dd E.106

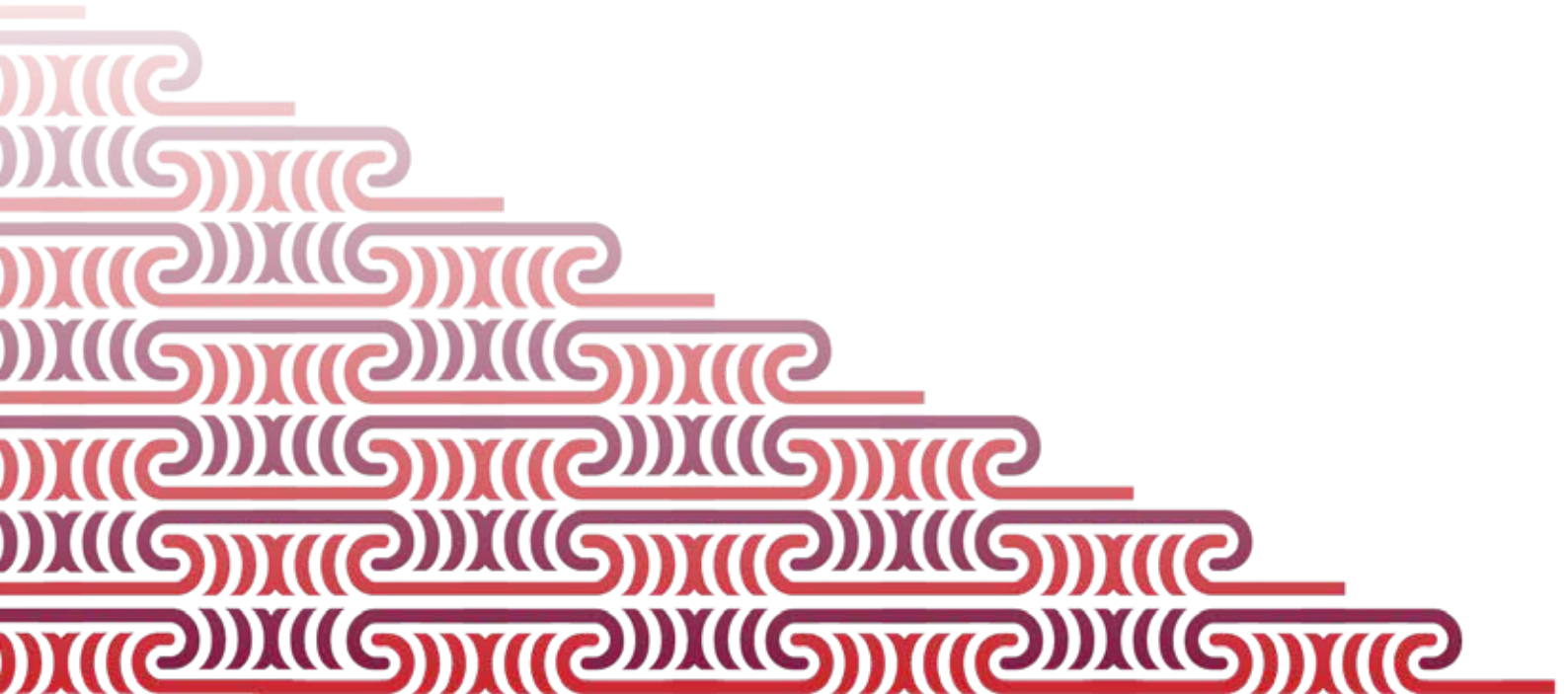
Te Tari Whakatau
The Office of Treaty Settlements and Takutai Moana

New Zealand Government
Te Kāwanatanga o Aotearoa

2025/26

Te Pūrongo-ā-tau – Te Tari Whakatau

Our Annual Report



Contents

Introduction from our Tumu Whakarae 04

He kupu whakataki nā te Tumu Whakarae 05

Tauākī kawenga – Statement of responsibility 06

Ngā hua o te tau – Our year at a glance 07

Ko wai mātou, ā mātou mahi – Who we are and what we do 08

- Our kaupapa 09
- Ngā Uara – Our values 09

Te whakatutukinga o ngā whāinga rautaki – Progress on strategic intentions 10

- Te ahunga – Our direction 11
- Te anga mahi – Our performance framework 12
- Te aromātai ahunga whakamua – Assessment of progress 13

Ngā whakatutukinga – Our performance 15

- Te whakatinanatanga o ngā whāinga tōmua a te Kāwanatanga – Implementing the Government's priorities 19
- Ngā inenga mahi – Performance measures 20
- Te pūrongo mō ngā tahua pūtea – Reporting against appropriations 20
- Vote Tari Whakatau – Departmental 20
- Te whakapuaki whakawā – Disclosure of judgements 27

Te hauora me ngā āheitanga o te whakahaere – Organisational health and capability 29

- Te hāpai tangata – Supporting our people 30

He whakarāpopoto mō ngā whakatutukinga ā-pūtea – Our financial performance summary 36

He arotake motuhake o ngā take mōrearea me ngā whakataurangi – Independent risk and assurance 38

Te pūrongo a te kaiarotake - Independent auditor's report 40

Introduction from our Tumu Whakarae



E ngā mana, e ngā reo, e ngā karangatanga maha, tēnā koutou katoa.

This year marked the first full year of Te Tari Whakatau and an important shift from establishment to delivery.

We made strong progress across Treaty settlements and advancing Takutai Moana determinations, achieving some of our strongest results in recent years.

In 2025/26, we delivered 21 Treaty settlement milestones across 13 iwi and hapū groups – the highest number recorded in a single year since 2017/18. This included supporting the enactment of settlement legislation for six groups and progressing longstanding settlement negotiations in Hauraki and important mahi with Ngāpuhi.

These achievements sit within a much longer journey. More than three decades after the modern Treaty settlement process began, 104 deeds of settlement have been signed with 93 iwi or hapū groups, covering most of Aotearoa New Zealand.

While around 50 groups are yet to settle, most are already engaged in the settlement process.

This year also included significant milestones for Ngāpuhi. The return of historic Kororipo Pā in Kerikeri to Te Rūnanga o Ngāti Rēhia, as kaitiaki on behalf of Ngāpuhi, marked the first redress provided by the Crown to Ngāpuhi. This represented an important step forward in a process that has been many years in the making.

For Takutai Moana, our focus was on timely determinations, supporting applicants through both the Court and Crown engagement pathways, improving financial assistance processes, and strengthening the way the takutai moana regime operates. We also supported legislative change to the Marine and Coastal Area (Takutai Moana) Act 2011, to strengthen the customary marine title test.

Ruapuke Island applicants were granted customary marine title for about 60km of coastline, after the first Court rehearing under the amended test for customary interests. Crown engagement also led to a ministerial determination recognising customary marine title for Ngāti Porou over 12.2km of coastline. And we expanded our Crown engagement work programme by adding Ngāti Hokopū as the first new priority applicant in a decade.

This past year was also about strengthening our foundations for future performance. We refreshed our performance framework to better reflect our role and what defines good performance, including the outcomes we contribute to. The framework provides a clearer and more integrated view of performance across our Treaty settlements and Takutai Moana functions, while also placing greater emphasis on the quality of relationships and collaboration that are essential to successful outcomes. Our new People Strategy will also grow capability, strengthen leadership and support our performance ahead.

While we have made strong progress, there are areas where we can continue to improve. We achieved 17 of our 24 performance measures this year, an increase from 58 percent in 2024/25 to 71 percent achievement overall, but seven measures were not met.

