violence and to help families heal.
4. Independently and regularly monitor places where mokopuna are deprived of their liberty and advocate for system change.



The Children's Commissioner has a statutory function to raise awareness and understanding of, and to advance and monitor the application of the UN Convention on the Rights of the Child (Children's Convention):

- convening the Children's Convention Monitoring Group and reporting to the UN.
- providing advice on children's rights to non-government and Government agencies, and the Courts.
- ensuring the voices of children are heard in decisions that affect them.
- raising awareness about children's rights and wellbeing; and
- monitoring the services of Oranga Tamariki, and places where young people are detained.

The Children's Commissioner advocates for the implementation of the UN's Children's Convention and the Crown's responsibility to give effect to Te Tiriti o Waitangi/Treaty of Waitangi:

- providing expert advice to courts and Government agencies; ensuring the voices of children are heard in decisions that affect them;
- raising awareness about children's rights and wellbeing;
- monitoring the services of Oranga Tamariki and places where young people are detained, and
- measures to improve the wellbeing of mokopuna in the context of their whānau, hapū, iwi and communities.

The Commissioner has broad statutory responsibilities under several other Acts, including:

1. Oranga Tamariki Act 1989 / Children and Young People's Well-being Act 1989
2. Oranga Tamariki (Residential Care) Regulations 1996
3. Crimes of Torture Act 1989 (COTA)
4. Human Assisted Reproductive Technology Act 2004



Families are the most basic social unit of society, and with better more concrete support from the start, children would feel more included, loved, and hence valued.

Pacific young person from Papakura



Our Principles: How we made a difference

As part of our strategic priorities framework, we defined the principles by which we will achieve our vision for all mokopuna to live their best lives.

Te Tiriti o Waitangi underpins our work

We honour and give effect to Te Tiriti o Waitangi to improve the well-being of mokopuna in the context of their whānau, hapū, and iwi.

We take a whole of system approach

We recognise that we are part of a community working within a wider system that affects the lives of mokopuna and their whānau. Our actions and decisions are informed by a holistic and whole-system view.

We focus on activity that is proactive

The core activity we undertake is proactive and forward looking with a focus on searching for opportunities to advocate for a better life for mokopuna and their whānau.

We work collaboratively

We work together with people from across the office, government, and community to grow our collective knowledge.

We demonstrate best practice in our work

We demonstrate best practice in all we do to support mokopuna and their whānau to live their best lives.

We focus on work that makes a difference

We focus our effort and resources on the activities that will make a positive difference in the lives of mokopuna and their whānau.

The OCC performs its statutory role underpinned by these principles. In this section of the report, we identify key examples of change generated through our activities in the year under review.



Listening

The voices of mokopuna and their whānau guide the OCC's work

Mokopuna can only live their best lives when they have a genuine say about things that affect them. Listening to mokopuna respects them as active participants in their own lives, consistent with Te Tiriti o Waitangi and the Children's Convention.

Voices Summaries

We produced summaries of voices of mokopuna from diverse backgrounds to inform our strategic priorities framework and action plan. These voices included the following:

- Education
- Mental Wellbeing
- Racism
- Family Violence.



For my voice and others to be heard we need people like you to listen and take in the things we say not just in one ear and out the other. Not making promises you know you can't keep but being honest with us.

Rangatahi from Ōtautahi



Poverty is moving houses, always moving – stressful. Having to move in the middle of the night, unable to pay rent, scary.

Young person from Paeroa



I think all children need to start on the same platform, all with strong family relationships, food, shelter and necessities, as well as being able to go to school feeling happy and safe. If all children have this same platform then they are getting a better start to life and adulthood.

18-year-old Samoan girl

Amplifying

Amplifying the voices of mokopuna in decision making

This important work is led in OCC by the Participation and Engagement - Mai World Voices team. Mai World has ongoing engagement with mokopuna in a wide range of settings. It recognises that mokopuna do not exist in isolation from their whānau and community.

Mai World uses a village model to engage with, and hear from, mokopuna. It builds relationships with the village that exists around mokopuna. An authentic relationship with the village is a way to ensure best practice, evidence-based, whānau inclusive and village-informed engagement.

There is a growing awareness across central and local government agencies as well as community organisations that the voices of mokopuna are powerful and important to inform decision-making and design.

OCC amplifies the voices of mokopuna under the functions set out in various parts of ss11, 12, and 14 of the 2003 Act. These functions have been set out more clearly in the enabling legislation for the new Commission under s22. OCC supports these efforts by supporting others to engage mokopuna ethically, to seek their views. We also engage directly with mokopuna to support our child impact assessments, and our advocacy for their rights and wellbeing.



Building

a strong foundation for the future

The OCC has undergone a change process to redesign its operating model. The new structure is designed to ensure greater collaboration across the office and ready the OCC for the move to a Commission model. An additional amount of \$350,000 was approved in our Appropriation 2022/23 to progress the transition work to the new Commission.

The structure reflects the new Commission functions under the Children and Young People's Commission Act 2022, being:

- Promoting interests and well-being of children and young people.
- Promoting and advancing rights of children and young people.
- Encouraging children and young people's participation and voices.
- To give effect to the Crown's responsibility to Te Tiriti o Waitangi.
- Common Duties of the Monitor, the Ombudsman, and the Children and Young People's Commission.
- There has been significant focus since March 2023 on preparing for the new Children and Young People's Commission and ensuring a smooth transition.
- Kaimahi have been successfully transferred into the new entity.
- However, it is recognised that that change management process will be ongoing for at least 12 months.
- Preparations have been made for the first Board: operating manual and initial papers have been drafted; a Principal Advisor has been appointed to the Board secretariat; and arrangements were made for welcoming and inducting members.

Work to meet the requirements of the Children and Young People's Commission Act 2022 is well advanced:

- The Code of Ethics for engagement is in draft and ready for the Board to consult communities on.
- Information Rules are in draft and ready for the Board's review, after which they will be consulted on, completed and presented to the Minister and House before being published.

Terms of Reference and information sharing arrangements between the three agencies comprising the Children's Oversight System (new Commission, Independent Children's Monitor, and Ombudsman) are ready for review and confirmation by the Board.

It will be important to work carefully through the establishment phase of the new Commission, to allow processes and systems to be put in place and operationalised as the OCC transitions from a Commissioner sole model to a Board model.



Growing and Embedding..

...an understanding of Te Tiriti o Waitangi and mātauranga Māori

A commitment to Te Tiriti o Waitangi is important to OCC as an advocate for all the mokopuna of Aotearoa, no matter their whakapapa.

