




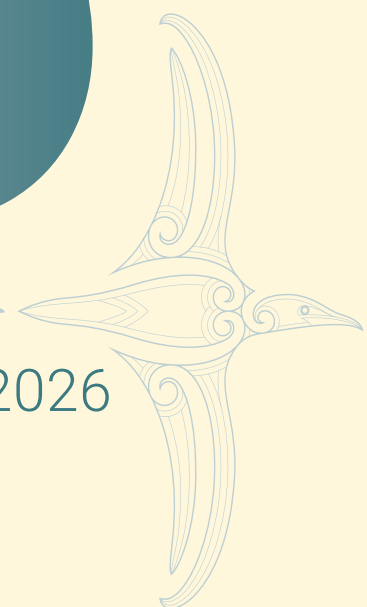
# Statement of Performance Expectations

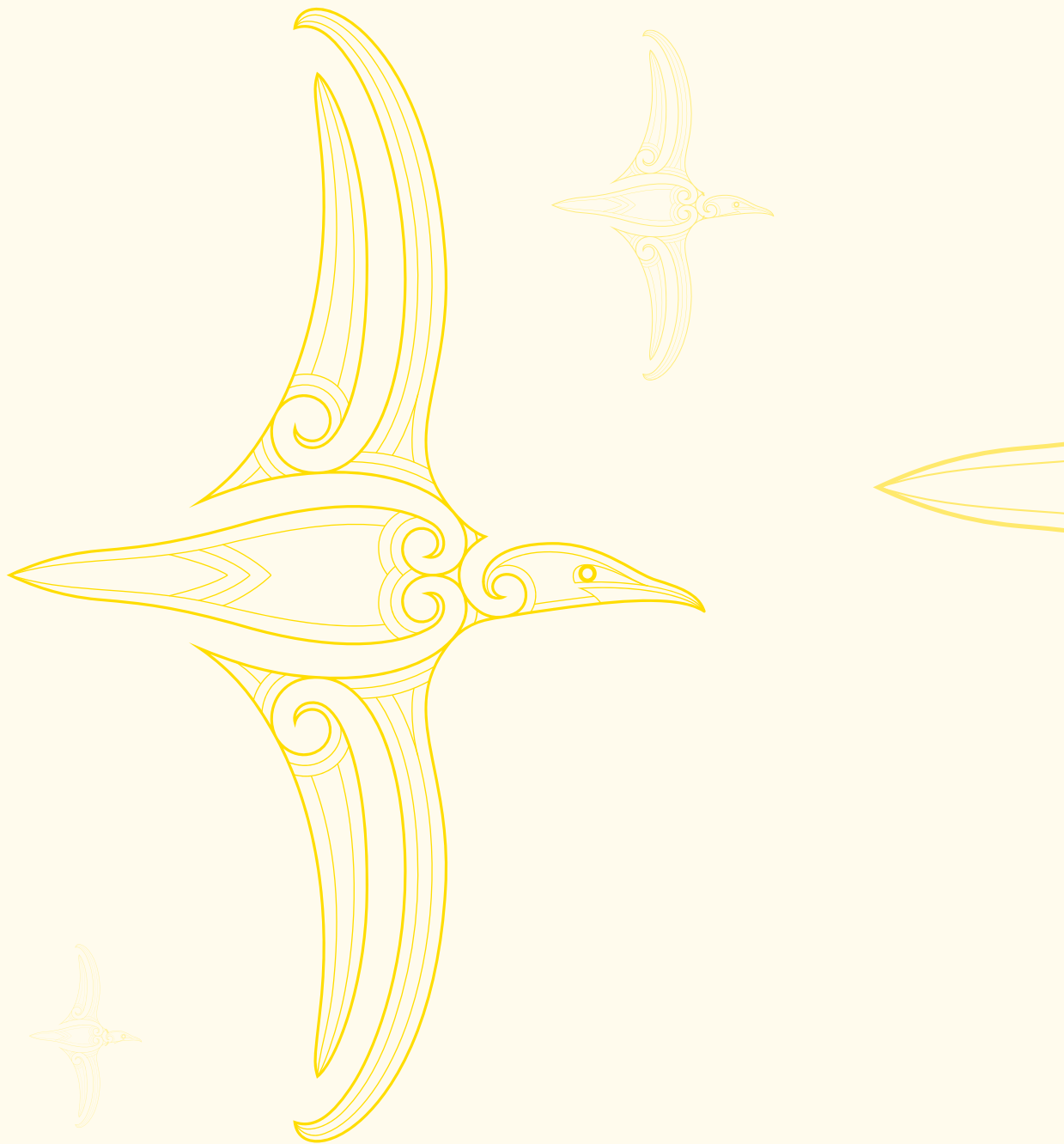
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1 August 2025 – 30 June 2026





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

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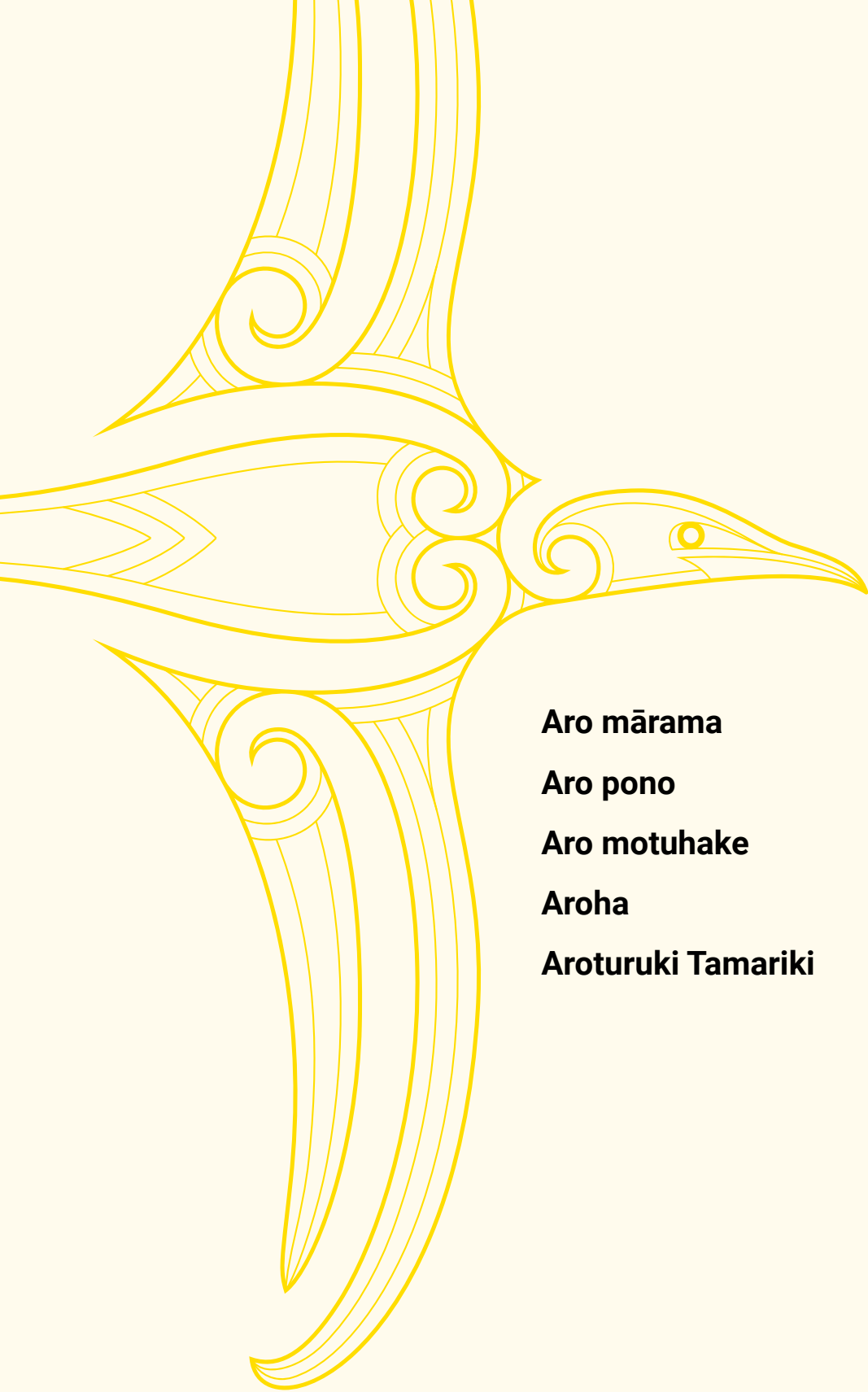
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**Aro mārama**

