



**TAUĀKĪ O NGĀ
TAUMATA MAHI
HEI WHAKATUTUKI**

**TĀ MĀTAU MAHERE MŌ TE
2023/24**

**STATEMENT OF
PERFORMANCE
EXPECTATIONS**

OUR PLAN FOR 2023/24



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Supporting people to trust, value, understand and take part in Aotearoa New Zealand's democracy.



Our purpose is to provide an effective and impartial electoral system that New Zealanders understand and trust.

Our statutory objective is to administer the electoral system impartially, efficiently, effectively, and in a way that:

- facilitates participation in parliamentary democracy
- promotes understanding of the electoral system
- maintains confidence in the administration of the electoral system.

This involves a myriad of activities that we take part in every year. This graphic showcases just some of these activities.



Conduct general elections

We ensure the smooth delivery of Aotearoa New Zealand's General Elections



Conduct by-elections and referendums

We also conduct by-elections and referendums as required



Maintain electoral rolls

We register voters and keep the electoral rolls up to date and accurate



Help New Zealanders take part in parliamentary elections

We educate New Zealanders about enrolling and voting and work with communities to help them understand and take part in elections



Support voters' rights and protect their privacy

New Zealanders have the right to decide freely who they will vote for. We make sure that your vote remains secret and is private



Provide guidance to & manage compliance of election participants

We work with parties, candidates and other electoral participants to make sure they understand the electoral finance and election advertising rules and meet their disclosure obligations



Provide advice and guidance for other countries on how to conduct their elections

We have an international team funded by MFAT to provide technical assistance to neighbouring countries such as Tonga, Papua New Guinea, and Fiji in conducting their electoral events



Post-election review and reporting

Immediately after the delivery of an election, we complete extensive post-election reviews and reporting that includes financial performance review, a survey of voters and non-voters and performance measurement reviews



Maintain confidence in the electoral system

We stay neutral, uphold, and follow electoral law and work independently from the government



Conduct the Māori Electoral Option & support local body elections

We conduct the Māori Electoral Option which provides enrolled voters of Māori descent an opportunity to choose which electoral roll to be on - the general roll or the Māori roll. We also provide enrolment data support for local body elections



Support the Representation Commission

Every five years we support the Representation Commission, an independent body that reviews the boundaries and names of electorates

NGĀ KUPU HIRA E WHAKAMAHIA ANA I ROTO I TĒNEI PŪRONGO

TAHUA	A parliamentary authorisation for Ministers of the Crown or an Office of Parliament to incur expenses or capital expenditure.
PUTANGA	Goods or services provided by the Commission.
WĀHANGA PUTANGA	A grouping of outputs or activities with similar objectives. The class of outputs we are reporting on is the “provision of electoral services”. These are outputs we intend to supply in this financial year. The Commission’s output class is primarily funded by appropriations from the Crown via the Ministry of Justice.
TE KOMIHANA WHAKATAU ROHE PŌTI	The Representation Commission is the body charged under the Electoral Act 1993 with determining the number of electoral districts in New Zealand and fixing the boundaries for those electorates.
WHĀINGA RAUTAKI	Broad statements of direction that guide an organisation over time and link to strategic priorities, and performance measures.

KEY TERMS USED IN THIS REPORT

APPROPRIATION	A parliamentary authorisation for Ministers of the Crown or an Office of Parliament to incur expenses or capital expenditure.
OUTPUT	Goods or services provided by the Commission.
OUTPUT CLASS	A grouping of outputs or activities with similar objectives. The class of outputs we are reporting on is the “provision of electoral services”. These are outputs we intend to supply in this financial year. The Commission’s output class is primarily funded by appropriations from the Crown via the Ministry of Justice.
REPRESENTATION COMMISSION	The Representation Commission is the body charged under the Electoral Act 1993 with determining the number of electoral districts in New Zealand and fixing the boundaries for those electorates.
STRATEGIC INTENTION	Broad statements of direction that guide an organisation over time and link to strategic priorities, and performance measures.

TIROHANGA WHĀNUI

OVERVIEW

Introduction

The Electoral Commission is responsible for running New Zealand's parliamentary elections and referendums, registering electors and keeping the electoral rolls up to date, providing advice, reports and public education on electoral matters, and running other electoral activities.

We work to ensure New Zealand has a healthy democracy by providing an electoral system people can have trust and confidence in and by helping people to take part in the electoral process.

Where required, we use our knowledge and experience to provide advice on electoral policy development and legislative reviews.

To meet our objectives, we work collaboratively with a wide range of public sector and non-governmental organisations, community groups and the public. We are always mindful of our responsibilities to, and relationship with, the people of Aotearoa New Zealand.

Success is not the work of an individual, but the work of many.

We also recognise our role in supporting the Crown's relationship with Māori under Te Tiriti o Waitangi/the Treaty of Waitangi, and will seek to better reflect Te Ao Māori in our work.

Kōrero whakataki

Ko tā te Kaitiaki Take Kōwhiri ko te whakahaere i ngā pōtitanga pāremata me ngā tāpaetanga pōti o Aotearoa, te rēhita i ngā kaipōti, te whakahou i ngā rārangī pōti, te whakahau kupu āwhina, te pūrongo, me te whakaako i ngā take kōwhiringa pōti ki te hāpori, kā mutu ko te whakahaere i ngā take pōti.

Ka mātua arō mātau ki te oranga nui o te manapori o Aotearoa mā te whakarite i tētahi pūnaha pōti e ngākau titikaha ai, e whakamanawa ai te tangata, hei āwhina anō hoki te tangata kia whai wāhi mai ki te kōwhiringa pōti.

He wā tōna, ka whakapuaki i ngā mātauranga me ngā māramatanga hei kupu āwhina i ngā take kōhere kōwhiringa pōti me ngā kaupapa arotake ture.

Ki te whakatutuki i ā mātau whāinga, ka mahi ngātahi me ngā kātū rāngai tūmatanui, ngā tōpūtanga kawanatanga-kore, ngā rōpū hāpori me ngā iwi whānui.