In November 2021, the Children's Commissioner, Judge Frances Eivers, determined that operating in accordance with, and informed by Te Tiriti and mātauranga Māori, are key operating principles for the OCC.

In this year the OCC established Mata Māori. The team is charged with ensuring mātauranga Māori informs all the work of the OCC. This approach will transform the foundations of the OCC's work, ensuring mātauranga Māori is a natural part of what we do every day.

Mata Māori provides support, advice and guidance from a mātauranga Māori perspective. The role of Pou Whakahaere of Mata Māori has been established to lead this work enabling the office to shift and genuinely honour our obligations under Te Tiriti o Waitangi. The team works closely with the many projects and teams across the office, as well as leading the tikanga and kawa through pōwhiri, mihi whakatau, supporting the Commissioner when required, and leading annual events such as Matariki and Māori language week.

Following on from a Te Tiriti o Waitangi wānanga in March 2023, Mata Māori has continued the development of a robust series of wānanga to build the overall capability of kaimahi and grow an understanding of mātauranga Māori and Te Tiriti o Waitangi. This includes weekly reo Māori and waiata lessons.

The team has been supporting the Commissioner in leading and commencing a programme of engagement with iwi Māori and community organisations across Aotearoa including Ngāti Toa Rangatira, Te Āti Awa Taranaki Whānui ki Pōneke, Whakatōhea, Ngāti Awa, Te Arawa (health organisations), Waikato Tainui, Ngāpuhi, and Ngai Tahu.

Mata Māori is the kaitiaki of the Mana Mokopuna framework, given this will be the waharoa of our Te Tiriti-centric organisation. Mata Māori has begun developing tools and processes to embed Te Tiriti analysis in all of our priority areas.

Establishing Mata Māori is key to the transformation to the new Commission, noting that:

- Under the Children and Young People's Commission Act 2022, the Board has a statutory requirement to give effect to Te Tiriti o Waitangi, to build and maintain relationships with hapū, iwi, Māori organisations, community organisations and agencies with a strong focus on the rights, interests, and wellbeing of mokopuna Māori.
- The Board is tasked with setting strategic priorities and work programmes that support improved outcomes for Māori children and young people within the context of their whānau, hapū, and iwi, promoting Māori participation and leadership and te ao Māori approaches in the performance of its functions, as appropriate; while the Commission is tasked with undertaking and promoting research into any matter that relates to the rights, interests, or well-being of children and young people, while giving special attention to te ao Māori.
- Importantly, the performance of this function is subject to review under s38 of the 2022 Act to determine how effectively the Commission is working with hapū, iwi and Māori organisations.





Monitoring places of detention

A 'National Preventive Mechanism'

The Children's Commissioner 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).

This gives the Children's Commissioner a rights-based mandate to examine the quality of care and treatment of children and young people who are detained in secure care and protection, youth justice residences and remand homes, as well as adolescent inpatient mental health facilities.

The Office of the Ombudsman holds the NPM designation to monitor prisons. It was agreed by the Children's Commissioner and the Chief Ombudsman that OCC would not monitor the MBUs Mother and Baby Units in the three Department of Corrections Women's Prison Facilities this year as there is no official designation to do so.

Discussions are ongoing as to which OPCAT designation would best meet the needs of mokopuna who are with their mothers.

The OCC undertook nine unannounced and six announced OPCAT monitoring visits to secure facilities.

Eight visits were to Oranga Tamariki run residences, one was to a special purpose residence, three to secure mental health facilities, and three community run remand homes. They visited:

- Whare Pūmau Mana (Remand Home) – Te Ikaroa Rangatahi Social Services
- Korowai Manaaki Youth Justice Residence
- Te Maioha o Parekarangi Youth Justice Residence
- Te Puna Wai ō Tuhinapo Youth Justice Residence
- Hikitia te Wairua - Adolescent Mental Health Service
- Ēpuni Care and Protection Residence
- Te Au rere a te Tonga Youth Justice Residence
- Te Poutama Ārahi Rangatahi – Special purpose facility run by Barnardos
- Whakatakapokai Youth Justice Residence
- Regional Rangatahi Adolescent Inpatient Service – Adolescent Mental Health Service
- Hillsborough Lighthouse (Remand Home) – Kia Puāwai
- Korowai Manaaki Youth Justice Residence
- Nga Taiohi – Adolescent Mental Health Service
- Te Puna Wai ō Tuhinapo Youth Justice Residence
- Glenmore Lighthouse (Remand Home) – Kia Puāwai.



OCC interviewed mokopuna who chose to speak with our team, in accordance with our mokopuna-centred monitoring approach.

OCC also interviewed staff and stakeholders.

Our focus was on the experiences of mokopuna in relation to their treatment and conditions at the facilities.

In addition, the Monitoring team has undertaken a review of existing OPCAT monitoring process to increase impact and efficiency. The focus of this is to ensure that recommendations made continue to improve the conditions in which mokopuna are detained.

This includes:

- Strengthening the application of the Mana Mokopuna framework into our OPCAT monitoring
- Developing an intervention logic to identify additional resource, developmental opportunities, and strategic relationships to enhance the work completed by the office.
- Honing our analysis and reporting approach to ensure expedient and compelling reports (releasing reports closer to the time of our visit)
- Developing a regular reporting mechanism with the Ministry of Health and Te Whatu Ora
- Increased collaboration across the office and with external stakeholders.

Grievance Panels

OCC also analysed reports from Grievance Panels located in secure Residences across the country, drawing together themes and following up concerns on behalf of young people in places of detention.

Monitoring Impact

The Oranga Tamariki Independent Rapid Review of residences in 2023 reflected specific concerns and issues repeatedly raised by the team with the agency.

Follow through on the Rapid Review offers a once in a generation opportunity to change the model of care for mokopuna in detention.

It is an opportunity to adopt a by Māori for Māori approach for the care and welfare of mokopuna Māori.

It is an opportunity to partner with whānau, hapū and iwi and community organisations and develop care models that supports each mokopuna in the context of their whānau, hapū, and iwi and their whānau, and to build support and resource around the therapeutic and holistic needs of each child – one child at a time.

The findings by the Monitoring Team should also be seen in the context of a video that surfaced in 2021 - from an unknown source - revealing ill-treatment by staff of young people in care. Both the video, and the findings of a string of reports from the OCC, now form an irrefutable case for change.