*Clear insight*

**Aro pono**

*Truthful insight*

**Aro motuhake**

*Independent insight*

**Aroha**

*Caring insight*

**Aroturuki Tamariki**

*Independent  
Children's Monitor*

# Statement of Responsibility

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This Statement of Performance Expectations has been prepared in accordance with the requirements of Part 4 of the Crown Entities Act 2004 (the Act) including generally accepted accounting practice.

Aroturuki Tamariki | Independent Children’s Monitor is newly established as an independent Crown entity as at 1 August 2025. This document has been produced, in compliance with Section 149D(1) of the Act, setting service expectations as soon as practicable for the remainder of 2025/26.

This Statement of Performance Expectations sets out forecast financial and non-financial information for 2025/26. The contents reflect our objectives under the Oversight of Oranga Tamariki System Act 2022 and align with our strategy as described in the Statement of Intent 2023-2027.



Dr Ang Jury  
Chair



Rev Murray Edridge  
Member



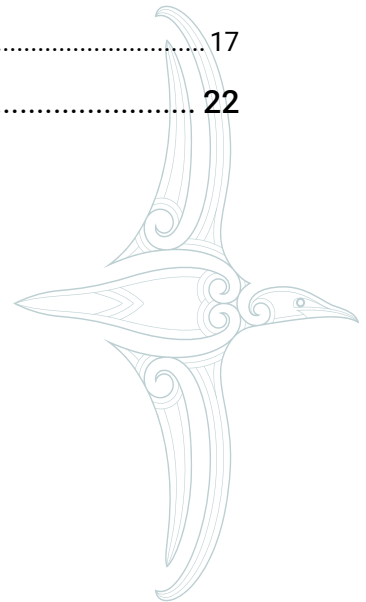
Hon Jo Goodhew  
Member

29 May 2026

# Contents

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<b>Introduction</b> .....	<b>6</b>
<b>About us</b> .....	<b>7</b>
What we do .....	7
Establishment and purpose .....	8
Who we are and how we work .....	9
Working as a member of the oversight system.....	9
<b>Strategic intentions</b> .....	<b>10</b>
<b>Delivery and performance</b> .....	<b>12</b>
Performance measures .....	17
<b>Prospective financial statements</b> .....	<b>22</b>



# Introduction

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We are pleased to present the first Statement of Performance Expectations (SPE) from Aroturuki Tamariki. This document sets out how we plan to use our public funding, and the standards set for our performance, in 2025/26. It can help tamariki, rangatahi and whānau, members of Parliament and others to see what we plan to do this year, why and to what end. We will produce a new SPE each financial year and then report on our progress against this annually.

Aroturuki Tamariki has been through a lot of change since it was first established in 2019. The organisation's structure and team have grown as its mandate expanded over the last few years. Our status has also changed from starting as a business unit, transitioning to a departmental agency and now, from 1 August 2025, establishment as an independent Crown entity. With our focus on impartial and objective monitoring of the oranga tamariki system, this is the right form for the future.

Along with this new status, we have just formed as a three-person board to lead the organisation forward. We have been impressed from the outset by the dedication and focus shown by the Executive Leadership Team, kaimahi, and Te Kāhui – our Māori advisory group. There is a clear commitment to listen to the voices, and uphold the rights and interests, of tamariki, rangatahi and whānau.

In 2025/26, our monitoring team will spend substantial time visiting agencies and communities in three rohe: the Waikato; Lower South Island; and East Coast/Hawkes Bay/Wairarapa. This will be the second time we visit the Waikato and Lower South in the organisation's three-year schedule and the team are keen to speak with tamariki and rangatahi, and all those working to support the system in these areas. We will visit the East Coast/Hawkes Bay and Wairarapa for the first time as we were unable to complete our previous scheduled visit due to Cyclone Gabrielle.

Significantly, this year we will deliver our second report on how agencies have responded to recommendations made by Dame Karen Poutasi in her 2022 inquiry. Her work, *Ensuring strong safety nets to prevent abuse of children*, was in response to the horrific and avoidable death of Malachi Rain Subecz. We will also be publishing our second annual report on *Outcomes for tamariki and rangatahi Māori and their whānau* plus our annual *Experiences of Care in Aotearoa* report.

As an organisation, it will be a year of learning and embedding new systems and processes now that we are independent and subject to new legislation as a Crown entity. We are proud to help guide a terrific group of people and important mahi as we all journey forward.

***The board of Aroturuki Tamariki | Independent Children's Monitor***

# About us

## What we do

Aroturuki Tamariki is the independent monitor of the oranga tamariki system.

We check that organisations supporting and working with tamariki and rangatahi and their whānau and families, are meeting their needs, delivering services effectively, and improving outcomes.



We monitor compliance with the Oranga Tamariki Act 1989 and associated regulations, including the National Care Standards Regulations. We also look at the quality of practice, and identify areas for improvement, across the wider oranga tamariki system under the Oversight of the Oranga Tamariki System Act 2022 (the Oversight Act).

The stories and lived experiences of tamariki and rangatahi, their whānau, caregivers and community are at the centre of our monitoring approach. We also talk with government organisations (such as Oranga Tamariki, NZ Police, and the Ministries of Health and Education) and community organisations including iwi and Māori organisations and those with care and custody of tamariki and rangatahi. These voices of experience help us understand how well services are working together in a community to improve outcomes for tamariki and rangatahi.



Compliance with the Oranga Tamariki Act, National Care Standards, and other regulations.



The quality and impact of service delivery and practices.



Outcomes for children, young people, families and whānau who receive services and support.

## Establishment and purpose

Aroturuki Tamariki is established by the Oversight of Oranga Tamariki System Act 2022 (the Oversight Act). We are an independent Crown entity governed by a board that is appointed by the Governor General on recommendation by the responsible Minister, the Minister for Social Development and Employment.