As we continue to mature as an agency, we are strengthening our approach to planning and resource management, informed by lessons from both a significant departmental underspend and a small appropriation overspend in claimant funding. These insights will help us build a stronger, more effective organisation in the years ahead.

None of this work happens in isolation. I would like to acknowledge and thank the many people and organisations who have worked alongside us during the year. Progress depends on strong relationships and the commitment of many people, including iwi, hapū and whānau, claimant groups, applicants, Crown agencies, local government and the courts.

I also want to acknowledge the dedication, expertise, optimism and professionalism of our kaimahi. Their efforts have enabled Te Tari Whakatau to achieve significant results in our first full year.

While there remains important work ahead, I am proud of the progress we have made together. The work we do today will continue to strengthen Crown Māori relationships, recognise rights and interests and lay the foundations that provide lasting benefits for future generations.

Titiro whakamuri, kia anga whakamua!

He kupu whakataki nā te Tumu Whakarae



E ngā mana, e ngā reo, e ngā karangatanga maha, tēnā koutou katoa.

Kua pau te tau tuatahi nō te whakatūnga o Te Tari Whakatau, ā, kua tahuri atu mātou ki te whakaratonga o ngā mahi.

He nui tonu ngā whakatutukinga huri noa i ngā whakataunga Tiriti me te ahunga whakamua o ngā tono mō teTakutai Moana. He tau nui, heoi, he nui anō ngā hua.

I te tau 2025/26, e 21 ngā tūmahi matua i whakatutukihia mā ngā iwi me ngā hapū, 13 te nui – ko te tatau nui rawa tērā i te tau kotahi mai anō i te tau 2017/18. I raro i ēnei whakatutukinga, kua tautoko mātou i te whakamanatanga o ngā whakataunga a ngā rōpū e ono i raro i te ture. Kua ahu whakamua te whakataunga o Hauraki kua roa e whiriwhirihia ana, waihoki, kua tutuki ētahi mahi nui ki te taha o Ngāpuhi.

He wāhi ēnei whakatutukinga o tētahi ara kua roa e takahia ana. Neke atu i te toru ngahuru tau i muri mai i te tīmatanga o ngā whakataunga Tiriti o te ao hou, 104 te nui o ngā Whakataunga kua hainatia ki te taha o ngā iwi, o ngā hapū hoki rānei, arā, e 93 ngā rōpū nō te motu whānui o Aotearoa.

Ahakoa e 50 te nui o ngā rōpū kāore anō kia tutuki ā rātou whakataunga, kua tīmata te nuinga ki te whai i tēnei ara.

He tau nui anō hoki tēnei ki a Ngāpuhi. Ko te whakahokinga atu o te Pā o Kororipo i Kerikeri ki Te Rūnanga o Ngāti Rēhia te puretumu tuatahi kua riro i a rātou mai i te Karauna, i raro i tō rātou tūranga hei kaitiaki mā Ngāpuhi. He kokoenga whakamua nui tēnei i tēnei ara kua roa e takahia ana e te katoa.

I raro i te kaupapa o te Takutai Moana, ko te aronga nui, kia puta ngā whakatau i te wā tika, kia tautokona ngā kaitono i ngā ara whakatau e rua, arā, ko te ara o te Kōti me ngā whakawhitinga ki te Karauna, kia pai ake ngā tūkunga tuku pūtea, kia whakapakarihia hoki ngā whakahaere. I tautoko hoki mātou i ngā huringa ki te Ture Takutai Moana 2011, kia āta aromatawaitia ngā tono mō te takutai moana.

Nō muri atu i te whakatūnga anō o te whakawātanga a te Kōti e pā ana ki te huringa o te aromatawai mō ngā tono takutai moana, ka riro i ngā kaitono nō te motu o Ruapuke te taitara ki taua takutai, e 60km te roa. Nō muri mai i ngā whakawhitinga ki te Karauna, ka whakamanahia e te Minita te tū o Ngāti Porou ki runga i tō rātou takutai moana, 12.2km te roa. Waihoki, kua whakawhānuihia te hōtaka mahi a te Karauna, arā, kua tāpirihia mai a Ngāti Hokopū ki te rārangi o ngā kaitono matua. Koia te rōpū hou tuatahi i te roanga o te tekau tau.

He mea nui anō te whakapakaritanga o te tūāpapa o tō mātou whare, kia piki ake ngā mahi hei ngā tau e haramai ana. Kua whakahoutia tō mātou anga mahi, kia āta kitea ngā mahi, kia āta tautohua ngā mahinga tōtika, kia mōhiotia ngā hua. Mā te anga nei, ka mārama ake te kitenga atu o ngā tini whakatutukinga huri noa i ngā whakataunga Tiriti me ngā whakahaere o te kaupapa o te Takutai Moana. Waihoki, kei te aronuitia te kounga o ngā hononga me ngā mahinga ngātahi hei wāhi whakahirahira o ngā putanga tino whai hua. Mā tō mātou Rautaki Tangata, ka piki ake te kaha o ngā mahi me ngā kaiārahi hei hāpai i ngā mahi kei mua i te aroaro.

Hāunga anō ngā ahunga whakamua, kei reira tonu ngā mahi hei whakapai ake. I tēnei tau, kua whakatutukihia kia 17 o ngā inenga mahi 24. Kua piki ake te ōrau o ngā whakatutukinga mai i te 58 ōrau i te tau 2024/25 ki te 71 ōrau, heoi, e whitu ngā inenga mahi kāore i whakatutukihia.

Ka pakari haere tō mātou whakahaere, ka pakari ake hoki ā mātou mahi māherehere me te whakahaere o ngā rauemi, i runga anō i ngā akoranga i takea mai i te nui o te pūtea e toe ana i te paunga o te tau me ekenga o ngā whakapaunga ki ngā kaitono kerēme ki tua i te tahua, ahakoa te iti. Mā ēnei mōhioranga, ka pakari ake tō mātou whakahaere, ka nui ake anō ngā hua ka puta mai ā ngā tau e heke mai ana.

Ehara i te mea e tutuki ai tēnei mahi i te takitahi. Kei te mihi atu au ki te huhua o ō mātou hoamahi i tēnei tau, arā, ko ngā tāngata me ngā tōpūtanga. Nā te pakari o ngā hononga me te ngākaunui o te takitini, pērā i ngā whānau, i ngā hapū, i ngā iwi, i ngā rōpū me ngā kaitono, i ngā tari a te Karauna, i ngā kaunihera ā-rohe me ngā kōti, e ahu whakamua ai ngā mahi.

Kei te whakamihia hoki te māia, ngā pūkenga, te ngākau tuwhera me te mahi ngaio a ō mātou kaimahi. Nā ō rātou whakapaunga kaha, kua eke ngā hua a Te Tari Whakatau ki tētahi taumata anō i te whakatutukinga o tō mātou tau tuatahi rawa.

Ahakoa he nui tonu ngā mahi kei mua i te aroaro, kei te tū whakahīhī au i ō mātou whakatutukinga. Nā ngā mahi o tēnei rā, ka whakapakarihia ngā hononga i waenga i te Karauna me ngāi Māori, ka whakamanahia ngā mōtika me ngā hiahia, ā, ka mārō te tūāpapa e whai hua ai ngā uri whakatipu.

Titiro whakamuri, kia anga whakamua!

Tauākī kawenga – Statement of Responsibility

As Tumu Whakarae – Chief Executive of The Office of Treaty Settlements and Takutai Moana—Te Tari Whakatau – I am responsible for the accuracy of any end-of-year performance information.

On the appropriations administered by the Ministry of Justice on behalf of Te Tari Whakatau, in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this annual report.