The UN Committee Against Torture reviewed New Zealand's implementation of the Convention and the OPCAT in July 2023. OCC contributed to a combined NPM submission, as well as filing a separate OCC submission to the CAT review. The Children's Commissioner attended New Zealand's review at the UN in Geneva.





Advocating

Raising awareness of the rights, interests, and wellbeing of mokopuna

The Commissioner has an ongoing role to actively advocate for the rights, interests, and wellbeing of mokopuna.

The United Nations Committee report

Under s12 of the 2003 Act, the functions of the Children's Commissioner include advancing and monitoring the application of the United Nations Convention on the Rights of the Child ("the Children's Convention"). Notably, 2023 marks 30 years that New Zealand has been a signatory to the Convention.

The children's rights reporting process is an opportunity for the OCC to work alongside civil society, and with the Government of the day, to identify children's rights issues and have them addressed, raising awareness and understanding of all children's rights for all mokopuna, and in all circumstances, including times of emergency or crisis.

The Children's Commissioner submitted a report to the United Nations Committee on the Rights of the Child for New Zealand's sixth periodic review under the Children's Convention.

The Children's Commissioner then participated in the sixth periodic review, attending the pre-session on-line in September 2022, and the state examination in January 2023 in Geneva. OCC also supported mokopuna to meet with the Committee online to share their views and concerns.

While in Geneva, the Children's Commissioner met with the Committee to share concerns and priorities with them directly.

The Concluding Observations from the UN Committee published on 9 February 2023 outlined areas where New Zealand needs to do better for mokopuna. Many of these aligned directly with the OCC strategic priorities and the related work programmes, and the recommendations made in monitoring reports.



Having a voice means that an adult listens and acknowledges what you are saying and that what you said is taken into account when they make the decision.

Mokopuna



The UN identified the following areas of children's rights as needing urgent attention:

- Action against racism and discrimination
- Violence against children
- The rights of children in State care
- The rights of disabled children
- Standard of living
- The rights of Mokopuna Māori
- The youth justice system.

In addition, the OCC developed child-centred submissions and provided advice that reflected the voice of mokopuna to several government agencies, NGO's, the Mental Health and Wellbeing Commission, and the National Iwi Chairs Forum.

Amongst these were:

- Appearing before the Select Committee with EEO Commissioner Saunoamaali'i Dr Karanina Sumeo, to speak to the petition to raise the age of criminal responsibility from 10 years old to at least 14 years old, in line with UN recommendations.
- Submission in support of the Petition of Josiah Tualamali'i: Inquiry into solutions for youth justice.
- Advice to the Ministry of Health on the draft Guidelines on Restraint and Seclusion in Mental Health Settings.
- The development of advice to the Ministry of Education on the New Zealand curriculum refresh.
- Submission to Social Services Select Committee on the Accessibility for New Zealander's Bill, highlighting aspects that would strengthen the Bill for mokopuna (children and young people).
- Advice to MSD on considering resources to support children to make complaints to the UN Committee on the Rights of the Child ('the UN Committee') under the Optional Protocol on a Communications Procedure.

“ A future that allows all children/ youth from every ethnic background to have a promising future. As a young Muslim wearing a headscarf (hijab)...If we could find a way to change systematic discrimination, it would be beneficial towards all Muslim women.

Young person (11 to 17 year old)



Child Poverty Monitor

The Child Poverty Monitor (CPM) illuminates the impacts on mokopuna of poverty in Aotearoa New Zealand.

Publication of the Monitor each December has played a major role in focusing media and public attention on the harsh realities of poverty as experienced by mokopuna and their whānau.

The Government has committed to at least halve child poverty by 2027/8 through targets set in accordance with the Child Poverty Reduction Act 2018.

The 2022 CPM was launched at an event at Te Whare Waatea Marae in South Auckland in December 2022. This advocacy project was a partnership between the JR McKenzie Trust with funding, and the Child and Youth Epidemiology Service at the University of Otago.

To highlight the importance of community development, the CPM showcased some community stories that reduce or mitigate the impacts of poverty for children and young people and their families.

The Children's Commissioner presented the report at the event supported by the Mai World Youth and Voices team who ran workshops with the mokopuna attending the event.

The mokopuna delivered a declaration to the Commissioner, which set out wero/ challenges to the Government relating to what mokopuna see as needed by children and young people in Aotearoa to thrive and challenging the government to make changes.

Children's Convention Monitoring Group (CMG)

The Commissioner continued to convene CMG, and the team worked closely with civil society and Human Rights Commission colleagues to ensure strong, effective reporting to the UN Committee on the Rights of the Child.

The CMG participated in regular meetings with the Children's Convention Deputy Chief Executives, including a workshop to support the development of a work programme to respond to the concluding observations of the United Nations Committee on the Rights of the Child.

Another major focus was the submission of evidence to the Royal Commission of Inquiry into Abuse in Care following their information request under section 20 of the Inquiries Act 2013, which was received late in the previous financial year.

This significant submission was followed by an appearance at the public hearing into Institutional Responses with Judge Eivers, Children's Commissioner, Glenis Phillip-Barbara former Assistant Māori Commissioner, and Fiona Cassidy, Executive Director, who provided answers to the inquiry panel based on the previous work of the office in relation to the abuse of children and young people in the state care system.

In addition, an intervenor submission to the Court of Appeal under section 12(1)(g)(i) of the Children's Commissioner Act 2003 was made on whether it is manifestly unjust to give life sentences to child offenders. The submission referred to international rights conventions, implications under Te Tiriti o Waitangi, and child and adolescent development including brain development, and implications on those of receiving a life sentence.



Partnering to expand our impact

In the first quarter alone the Participation and Engagement - Mai World team was involved in several projects and initiatives across the government.

A significant activity was the completion of a voices summary for the Department of Prime Minister and Cabinet (DPMC) review of the Child and Youth Wellbeing Strategy. This was done after facilitating engagements across seven communities with 58 mokopuna focusing on how mokopuna want to participate and be heard.

The team also supported other government agencies to design and facilitate their engagement, as well as supporting DPMC to plan the analysis of voices gathered by the government. An outcome of this activity was the initiation of the Youth Advisory Group network meetings which brings together kaimahi from across the government who are leading, facilitating, or supporting mechanisms of youth voice across the system.

The team continues to participate in network and inter-agency meetings across the government to ensure mokopuna voices are heard.

In the family and sexual violence prevention and response space, the Systems Working Group and the Child and Young People's sub-group are supported by Te Puna Aonui who are responsible for the Te Aorerekura strategy.