E mahara nui ana mātau ki ngā haepapa me ō mātau pānga ki ngā iwi huri noa i a Aotearoa whānui.

Ehara taku toa i te toa takitahi, engari he toa takimano.

E āhukahuka hoki mātau ki te tautoko i tā te Kawanatanga hononga ki te Māori i raro i Te Tiriti o Waitangi, ā, ka whakapeto ngoi ki te hāpai i te tirohanga Ao Māori i roto i ā mātau mahi katoa.

Operational context

Within Aotearoa New Zealand and internationally, elections take place in an increasingly complex environment from one cycle to the next. The General Election is Aotearoa New Zealand's largest public event, and is a large and complex logistical exercise with high stakes.

2023 is election year. The Commission plans ahead over several years to achieve a successfully run election. Work will continue well into 2024 to review and report on election delivery and recommend improvements.

For the General Election scheduled for 14 October 2023, we will provide information and education to a growing and diversifying population. We need to be ready to adapt to meet the needs of communities facing disruption, including the ongoing impact of natural disasters or pandemics.

We need to adapt to deliver high-quality voting services, in an environment where almost 70% of the 2.9m voters vote in advance, and we need to be conscious of public health measures, safety and accessibility.

Technological change and voters' expectations and behaviour will continue to drive demand for easy and convenient ways to enrol and cast votes.

Legislative change has enabled voters to enrol on election day. This has reduced barriers to enrolling and voting and improved convenience for voters.

COVID-19 brought new attention to wellbeing and safety, as well as to how the Commission prepares for major disruptions. The context has continued to evolve as has our approach. However, our focus remains on delivering a safe and well-prepared election.

Horopaki whakahaere

O roto o Aotearoa puta noa i te ao, ko te tū ngā pōtitanga i te taiao pīroiroi mai i tētahi huringa pōtitanga urutomo ki tētahi atu.

Ko te pōtitanga ā-motu te take nui whakaharahara i ngā take marea i Aotearoa, ā koirā hoki te mahi he nui ōnā here.

Ko 2023 te tau kōwhiringa pōti. Ka tātai whakamua te Kaitiaki Take Kōwhiri ki roto i ngā tau e hau tonu mai ana, ki te whakatutuki i te kōwhiringa pōti.

Ka haere tonu ngā mahi ki roto ki 2024 ki te arotake, te pūrongo i ngā kawenga o te kōwhiringa pōti me te whakapuaki i ngā mahi whakapiki.

Mō te Kōwhiringa Poti-ā-Motu hei te 14 o Oketopa 2023, ka whakarewa ake i ngā pārongo, me ngā mātauranga ki ngā kātū taupori tāngata. Kei urutau mātau, kia tutuki ai ngā hiahia o te hāpori e whakatōhenehene ana i ngā takerehāia taiao me ngā mate urutā te hau tonu mai ana.

Kei urutau mātau, kia āhei te whakarato i ngā ratonga pōti kia kounga nui, i te taiao e tata nei te 70 ōrau i te 2.9 miriona kaipoti ka pōti tōmua, ā, me mahara nō ki ngā ritenga hauora tūmatanui, te haumarutanga tāngata me te tomonga a te tāngata.

Ko ngā panonitanga hangarau, ngā kawatau me ngā whanonga tāngata e tohu ai ko ngā mahi kia ngāwari kia māmā te huarahi whakauru me te tuku pōti.

Ko ngā panonitanga ture e āhei te tāngata ki te whakauru hei te rā pōti. Nā tēnei kua mimiti ngā taupā o te whakauru me te tuku pōti, ā kua piki te āheitanga o ngā kaipōti.

Nā te mate KOWHEORI-19, i ū kaha te aronga ki te hauora me te haumarutanga, nei anō ko te Kaitiaki Take Kōwhiri e takatū kei pākia e ngā pōraruru nui. Ka kōkiri, ka whakahou tonu tēnei horopaki kia pērā nō te aro.

Heoi e aro tonu ana mātau ki te whakarite tika i ngā kawenga ora o te kōwhiringa pōti.

Like many countries around the world, Aotearoa New Zealand has seen a sharp increase in cost pressures and the Commission is not immune to these. Our challenge this year is to maximise efficiency while innovating and adapting our services to our voter and community needs.

Global attention on the integrity of election results and threats of interference will require a redoubled focus on physical and cybersecurity to protect public confidence in democracy. We can also expect to face challenges from misinformation and disinformation.

Aotearoa New Zealand has an electoral system that is robust and run with integrity. Part of our role is to help the public understand that the electoral system and its strength is critical to our democracy, and something we can all be proud of.

In light of this and the need to prepare for a changing environment, we have updated the strategic priorities that guide our work.

In 2023/24 our strategic priorities centre on building capability in our organisation, being resilient and adaptable in our election planning, looking beyond the three-year cycle to long-term improvement, and strengthening our relationships and the public's understanding of our democracy.

Independence

The Commission is part of the wider public sector but as an Independent Crown Entity we work independently from government. We are not subject to Ministerial direction in carrying out our electoral functions.

Pērā nō i ētehi whenua huri noa i te ao, kua kitea ngā pikinga utu, kāhore te Kaitiaki Take Kōwhiri e noho ārai atu ki tēnei tūāhuatanga. Ko te wero nui i tēnei tau ko te āta poipoi i te matatautanga kia whakakaha ake ā tātau pūnaha mō ngā kaipoti me ngā hiahia o te hapori.

Ko te aronga nui o te ao whānui ki te mana whakaū o ngā tapeke kōwhiringa me ngā tūkino raweketanga, ka mātai te aro ki te te ārai mariko, hei arataki te whakamanawa mai a te tūmatanui ki te pōtitanga. Ka takatū hoki ki te pānga mai o ngā mātātaki i ngā whakapōhēhē me ngā whakapōreareatanga.

He pūnaha pōti tō Aotearoa, ā, he pakari, he pono hoki te whakahaere. Ko tētehi āhuatanga o ā mātau mahi e āwhina ana te iwi tūmatanui kia mārāma ai, ko te pūnaha pōtitanga me ōna kaha, te pūtaka ki tō tātau manapori, ā, he mea ngākau whakahīhi e tātau katoa.