In my opinion, this annual report fairly reflects the operations, progress, and organisational health and capability of Te Tari Whakatau.



Justine Smith
Tumu Whakarae – Chief Executive
The Office of Treaty Settlements and Takutai Moana—Te Tari Whakatau

30 September 2026

Te Tari Whakatau
The Office of Treaty Settlements and Takutai Moana

Ngā hua o te tau – Our year at a glance

Treaty settlements

- 21 milestones across 13 iwi and hapū groups, the highest annual result since 2017/18.
- Enactment of settlement legislation for six groups.
- Significant progress in Hauraki negotiations, completing four settlements.
- Advancement of Ngāpuhi negotiations, including mandate recognition for Te Whakaaetanga and commencement of formal negotiations with the Crown.
- Return of Kororipo Pā to Te Rūnanga o Ngāti Rēhia as kaitiaki on behalf of Ngāpuhi, representing the first Treaty settlement redress provided to Ngāpuhi.

Takutai Moana

- Supported legislative amendment to the test for customary marine title.
- Recognition of customary marine title for Ruapuke Island applicants and Ngāti Porou (approximately 60km and 12.2km of coastline respectively).
- Expansion of the Crown engagement programme by adding Ngāti Hokopū, the first new priority applicant in a decade.
- Strengthened management of the Financial Assistance Scheme, including support for 85 groups.

Organisational health and capability

- Improved overall performance against targets; 17 of 24 performance measures achieved (71%, up from 58% in 2024/25).
- Significant departmental underspend as we continued to refine our understanding of funding requirements within our new operating environment.
- Improvement in the quality of, and ministerial confidence in, our advice - still with room to improve.
- Improvement in turnover figures, decreasing from 25.6% in 2024/25 to 11.5% in 2025/26.
- Lessons from managing a small appropriation overspend in claimant funding.
- Adoption of a new performance framework and people strategy, helping to strengthen focus on capability and performance.

Ko wai mātou, ā mātou mahi

Who we are and what we do



Our kaupapa

The Office of Treaty Settlements and Takutai Moana—Te Tari Whakatau leads and supports the settlement of historical Te Tiriti o Waitangi/Treaty of Waitangi claims and the legal recognition of Māori customary interests in the takutai moana, the common marine and coastal area. Through this work, we support the recognition of Māori rights and interests, contribute to reconciliation and strengthen Crown Māori relationships, and help the Crown to honour its responsibilities under Te Tiriti o Waitangi.

We are a departmental agency hosted by the Ministry of Justice. Our organisational whakapapa traces back through Te Arawhiti – The Office for Māori Crown Relations, the Office of Treaty Settlements, and the Treaty of Waitangi Policy Unit established in 1989. Since February 2025, changes to our responsibilities have provided greater clarity of purpose, enabling Te Tari Whakatau to focus more directly on progressing historical Treaty settlements and Takutai Moana determinations.

We work with iwi Māori, hapū and whānau, Ministers, Crown agencies, local government and the High Court to progress and complete settlements and determinations. Guided by our values of **Mahi Tahi** (working together), **Pono ki te Kaupapa** (in good faith), and **Atawhaitia** (with humility and authenticity), we seek to achieve durable resolutions and recognition of rights and interests that provide a foundation for enduring Crown Māori relationships and future aspirations.

Ngā Uara – Our values

Our values guide us. They are woven into our DNA, shape our behaviour, and underpin everything we do at Te Tari Whakatau. They help us connect to each other and to develop a sense of empowerment and belonging across our organisation.

We developed our values in 2019 when we were Te Arawhiti – they remain as strong now as Te Tari Whakatau as they were then.

MAHI TAHI

Working together

- We will engage with purpose
- We will work as one and make sure we have strong relationships - with each other, with Māori, with Ministers and across the public sector
- We will listen and learn to expand our understanding and lift our capability
- Manaakitanga and whanaungatanga will be evident in everything we do.

PONO KI TE KAUPAPA

In good faith

- We are committed to our purpose and direction
- We will learn from the past
- We will look to the future with optimism
- We will act with good faith
- We will work hard to always produce high quality work and achieve great results.

ATAWHAITIA

with humility & authenticity

- We aspire to do everything with humility, authenticity, generosity and kindness.

Te whakatutukinga o ngā whāinga rautaki

Progress on strategic intentions



Te ahunga – Our direction

Following changes to the responsibilities of Te Tari Whakatau in 2024/25, we developed and published a Strategic Intentions Framework, focused on our streamlined functions. Progress towards these intentions is reported in the Our Performance section of this report.

With more experience as Te Tari Whakatau, we have since refreshed our performance framework (shown on the next page) to provide a clearer basis for describing and measuring our performance. The updated framework clarifies the outcomes we contribute to, what good performance looks like, and how our performance is measured. This strengthens our ability to understand our performance, communicate our progress and achievements, and identify ways we can keep improving.

The refreshed performance framework recognises the important role of other parties in achieving outcomes. In particular, timely progress in our processes depends on the interests of iwi, hapū and whānau, as well as other Crown agencies that support achieving settlements and determinations. As such, while Te Tari Whakatau can influence these and other factors, performance against some measures is influenced by factors we don't directly control.

We will report our performance against the updated framework in our 2026/27 Annual Report, while noting that some measures in the updated framework will not commence until 1 July 2027.

Te anga mahi – Our performance framework

Our role

We lead and support the settlement of historical Treaty of Waitangi claims and the resolution of takutai moana determinations.

Our outcomes

Through our work, we contribute to recognition of Māori rights and interests, reconciliation and strengthening of Crown Māori relationships, honouring Te Tiriti o Waitangi, and supporting a stronger economic and cultural base for Māori. These outcomes – and the progress and completion of our work – are also influenced by many parties, including Māori groups, Ministers, other Crown agencies, local government, and the courts.

What good performance looks like

We ...	So that ...	Measured by ...
Lead the process to reach Treaty settlements Lead and support processes to reach takutai moana determinations	Settlements and determinations can be effectively progressed and completed	• Completion of settlements and determinations • Achievement of milestones • Completion of implementation actions and requirements • Level of Ministerial satisfaction with overall progress • Overall progress in completing settlements & determinations
Provide support to groups	Groups feel supported to participate effectively in settlement and determination processes	• Feedback on the range and effectiveness of support, quality of relationships and overall engagement experience • Effective management and allocation of funding to support groups
Lead collaboration across government	Crown agencies understand their roles, work collaboratively, and support coherent Crown positions	• Feedback from key agencies on the clarity of expectations and effectiveness of collaboration
Provide advice to decision-makers across government	Decision-makers receive timely, well-evidenced advice that supports sound decisions	• Independent assessment score for quality of advice • Minister assessment score for quality of advice

Our theory of change

- If we are effective in what we **control** (e.g. clear processes, quality advice, timely funding allocation)
- And **influence** effectively (e.g. participation by groups, actions of decision-makers, readiness of other agencies)
- Then our **impact** in terms of progress and completion of settlements and determinations will be maximised
- Which will **contribute to** a broad range of outcomes for Māori and the wider community.

How we work

Mahi Tahi, Working Together | *Pono Ki Te Kaupapa,* In Good Faith | *Atawhaitia,* With Humility & Authenticity

Te aromātai ahunga whakamua – Assessment of our progress

Treaty Settlements

Treaty settlements are central to reconciling and strengthening relationships between Māori and the Crown. They give effect to Te Tiriti o Waitangi/Treaty of Waitangi by acknowledging historical breaches and recognising Māori rights and interests. The redress provided through settlements creates an important platform for iwi and hapū to build a stronger cultural, social and economic base, supporting and contributing to the wellbeing and prosperity of communities across Aotearoa New Zealand.