Mai World supported Te Puna Aonui to engage government and community agencies to understand what best practice mokopuna engagement looks like in the family violence / sexual violence sector.

At the inaugural Te Aorerekura National Conference, Mai World participated to share and amplify the voices of mokopuna that the OCC has heard relating to this issue.

Mai World collaborated with the Ministry of Justice to convene three ethics committee meetings to present the project plan for engaging mokopuna for the National Action Plan Against Racism (NAPAR).

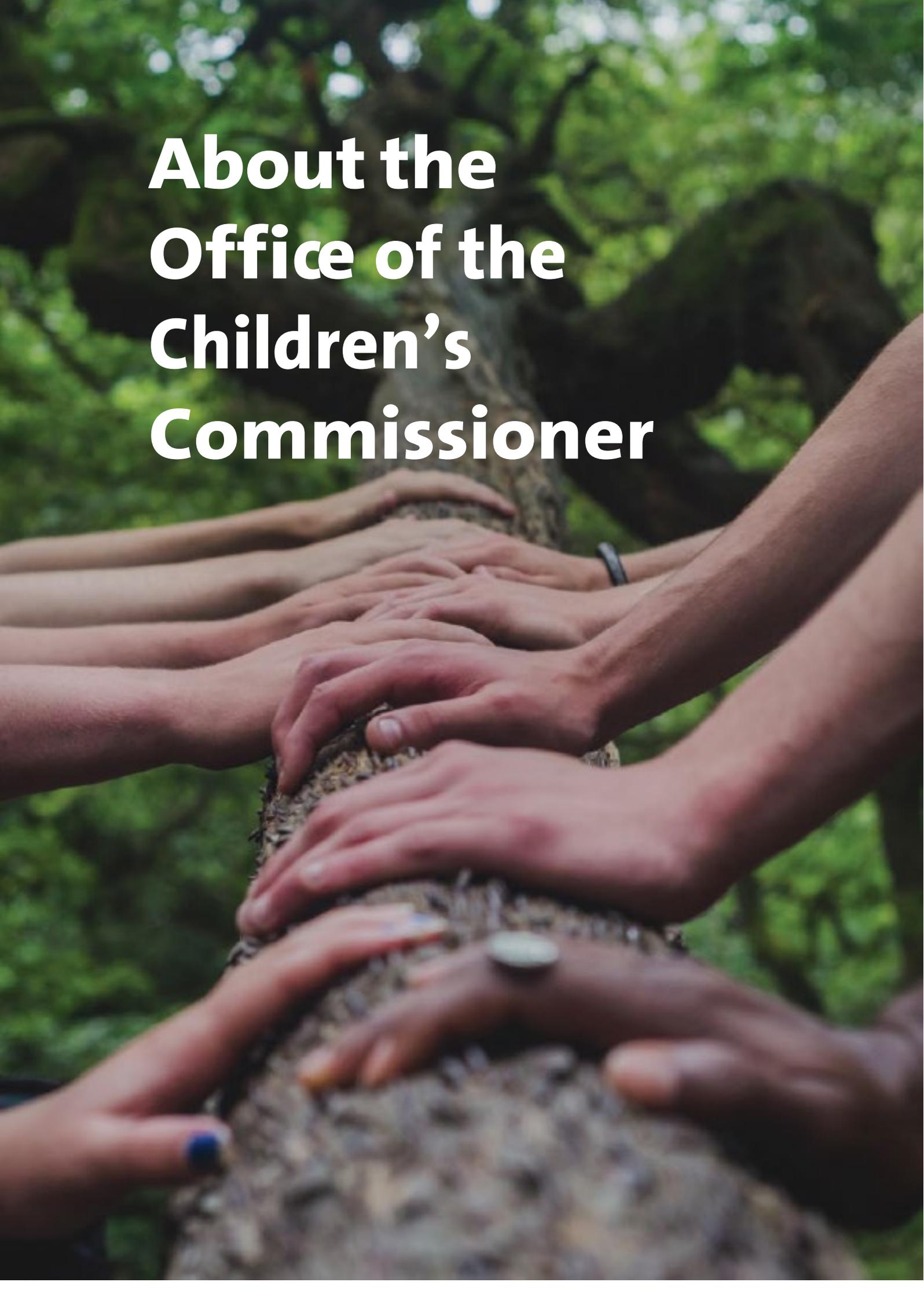
One of these was with a group of eight rangatahi and marked the first ethics process facilitated by the OCC involving mokopuna. The team also presented the project to the Ministry of Youth Development youth advisors called the Hive. After receiving feedback from these groups and making the recommended changes the team-initiated engagements in September completing five focus group across four communities.



My culture means everything!

It's my background, my heritage,
and basically my heart!

About the Office of the Children's Commissioner





Organisational Health and Capability

Staff are our most valuable asset, and the OCC works to ensure a positive and supportive organisational culture.

Leadership, Accountability, and Culture

All our work is guided by our tikanga framework: The values of Aroha, Pono, Tika and Mātauranga.

Whenua Leadership support and development has been utilized through a number of channels, including the Te Kawa Mataaho Leadership Development Centre and in coaching and mentoring partnerships.

OCC strives for an organisational culture that centers our values and provides an inclusive office environment where all staff members are comfortable participating in Māori practice that adheres to Te Āti Awa Taranaki Whānui tikanga and kawa.

Recruitment, Selection, and Induction

When a vacancy exists, we ensure advertising is accessible to a diverse range of potential candidates. We focus on appointing the best candidate for the position reflecting their skills and other attributes that ensure they can fit with the team. An induction process helps staff become familiar with our strategies, structure, people, systems, policies and procedures, and ensures they understand and can meet the requirements of their role.

Employee development and promotion

We have performance and personal development agreements with all staff, and support staff development. Managers meet with staff on a regular basis to provide coaching and support both in their day-to-day work and with a focus on career development and progression.

Equal Employment Opportunities

We are committed to providing equal opportunities.

Remuneration, recognition, and conditions

We have a remuneration framework that appropriately recognises staff skills, experience and contribution.

OCC is committed to meeting the milestones of Kia Toipoto - the Public Service Gender, Māori, Pacific, and Ethnic Pay Gaps Action Plan 2021-24.

Flexibility and work design

We offer flexible work arrangements that balance personal and work obligations and a child friendly work environment. We support staff who need school holiday care for their children by providing a care subsidy.