Nā runga ana mai i tēnei me te hiahia kia anga whakamua ki tēnei ao hurihuri, kua whakahoungia ngā kaupapa rautaki matua hei ārahi i ā mātau mahi.

I 2023/24, e hāngai ana ā mātau rautaki whakaarotau ki te whakaturia te maia ki tō mātau whare, e manawanui ai, e urutau ai ngā whakamahere pōtitanga, kia anga ki tua i ngā huringa tau e toru ki ngā maheroroa me te whakawhanake i ngā hononga, ngā māramatanga o te iwi tūmatanui ki tō tātau manapori.

Mana Motuhaketanga

He wāhanga o te Kaitiaki Take Kōwhiri i ahu mai i te rāngai tūmatanui whānui engari hei Hinonga Karauna Motuhaketanga, ka tū motuhake mai i te kāwanatanga. Kāhore mātau e whai i te ara tohutohu a tētahi Minita hei kawē i ā mātau āheinga mahi pōti.

Purpose of this Statement of Performance Expectations (SPE)

This document describes our performance expectations for the 2023/24 financial year. These expectations provide a basis on which our actual performance can be assessed. It describes our output classes, our prospective financial statements and how we will assess our performance for the 2023/24 financial year.

The SPE aligns with our Statement of Intent 2022-2026.

The information in these documents is part of our accountability to the public.

Statement of Responsibility

This Statement of Performance Expectations has been prepared in accordance with the requirements of section 149C and 149CA of the Crown Entities Act 2004.

The prospective financial statements and performance expectations, prepared in accordance with generally accepted accounting standards for this SPE, were not audited and may not be relied upon for any other purpose.

The Board acknowledges responsibility for the preparation of this SPE, which reflects the forecast performance and the forecast financial position of the Commission for the financial year ending 30 June 2024.

Ko te aronga o tēnei Tauākī Paearu Kawatau (TPK)

E whakamārama ana tēnei tuinga i ā mātau whaingā kawatau ahumoni 2023/24. Ka whakaritea ēnei kawatau, he āheinga e tātari ai te arotakenga o ā mātau mahi.

E whakamārama ana i ā mātau pūnaha putanga, ngā rārangi ahumoni e matapaetia ana, ā, e pēwhea nō te arotake i tā mātau whakatutukitanga i ngā tau ahumoni 2023/24.

E hāngai ana te TPK ki tā mātau Tauākī Koronga 2022-2026.

Ko ngā mōhiohio kei ēnei tuinga he mea taunaki i te pono o ā mātau mahi ki te iwi tūmatanui.

Tauākī Haepapa

He mea whakarite tēnei Tauākī Paearu Kawatau i raro i te mana whakaū o te tekiana 149C me te 149CA o te Ture Hinonga Karauna 2004.

Ko te tauākī ahumoni e matapaetia ana, me ngā ritenga kawatau, i whakaritea i ngā paerewa kaute e tika ana mō tēnei TPK, kāhore i oti te tātari kaute, ā, kāhore peangē e tika kia whakamahi mā ētahi kaupapa kē atu.

Nā te Poari te mana whakahaere ki te whakarite i te TPK, hei whakaatu i ngā paearu e matapaetia ana, ā, ko te matapae hoki i te paearu ahumoni o Te Kaitiaki Take Kōwhiri tātū atu ki te tau ahumoni rā aukati a te 30 o Hune 2024.

Marie Shroff DNZM CVO
Chair
Heamana

Jane Meares
Deputy Chair
Heamana Tuarua

Karl Le Quesne
Chief Electoral Officer
Āpiha Pōti Matua

KO NGĀ MĀKOHA KOHA E TATŪ AI HE MANAPORI ORA

HOW WE CONTRIBUTE TO A HEALTHY DEMOCRACY

There are a lot of factors that contribute to a strong democracy. These include having an independent judiciary, high levels of civic participation, protection of fundamental rights, media integrity, absence of corruption and the holding of free and fair elections.

The Electoral Commission contributes to healthy democracy in Aotearoa New Zealand by providing an electoral system in which people can have trust and confidence. This includes the delivery of free and fair elections and helping people to take part in the electoral process. Strong electoral processes with good voter turn-out are a core element of an effective democracy.

Our statutory objective is to administer the electoral system impartially, efficiently, effectively, and in a way that:

- facilitates participation in parliamentary democracy
- promotes understanding of the electoral system and associated matters, and
- maintains confidence in the administration of the electoral system.

These objectives are reflected in our strategic framework, which brings together our vision, strategic priorities and objectives, key activities, and our values. Our framework is shown next, and how we measure our performance is described from page 18.



Taumata – Our Values

Our values guide us in helping the people of New Zealand to trust, value and take part in our democracy. They are underpinned by the concept of kaitiaki and kaitiakitanga: guardianship.

The framework is both descriptive and aspirational and paints a picture of who the Commission is now, and who we'd like to be:

Tūhonotanga: Bringing people together to increase participation in democracy.

Aratakina: Guiding towards greater understanding.

Uakaha: Being dynamic and energetic in what we do.

Manaakitanga: Demonstrating generosity and empowering people.

Tika: Doing things right; doing the right things.

The way forward

While there is always work to do to improve outcomes¹, overall Aotearoa New Zealand has experienced strong rates of participation and high levels of trust in elections over many years.

We can't afford to take these strong outcomes for granted or assume that they'll continue to happen just because they always have. We need to develop and protect our electoral system with an eye to the future.

The Commission needed to adapt the approach it took for the 2020 General Election to maintain high participation and trust. We are applying the lessons learned from that election to the 2023 General Election.

These include:

- improving our community engagement and service offerings for groups with lower levels of engagement with the electoral process
- improving security and integrity measures to mitigate risk

- enabling overseas electors to mark and sign ballot papers using digital technology
- improving inter-agency coordination to manage risks and support election delivery
- retaining the voting place assistant role, originally in place in the 2020 election to manage queuing and social distancing, which improved the overall voter experience
- establishing bilateral agreements in advance with social media organisations to improve their understanding of their part in the electoral process and manage escalations of any breaches of rules and requirements.