In 2025/26, Te Tari Whakatau made significant progress towards its objective of settling all historical Treaty claims. We achieved 21 settlement milestones across 13 groups; the highest number achieved in a single year since 2017/18. This included four completed settlements in the priority Hauraki region, continued progress with Ngāpuhi mandate recognition, and the return of Kororipo Pā. The map on the following page sets out the progress of Treaty settlements across Aotearoa New Zealand.

As at 30 June 2026, 85 Treaty settlement acts are in force. Around 50 claimant groups remain in the settlement process, including some groups that have yet to seek a mandate to negotiate. Progressing these settlements takes place in an evolving Treaty settlement environment, where overlapping interests, complex regional issues and aspirations for redress can present challenges to existing policy settings and approaches. We have demonstrated our ability to work with iwi and hapū to maintain momentum and work through challenges in front of us.

The successful implementation of settlements is as important as reaching them. Te Tari Whakatau is responsible for 2,219 commitments. As at 30 June 2026, 84% of our settlement commitments had been completed, with a further 12% yet to be triggered. We also continued to make progress resolving the small number of commitments experiencing delivery issues, including long-standing historical ancillary redress commitments from the 1990s when the Crown agreed to provide redress in relation to specific claims that were ancillary to settlements with relevant large natural groups.

Takutai Moana

Our priority for Takutai Moana remains on increasing the pace of determinations while maintaining fairness, integrity and confidence in the process. This includes ensuring a sustainable financial assistance scheme that balances access to justice with fiscal responsibility. We are also strengthening the operation of the takutai moana regime through a range of improvements, including refreshing Crown policies and undertaking an applicant information stocktake to build a better understanding of the status and progress of applications and re-establish applicant relationships, helping to inform future priorities and our work programme.

Amendments to Takutai Moana legislation in October 2025 affected the timing of some proceedings with some applicants seeking adjournment of court hearings while they considered the implications of legislative change. Momentum in the court has continued, with 11 hearings, rehearings or appeals now scheduled through to 2030, with further proceedings expected. During the year we also supported Ruapuke Island applicants through the first rehearing under the amended test for customary interests. The rehearing resulted in customary marine title being recognised over approximately 60km of coastline.

Progress was also made in the Crown engagement pathway. The Minister for Treaty of Waitangi Negotiations made a determination under the Ngā Rohe Moana o Ngā Hapū o Ngāti Porou Act 2019, recognising customary marine title over 12.2km of coastline in the northern part of the East Cape.

We also added Ngāti Hokopū (Eastern Bay of Plenty), our first protected customary rights focussed applicant to be included in the priority work programme, and strengthened the pipeline of historical evidence needed to support progress across both pathways.

More than 85 applicant groups received support through the Financial Assistance Scheme. Average processing times for approval of budgeted workplans and reimbursement requests also reduced significantly, from about 45 working days to 12-15 working days. Funding was prioritised for applicants involved in High Court proceedings and Crown engagement applicants nearing determination. We also strengthened funding controls and forecasting to better manage the costs of takutai moana applications.

Progress Map

The map below provides an overview of the areas where Treaty settlements have been completed and areas subject to negotiations or preparing for negotiations.



Ngā whakatutukinga
Our performance



Treaty settlements

We achieved 21 settlement milestones across 13 groups, including four Hauraki groups, Ngā Hapū o te Iwi o Whanganui and Ngāti Mutunga o Wharekauri. This was a significant increase on the seven milestones in 2024/25 and eight in 2023/24. It was the highest number of milestones achieved since 2017/18.

Advancing negotiations in Hauraki and with Ngāpuhi remained a priority for the Minister for Treaty of Waitangi Negotiations.

Settlement legislation was enacted for four Hauraki groups (Ngāti Pāoa, Ngāti Rāhiri Tumutumu, Ngāti Tara Tokanui, and Ngāti Hei) and Ngāti Hāua. Legislation for a further two groups – Ngāti Ruapani mai Waikaremoana and Ngā Hapū o te Iwi o Whanganui – was introduced in 2025/26 and enacted in September 2026.

Legislation was also enacted vesting Kororipo Pā – a site of cultural and historical significance to ngā hapū o Ngāpuhi – in Te Rūnanga o Ngāti Rēhia, as kaitiaki on behalf of Ngāpuhi. Its return represents the first Treaty settlement redress provided to Ngāpuhi.

We also advanced mandate work with Ngāpuhi hapū groupings seeking recognition to enter Treaty settlement negotiations. Te Whakaaetanga received formal mandate recognition and has begun negotiations with the Crown, while several other hapū groupings made further progress towards mandate recognition. Further information on progress with Ngāpuhi is provided below. Progressing Ngāpuhi negotiations is a key priority with discussions continuing across all Ngāpuhi regions.

Key Treaty settlement milestones



Milestone	Definition	Milestones achieved in 2025/26
Recognise Mandate	The Crown recognises the right of a mandated body has been duly authorised by a claimant community to represent that community in negotiations with the Crown.	• Te Whakaaetanga (Ngāpuhi) – July 2025
Sign Terms of Negotiation	Terms of negotiation set out the 'ground-rules' and objectives for the negotiations.	• Ngāti Whakaue – July 2025 • Te Whakaaetanga (Ngāpuhi) – December 2025
Sign Agreement in Principle	This is a non-binding agreement reached between the Crown and the mandated body. An Agreement in Principle outlines the nature and scope of all settlement redress agreed.	• Mōkai Pātea Nui Tonu – November 2025 • Ngai Tai – December 2025
Initial a Deed of Settlement	The Deed of Settlement is the final Crown offer to the claimant group for the settlement of their historical grievances. It sets out in technical detail the historical claims and the redress agreed between the Crown and mandated body.	• Ngāti Ruapani mai Waikaremoana – November 2025 • Ngā Hapū o Ngā Iwi o Whanganui – December 2025 • Ngāti Mutunga o Wharekauri – December 2025

Milestone	Definition	Milestones achieved in 2025/26
Sign a Deed of Settlement	Iwi and the Crown sign the final Deed of Settlement when the claimant community has ratified (accepted) the Deed.	• Ngāti Rāhiri Tumutumu – September 2025 • Ngāti Ruapani mai Waikaremoana – February 2026 • Ngā Hapū o Ngā Iwi o Whanganui – May 2026
Introduce Legislation	The Crown drafts a Bill to implement aspects of the Deed of Settlement that require legislative effect, and introduces it to Parliament.	• Kororipo Pā (Ngāti Rehia, Ngāpuhi) – August 2025 • Ngāti Rāhiri Tumutumu - October 2025 • Ngāti Ruapani mai Waikaremoana – March 2026 • Ngā Hapū o Ngā Iwi o Whanganui – May 2026
Enact Legislation	Legislation is passed into law implementing the Deed of Settlement.	• Ngāti Pāoa – November 2025 • Kororipo Pā (Ngāti Rehia, Ngāpuhi) – December 2025 • Ngāti Hāua – January 2026 • Ngāti Hei – May 2026 • Ngāti Tara Tokanui – May 2026 • Ngāti Rāhiri Tumutumu – May 2026

Further details on Treaty of Waitangi claims and negotiations with the Crown are in the Red book on our website.

Hauraki

Hauraki negotiations involve 12 iwi-specific settlements and two collective redress deeds. Six settlements have been completed, including four in 2025/26: Ngāti Pāoa, Ngāti Rāhiri Tumutumu, Ngāti Tara Tokanui, and Ngāti Hei. Engagement on overlapping interests continues, with the goal of signing five deeds of settlement and advancing settlement and collective redress legislation in 2026/27.