Under the Oversight Act, our role is to carry out objective, impartial, and evidence-based monitoring of the oranga tamariki system. The formal objectives of our monitoring and advice are to:

assess how the oranga tamariki system supports the rights, interests, and well-being of tamariki, rangatahi and whānau experiencing the system

assess whether powers used under the Oranga Tamariki Act 1989 are being used appropriately and consistently

support public trust and confidence in the oversight of the oranga tamariki system

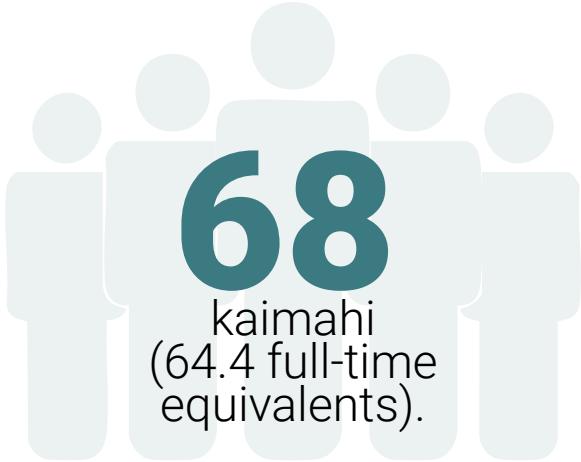
drive continuous improvement by identifying areas of high performance and areas for improvement in the oranga tamariki system

inform understanding of the oranga tamariki system and its interface with other systems

support decision making.

# Who we are and how we work

Aroturuki Tamariki has a workforce of



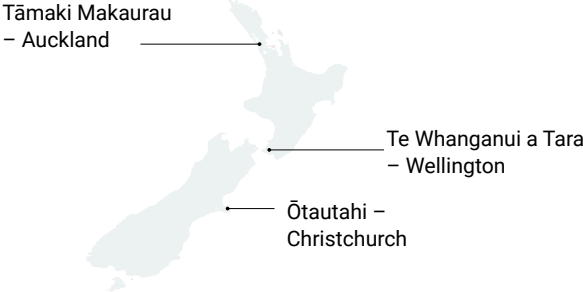
The organisation is managed by an Executive Leadership Team and governed by a board.

We are supported by Te Kāhui – our Māori advisory group



Over two-thirds of our kaimahi are focused on gathering, analysing and reporting information, with an emphasis on the voices of those experiencing the system.

Operational teams who visit communities are situated in Tāmaki Makaurau (Auckland), Te Whanganui-a-Tara (Wellington) and Ōtautahi (Christchurch). Organisational and support services are primarily based in Te Whanganui-a-Tara.



## Working as a member of the oversight system

Collaboration is essential to improving outcomes for tamariki and rangatahi in the care and justice system. We work with the Ombudsman and Mana Mokopuna – the Children’s Commissioner, to provide collective oversight of the oranga tamariki system. The Oversight Act, alongside the Children’s Commissioner Act 2022, clarifies the three agencies’ responsibilities and accountabilities for advocacy, monitoring, and complaints and investigation of the oranga tamariki system.

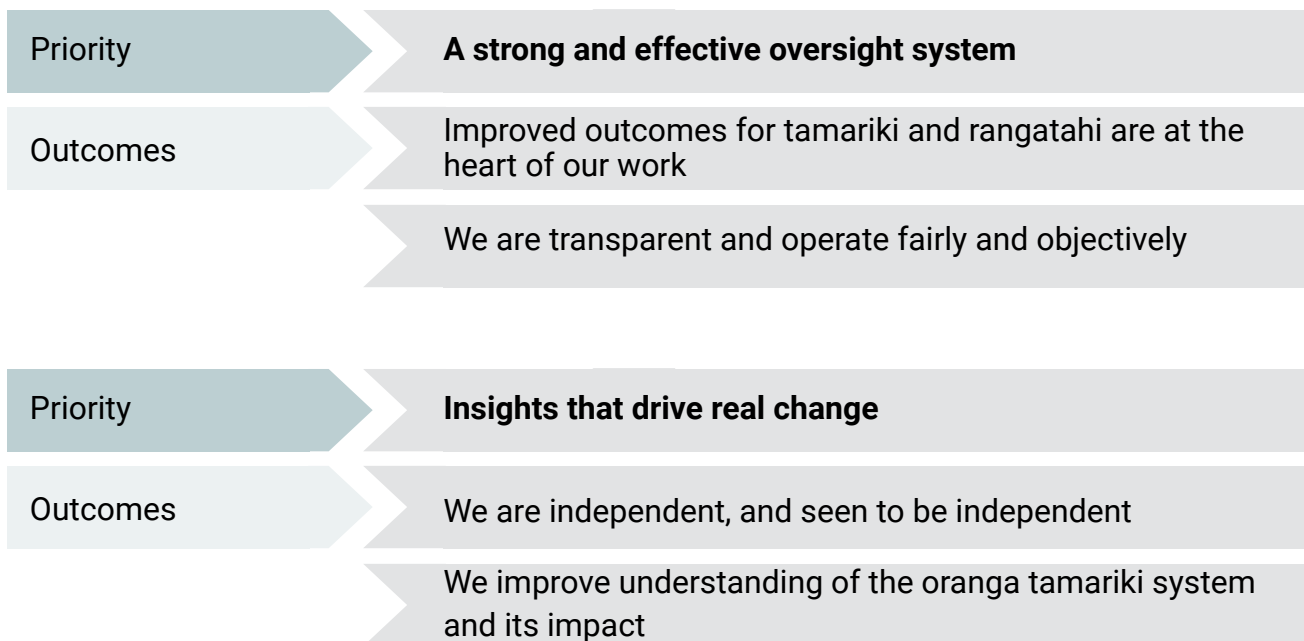
We work closely and meet regularly with our oversight partners at an operational and executive level. We collaborate on key issues, with each agency using the tools available to it to uphold the rights and interests and improve the wellbeing of tamariki and rangatahi who are receiving, or have previously received, services or support through the oranga tamariki system.

# Strategic intentions

Aroturuki Tamariki developed a Statement of Intent in 2023 with a strategy which was intended to help steer the organisation until at least 2027. At the time, we were a departmental agency hosted by the Education Review Office.

The Government then passed legislation which included making us an independent Crown entity. The Oversight of the Oranga Tamariki System Legislation Amendment Act 2025 made several changes to the oversight system including amending our legal form from 1 August 2025.

In 2025/26, while converting systems to support operating as an independent Crown entity, we continue to be guided by our 2023 strategic framework. This describes four strategic priorities and the outcomes we work towards in monitoring the oranga tamariki system. The summary below shows what we see as success if we are delivering on our function and objectives. The full framework can be found in our Statement of Intent 2023-27.<sup>1</sup>



<sup>1</sup> [aroturuki.govt.nz/about-us/corporate-documents](https://aroturuki.govt.nz/about-us/corporate-documents)

Priority	<b>Improving outcomes for Māori</b>
Outcomes	We partner and collaborate effectively to strengthen oversight
	We influence meaningful change in the oranga tamariki system

Priority	<b>Equity within the system</b>
Outcomes	We utilise technology, research and analytics to turn information into meaningful insights
	Our engagement reflects the tikanga of the communities within which we work



# Delivery and performance

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Monitoring the performance of the oranga tamariki system is our overall output. To facilitate this output, we are organised in these delivery teams:

**Monitoring**

**Data and Insights**

**Reports, Development and Influence**

**Organisational performance**

In 2025/26, a key focus for the organisation will be developing systems and policies now that we are fully independent. Separate financial and human resource systems and functions will need to be stood up along with governance functionality to support our new structure, as well as new policies and processes.