Furthermore, the Commission's experience responding to COVID-19 has demonstrated that we also need to be resilient enough to respond to challenges we can't foresee.

The Commission recognises a need to actively improve New Zealand's electoral system in ways that will ensure it remains healthy and vibrant now and into the future. This overarching goal is reflected in the setting of the Commission's strategic priorities over the coming years.

Recognising Te Tiriti o Waitangi

In all our work, we have an ongoing commitment to engage with Māori to encourage participation in the electoral system. We recognise Te Tiriti o Waitangi / the Treaty of Waitangi and will work to ensure that the principles of the Treaty are integrated into our day-to-day activities.

In 2022/23 we developed our organisation's Māori strategy, Ngā Maihiihioerā. This provides a framework for strengthening our cultural capability and relationships with communities as we plan and prepare for the 2023 election. In 2023/24 and the following year we will embed this strategy across the organisation and upskill our teams so they can incorporate it fully into their way of working.

¹ To particular there is more work to do to ensure that participation rates for Māori, Pasifika, 18-35 year olds, and new migrant communities continue to improve.

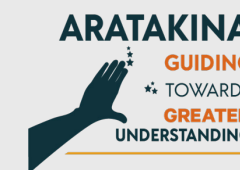


TAUMATA | OUR VALUES



TŪHONOTANGA

Bringing people together to increase participation in democracy



ARATAKINA

Guiding towards greater understanding



UAKAHA

Being dynamic and energetic in what we do



MANAAKITANGA

Demonstrating generosity and empowering people



TIKA

Doing things right; doing the right things!

KO NGĀ WHAKATAKOTO TIKANGA MATUA

OUR STRATEGIC PRIORITIES

In addition to this year's immediate priorities around delivering the General Election 2023, the Commission continues to build our longer-term focus.

Over the next five years, the Commission will focus on preparing for the future beyond the three-year election cycle. We aim to build capability in our organisation, be resilient and agile in our election planning and preparation, strengthen our relationships and build understanding.

These strategic priorities align with our values – especially of Tika – doing the right thing and working to the highest standards, Tūhonotanga – bringing people together to increase participation, and Aratakina – guiding towards greater understanding.

Preparing for the future

We need to be flexible and plan for the short-term, but also look to the future. Planning past the next election allows us to tackle issues too complex to address in the short-term. This strategic focus will help guide current decision-making about priorities and approaches in the shorter-term, in ways that do not create risk for upcoming elections.

In 2023/24 we will continue to develop our strategy for our next 10 years and begin planning for any specific work identified as a priority. This includes supporting and responding to recommendations adopted from the Independent Electoral Review panel on electoral reform, established in May 2022.

Building our capability

We need to make sure that our approach, systems and processes help us to achieve our outcomes, provide services that meet the needs of all electors, and build the principles of the Treaty of Waitangi into our everyday practices.

We have spent considerable effort building our capability, including our operating model, financial systems, and operational and strategic capability. This coming year is about bedding in these systems to deliver a General Election while at the same time strengthening our organisation to deliver our outcomes.

Being election prepared

Aotearoa New Zealand's elections work well – but in an increasingly challenging and uncertain environment, being ready early is critical and allows us to adapt and change if needed. Bringing our planning and preparations forward will reduce risk by building certainty.

In 2023/24 we will make sure that the backbone of our readiness programme is in place earlier.

We will also be adapting our election offering to deliver services that maintain the public's expectations of a secure and trustworthy electoral system. This includes the staffing of our voting places to ensure the integrity of the process is visible and our staff and voters are safe and well supported.

Building relationships and understanding

Demystifying what we do and how we do it helps people understand our work. Working in partnership with communities and the wider public service helps reinforce trust in our services, including the steps we take to protect the integrity of the system, strengthens support and promotes understanding.

As our operating environment has become more complex, the Commission has a greater need for the support of others to help deliver elections. For instance, delivering an election during the COVID-19 pandemic took a wider all-of-government effort, with the Commission remaining the responsible agency and leading the election response.

The Commission now regards this approach, where it develops, nurtures and maintains relationships with supporters and partners as an essential part of the delivery of elections. We will continue to work collaboratively with key agencies to grow and maintain these partnerships.

In 2023/24 we will also be developing new strategies for partnering with Māori, to make sure that the way we work together delivers accessible and quality services, and opportunities for increased participation. Our successful work to implement the new Māori Electoral Option has paved the way for more work of this kind.

We will continue to work alongside specific communities where enrolment and voting levels may be lower than in the wider community, to understand barriers to taking part, and ways we can enable greater participation.

We will also be assessing the implementation of the new Electoral Access Fund. The Fund's purpose is to remove or reduce barriers for disabled persons who are standing or seeking selection as candidates in General Elections or a by-election. The Commission is responsible for determining the eligibility for funding, and operating the framework for the fund in consultation with disabled people.

HE AROTAKENGA PUNI MATAORA 2023/24

HOW WE WILL ASSESS OUR PERFORMANCE 2023/24

The following section describes how we intend to measure our performance against the activities, aims and objectives shown on page 13.

Our activities and our organisation change significantly across a three-year cycle as we prepare for and deliver a General Election, as well as provide ongoing services such as continuous maintenance of the electoral roll.

How we are approaching performance measurement:

The Commission's size and activities change across the three-year cycle. So do the patterns of enrolment and engagement with the electoral system. For example, enrolment numbers peak during the election year and then slowly decline as people move and forget to update details. Enrolment numbers increase again prior to an election when communications from the Commission remind electors to update their details. We also have greater activity for some services such as civic education during election year. Therefore, annual measures are not always the best indicator of performance in all areas.

Each election occurs in a different operating environment, so it is also useful to track milestones as a measure of readiness and quality to assess that standards are being met.