Ngāpuhi

Steady progress continued with Ngāpuhi during 2025/26. Building on last year's momentum, Te Whakaaetanga received Crown recognition of its mandate and signed terms of negotiations, becoming the first Ngāpuhi group to enter Treaty settlement negotiations.

The Minister for Treaty of Waitangi Negotiations also confirmed two additional hapū groupings to seek mandates for Treaty settlement negotiations – Ngā Hapū o Te Takutai Moana and Ngā Pūriri Pūmau o Te Waimate me Taiāmai. This brings the number of confirmed hapū groupings to five. The remaining two confirmed hapū groupings are Whangaroa Papa Hapū, who are implementing their mandate strategy, and Te Rūnanga o Ngāti Hine, which is currently voting on their mandate.

A significant milestone was the return of Kororipo Pā to Te Rūnanga o Ngāti Rēhia as kaitiaki on behalf of Ngāpuhi. This represents the first Treaty settlement redress provided to Ngāpuhi.

Takutai Moana

Timely determinations are critical to the effective operation of the takutai moana regime. They help recognise Māori customary rights and interests while balancing the interests of others, and providing greater certainty about these rights and interests that apply along the coast.

A key priority for the Government during the year was enactment of legislation amending section 58 of the Marine and Coastal Area (Takutai Moana) Act 2011, to strengthen the test for customary marine title. Te Tari Whakatau supported the Minister for Treaty of Waitangi Negotiations through the legislative process.

As at 30 June 2026, there were 380 active applications, comprising 199 in pre-engagement, 34 in initial engagement, 80 in research and evidence, and 67 in determination and recognition.

We continued to progress applications through the Crown engagement pathway, with six engagements, including our first protected customary rights focussed application. In May 2026, the Minister for Treaty of Waitangi Negotiations made a determination recognising customary marine title for Ngāti Porou over 12.2km of coastline.

We also focussed on improving the consistency and timeliness of the Crown engagement pathway. This included commencing a refresh of operational policies and procedures which are now gradually being implemented. We have also initiated a broad engagement and information gathering exercise with all applicants to improve planning, develop a more strategic approach to engagement and improve applicant familiarity with the Act.

Challenges remain across the wider system. In particular, applications covering the same coastline can progress through different pathways and decision-makers at different times, creating complexity and slowing progress. While we continue to manage these dual pathway challenges operationally, we are also undertaking broader work to identify how we support timely resolution of all applications, consistent with our stewardship role.

As part of administering the financial assistance scheme for applicants, we provided financial support to 85 groups across both pathways. Average processing times for funding assistance reduced from 45 working days to between 12 to 15 working days. Ministers also approved adjustments to the scheme's settings, including allowing groups to seek funding earlier in preparation for court hearings and for time-sensitive work. These adjustments mean applicants who are well-advanced in both pathways have more timely access to funding which helps maintain momentum towards determinations.

Our historians and GIS mapping specialists play a critical role in supporting the effective operation of the takutai moana system. During 2025/26 they completed a research report for one hearing area and completed mapping for High Court proceedings in Wairarapa and Kapiti. They also continued preparing reports and mapbooks to support upcoming hearings. This work is regularly acknowledged by the Courts, applicants and other parties as very valuable and efficient.

Through the online tool, Kōrero Takutai, we enable applicants and the wider public to develop and view application coastline maps.

The High Court delivered its first judgment following a rehearing under the amended legislation. There are now 11 scheduled hearings, rehearings or appeals through to 2030.

Te whakatinanatanga o ngā whāinga tōmua a te Kāwanatanga – Implementing the Government's priorities

Baseline savings

There were no baseline savings initiatives included in Budget 2025 for Te Tari Whakatau.

Increase in expenditure on contractors and consultants

Our work requires targeted use of contractors and consultants to complement our workforce capability and help manage peak delivery periods. In 2025/26, our expenditure on contractors and consultants was $1.18 million, 5.9% of total departmental workforce expenditure. This compares with expenditure of $1.03 million and $2.37 million in 2024/25 and 2023/24 respectively (4.2% and 7.8% of total departmental workforce expenditure). The small increase compared with last year relates to supporting the significant number of delivery milestones during the year.

Major spending decisions

Budget 2025 established the Treaty of Waitangi Settlement Related Issues – Tagged Contingency to provide funding held in contingency for additional Treaty settlement redress and costs relating to settlement and post settlement issues.

Reporting on Government targets

Nine Government Targets1 focus the public sector on achieving improved results in health, education, law and order, work, housing and the environment. Of the nine Government targets, Reduced net greenhouse gas emissions directly impacts on our work. Our contribution is outlined under the Carbon Neutral Government Programme, in our organisational health and capability section, reported on pages 33 to 34.

Coalition commitments

Amend section 58 of the Marine and Coastal Area (Takutai Moana) Act 2011

We provided advice to the Minister for Treaty of Waitangi Negotiations on the Coalition agreement commitment to amend section 58 of the Marine and Coastal Area (Takutai Moana) Act 2011. We supported the Minister through the legislative process for the Amendment Bill, which was enacted in October 2025.

Honouring Treaty settlement commitments

We supported the Government's commitment to honour Treaty settlements by meeting Te Tari Whakatau commitment obligations and working with other agencies to support timely delivery across the Crown.

[1] Government Targets | Department of the Prime Minister and Cabinet (DPMC)

Significant budget decisions

Agencies are expected to provide information that sets out their significant Budget initiatives from the previous two Budgets and report on their intentions and progress. Agencies use their judgement in selecting the most important initiatives. We have excluded:

- Initiatives completed before this reporting period.
- Anything where our role is to administer operational funding to other entities.
- Any tagged contingencies, as being out of scope for current reporting.

There were no significant initiatives for Budget 2026 or Budget 2025.

Ngā inenga mahi – Performance measures

In 2025/26 we had a total of 24 performance measures. We achieved our target for 17 measures (71%) and did not meet seven measures (29%). We improved on our 2024/25 result (58% achieved).

As part of the 2025/26 Supplementary Estimates of Appropriations process, we reviewed and updated one performance standard which was adjusted to reflect Department of the Prime Minister and Cabinet guidelines.

Te pūrongo mō ngā tahua pūtea – Reporting against appropriations

For the year ended 30 June 2026

Our outputs are specified in the 2025/26 Estimates of Appropriations and the 2025/26 Supplementary Estimates of Appropriations for Vote Tari Whakatau.

Vote Tari Whakatau – Departmental

Treaty Negotiations and Marine and Coastal Area Customary Interests

Scope of appropriation

This appropriation is limited to departmental expenses incurred in settling historical Treaty of Waitangi claims, determining customary interests in marine and coastal areas including implementing settlements and providing advice and information to Ministers and others on these matters.

What is intended to be achieved with this appropriation

This appropriation is intended to achieve supporting the Crown in the negotiation, administration and implementation of historical Treaty of Waitangi settlement claims and marine and coastal area customary interests.