With our three-member board inducted and in place, we have the opportunity to review the organisation's forward strategy in the context of our new role. As a newly established independent Crown entity, we are required by the Crown Entities Act to produce a new Statement of Intent as soon as practicable this year.

Looking ahead, if our strategic intent is refreshed, we will need time to reflect on the implications of this on our performance objectives. This may involve the development of new performance standards and how we will measure progress to support continuous improvement.

This financial year is atypical in that we begin with six performance measures to report on against our appropriation through the Education Review Office. From August 2025, responsibility for our appropriation transfers to the Minister for Social Development and Employment within Vote Social Development and we are required to report against just three of these performance measures. To support a consistent performance overview for 2025/26, the six performance measures are included in this SPE.

## Monitoring



Engaging with communities to check how the system is working

### What we do

The monitoring team visit all regions across Aotearoa New Zealand once every three years to understand how the oranga tamariki system is working for tamariki, rangatahi and whānau.<sup>2</sup> We meet with government agencies, iwi and Māori as well as non-government providers, to understand how their services are impacting tamariki, rangatahi and whānau. We engage using our tikanga approach to:<sup>3</sup>

- uphold the mana of each community we visit
- recognise the importance of whanaungatanga
- understand and reflect information and insights from our visits.

Our monitoring in each region takes approximately 20 weeks. This includes time spent in the community speaking with tamariki, rangatahi, whānau and caregivers, as well as professionals, ending with a hui to share back our findings. Along with our Data and Insights team, we code the information gathered from participants as part of the theming and analysis process ensuring privacy is prioritised.

We publish the information we share back to communities on our website to increase the accessibility and transparency of our work.

### Key areas of focus in 2025/26

#### Conduct regional monitoring visits

- In the first part of this year, we conclude our monitoring in Te Tai Tokerau with share back presentations.
- We then move into conducting new monitoring visits in Waikato; the lower South Island; and East Coast, Hawkes Bay and Wairarapa.
- We will also engage with people across the motu for a study into how play, active recreation and sport contributes to outcomes for tamariki and rangatahi in the oranga tamariki system.

#### Developments to improve our monitoring practice

- We will explore recording and transcription options, linked with the organisation's artificial intelligence strategy
- We will begin developing tools and resources to support engagement with disabled tamariki and tamariki aged under 5.
- We are establishing a team of practice specialists to guide consistency and quality of our monitoring practice. They will have a focus on continuous improvement, and support training and development of resources.

<sup>2</sup> [aroturuki.govt.nz/our-visits/monitoring-map](https://aroturuki.govt.nz/our-visits/monitoring-map)

<sup>3</sup> [aroturuki.govt.nz/assets/Uploads/Documents/Core-documents/Our-Tikanga-Approach.pdf](https://aroturuki.govt.nz/assets/Uploads/Documents/Core-documents/Our-Tikanga-Approach.pdf)

## Data and Insights

Gathering, managing and analysing data

### What we do

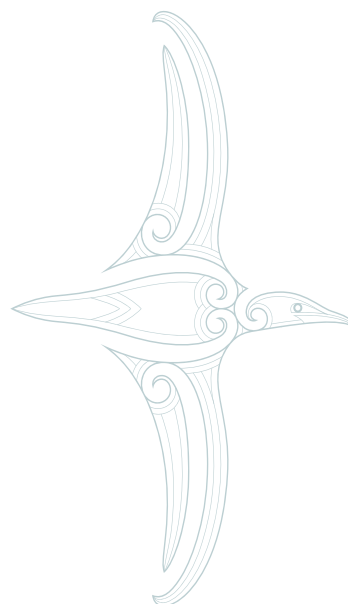
The Data and Insights team is kaitiaki of agency and monitoring data for Aroturuki Tamariki. We lead regular and ad hoc requests for data and information from agencies, ensuring all information is protected. We measure outcomes, compliance and changes over time and undertake theming and analysis of the qualitative data gathered from monitoring engagements, which then helps determine findings. Data assurance and review processes are conducted to ensure accurate analysis and reporting.

We look for opportunities to share information with hapū, iwi and Māori organisations, ensuring all information is privacy protected and securely handled.

### Key areas of focus in 2025/26

This year, we will be:

- managing information requirements and requests to various agencies and sources for visits and reports
- providing the analysis for each of the scheduled reports
- leading production of some share back documents
- working with the Social Investment Agency to track outcomes indicators
- updating the indicator outcome explorer dashboard (Māori outcomes)
- completing a review of our coding and analysis process to improve efficiency
- producing an iwi dashboard for Ngāpuhi and Te Nehenehenui Trust
- contributing to the publication of Information Rules (secondary legislation required by s49 of the Oversight Act) which detail how we collect, use and disclose information.



## Reports, Development and Influence

Influencing change and commitment to tamariki and whānau

### What we do

This team produces reports and reviews which identify within the oranga tamariki system:

- areas of high performance
- areas for improvement
- the extent to which it supports the rights, interests and wellbeing of tamariki and rangatahi.

A series of annual and regular reports are required by the Oversight Act. Our Chief Advisor, Māori and Community Engagement, and Māori advisory group – Te Kāhui, guide how we work with and for Māori and represent their views to influence positive system impact.

We hold a key role in strengthening relationships and collaboration with our oversight partners, monitored agencies and other organisations in the system.

We develop operational policy and lead professional development for our kaimahi.

### Key areas of focus in 2025/26

#### **Develop and produce reports**

- The second review of progress relating to Dame Karen Poutasi's report and recommendations, following the death of Malachi Subecz in 2021.
- The annual report on compliance with National Care Standards (as required by s23 of the Act).
- The annual report on outcomes for Māori children, young people and their whānau (as required by s24 of the Act).
- Preparation for our first State of the Oranga Tamariki System report. This report is required at least once every three years (s22 of the Act) and will be produced in 2026/27.

#### **Advancing work to incorporate long-term indicators in reports**

We are partnering with the Social Investment Agency to embed longer term indicators into our reports. We started this work in 2024/25 and first used the indicators in the report on Outcomes for Māori, published in June 2025. This work continues and we will be using indicators in other reports in the future.

## Organisational performance



Supporting our people and performance and building awareness of our work

### What we do

This area encompasses most of the business functions, systems and supports that need to be delivered across the organisation. This includes finance, IT, human resources, administration, communications, strategy and performance.

Responsibilities include financial management and information and asset management; IT systems; governance support; human resources, health and safety; strategy and performance.

Kaimahi in this area develop and maintain internal corporate policies, tools and resources so that the board, Māori advisory group and kaimahi have what they need to do their work well. They also manage publication of our reports, promote awareness of our work and support engagement with stakeholders. Roles contributing to cross-entity mahi report to either the General Manager or Chief Executive.