Harassment and bullying prevention

We support and promote the Public Sector Code of Conduct and has its own Code of Conduct which rejects discrimination, harassment, bullying, or intimidation based on religious or ethical beliefs. We also have a policy that addresses these issues and sets out how unacceptable behaviour will be dealt with.

Safe and healthy environment

We provide a safe working environment that supports staff health and wellbeing, and our health and safety committee meets monthly. We maintain a hazard register. We have staff trained in first aid, a business continuity plan, emergency food and water, first aid and civil defence supplies, and are located in a building that is code-compliant under section 95 of the Building Act 2004.



Kaimahi

As at 30 June 2023, the OCC had 40 employees (35 permanent, 4 fixed-term, and 1 on parental leave) totaling 37.13FTEs, not including the Commissioner.

Gender	2023	%	2022
Female	21	83%	21
Male	8	18%	8
Ethnicity ¹			
Maori	18	31%	14
Pacific	8	14%	3
Asian	3	5%	1
Pakeha	23	40%	11
Australian	2	4%	
American	1	2%	
South African	1	2%	
European	1	2%	
Age profile	Average age is 41 years		
Disability Profile	There are 6 employees with disability		

Effective governance

We have continued to ensure an efficient and effective operation that delivers value for money by maintaining a small core staff and contracting out specialist functions when required.

Our Statement of Intent 2021-2024 further refines our strategic outcomes framework focusing on our priorities, and a work plan to support its implementation.

The draft Statement of Performance Expectations 2022/23 was submitted to the Minister for Social Development & Employment on 19 September 2022. It was published on our website on 4 October 2022 and tabled in Parliament on 10 November 2022.

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Commitment to Te Tiriti o Waitangi

Mata Māori is a dedicated team to lead and develop our commitment to Te Tiriti o Waitangi, and to embed a te ao Māori and Mātauranga Māori approach to all work done across all teams in the office.

Te Tiriti Training for all staff

In March 2023, all staff undertook training with Te Atakura Educators, delivered by Dr Veronica Tawhai and John James Carberry. This training provided an in-depth understanding of Te Tiriti o Waitangi and provided a framework to analyse our work in a Te Tiriti o Waitangi context.

All staff continue to build this analysis into the work that we do. This training will need to be ongoing.

Risks

We monitored the risks identified in our Statement of Intent, Statement of Performance Expectations and Memorandum of Understanding with the responsible Minister.

Consultation and reporting to the Responsible Minister

The Memorandum of Understanding for the year ending 30 June 2023 with the responsible Minister was signed by the Children's Commissioner on 20 July 2022 and then by the Minister on 24 August 2022. The Commissioner meets regularly with the Minister and provides briefings on issues relating to children, quarterly reports, and works on a 'no surprises' basis.

¹ Due to some staff declaring more than one ethnicity, the figures are higher than the actual staff numbers.



Statement of Performance





The Estimates of Appropriations

The Children's Commissioner is funded through Vote Social Development – Non-Departmental Appropriations – Non-Departmental Output Expense – Children's Commissioner (M63)

This appropriation is limited to the provision of services from the Children's Commissioner including the discharge of the Commissioner's duties under the Children's Commissioner Act 2003, monitoring, and reporting on services delivered under the Oranga Tamariki Act 1989, and the identification of aspects of law, policy, and practice that might adversely affect children and the development and proposal of remedies.

Summary of Expenditure against the Appropriation

	2022/23 Actual \$000	2022/23 Budget \$000	2021/22 Actual \$000
Total appropriation	3,157	3,157	3,157
Supporting the Children's Commissioner to Make Changes Associated with the Independent Children's Monitor	-	-	1,200
Addressing cost pressure and additional capacity	1,990	1,640	
Children's Commissioner portion of appropriation (Crown Revenue)	5,147	4,797	4,357
Children's Commissioner expenditure against appropriation	5,180	5,457	4,590
Net surplus/(deficit)	(33)	(660)	(233)

Performance against the Appropriation

Performance measures and standards	Budget standard	2022/23 Actual	2020/21 Actual	Achievement
The percentage of key deliverables agreed with the Minister for Social Development in the Children's Commissioner's Statement of Performance Expectations completed to agreed standards will be no less than	90%	94% ²	95%	Achieved

² One monitoring measure was not achieved due to changed requirements by the Ombudsman.



Monitoring

The OCC monitors the policies and practices of Oranga Tamariki, other organisations contracted by Oranga Tamariki to provide care services for children, young people and their whānau, and DHB youth mental health facilities.

During this year Monitoring activities have largely been the enhanced monitoring of places of detention for children and young people as a designated National Preventive Mechanism (NPM) under the Crimes of Torture Act 2003 (COTA). This was due to the Children and Young People's Act coming into force on 29 August 2022, which meant that OCC no longer had its s13 function to monitor the policies and practices of Oranga Tamariki.

Financial Performance of Development, Monitoring and Investigations

2021/22 Actual \$000		2022/23 Actual \$000	2022/23 Budget \$000
1,502	Revenue from the Crown	1,893	2,188
726	Other Revenue	38	2
2,179	Expense	2,250	2,250
49	Net surplus/(deficit)	(319)	(310)

“ And like I feel like I've got no future. Coz I've always felt like that, but this place just made it worse.

Mokopuna in Care, Epuni OPCAT Monitoring Report, OCC, '20



Performance Measures

Performance measures and standards	Budget standard	2022/23 Actual	2021/22	Achievement/ Comments
The number of COTA (OPCAT) monitoring visits to Oranga Tamariki secure residences will be at least	8-10	9	6	Achieved
The number of COTA (OPCAT) monitoring visits to Oranga Tamariki youth justice remand homes will be at least	3-4	3	2	Achieved
The number of COTA (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 number of COTA (OPCAT) monitoring visits to Corrections Mother & Baby Units will be at least	1	-	1	Not Achieved ³
The percentage of findings from monitoring visits that will be reported to Oranga Tamariki, relevant DHB and Corrections within three months of the visit will be no less than	100%	100%	7% ⁴	Not achieved
The percentage of the OCC monitoring of Oranga Tamariki and subsequent reporting that complies with agreed standards and processes established by the Memorandum of Understanding between OCC and Oranga Tamariki will be no less than	100%	100%	100%	Achieved
The percentage of OCC professional advice and assistance into the development and establishment of the new independent monitoring service that complies with agreed standards and processes established by a Memorandum of Understanding between OCC and the Ministry of Social Development will be no less than	100%	100%	100%	Achieved
The number of COTA (OPCAT) public reports produced	16-20	17	4	Achieved
The percentage of monitoring report recommendations accepted by Oranga Tamariki - Ministry for Children and/or contracted care providers as evidenced and in line with the provisions of the Oranga Tamariki Act 1989 and Oranga Tamariki - Ministry for Children policies and practices will be no less than	90% ⁵	98% ⁶	100%	Achieved
The percentage of monitoring report recommendations to Oranga Tamariki and/or contracted care providers that are followed by actions will be no less than	100%	100%	100%	Achieved

Outcomes

Throughout the year OCC met regularly with the CE and DCEs from Oranga Tamariki to review progress being made on systems, policy, and practice change.