Assessing performance – Services to Ministers

Performance measure	Standard 2024/25	Actual 2024/25	Standard 2025/26	Actual 2024/25	Variance explanation if greater than 10%
The satisfaction of the Minister for Treaty of Waitangi Negotiations with progress towards negotiation milestones	At least 8/10	6/10	At least 8/10	7/10	The result reflects the Minister's expectation that we are doing everything within our control and influence to achieve greater progress towards milestones. Progress was influenced by factors outside the direct control of Te Tari Whakatau, including claimant capacity and willingness to negotiate.
The satisfaction of the Minister for Treaty of Waitangi Negotiations with ministerial services, as per the common satisfaction survey	At least 8.5/10	7/10	At least 8.5/10	8/10	Satisfaction improved from the previous year but remained below target. The result reflects opportunities to further strengthen delivery against ministerial priorities.
Percentage of fast-track consent applications advised on within the time agreed with the Minister's office (see Note 1)	95%	100%	95%	100%	
The satisfaction of the Minister for Treaty of Waitangi Negotiations that Te Tari Whakatau advice to Ministers and Cabinet on Treaty settlements and Takutai Moana is timely, informed, and enabling of good Cabinet decision-making, as per the common satisfaction survey	At least 8/10	7/10	At least 8/10	7/10	The result reflects the Minister's expectation for greater progress on key priorities. Te Tari Whakatau will continue to strengthen the quality, timeliness and strategic focus of advice.

Note 1 – Agreed time is to enable the Minister to meet the 10-day statutory timeframe for providing response.

Assessing performance - Representation – Waitangi Tribunal and Courts

Performance measure	Standard 2024/25	Actual 2024/25	Standard 2025/26	Actual 2025/26	Variance explanation if greater than 10%
The Crown is represented at 100% of Tribunal Inquiries and Court cases where Te Tari Whakatau is the instructing agency	100%	100%	100%	100%	

Assessing performance - Treaty Negotiations and Marine and Coastal Area Act

Performance measure	Standard 2024/25	Actual 2024/25	Standard 2025/26	Actual 2025/26	Variance explanation if greater than 10%
Percentage of settlement date obligations met	100%	84%	100%	83%	The target was not achieved due to four settlement documents, amended by agencies late in the process, not being able to be signed before the settlement date.
Deeds of Mandate recognised (see Notes 2 and 3)	1	1	2	1	The target was not achieved as the relevant parties were not in a position to have a deed of mandate recognised.
Terms of Negotiation signed (see Notes 5, 7 and 8)	1	0	2	2	
Agreements in Principle signed (see Note 4)	1	0	1	2	Finalisation of a settlement package progressed faster than anticipated, enabling one more agreement in principle to be signed during the year.
Deeds of Settlement initialled (see Note 5)	2	1	2	3	Finalisation of a settlement package progressed faster than anticipated, enabling one more deed of settlement to be initialled than expected.
Deeds of Settlement signed (see Note 6)	3	1	3	3	
Legislation Introduced (see Note 9)	4	1	4	4	

Performance measure	Standard 2024/25	Actual 2024/25	Standard 2025/26	Actual 2025/26	Variance explanation if greater than 10%
Legislation Enacted (see Notes 9 and 10)	2	3	3	6	Availability of legislation and House time, enabled more legislation to be progressed than expected.
Number of applicants in active discussions with Te Tari Whakatau regarding the progression of their customary interests in the takutai moana as part of the Crown Engagement Strategy	10	10	10	9	Several anticipated engagements for Q3 and Q4 did not proceed, resulting in fewer active engagements than planned. An information stocktake and further pipeline work is underway to identify prospective active engagements for 2026/27.
The Crown is represented at 100% of current High Court hearings in relation to takutai moana cases	100%	100%	100%	100%	
Implement the Marine and Coastal Area (Takutai Moana) Act 2011 Applicant Group Funding scheme updates	100%	100%	100%	100%	
Progress the Marine and Coastal Area (Takutai Moana) Act 2011 legislation updates	2	1	2	2	

Note 2 – Te Tari Whakatau does not have full control over the achievement of these performance indicators as they are partially reliant on claimant groups undertaking the work required by them to achieve a mandate to negotiate.

Note 3 – The standard for this performance indicator was increased in 2025/26 as the target number for mandate recognition varies in accordance with current negotiations work programme.

Note 4 – An Agreement in Principle is agreed between the Crown and a claimant group. The document describes the broad outline of a settlement package and is signed by the claimant group and the Minister for Treaty of Waitangi Negotiations.

Note 5 – Te Tari Whakatau does not have full control over the achievement of this measure as it is partially reliant on claimant groups agreeing the proposed redress as well as overlapping interests being resolved and negotiations being concluded to the satisfaction of both the claimant group and the Crown.

Note 6 – A Deed of Settlement is the complete, detailed and formal settlement agreement between the Crown and the claimant group.

Note 7 – The standard for this performance indicator was increased in 2025/26 as the target number for signed terms of negotiation varies in accordance with current negotiations work programme.

Note 8 – Terms of Negotiation is agreed between the Crown and a claimant group. The document outlines the objectives for the negotiations.

Note 9 – Settlement legislation operationalises the Deed of Settlement.

Note 10 – The standard for this performance indicator was increased in 2025/26 as the target number for legislation enactment varies in accordance with current negotiations work programme.

Assessing performance – Policy advice

Performance measure	Standard 2024/25	Actual 2024/25	Standard 2025/26	Actual 2025/26	Variance explanation if greater than 10%
The satisfaction of the Minister for Treaty of Waitangi Negotiations with the policy advice service, as per the common satisfaction survey (see Note 11)	At least 4/5	4/5	At least 4/5	4/5	
An average score for policy advice papers that are assessed (see Note 12)	3.5/5	3.45/5	3.5/5	3.58/5	
Percentage of policy advice papers that are assessed score 3 or higher out of 5 (see Note 12)	80%	100%	80%	100%	
Percentage of policy advice papers that are assessed score 4 or higher out of 5 (see Note 12)	40%	15%	40%	25%	While all assessed papers met the acceptable quality standard, fewer papers than targeted achieved the higher assessment threshold. We will keep working on further improvement.
Percentage of policy advice papers that are assessed score 2.5 or less out of 5 (see Note 12)	<20%	0%	<20%	0%	

Note 11 – The standard for this performance indicator was updated from "8/10" to "At least 4/5" in 2025/26 to align with the Department of the Prime Minister and Cabinet guidelines.

Note 12 – These performance indicators were transferred in 2025/26 from the Māori Crown Relations MCA appropriation to the Treaty Negotiations and Marine and Coastal Area Customary Interests appropriation.

Output class statement – Treaty Negotiations and Marine and Coastal Area Customary Interests

Actual 2025 $000	Revenue and expenses	Actual 2026 $000	Unaudited budget 2026 $000	Unaudited supplementary estimate 2026 $000	Unaudited forecast 2027 $000
	Revenue				
37,904	Crown	36,208	35,758	36,208	35,081
1	Departmental	(2)	40	40	40
26	Other	41	400	400	420
37,931	**Total Revenue**	**36,247**	**36,198**	**36,648**	**35,541**
34,709	**Total Expenses**	**31,509**	**36,198**	**36,648**	**35,541**
3,222	**Net surplus/ (deficit)**	**4,738**	**-**	**-**	

Claimant Funding

Scope of appropriation

This appropriation is limited to payment of claimant funding related to the settlement of historical Treaty of Waitangi claims.

What is intended to be achieved with this appropriation

This appropriation is intended to achieve an effective process for providing financial assistance for claimant groups, to achieve durable historical Treaty of Waitangi settlements.

Description of activities

Claimant funding provides a financial contribution to mandated groups towards the cost of negotiating and settling historical Treaty of Waitangi claims. Payments can also be made in certain circumstances to groups seeking a mandate.

Measure selection

This measure was selected to ensure payments are made within 10 working days as per the target set for all government agencies.