As a result, we have set four types of measures:

	<p>Are we on track?</p> <ul style="list-style-type: none"> Milestone measures that indicate the key elements of election preparedness are being achieved. These vary each year of the electoral cycle as outlined in page 13
	<p>Are we delivering to quality standards?</p> <ul style="list-style-type: none"> Key compliance indicators with processes that support the integrity of the election
	<p>What are our interventions achieving?</p> <ul style="list-style-type: none"> Average numbers for the year to account for fluctuations caused by elections or events that cause a spike We have introduced annual 'pulse' checks between election years to establish a base of performance information on critical elements such as trust in the electoral system that previously was only measured in election year
	<p>How are things changing from Election to Election?</p> <ul style="list-style-type: none"> Election by election comparators which will highlight change over time





This document focuses only on measures for the third year of the three-year cycle. 2023/24 is General Election year, the year in which our organisation grows to its largest size and delivers our most important electoral event. Measures for this year relate to our strategic priorities, our ongoing electoral activities such as continuous maintenance of the roll, our regular integrity and compliance activities, and, most importantly, our preparations towards a General Election currently scheduled for 14 October 2023.

Impact Measure 1: People have trust and confidence in the electoral system

A healthy democracy requires people to have trust in how the electoral system is run, and in the results of any elections and referendums.

People are more likely to participate if they trust that the Commission is prepared, and the system is run well and with integrity.

The following measures have been selected because they show that key preparations and strategic activities are on track, and provide assurance on the integrity of any by-elections that may occur.

	Performance Measures 2023/24	Comparative	Target 23/24
	*Key General Election milestones achieved (refer measure on page 23)	Achieved (2022/23)	Achieved
	% of surveyed population have confidence the Electoral Commission conducts Parliamentary elections fairly in New Zealand ²	87% total or high confidence (GE20)	87% total or high confidence
	% of surveyed population have confidence that Electoral Commission staff conduct Parliamentary elections impartially in New Zealand	85% total or high confidence (GE20)	85% total or high confidence
	Integrity of by-election results: Official by-election Result Certificates for the electorate are signed by both the electorate Returning Officer, and the attending Justice of the Peace	Achieved	Completed if applicable

*Measure included in the Commission's Estimate of Appropriations






² For this measure, and the following one, our post-election voter/non-voter survey every three years is the main source of performance data. It will be supported by smaller surveys in non-election years.

Impact Measure 2: People take part in the electoral process

A healthy democracy requires strong participation by voters. High participation rates both require, and reinforce, people's trust and confidence in the electoral system and election results.

In years without an election or by-election, participation is measured through the number of people who are enrolled.





To better understand the overall participation trend, the number of enrolments at GE is compared across election cycles.

	Performance Measures 2023/24	Comparative	Target 23/24
	Engagement through the cycle: *Number of people enrolled (average for the period)	3.52m (2021/22 Annual Report)	3.64m
	*Number of 18-24-year-olds enrolled (average for the period)	0.30m (2021/22 Annual Report)	0.34m
	Number of people of Māori descent enrolled (average for the period)	0.53m (2021/22 Annual Report)	0.53m
	Number of people enrolled on the Provisional Roll (17-year-olds)	0.004m (2021/22 Annual Report)	0.0065m
	Percentage of people entitled to vote enrolled on election night (3-year comparative measure)	94.1% (as at GE20, 17 October 2020)	94.1%

*Measure included in the Commission's Estimate of Appropriations

Output Measure 1: What we do to maintain and protect the integrity of the electoral system




- We stay neutral, uphold and follow electoral law and work independently from government.
- The electoral roll is continuously maintained to keep it up-to-date and accurate so all registered voters can take part, and elections run smoothly.
- We have strong IT, cyber and physical security programmes, and our systems are regularly tested and maintained. We work closely with central agencies on issues of integrity and security.
- We protect the rights of voters to vote securely and privately, we make sure that votes are counted and reported correctly, and the process follows the law.
- We provide advice and guidance to political parties, candidates and third parties to help them meet their obligations under the electoral law, and take action where they do not.
- We give advice to the government on possible changes to electoral laws.
- The measures below have been chosen as they represent work we do to ensure that the roll is being maintained, staff understand our integrity and compliance requirements, and that we are monitoring and upholding the compliance requirements of others.

	Performance Measures 2023/24	Comparative	Target 23/24
	*Adherence to the Commission's quality assurance practices around the integrity of the roll	100%	100%
	All employees and contractors understand how to maintain political neutrality in their work	New measure	>95%
	Legislative Compliance: The Commission will follow up failures by a party, candidate or third party to file any relevant return of election expenses, donations or loans within 5 working days.	100%	>95%
	Allegations of electoral finance or advertising breaches of the Electoral Act are acknowledged, and follow-up is initiated if required, within 10 working days of receipt	90%	90%

*Measure included in the Commission's Estimate of Appropriations

Output Measure 2: What we do to prepare for and run electoral events

- Running a General Election is an enormous, nationwide event that takes a great deal of planning and preparation. We learn a lot from every event we deliver and build on this for the next event - to make sure we keep delivering a good service.
- We begin well ahead of time to fit in all the work that is needed and run lots of tests and simulations to make sure that our systems and processes work well.
- We build a temporary, nationwide infrastructure to enable implementation and delivery.
- We run enrolment update campaigns to encourage people to get ready and enrol or update their enrolment details ahead of the event.
- We run by-elections and referendums as required.
- The measures below have been chosen as they represent key preparation work we are undertaking to prepare for this year's General Election, and delivery of a by-election in 2023/24 if this occurs.

	Performance Measures 2023/24	Comparative	Target 23/24
	*Key General Election preparation milestones achieved: ³ <ul style="list-style-type: none"> • Completion of certificates for election systems (Q1) • Training for election-period workforce and delivery commenced (Q1) • Candidates briefed (Q1) • Electoral Headquarters opened (Q1) • Advanced voting and election day properties secured (Q1) • Final readiness testing and election night dress rehearsal complete (Q1) • Release of preliminary election results – Beginning no later than 8pm on election day (Q2) • Declaration of official election results (Q2) • Publication of post-election report (Q4) 	All 2021/22 targets were Achieved, apart from 'Base design finalised', which was Partially Achieved	Achieved
	The Electoral Commission will issue the broadcasting allocation decision prior to the start of the regulated period for the General Election.	New measure ⁴	Achieved
	By-election conduct measures (if applicable): <ul style="list-style-type: none"> • Release of preliminary results from 7.30pm on the day of the by-election • Declaration of official results to schedule 	Achieved (22/23 by-elections) Achieved (22/23 by-elections)	Completed if applicable Completed if applicable






*Measure included in the Commission's Estimate of Appropriations

³ General Election targets vary across the three years of the electoral cycle.