This year, a lot of our work is focused on creating the systems and conditions required as an independent Crown entity (since 1 August 2025) from our previous status as a departmental agency.

### Key areas of focus in 2025/26

This year we will be:

- inducting the new board and supporting them in their governance role
- setting up new financial systems, policies and forms
- setting up, and integrating, new human resource systems
- increasing strategic oversight through new relationships (with MSD as our Crown entity monitor) and technology (dashboards)
- developing an AI strategy
- onboarding and inducting new kaimahi
- producing new organisational documents, including secondary legislation and forecasting required as an independent Crown entity
- improving our website accessibility and reviewing content to make it easy to navigate and read
- publishing and promoting awareness of our reports
- creating and building on resources to support our monitoring engagements
- continuing to build awareness of the oversight system and our role within it.

# Performance measures

The following measures were developed to guide how we monitor performance of our overall output – monitoring the oranga tamariki system. These measures are included in our Statement of Intent 2023-27.

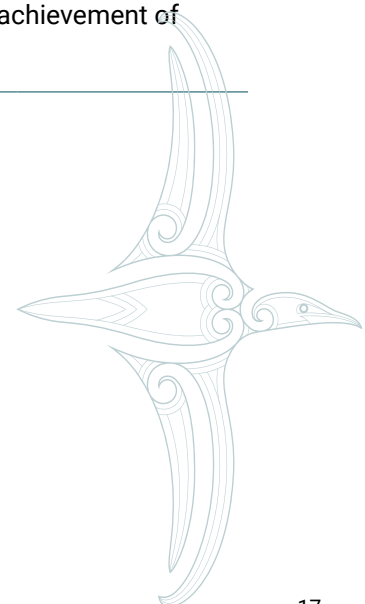
Measure	Achieved in 2024/25	Our standard for 2025/26
<b>Complete visits to at least three regions each year to understand how the oranga tamariki system is experienced.</b>	Achieved	Achieved

## Why are we measuring this?

We made a commitment to engage with at least three regions each year so that we could get to all of our 10 regions on at least a three-yearly monitoring cycle of visits to gather local views. This measure also relates to how we achieve our monitoring function under legislation (s14(2)a-c of the Oversight Act), assessing compliance, quality, impacts and outcomes for those receiving services from the system. This measure is reportable under the Independent Children's Monitor's appropriation within Vote Social Development and accounts for a large portion of where we focus our resources.

## How do we track performance?

Our monitoring cycle is set years in advance, notified on our website and then each visit is planned individually in detail. To make visits useful and meaningful, we conduct regional analysis, carefully plan our approach and engagement, and hold socialisation hui in the region with local professionals before we visit so they can have input and feel prepared. Our on-site monitoring work culminates in a share back to participants (evidence includes dated slides, documents and emails). The relevant Regional Manager is responsible for keeping the visit on track and regular assurance of this is provided internally, with bi-monthly reporting to the board and quarterly reporting to our Minister. Overall achievement of this measure is supplied in our annual report.



Measure	Achieved in 2024/25	Our standard for 2025/26
<b>Regional visits reflect the tikanga of the community within which we are operating, including us sharing with the community what we have heard.</b>	90%	90%

### Why are we measuring this?

It is important to us that our monitoring practice reflects a te ao Māori approach. We want to be respectful in our engagements, be good manuhiri and build mutual understanding for ongoing relationships.

### How do we track performance?

Monitoring activities are tailored to acknowledge the tikanga of each community and those engaged with. Before visiting a region, we make an initial assessment of the relevant mana whenua and iwi connections within that region. The Monitor then connects with mana whenua and iwi prior to beginning monitoring activities in each region to build and maintain effective working relationships. Monitoring teams are made aware of specific tikanga in a rohe before visiting to ensure they feel prepared and can respond appropriately to custom, where relevant. Evidence includes the initial assessments, communications with mana whenua, pre-monitoring hui notes (Te Pātaka) and collateral.

Measure	Achieved in 2024/25	Our standard for 2025/26
<b>Prepare and provide final reports as described in the Oversight of Oranga Tamariki System Act 2022</b>	100%	100%

### Why are we measuring this?

Sections 22-26 of the Oversight Act describe the required range of reports and reviews to be produced by the Monitor plus their expected frequency. Some types of report are required annually, three-yearly or to another timeframe. These are the primary mechanism by which we try to influence change in the system, where needed. This measure is reportable under the Independent Children’s Monitor appropriation within Vote Social Development.

### How do we track performance?

The organisation plans report production well in advance, aligned to our monitoring visit schedule. Evidence of report progress will be reported to the board in their bi-monthly reports and to the Minister responsible for the Monitor on a quarterly basis. From this year (2025/26), reports to be produced in the forthcoming year will be signalled in the annual Statement of Performance Expectations. Final reports are sent to relevant agencies and presented in Parliament, with these communications providing further evidence of both production and delivery.

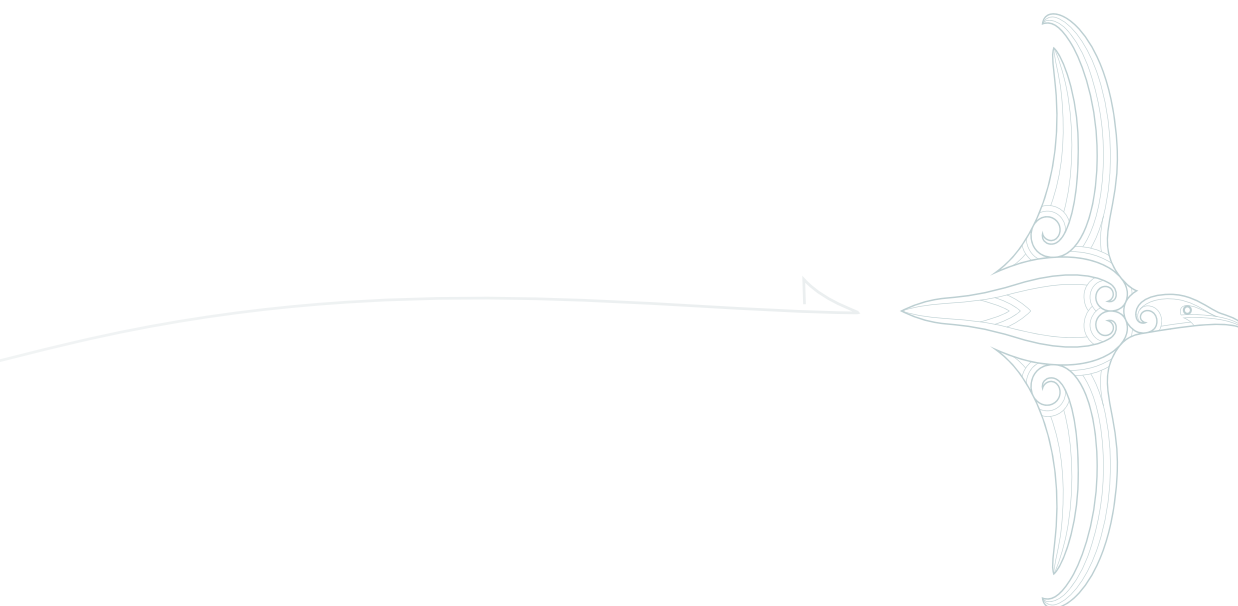
Measure	Achieved in 2024/25	Our standard for 2025/26
All agencies who are the subject of a final report make commitments to implement changes based on our report findings	88%	90%

### Why are we measuring this?

Chief executives of agencies that are the subject of our final reports are required (under s30 of the Oversight Act) to respond in writing about what changes they will make, the timeframe for changes and how these will be monitored. This is a critical lever for the Monitor so that the findings we make are met with tangible commitments from those in a position to create change. This measure is reportable under the Independent Children’s Monitor appropriation within Vote Social Development.