³ The Office of the Ombudsman (OoTO) holds the National Preventative Mechanism (NPM) designation to monitor prisons. It was agreed by the Children's Commissioner and the Chief Ombudsman that the Office would not monitor the Mother and Baby Units (MBU) for FY23 as there is no official designation to do so, nor is the Office of the Ombudsman planning a visit to either Arohata or Christchurch Women's prisons within the quarter (past agreements have been that OCC accompany OoTO on prison visits to specifically look at the MBU). The Children's Commissioner and the Ombudsman have agreed to establish an official way forward and ensure mokopuna who are in prison with their mothers have their needs met as per the Optional Protocol on the Convention against Torture (OPCAT).

⁴ Due to a high staff turnover the reports could not be completed on time.

⁵ The measure will be evidenced in the minutes of meetings held between the Office of the Children's Commissioner and Oranga Tamariki – Ministry for Children, to confirm which monitoring recommendations are to be accepted.

⁶ 41 of 42 recommendations accepted.



Advocacy and Rights

OCC supports children and young people to have a say in matters that affect them.

With a focus on our strategic priorities to define our work programmes, we support children and young people to have a say in matters that affect them. Their views and voices inform our submissions and advice to Government agencies. We maintain a child's rights and advice service that provides both general and individual advocacy for children in certain circumstances. We advocate for systemic changes to provide better outcomes for children and young people, in line with the UN Children's Convention and applying the articles of Te Tiriti o Waitangi. We provide independent advice to Select Committees, Ministers, Government Agencies, and Crown Entities on policy and legislation for the interests, rights and wellbeing of children. We support the Commissioner with advocacy opportunities by providing advice for speaking engagements and media commitments.

Financial Performance of Strategy, Rights and Advice

2021/22 Actual \$000		2022/23 Actual \$000	2022/23 Budget \$000
1,665	Revenue from the Crown	2,267	1,507
798	Other Revenue	78	29
2,451	Expense	1,899	1,725
2	Net surplus/(deficit) ⁷	446	(189)

Performance measures

Performance measures and standards	Budget standard	2022/23 Actual	2020/21 Actual	Achievement/ Comments
The number of items of child-focused policy advice or submissions to Select Committees, government departments or Ministers will be at least	10 ⁸	19	19	Achieved
The number of examples of impact achieved by advocacy activities will be at least	2	8	2	Achieved
The number of reports to advance child rights in Aotearoa New Zealand will be at least	1	1	1	Achieved
Keynote presentations on child rights, wellbeing or voices will be at least	3	4	8	Achieved
Child Poverty Monitor released	Achieved	Achieved	Achieved	Achieved
The percentage of submissions, reports and other pieces of advice that are produced within required timeframes will be no less than	100%	100%	100%	Achieved

⁷ Deficits funded by retained equity

⁸ This is a demand-driven measure.



Participation and Engagement - Mai World

We gather and share the voices, views, and opinions of mokopuna

We develop mechanisms to hear from and collect the voices of mokopuna and amplify their voices in relevant ways to inform public discourse on children's rights and wellbeing. We expanded our Mai World: Child & Youth Voices initiative to ensure that mokopuna interests and rights are clearly put before Government decision makers and the public.

We engage, listen to, and collaborate with schools and community organisations to inform our advocacy for mokopuna, gather and share the voices, views and opinions of mokopuna, use diverse methods to amplify child and youth voices to diverse communities and raise awareness of issues and needs of mokopuna.

Financial Performance of Mai World

2021/22		2022/23	2022/23
Actual		Actual	Budget
\$000		\$000	\$000
1,665	Revenue from the Crown	987	1,102
789	Other Revenue	275	261
2,451	Expense	1,243	1,565
2	Net surplus/(deficit)	19	(202)

Performance measures

Performance measures and standards	Budget standard	2022/23 Actual	2020/21 Actual	Achievement/ Comments
The number of reports published on Child & Youth Voices will be at least	3	4	2	Achieved
Keynote presentations on child voices will be at least	2	16	8	Achieved
The number of examples of impact achieved by voices of mokopuna will be at least	1	13	1	Achieved

Statement of Responsibility

We are responsible for the preparation of the Children's Commissioner financial statements and statement of performance, and the judgments made in them.

We are responsible for any end-of-year performance information provided by the Children's Commissioner 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 the Children's Commissioner for the year ended 30 June 2023.



Judge Frances Eivers
Children's Commissioner

31 October 2023



Dr Claire Achmad
Deputy Chief Children's Commissioner
Children and Young People's Commission

31 October 2023



Statement of Comprehensive Revenue and Expense for the year ended 30 June 2023

	Notes	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
REVENUE				
Revenue from the Crown		5,147	4,797	3,157
Revenue from MSD				1,200
Other revenue	2	215	287	312
Interest revenue		103	5	12
Total revenue		5,465	5,089	4,681
EXPENSES				
Personnel costs	3	4,356	4,564	3,820
Operating costs	4	693	833	706
Projects costs	5	285	342	88
Depreciation	9	5	3	3
Amortisation		52	47	13
Total expenses		5,391	5,789	4,630
Surplus/(deficit)		74	(700)	51
Other comprehensive revenue and expense		0	0	0
Total comprehensive revenue and expense		74	(700)	51