Assessing performance

Performance measure	Standard 2024/25	Actual 2024/25	Standard 2025/26	Actual 2025/26	Variance explanation if greater than 10%
Percentage of "claimant funding" payments made to groups within 10 working days of approval of claim	95%	98%	95%	100%	

Output class statement – Claimant Funding

Actual 2025 $000	Actual 2026 $000	Unaudited budget 2026 $000	Unaudited supplementary estimate 2026 $000	Unaudited forecast 2026 $000
2,976	5,747	5,709	5,709	5,709

Expenditure exceeded the appropriation by $0.038m in 2025/26. The overspend arose from higher than anticipated expenditure in the final months of the year, a significant delivery year for settlement milestones, and the inherent challenges of forecasting both the timing and value of claims in a demand-driven appropriation. The timing of events meant that additional funding could not be sought through the Supplementary Estimates process before the expenditure was incurred. Validation of the unappropriated expenditure was sought by the Minister for Treaty of Waitangi Negotiations from the Minister of Finance under section 26B of the Public Finance Act 1989; this request was approved on 25 June 2026.

Financial Assistance Toward Determining Customary Interests in the Marine and Coastal Area

Scope of appropriation

This appropriation is limited to providing financial assistance to applicant groups to investigate their customary interests in the marine and coastal area.

What is intended to be achieved with this appropriation

This appropriation is intended to achieve supporting an efficient process for providing financial assistance for the investigation of applicant groups' customary rights in the Marine and Coastal Area.

Description of activities

This appropriation contributes to the costs of research and evidence to support applications as well as engagement with the Crown or High Court under the Marine and Coastal Area (Takutai Moana) Act 2011. Financial help is tailored to the individual circumstances of each group taking into account the type of rights applied for, the size of the applicant group and the size and complexity of the application area. Maximum amounts of financial help are available for specified costs tagged to milestones. It does not cover all costs.

Assessing performance

Performance measure	Standard 2024/25	Actual 2024/25	Standard 2025/26	Actual 2025/26	Variance explanation if greater than 10%
Percentage of "financial assistance toward determining customary interests in the marine and coastal area" funding payments made to groups within 10 days of approval of claim	95%	99%	95%	100%	

Output class statement – Financial Assistance Toward Determining Customary Interests in the Marine and Coastal Area

Actual 2025 $000	Actual 2026 $000	Unaudited budget 2026 $000	Unaudited supplementary estimate 2026 $000	Unaudited forecast 2026 $000
11,379	600	13,236	15,083	13,236

Te whakapuaki whakawā – Disclosure of judgements

Performance reporting standards

Each year, Te Tari Whakatau undertakes a review of existing performance measures, aligned with the Crown's Estimates of Appropriations processes. This review considers:

- Whether operational changes mean the measure remains fit for purpose.
- The relevance of performance standards (targets), particularly in the Treaty Settlement area, where milestone-related measures are likely to change each year.
- Any material changes that might affect delivery.
- The clarity and intent of measure wording.
- Whether new measures are required to capture shifting operational focus.
- Recommendations from external audits.

We have recently developed an updated performance framework (see page 12).

Financial Reporting Standard 48 (PBE FRS 48)

Our approach for developing service performance information follows the Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48).

As acknowledged in PBE FRS 48, the constraints on reporting service performance information are materiality, cost-benefit, and balance between the qualitative characteristics. These constraints are factored into our selection process for service performance information.

Assumptions

Judgements have been made to determine which aspects of performance are relevant and material to users of this annual report. Te Tari Whakatau sets targets for performance measures based on a combination of historical performance, considering factors that may impact future performance and opportunities for improvement.

There is judgement involved in determining how to measure performance. The judgements with the most significant impact on selection and measurement are disclosed below (grouped under the following areas that broadly describe our functions and services):

- Policy advice.
- Ngāpuhi Investment Fund Limited.
- Targets based on our work programme.

Policy advice

We follow the Policy Quality Framework provided by the Department of the Prime Minister and Cabinet (DPMC), Te Tari o te Pirimia me te Komiti Matua to measure:

- The quality of our policy advice by applying the framework's prescribed measures for quality of policy advice.
- Ministerial satisfaction that all government agencies that provide policy advice must apply.

This includes a target score for both quality of policy advice and ministerial satisfaction.

The Ministerial Policy Satisfaction Survey contains a common set of questions provided by DPMC, answered using a 5-point scale. The survey is done once a year. For the 2025/26 year, the Minister for Treaty of Waitangi Negotiations has completed the existing Ministerial Policy Satisfaction Survey and notes that a revised template has been provided to agencies from DPMC. Te Tari Whakatau will provide the revised survey to the Minister for 2026/27.

The quality of our policy advice is also assessed by an independent organisation. They review a random sample of policy advice papers each year and consider whether or not each paper meets the 'acceptable' standard (or exceeds it), using the DPMC Policy Quality Framework and a 5-point scale.

Ngāpuhi Investment Fund Limited

Te Tari Whakatau provides operational funding to Ngāpuhi Investment Fund Limited, a Crown-owned company under Schedule 4A of the Public Finance Act 1989, trading as Tupu Tonu. The purpose of the company is to establish and manage an investment portfolio which is intended to support any future agreements that may be entered into by the Crown in relation to the historical Treaty of Waitangi grievances of Ngāpuhi.

Tupu Tonu is an independent company. It has two shareholding ministers: the Minister for Treaty of Waitangi Negotiations and the Minister of Finance, each with a 50% share.

Shareholding ministers appoint a Board of Directors to govern Tupu Tonu. The Board directs the company's business and affairs and is accountable to shareholding ministers. It is responsible for ensuring that Tupu Tonu operates in accordance with its constitution and is cognisant of shareholding ministers' expectations.

Performance information for Tupu Tonu can be found in its Annual Report.

Targets based on our Work Programme

Te Tari Whakatau sets performance targets based on its annual work programme and expected delivery for that year. For Treaty settlements, targets reflect the settlement milestones expected to be achieved during the year. While each negotiation is unique, settlements generally follow an established process, allowing progress to be measured through key milestones such as mandate recognition, terms of negotiation, agreements in principle, deeds of settlement, and settlement legislation. Targets are reviewed annually to reflect the status of negotiations and expected progress across claimant groups.

For Takutai Moana, performance targets reflect priority activities and deliverables within the annual work programme. In 2025/26, these measures related to progressing amendments to the Marine and Coastal Area (Takutai Moana) Act 2011 and implementing changes to the applicant funding assistance scheme.

Targets are set using our best judgement, taking account of the current work programme, the status of negotiations and applications, the roles that other parties need to play, historical performance where relevant, and the progress expected to be achieved during the reporting period. Te Tari Whakatau controls significant aspects of its delivery and performance, but also relies on the important roles played by other parties. Te Tari Whakatau influences those roles and contributions, such as supporting claimant or applicant readiness to participate, but it does not control what occurs.

Te hauora me ngā āheitanga o te whakahaere

Organisational health and capability



Te hāpai tangata – Supporting our people

We are committed to being a workplace where kaimahi mā feel safe, supported and able to thrive. Guided by the Public Service Commission's Papa Pounamu framework, we continue to foster a diverse and inclusive culture that promotes wellbeing, values different perspectives, and enables our people to contribute at their best.

People strategy

Findings from the 2025 Te Taunaki Public Service Census informed the development of a new People Strategy during the year, focused on four key areas:

- **Te mahi kia māmā, kia tōtika** – better management of work pressures and streamlining how we work.
- **Oranga tangata, oranga mahi** – enhancing wellbeing support.
- **Te ara whakatipu** – extending opportunities for career development.
- **Mahi tahi mō te pae tawhiti** – strengthening connections across our work and in how we work with others.