⁴ Had this measure been included in our SPE for General Election 2020 (2020/21), it would have been Achieved. The Broadcasting Allocation decision for the 2020 General Election was made on 1 May 2020, and the regulated period started on 17 July 2020.

Output Measure 3: What we do to help people understand the electoral system

- We provide clear and accurate information to help people take part as voters, candidates, political parties or third parties.
- We educate New Zealanders about our democracy and why their vote matters.
- We actively encourage people to take part through informational and educational activities.
- The measures below have been chosen as they represent key work we will be undertaking to plan for and provide information and guidance that helps people understand and participate in the electoral system.

	Performance Measures 2023/24	Comparative	Target 23/24
	% of people of Māori descent surveyed who are aware of and understand the Māori Electoral Option	New measure	75%
 	% of survey respondents that report a good or very good understanding of the process for voting in New Zealand ⁵	89% of those surveyed indicated a 'very good' or 'good' understanding (GE20)	89% of those surveyed indicate a 'very good' or 'good' understanding
	Uptake of the civics education in schools programme (3-year measure)	1033 schools registered (GE20)	1033 schools registered
	Advisory opinions meet the needs of stakeholders ⁶	100%	100%






*Measure included in the Commission's Estimate of Appropriations

⁵ Every three years post-election survey, supplemented by an additional annual pulse check survey.

⁶ As there are few advisory opinions sought outside the General Election period, stakeholder satisfaction is measured every 18 months i.e twice per three-year electoral cycle.

Output Measure 4: What we do to make it easy and simple for people to take part

- People can enrol or update their details easily through multiple channels.
- We provide convenient voting places located where people live and work.
- We work within communities to provide education and support for taking part, especially communities with lower participation rates.
- We advise political parties, candidates and third parties on how to comply with electoral rules.
- We are implementing the Election Access Fund established in 2022, which is designed to remove or reduce barriers for a person with a disability to stand as a candidate in a General Election or a by-election
- We deliver information about enrolling and voting that is accessible to all New Zealanders.
- The measures below have been chosen to report on key activities that help make participation in the electoral system easier for people via digital enrolment channels, targeted participation strategies, implementation of the Election Access Fund, and timely delivery of guidance.

	Performance Measures 2023/24	Comparative	Target 23/24
	*Percentage of enrolment transactions that are conducted digitally	36.7% (2021/22 Annual Report) ⁷	50%
	Increase in participation rates by enrolled youth voters across elections (3-year measure)	75.5% (GE20 result)	76%
	Increase in participation by enrolled Māori voters across elections (3-year measure)	518,343 (GE20 result)	520,000 electors of Māori descent enrolled at 2023 General Election
	Survey of EAF participants reveals that the fund made their candidacy easier (3-year measure) ⁸	New Measure	75%
	Guidance on electoral matters: *Percentage of advisory opinions issued within 5 working days	95% (2021/22 Annual Report)	95%

*Measure included in the Commission's Estimate of Appropriations

⁷ The Commission is revising its 'paper vs digital' measurement methodology to give a clearer picture of how electors interact with the Commission. Previously the measurements included interactions like Gone No Addresses, which are not actual enrolment transactions, amongst the totals for paper transactions. Excluding GNAs provides a clearer understanding of the split between traditional paper forms and their online equivalents. The comparator will change in subsequent years.

⁸ Every three years post-election survey, supplemented by an additional annual pulse check survey.

PROSPECTIVE SUMMARY OF OUTPUTS AND OUTPUT EXPENSES FOR 2023/24

The Commission is funded by the Government through the Vote Justice Non-Departmental output class "Provision of Electoral Services".

The forecast expenses for each of the Commission's outputs, and the total forecast revenue are provided below:

	2022/23 Forecast \$000	2023/24 Budget \$000
OUTPUT EXPENDITURE		
OUTPUT CLASS - PROVISION OF ELECTORAL SERVICES		
Output Area 1: Maintain and protect the integrity of the electoral system	34,168	36,895
Output Area 2: Prepare for and conduct well-run, risk-mitigated electoral events		
- General Election	29,275	87,895
- Representation Commission	-	200
- Local Authority	4,867	-
- By-elections	1,216	-
- Māori Electoral Option	4,775	785
	40,133	88,880
Output Area 3: Help people understand the electoral system	524	725
Output Area 4: Make it easy and simple for people to take part	1,004	1,388
TOTAL OUTPUT EXPENDITURE	75,829	127,888
OUTPUT REVENUE		
Crown Revenue	84,037	116,235
Interest and Other Revenue	517	345
TOTAL OUTPUT REVENUE	84,554	116,580
Net surplus to/(shortfall from) Current Reserves excluding International Assistance Programme and Broadcasting Allocation	8,725	(11,308)
International Assistance Expenditure	2,244	2,700
International Assistance Revenue	2,244	2,700
Net surplus from International Assistance Programme	-	-
Broadcasting Allocation Expenditure	-	3,605
Broadcasting Allocation Revenue	-	3,605
Net surplus from International Assistance Programme	-	-
Net surplus to/(shortfall from) Current Reserves	8,725	(11,308)