### How do we track performance?

Formal letters notifying relevant agencies about the statutory requirement for commitments are emailed on completion of a report. Their response timeframe is set in the Oversight Act depending on the type of report (either 20 or 35 working days). Our reports and the agencies’ responses are published on our website. From 1 August 2025 chief executives of agencies responding to our reports on compliance with National Care Standards regulations are also required to provide a progress report within four months of making their initial commitments (in compliance with s30A of the Oversight Act).



Measure	Achieved in 2024/25	Our standard for 2025/26
<b>The Māori Advisory group is satisfied that Aroturuki Tamariki have regard to their views when developing priorities, work programmes and monitoring approaches</b>	Maintain and improve	Maintain and improve

### Why are we measuring this?

Advice from Te Kāhui helps improve how we engage, analyse and report. Te Kāhui convenes and meets regularly to input into planning, be updated on the work programme and provide feedback. In late 2025, the chair of Te Kāhui was invited to attend board meetings on behalf of Te Kāhui. Members also attend some community engagements with the Monitor.

### How do we track performance?

Meeting minutes detail the issues discussed and advice provided. Once a year, the agenda includes time for members to reflect on how well the organisation has had regard to their views when developing priorities, work programmes and monitoring approaches. Previously, members were asked to complete a written survey to gauge their individual satisfaction and completion of this denoted full achievement. This has been changed to a more culturally appropriate opportunity to wānanga on the matter. Discussing their contribution is now a special standing item annually. Te Kāhui agendas, minutes and actions plus reports by the Chief Advisor Māori provide a record of Te Kāhui advice and organisational activity in response.

Measure	Achieved in 2024/25	Our standard for 2025/26
<b>Oranga tamariki oversight system partners are satisfied with and use Aroturuki Tamariki reports to support them in their functions and duties</b>	Maintain and improve	Maintain and improve

### Why are we measuring this?

Our oversight system partners are the Ombudsman and Mana Mokopuna – Children’s Commissioner. We respect our partners and intend for our report insights to be useful for their respective investigations and advocacy. We meet regularly during the year in formal strategy and operational hui as well as on ad hoc issues, as needed.

### How do we track performance?

The oversight system partners are surveyed annually to assess their satisfaction with, and use of, the Monitor’s reports in supporting them in their relevant functions and duties as outlined in the Oversight Act and Children and Young People’s Act 2022. In 2024/25 partners responded that they were ‘very satisfied’ with our reports.

# Prospective financial statements

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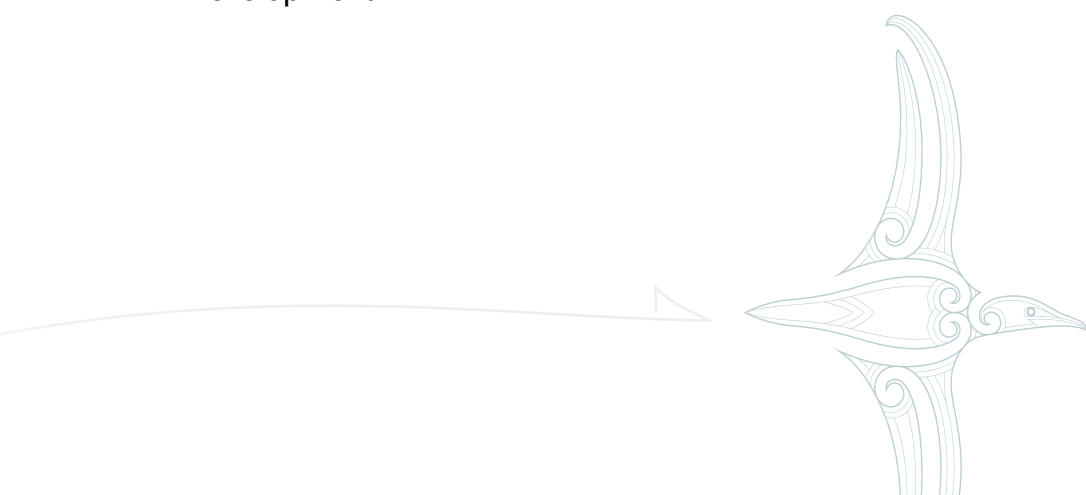
The prospective financial statements for the 11 months ending 30 June 2026 have been prepared in accordance with generally accepted accounting practice in New Zealand. They have not been audited and should not be relied upon for any other purpose.

## How we are funded

Aroturuki Tamariki is funded through Vote Social Development (non-departmental output expense) for the discharge of its functions, duties and powers under the Oversight Act. The intention of this funding is to achieve a strengthened independent monitoring and assurance function to provide oversight of the oranga tamariki system.

The organisation is in a unique financial position for the 2025/26 year. From 1 July until 31 July 2025, Aroturuki Tamariki was a departmental agency hosted by the Education Review Office. We remain substantively funded for this part-year under Vote Education Review Office (\$12.087m), although responsibility for our appropriation is held by the Minister for Social Development and Employment with our change in status.

With the passing of the Oversight of Oranga Tamariki System Legislation Amendment Act 2025, an additional one-off amount (\$0.4m) was provided under Vote Social Development to support Aroturuki Tamariki in becoming an independent Crown entity from 1 August 2025. On this date, the funding for the remaining 11 months of 2025/26 was also transitioned from Vote Education Review Office to the new appropriation established in Vote Social Development.



# Prospective statement of comprehensive revenue and expense

For the 11 months ending 30 June 2026

	Note	Forecast 2025/26 \$000
Revenue from the Crown	2	11,446
Interest income		50
<b>Total revenue</b>		<b>11,496</b>
<b>Less expenses</b>		
Personnel	3	8,588
Board	4	70
Office		643
IT and communications		1,055
Travel	5	422
Other operating	6	489
Depreciation		70
<b>Total expenses</b>		<b>11,337</b>
<b>Total comprehensive revenue and expense</b>		<b>159</b>

# Prospective statement of changes in equity

For the 11 months ending 30 June 2026

	Contributed capital \$000	Accumulated surplus \$000	Forecast 2025/26 \$000
Balance at 1 August 2025	—	—	—
Total comprehensive revenue and expense	—	159	159
Forecast balance at 30 June 2026	4,173	159	4,332