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

**Statement of Financial Position as at 30 June 2023**

	Notes	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
ASSETS				
Current assets				
Cash and cash equivalents	6	1,784	1,198	1,899
Receivables	7	97		121
Prepayments		39		1
GST receivable		22		65
<i>Total current assets</i>		<i>1,942</i>	<i>1,198</i>	<i>2,086</i>
Non-current assets				
Property, plant, and equipment	9	25	2	5
Intangible assets	10	52	44	91
<i>Total non-current assets</i>		<i>77</i>	<i>46</i>	<i>96</i>
Total assets		2,019	1,244	2,182
EXPENSES				
Current liabilities				
Payables	11	127	90	429
Employee entitlements	12	161	150	232
Revenue received in advance		173	0	0
Accruals		117	178	153
GST Payable		0	22	0
Lease inducement		0	1	1
<i>Total current liabilities</i>		<i>578</i>	<i>441</i>	<i>815</i>
Non-current liabilities				
Employee entitlements	12	10	0	10
<i>Total non-current liabilities</i>		<i>10</i>	<i>0</i>	<i>10</i>
Total liabilities		588	441	825
Net Assets		1,431	803	1,357

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 2023

	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
Balance as at 1 July	1,224	1,357	1,160
Retained Earnings	13	0	104
Surplus/(deficit)	74	-700	51
Capital Contributions	133	146	146
Contributed Capital	-13	0	-104
Balance as at 30 June	1,431	803	1,357

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 2023

	Notes	Actual 2023 \$000	Budget 2023 \$000	Actual 2022 \$000
Cash flows from operating activities				
Receipts from the Crown		5,147	4,797	3,157
Receipts from other revenue		412	287	1,467
Interest received		103	5	12
Payments to suppliers		(1,355)	(1,373)	(451)
Payments to employees		(4,427)	(4,373)	(3,866)
GST (net)		43	(38)	(64)
<i>Net cash flow from operating activities</i>		(77)	(695)	255
Cash flows from investing activities				
Receipts from sale of property, plant and equipment		0	0	0
Receipts from maturity of investments		0	0	0
Purchase of property, plant and equipment		(25)	0	0
Purchase of intangible assets		(13)	0	(104)
Acquisition of investments		0	0	0
<i>Net cash flow from investing activities</i>		(38)	0	(104)
Cash flows from financing activities				
Capital contributions		0	0	0
<i>Net cash flow from financing activities</i>		0	0	0
Net increase/(decrease) in cash & cash equivalents		(115)	(695)	151
Cash and cash equivalents at the beginning of the year		1,899	1,894	1,748
Cash and cash equivalents at the end of the year		1,784	1,198	1,899

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



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1. STATEMENT OF ACCOUNTING POLICIES

Reporting entity

The Children's Commissioner 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 the Children's Commissioners' operations includes the Crown Entities Act 2004 and the Children's Commissioner Act 2003. The Children's Commissioners' ultimate parent is the New Zealand Crown.

The Children's Commissioner was first established on 1 November 1989 under the Children, Young Persons and Their Families Act 1989, but whose functions were then mandated by the Children's Commissioner Act 2003. Its primary objective is to ensure that the interests and rights of every child and young person are recognized, and each enjoys safety, good health and education, economic and socio-cultural wellbeing and opportunities to actively participate in matters that affect them.

The Children's Commissioner has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for the Children's Commissioner are for the year ended 30 June 2023 and were approved by the Children's Commissioner on 31 October 2023.

Basis of preparation

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

Statement of compliance

The financial statements of the Children's Commissioner 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).

The Children's Commissioner 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

The Children's Commissioner 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 the Children's Commissioner 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 the Children's Commissioner in preparing these financial statements.

Cost allocation

The Children's Commissioner 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 Children's Commissioner has 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

The Children's Commissioner is primarily funded from the Crown. This funding is restricted in its use for the purpose of the Children's Commissioner meeting the objectives specified in its founding legislation and the scope of the relevant appropriation of the funder.

The Children's Commissioner 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 the Children's Commissioner 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 and further information

	Actual 2023 \$000	Actual 2022 \$000
JR McKenzie Trust*	27	27
Revenue from MSD	-	1,200
Other revenue**	182	178
Salary recovered***	6	107
Total other revenue	215	1,512

* Grant Agreement between the Children's Commissioner and the JR McKenzie Trust to produce and disseminate a snapshot with key facts and messages around child poverty in New Zealand.

** Other Revenue of \$45,000 from the Ministry of Justice for a voices report for the National Action Plan against Racism (NAPAR) and \$210,000 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 and further information

	Actual 2023 \$000	Actual 2022 \$000
Salaries and wages	4,142	3,720
Other personnel costs	83	44
Defined contribution plan employer contributions	100	94
Increase/(decrease) in employee entitlements	31	(38)
Total personnel costs	4,356	3,820

Employee remuneration

	Actual 2023	Actual 2022
Total remuneration paid or payable that is or exceeds \$100,000		
\$100,000 – 109,999	5	2
\$110,000 – 119,999	1	1
\$120,000 – 129,999	2	1
\$140,000 – 149,999	1	1
\$150,000 – 159,999	1	1
\$170,000 - 179,999	1	-
\$200,000 - 209,999	-	1
\$270,000 - 279,999	1	-
Total employees	13	7

During the year ended 30 June 2023, one (2022: Nil) employee received \$35,000.00 (redundancy) compensation in relation to cessation (2022: Nil).

Commissioner's total remuneration

	Actual 2023	Actual 2022
Judge Becroft	-	90,664
Judge Eivers	338,150	183,867

Judge Eivers is on secondment from the Ministry of Justice and the total remuneration disclosed for 2022/23 is invoiced by MoJ in terms of the remuneration determination for the Children's Commissioner.

Since the Children's Commissioner is a corporation sole member, there are no other Board or committee members.

No indemnity has been provided to the Children's Commissioner or any employee.

The Office of the Children's Commissioner 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 and further information

	Actual 2023 \$000	Actual 2022 \$000
Accountancy fees	6	11
Accounting software fees	1	1
Fees to auditor		
- fees for audit of financial statements	27	27
Consumables & other expenses	78	75
Consultant fees	0	103
Information Systems	94	93
Power & Heating	5	5
Printing & Stationery	8	2
Publication expenses	12	27
Rent, rates and insurance	271	270
Telecommunication	12	14
Travel and accommodation	172	65
Website expenses	7	13
Total operating costs	693	706

Breakdown of operating lease commitments and further information

	Actual 2023 \$000	Actual 2022 \$000
Not later than one year	235	108
Later than one year and not later than five years	0	0
Later than five years	0	0
Total	235	108

An extension is in place from 8 December 2022 for 18 months.

There are no other operating leases, and no restrictions are placed on the Children's Commissioner by any of its leasing arrangements.