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEARS ENDING 30 JUNE

	2022/23 Forecast \$000	2023/24 Budget \$000
REVENUE		
Funding from Crown - Core	82,365	115,519
Funding from Crown - Broadcasting Allocation	-	3,605
Funding from Crown - Election Access	627	516
Funding from Crown - Representation Commission	-	200
Funding from Crown - By-elections	1,045	-
Funding from Crown - International Assistance Programme	2,244	2,700
Interest Received	407	120
Other Income	110	225
Total Revenue	86,798	122,885
Personnel and Board Fees	31,893	71,074
Computer & Telecommunications	5,225	8,043
Property & Occupancy	9,298	13,759
Specialist Services	15,157	22,933
Printing, Stationery & Postage	9,998	13,959
Depreciation and Amortisation	594	477
Audit Fees	174	160
Travel Costs	2,500	2,776
Other Costs	3,234	1,012
Total Operating Expenditure	78,073	134,193
Surplus / (Deficit)	8,725	(11,308)

PROSPECTIVE STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE

	2022/23 Forecast \$000	2023/24 Budget \$000
Assets		
Current assets		
Cash and cash equivalents	21,552	4,134
Debtors and other receivables	5	5
Inventory	50	20
Prepayment	71	36
Total current assets	21,678	4,195
Non-current assets		
Property, plant and equipment	530	412
Intangible assets	1,214	855
Total non-current assets	1,744	1,267
TOTAL ASSETS	23,422	5,462
Current liabilities		
Revenue in Advance	3,244	1,294
Creditors and other payables	4,495	507
Employee entitlements	2,094	1,375
Total current liabilities	9,833	3,176
Non-current liabilities		
Employee entitlements	60	65
Total Non-current Liabilities	60	65
TOTAL LIABILITIES	9,893	3,241
NET ASSETS	13,529	2,221
Equity		
Opening Equity	4,804	13,529
Accumulated Surplus / Deficit	8,725	(11,308)
TOTAL TAXPAYERS' FUNDS	13,529	2,221

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY AS AT 30 JUNE

	2022/23 Forecast \$000	2023/24 Budget \$000
Opening Balance	4,804	13,529
Net Surplus/Deficit for the year	8,725	(11,308)
Total tax payers' funds as at 30 June	13,529	2,221

PROSPECTIVE STATEMENT OF CASH FLOWS FOR THE YEARS ENDING 30 JUNE

	2022/23 Forecast \$000	2023/24 Budget \$000
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from Crown	86,281	120,590
Interest received	407	120
Receipts from other revenue	110	225
Payments to Employees	(30,997)	(71,788)
Payments to Suppliers	(42,745)	(66,565)
Net cash flow from operating activities	13,056	(17,418)
CASH FLOWS FROM INVESTING ACTIVITIES		
Receipts from sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	(28)	-
Purchase of intangible assets	-	-
Net cash flows from investing activities	(28)	-
CASH FLOWS FROM FINANCE ACTIVITIES		
Capital contributions	-	-
Net cash flows from investing activities	-	-
Net increase/(decrease) in cash and cash equivalents	13,028	(17,418)
Cash and cash equivalents at beginning of year	8,524	21,552
CASH AND CASH EQUIVALENTS HELD AT YEAR END	21,552	4,134

STATEMENT OF ACCOUNTING POLICIES

Reporting entity

The Electoral Commission is a Crown Entity defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. As such the Electoral Commission's ultimate parent is the New Zealand Crown. The relevant legislation governing the Commission's operations includes the Electoral Act 1993, the Crown Entities Act 2004, the Broadcasting Act 1989, the New Zealand Flag Referendums Act 2015 while applicable, and the Referenda (Posting Voting) Act 2000.

The Commission's functions and responsibilities are set out in the Electoral Act 1993 and related legislation.

As the Commission's primary objective is to provide services for social benefit rather than for the purpose of making a financial return, the Commission has designated itself as a public benefit entity for financial reporting under New Zealand equivalents to International Public Sector Accounting Standards.

Statutory purpose

The Commission's statutory purpose is to administer the electoral system impartially, efficiently, effectively and in a way that:

- Facilitates participation in parliamentary democracy; and
- Promotes understanding of the electoral system; and
- Maintains confidence in the administration of the electoral system.

Basis of preparation

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

Statement of compliance

The prospective financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004 and the Electoral Act 1993, which includes the

requirement to comply with the New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The prospective financial statements comply with NZ FRS 42 and Tier 1 Public Benefit Entity (PBE) accounting standards.

The prospective financial statements contain information that may not be appropriate for purposes other than those described in the Board Statement and have not been audited.

Measurement basis

The prospective financial statements have been prepared on an historical cost basis.

Except for cash flow information which has been prepared on a cash basis, the prospective financial statements have been prepared on the basis of accrual accounting.

Presentation currency and rounding

The functional and presentation currency is New Zealand dollars. All values are rounded to the nearest thousand dollars (\$000).

Changes in accounting policies

There have been no changes in accounting policies.

Significant accounting policies

The following significant accounting policies, which materially affect the measurement of financial performance and financial position, have been applied:

Revenue

The Commission earns revenue from:

- Crown funding through Vote Justice.
- Ministry contracts for the recovery of costs incurred (Ministry of Foreign Affairs and Trade for the Commission's International Assistance Programme activities and Te Puni Kokiri for Māori affiliation services)
- Sale of electoral rolls; and
- Interest revenue

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

Crown funding and Ministry contracts

Revenue provided by the Crown and revenue earned under Ministry contracts is recognised in the Prospective Statement of Comprehensive Revenue and Expense in the period in which the Commission provides the funded programmes.

Sale of electoral rolls

Revenue from sale of electoral rolls to businesses and the general public is recognised in the period in which it is earned.

Interest

Interest revenue is recognised on a time-proportion basis using the effective interest method.

Monies held in the Trust Account

The Trust Account for Nomination Deposits is administered on behalf of the Crown in accordance with Part VII of the Public Finance Act 1989. This trust account holds deposits received by individual nominees and political parties contesting by-elections and parliamentary elections.

Under the Electoral Act 1993 someone defined as a NZ person may donate more than \$1,500 to a party anonymously. The Commission collects and pays these monies without disclosure of either the payee or recipient.

Monies received for both nomination deposits and donations to a party are held in a separate bank account and are not included in the Commission's prospective financial statements.