# Prospective statement of financial position

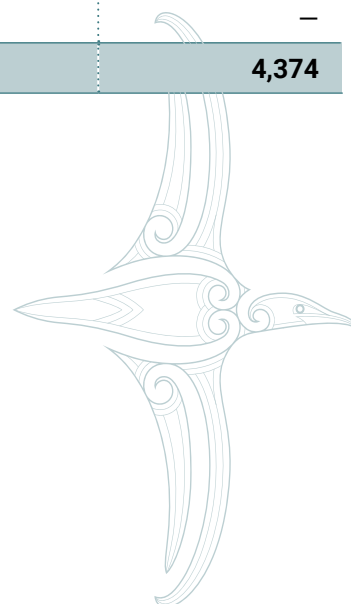
As at 30 June 2026

	Forecast 2025/26 \$000
<b>Current assets</b>	
Cash and cash equivalents	4,374
Receivables and prepayments	268
<b>Total current assets</b>	<b>4,642</b>
<b>Non-current assets</b>	
Property, plant and equipment	205
<b>Total non-current assets</b>	<b>205</b>
<b>Total assets</b>	<b>4,847</b>
<b>Current liabilities</b>	
Payables and accruals	270
Other payables	35
<b>Total current liabilities</b>	<b>305</b>
<b>Non-current liabilities</b>	
Provisions	210
<b>Total non-current liabilities</b>	<b>210</b>
<b>Total liabilities</b>	<b>515</b>
<b>Net assets</b>	<b>4,332</b>
<b>Equity</b>	
Contributed capital	4,173
Accumulated surplus	159
<b>Total equity</b>	<b>4,332</b>

# Prospective cash flow statement

For the 11 months ending 30 June 2026

	Forecast 2025/26 \$000
<b>Cash flow from operating activities</b>	
<b>Cash provided from:</b>	
Revenue from the Crown	11,446
Interest received	50
<b>Cash disbursed to:</b>	
Payments to employees	(8,350)
Payments to suppliers	(2,670)
<b>Net cash flow from operations</b>	<b>476</b>
 <b>Cash flow from investing activities</b>	
<b>Cash was disbursed to:</b>	
Purchase of property, plant and equipment	(275)
<b>Net cash flow from investing activities</b>	<b>(275)</b>
 <b>Cash flow from financing activities</b>	
<b>Cash provided from:</b>	
Capital contribution from the Crown	4,173
<b>Net cash flow from financing</b>	<b>4,173</b>
<b>Net increase in cash and cash equivalents</b>	<b>4,374</b>
 Add: opening cash and cash equivalents	—
<b>Closing cash and cash equivalents</b>	<b>4,374</b>



# Reporting entity, basis of preparation and summary of significant accounting policies

## Reporting entity

The Independent Monitor of the Oranga Tamariki System (the Monitor), operationally known as Aroturuki Tamariki, is an independent Crown entity established under the Oversight of Oranga Tamariki System Legislation Amendment Act 2025. The Monitor was incorporated on 1 August 2025.

We are responsible under the Oversight of Oranga Tamariki System Act 2022 for monitoring the oranga tamariki system.

Due to the level of total expenses, we are classified as a Tier 2 entity. Our prospective financial statements have been prepared in accordance with PBE accounting standards. The prospective financial statements were approved by the Independent Children's Monitor Board on 29 May 2026.

## Statement of compliance

These prospective financial statements 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 prospective financial statements have been prepared in accordance with Tier 2 PBE Standards and disclosure concessions have been applied (PBE Standards RDR). This includes PBE FRS 42 Prospective Financial Statements.

These prospective financial statements have been prepared on a going concern basis.

## Reporting period

The prospective financial statements have been prepared for the 11 months from 1 August 2025, the date of establishment of the Monitor as a Crown entity through to the 30th of June 2026. Prior to 1 August 2025 the Independent Children's Monitor was a Departmental Agency within the Education Review Office.

## Measurement base

The prospective financial statements have been prepared on an historical cost basis, unless otherwise specified.

## Functional, presentation currency and rounding

The prospective financial statements are presented in New Zealand dollars, which is also the functional currency of the Monitor. All values are rounded to the nearest thousand dollars (\$000) unless otherwise specified.

## Significant accounting policies

### *Revenue from the Crown*

The Monitor is funded through revenue received from the Crown, which is restricted in its use for the purpose of the Monitor meeting its objectives as specified in the legislation. The Monitor considers that there are no conditions attached to the Crown funding and as such it is recognised as revenue at the point of entitlement and is measured at the fair value of consideration received or receivable.

## *Goods and services tax (GST)*

Items in the prospective 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 prospective 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 prospective statement of cash flows.

## *Income tax*

The Monitor is a public authority and consequently is exempt from the payment of income tax under the Income Tax Act 2007. Accordingly, no provision has been made for income tax.

## *Operating leases*

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Monitor are classified as operating leases. Payments are recognised as an expense on a straight-line basis over the term of the lease in the Prospective statement of comprehensive revenue and expense.

## *Property, plant and equipment*

Property, plant and equipment are recognised at cost less accumulated depreciation and impairments. Depreciation is provided on a straight-line basis over their useful lives.

## *Changes in accounting policies*

The accounting policies set out above have been applied consistently in these prospective financial statements.

## Significant assumptions and explanatory notes relating to the prospective financial statements

### 1. General

The following assumptions have been used in preparing these prospective financial statements:

- The Monitor will continue to operate in its current structure and form.
- The Monitor's statutory functions will remain unchanged.
- Externally driven costs have been adjusted based on known actuals or estimated based on inflation.
- There will be no unexpected external events (such as a natural disaster) that will require significant operating or capital expenditures to be incurred.

Should any of these factors change this could lead to a material difference in the forecasted results.

### 2. Revenue from the Crown

The Crown provides funding for the Monitor to perform its legislated function.

### 3. Board expenses

These are primarily Board member fees.