5. PROJECT COSTS

	Actual 2023 \$000	Actual 2022 \$000
Monitoring & Investigations	1	1
Poverty Measures Partnership	21	27
Voices Project	73	60
DPMC	1	-
NAPAR	52	-
MoE Curriculum Refresh	137	-
Total project costs	285	88

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 and further information

	Actual 2023 \$000	Actual 2022 \$000
Cash at bank and on hand	1,784	1,899
Total cash and cash equivalents	1,784	1,899



7. RECEIVABLES

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Children's Commissioner 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 2023 \$000	Actual 2022 \$000
Receivables	90	121
Accruals	7	0
Total receivables	97	121

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 the Children's Commissioner 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 the Children's Commissioner 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

The Children's Commissioner 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 and further information

	Total 2023 \$000
Cost or valuation	
Balance at 1 July 2021	87
Additions	0
Disposals	0
Balance at 30 June 2022	87
Balance at 1 July 2022	87
Additions	26
Disposals	0
Balance at 30 June 2023	114
Accumulated depreciation and impairment losses	
Balance at 1 July 2021	80
Depreciation expense	3
Eliminate on disposal	0
Balance at 30 June 2022	83
Balance at 1 July 2022	83
Depreciation expense	6
Eliminate on disposal	0
Balance at 30 June 2023	89
Carrying amounts	
At 1 July 2021	7
At 1 July 2022	5
Balance at 30 June 2023	26

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.

The Children's Commissioner owns its newly rebuilt website occ.org.nz. Carrying amount of this new website is \$51,787.12 as at 30 June 2023.

Breakdown of intangible assets and further information

	Total 2023 \$000
Cost or valuation	
Balance at 1 July 2022	104
Additions	0
Disposals	0
Balance at 30 June 2023	104
Accumulated amortisation and impairment losses	
Balance at 1 July 2022	13
Amortisation expense	39
Eliminate on disposal	0
Balance at 30 June 2023	52
Carrying amounts	
At 1 July 2022	91
Balance at 30 June 2023	52



11. PAYABLES AND DEFERRED REVENUE

Accounting policy

Short-term payables are recorded at the amount payable.

Breakdown of payables and deferred revenue

	Actual 2023 \$000	Actual 2022 \$000
Payables and deferred revenue under exchange transactions		
Creditors	120	424
Income in advance	173	0
Credit Card	7	5
Payables and deferred revenue under non-exchange transactions		
Taxes payable (GST)	0	0
Grants received subject to conditions	0	0
Total payables	300	429

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 retirement and 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 and further information

	Actual 2023 \$000	Actual 2022 \$000
Current portion		
Accrued salaries and wages	0	102
Annual leave	161	130
Long service leave	0	0
<i>Total current portion</i>	<i>161</i>	<i>232</i>
Non-current portion		
Long service leave	10	10
<i>Total non-current portion</i>	<i>10</i>	<i>10</i>
Total employee entitlements	171	242

13. CONTINGENCIES

There were no contingent liabilities or assets as at 30 June 2023 (2022: Nil).



14. RELATED PARTY TRANSACTIONS

Accounting policy

The Children's Commissioner 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 the Children's Commissioner 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

The Children's Commissioner didn't enter into transactions with other Crown related entities on non-commercial terms.

Key management personnel compensation

	Actual 2023	Actual 2022
Remuneration	1,540,387	1,282,507
Full-time equivalent members	8.52	6.70
Total key management personnel remuneration	1,540,387	1,282,507
Total full-time equivalent personnel	8.52	6.70

Actual and reasonable costs related to travel, hospitality and other expenses of \$63,161 have been paid and is not part of Judge Eivers' remuneration (2022: \$13,934).

15. FINANCIAL INSTRUMENTS

	Actual 2023 \$000	Actual 2022 \$000
Loans and receivables		
Cash and cash equivalents	1,784	1,899
Receivables	97	121
Investments - term deposits	0	0
Total loans and receivables	1,881	2,020
Financial liabilities measured at amortised cost		
Payables (excluding income in advance)	127	429
Total financial liabilities measured at amortised cost	127	429

16. EVENTS AFTER THE BALANCE DATE

There were no significant events after the balance date (2022: Nil).



17. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET AND CAPITAL COMMITMENTS

Explanations for major variances from the Children's Commissioner's budgeted figures in the statement of performance expectations are as follows:

Statement of comprehensive revenue and expense

Crown revenue

Crown revenue was more than budgeted by \$350k in our appropriation announced in May 2023, received to progress the transition work to the new Children and Young People's Commission from 1 July 2023.

Operating Expenditure

Operating expenditure was significantly less than budgeted by \$140k due to lower travel and accommodation costs, and less consumables used.

Personnel expenditure

Personnel expenditure was less than budgeted by \$208k due to significant staff changes and timing of the appointment of new staff, less contributions paid, and less training progressed.

Project expenditure

Project expenditure was less than budgeted by \$57k due to some projects starting later than anticipated.

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 deficit, resulting in an improved cash and cash equivalent position when compared to budget.

Capital commitments

There are no capital commitments

Independent Auditor's Report



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF OFFICE OF THE CHILDRENS COMMISSIONER'S FINANCIAL
STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2023**

The Auditor-General is the auditor of the Office of Childrens Commissioner (the Office). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants Ltd, to carry out the audit of the financial statements and performance information of the Office on his behalf.

Opinion

We have audited:

- the financial statements of the Office on pages 37 to 51, that comprise the *statement of financial position* as at 30 June 2023, 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 Office on pages 30 to 35.

In our opinion:

- the financial statements of the Office:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2023; 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 Office presents fairly, in all material respects, the Office's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Office's objectives for the year ended 30 June 2023.

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

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

Basis for our opinion

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

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

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

Responsibilities of the office for the financial statements and the performance information

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

The Commissioner *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 Commissioner *is* responsible on behalf of the Office for assessing the Office's ability to continue as a going concern. The Commissioner *is* also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Commissioner intends to liquidate the Office or to cease operations, or *has* no realistic alternative but to do so.

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

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers,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 Office's statement of performance expectations and the relevant Estimates and Supplementary Estimates of Appropriations 2022/23.

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

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

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Office's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner.
- We evaluate the appropriateness of the reported performance information within the Office's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Commissioner and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Office'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 Office 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 Commissioner 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 Commissioner is responsible for the other information. The other information comprises the information included on pages 1 to 29 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 that fact. We have nothing to report in this regard.

Independence

We are independent of the Office in accordance with the independence requirements of the Auditor- General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board. Other than in our capacity as auditor, we have no relationship with, or interests, in the Office.

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



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



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