Goods and services tax

All items in the prospective financial statements are presented exclusive of Goods and Services Tax (GST), except receivables and payables, which are presented on a GST inclusive basis.

Where GST is not recoverable, it is recognised as part of the related asset or expense.

Net GST receivable or payable at balance date is included in receivables or payables in the Prospective Statement of Financial Position as appropriate.

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

Income tax

The Commission is a Public Authority in terms of the Income Tax Act 2004 and is consequently exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

Payment of any surplus to the Crown

Section 165 of the Crown Entities Act 2004 provides the Minister of Finance with discretion to require Crown Entities to return annual and accumulated operating surpluses to the Crown.

Foreign currency transactions

Foreign currency transactions (including those subject to forward foreign exchange contracts) are translated into New Zealand dollars using the exchange rates prevailing at the transaction date. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of foreign currency monetary assets and liabilities, are recognised in the Prospective Statement of Comprehensive Revenue and Expense.

Other financial assets

Financial assets are initially recognised at fair value. Financial assets are de-recognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Commission has transferred substantially all the risks and rewards of ownership.

Loans and receivables financial assets – comprising cash and cash equivalents, debtors and other receivables

Loans and receivables financial assets are non-derivative financial assets with fixed or determinable payments that are not traded in an active market. After initial recognition, loans and receivables financial assets are carried at amortised cost using the effective interest method.

Impairment of financial assets

Financial instruments are regularly reviewed for objective evidence of impairment. Both provisioned and non-provisioned bad debts are written-off when recovery actions have been unsuccessful and when the likelihood of recovery is considered remote.

Other financial liabilities

Financial liabilities measured at amortised cost – comprising creditors and other payables

After initial recognition, financial liabilities measured at amortised cost are carried at amortised cost using the effective interest method.

Leases

Operating leases

The Commission leases office premises and office equipment.

As substantially all the risks and rewards incidental to ownership of the asset are retained by the lessor, these leases are classified as operating leases. Operating lease payments are recognised in the Prospective Statement of Comprehensive Revenue and Expense as an expense on a straight-line basis over the lease term.

Cash and cash equivalents

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

Investments

At each balance date the Commission assesses whether there is any objective evidence that an investment is impaired.

Bank deposits

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition, investments are measured at amortised cost using the effective interest method. For bank deposits, impairment is established when there is objective evidence that the Commission will not be able to collect amounts due according to the original terms of the deposit. Significant financial difficulties of the bank, probability that the bank will enter into bankruptcy, and default in payments are considered factors that the deposit is impaired.

Inventories

Inventories are held for the distribution or in use in the provision of goods and services. The measurement of inventories depends on whether the inventories are held for commercial or non-commercial (distribution at no charge or for a nominal charge) distribution or use. Inventories are measured as follows:

- *Commercial:* measured at the lower of cost and net realisable value.
- *Non-commercial:* measured at cost, adjusted for any loss of service potential.

Cost is allocated using the first-in-first-out (FIFO) method, which assumes the inventories that were purchased first are distributed or used first.

Property, plant and equipment

Property, plant and equipment assets are carried at cost less any 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 Commission and the cost of the item can be measured reliably. The minimum cost value for a purchase to be classified as a property, plant and equipment asset is \$3,000.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset and are included in the Prospective Statement of Comprehensive

Revenue and Expense. When re-valued assets are sold, the amounts included in revaluation reserves in respect of these assets are transferred to general funds.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Commission and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the Prospective Statement of Comprehensive Revenue and Expense as they are incurred.

Depreciation

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

Office equipment	5 years	20%
Leasehold improvements	9 years	11%
Computer equipment	3 years	33%

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Intangible assets

Software acquisition and development

Acquired computer software licenses and databases are capitalised on the basis of the costs incurred to acquire and bring these to use.

Costs incurred by the Commission for the development of software for internal use, other than for the development of software associated with websites, are recognised as an intangible asset where the asset meets the criteria for recognition. Costs recognised include the software development and any

other directly attributable costs. Software as a Service (SaaS) purchases are expensed consistent with The Treasury New Zealand guidelines.

Costs associated with maintaining computer software, staff training, and with the development and maintenance of websites, are expensed when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is de-recognised.

The amortisation charge for each period is recognised in the Prospective Statement of Comprehensive Revenue and Expense.

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

Acquired computer software	3 years	33%
Developed computer software	10 years	10%

Impairment of property, plant and equipment and intangibles

The Commission does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Non-cash-generating assets

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for indicators of impairment at each financial reporting date and 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 determined using an approach based on either a depreciated replacement cost approach, 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 is impaired, its carrying amount is written down to the recoverable amount. For assets carried at historical cost the total impairment loss and any subsequent reversals of impairment are recognised in the Prospective Statement of Comprehensive Revenue and Expense.

Employee entitlements

Short-term employee entitlements

Employee entitlements that the Commission expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay.

The Commission recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

Long-term employee entitlements

Entitlements that are yet to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave, have been calculated on a proportionate basis to the date that the entitlements are contracted to become vested to the employee.

Post-employment entitlements

Superannuation schemes: Obligations for the Commission's contributions to KiwiSaver and State Sector Retirement Savings Scheme are accounted for as contributions to a defined-contribution superannuation scheme and are recognised as an expense in the Prospective Statement of Comprehensive Revenue and Expense.

Deferred revenue

Revenue that is received but which have outstanding contractual obligations is treated as a liability in the Prospective Statement of Financial Position until the contractual obligations have been met. The deferred revenue is consequently then decreased by the amount of expired contractual obligation

and is presented as revenue in the Prospective Statement of Comprehensive Revenue and Expense.

Equity

Equity is measured as the difference between total assets and total liabilities.

Critical accounting estimates, assumptions and judgments

In preparing the prospective financial statements the Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results and the variations may be material. Estimates and assumptions are continually evaluated and are based on historical experience and other factors including expectations of future events, rather than actual occurring events or transactions, which are believed to be reasonable under the circumstances.

There are no critical accounting estimates and assumptions that will cause material adjustments to the carrying amounts of assets and liabilities within the financial year.



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