### 4. Personnel costs

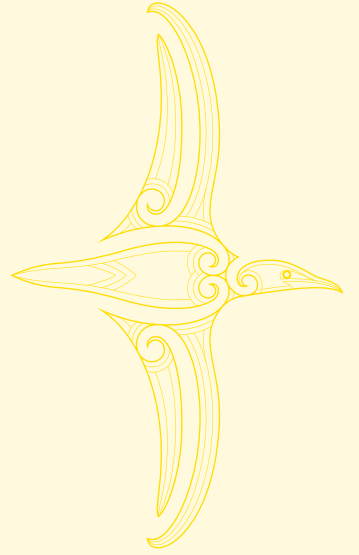
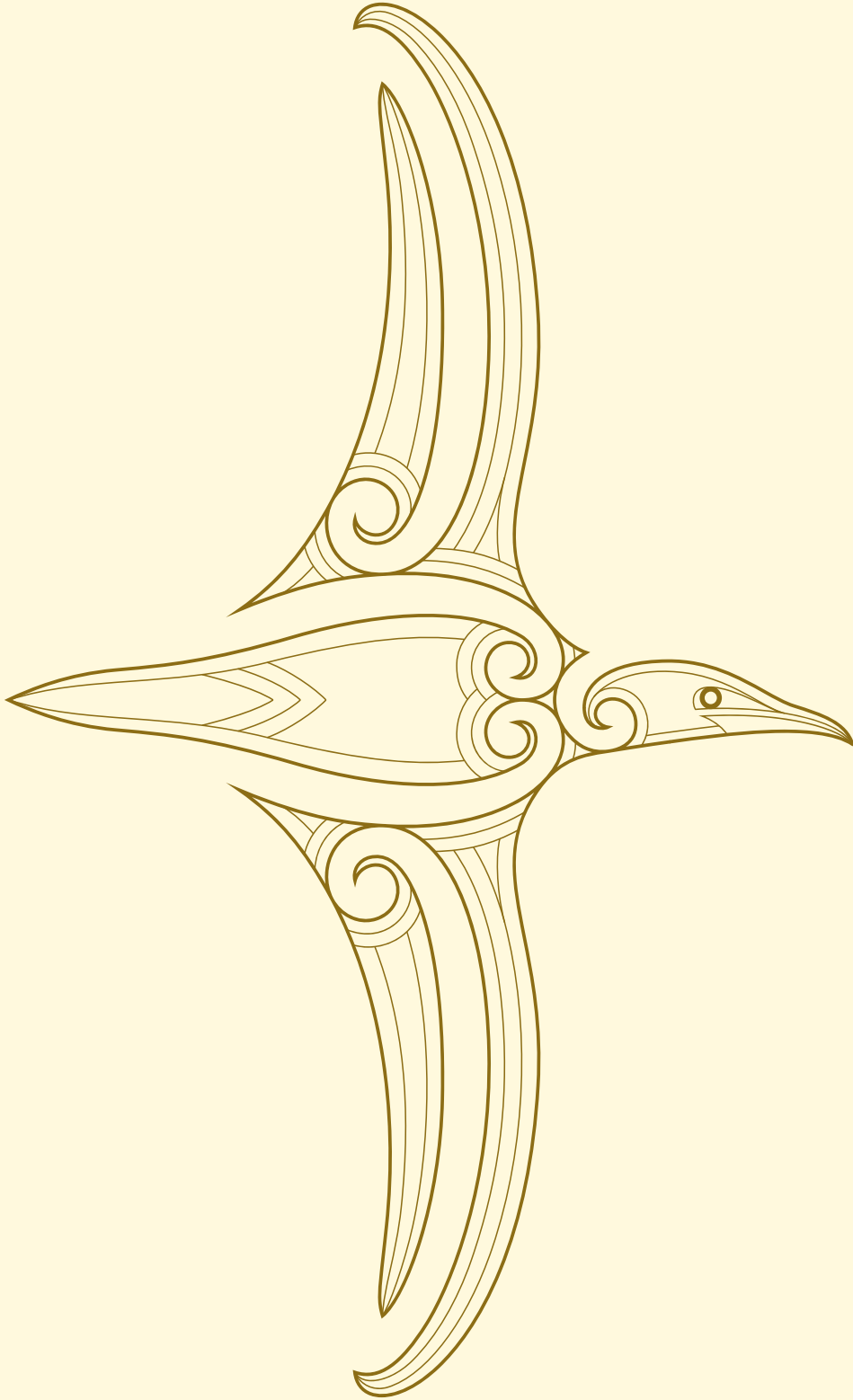
The forecast reflects staffing levels required to maintain and perform the legislated function of the Monitor.

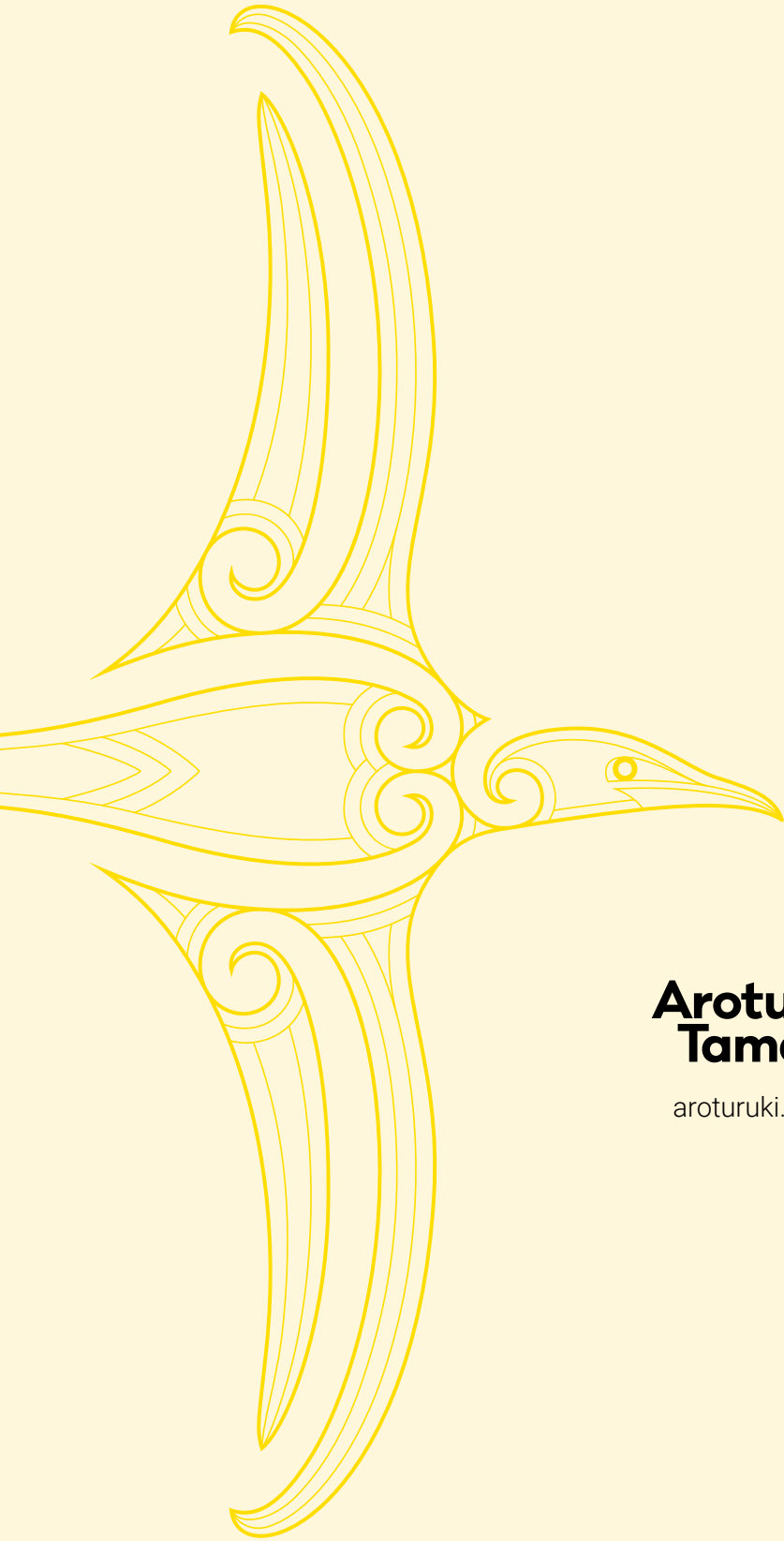
### 5. Travel costs

Travel costs, including domestic and international travel primarily for the purposes of carrying out monitoring visits.

### 6. Other operating costs

Forecasted other costs includes costs not otherwise categorised into the other types and are generally small or miscellaneous in nature.





**Aroturuki  
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Children's Monitor

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