The strategy is supported by a two-phase implementation plan. The first phase, which runs until September 2026, includes 24 initiatives designed to strengthen our foundations, including related to work programme management, talent management, learning and development, health safety and wellbeing, and strengthening relationships across government. Early progress is being made, with a focus on delivering the full plan by June 2027.

Our kaimahi

Unplanned turnover significantly reduced during the year, down from 25.6% to 11.5%. While this remains above the public sector average of 9.9%, reported as at 30 June 2025, it is a substantial improvement. We continue to work to better understand factors that influence retention, and to support future workforce planning and talent management.

We remain committed to the Ministry of Justice's Kia Toipoto Gender Pay Action Plan and ongoing gender equity. The average gender pay gap remained broadly stable during the year, averaging about 11%. Women also continue to be strongly represented in senior roles.

We value fostering a diverse workforce. Our workforce includes kaimahi from a range of ethnicities and backgrounds, including 20.4% of kaimahi identifying as New Zealand Māori. The range of diverse perspectives at Te Tari Whakatau contributes to our desired workplace culture, enhancing our ability to understand the needs and aspirations of the communities we serve.

Wellbeing support

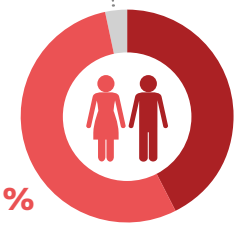
During 2025/26, no incidents resulting in serious harm were reported. Kaimahi reported seven incidents and three near misses. This was a reduction from the previous year.

To support our progress in this important area, we implemented a range of initiatives to support kaimahi health, safety and wellbeing. These included strengthening health, safety and wellbeing reporting and increasing the visibility of wellbeing support services. Additional support options were also provided during peak periods. Together, these initiatives strengthened our overall focus on health, safety, and wellbeing.

Our workforce at a glance

The data spans the full 2025/26 reporting year.

Our kaimahi



56.4%

Manager: 11
Non-manager: 55
Total: 66

0.9%
Another gender / unknown
Manager: 1
Non-manager: 3

40.2%

Manager: 7
Non-manager: 40
Total: 47

Growth and maturity of our organisation

2024/25 **2025/26**

Headcount

125
117
6.4%

FTE (Full time equivalent)

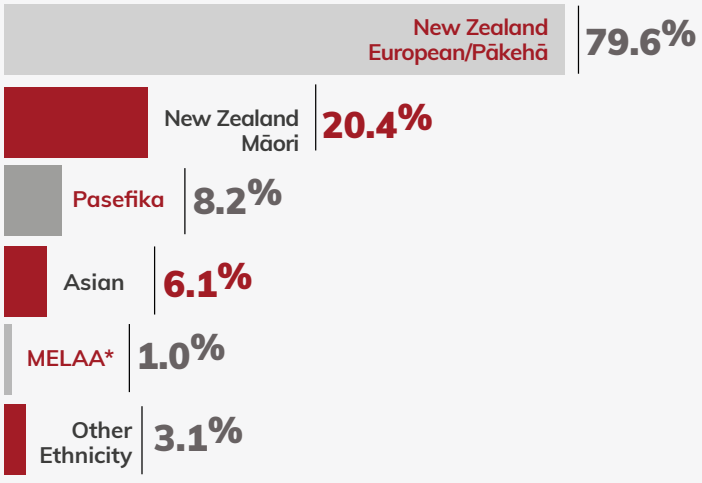
122.5
114.3
6.7%



11.0%
Te Tari Whakatau gender pay gap[7]
11.3% last year

Ethnicity

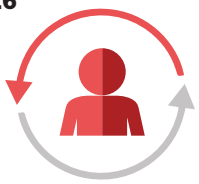
Acknowledging intersectionality, our kaimahi have identified as being members of the following communities.



**Middle Eastern/Latin American/African*

Unplanned turnover

Average **2025/26** **11.5%**



Average **2024/25** **25.6%**

Average length of service



Note: For the first time, these figures have been aligned with Te Kawa Mataaho (Public Service Commission) reporting definitions, resulting in minor changes to the reported population and salary calculations compared with previous years. Data includes permanent, fixed-term and seconded out employees, and employees on paid leave, and excludes employees on parental leave, leave without pay, and those seconded in from another agency. Salaries include additional duties allowances.

Ngā kaupapa tipu – Growing capabilities through Whāinga Amorangi

Our Whāinga Amorangi plan supports the development of Māori capability and helps embed kaupapa Māori into our everyday work. It includes our Māori Language Plan and reinforces our values of Mahi Tahi, Pono ki te Kaupapa, and Atawhaitia.

Our plan focuses on three kaupapa tipu or core competencies, which support our obligations under the Public Service Act 2020 to develop and maintain the capability of the public service to engage effectively with Māori and understand Māori perspectives. They help build the knowledge, confidence and capability of our kaimahi, and strengthen our engagement with iwi, hapū and whānau.

The table below presents our three Whāinga Amorangi competencies.

Competency	Our objective	Progress
Aotearoa New Zealand history and Te Tiriti o Waitangi/the Treaty of Waitangi	To ensure a broader understanding of Aotearoa New Zealand's history and te Tiriti/the Treaty among Te Tari Whakatau kaimahi	We continue to support learning that builds understanding of Aotearoa New Zealand history and te Tiriti/the Treaty, providing important context for our work. This includes tailored induction presentations, resources provided through the Ministry of Justice learning portal including a Te Tiriti o Waitangi/Treaty of Waitangi online module, and The Wall Walk workshop that covers key historical moments in the Māori Crown relationship.
Tikanga and Kawa	To embed tikanga and kawa into every aspect of Te Tari Whakatau operations	We provide regular opportunities for kaimahi to build their understanding of tikanga and kawa through activities such as mihi whakatau, weekly karakia and waiata. These experiences help embed tikanga in our daily work and build confidence to engage respectfully and effectively in settings where tikanga and kawa are integral.
Te Reo Māori	To value, comprehend, and utilise te reo Māori within Te Tari Whakatau	We continue to encourage and support te reo Māori learning through in-house classes and resources available through the Ministry of Justice learning portal. Training and support is available for different levels of proficiency, to encourage increased confidence and use of te reo Māori in the workplace and helping normalise its everyday use across Te Tari Whakatau.

Carbon Neutral Government Programme

During the reporting period, Te Tari Whakatau reported all mandatory emissions sources under the Programme and continued to monitor emissions intensity measures based on full-time equivalent staff, expenditure, and revenue.

Total annual emissions

In 2025/26, our gross emissions from mandatory sources totalled 95 tCO_2e (tonnes of carbon dioxide equivalent), down from 126 tCO_2e in 2024/25 and remained substantially below the 2018/19 baseline of 297 tCO_2e in 2018/19. These emissions were independently verified by Toitū Envirocare.

The reduction from 2024/25 was primarily driven by lower business travel, particularly air travel, and reflected both ongoing emissions reduction efforts and organisational changes following the transfer of Māori Crown relations functions to Te Puni Kōkiri in February 2025.

Transport remained the largest emissions source at 82 tCO_2e, representing 86% of mandatory emissions. Electricity consumption accounted for 5 tCO_2e and products used by the organisation for 1.40 tCO_2e. Te Tari Whakatau has no direct emissions to report.

For the first time, Te Tari Whakatau estimated employee commuting emissions, which totalled 45 tCO_2e based on an employee survey. This is an additional source and is not included in mandatory Carbon Neutral Government Programme reporting or targets.

The breakdown of our mandatory emissions is shown below, noting emissions from business travel reflects the importance of travel for our work as part of ensuring strong relationships.

Figure 1: Mandatory emissions breakdown by category in tCO_2e - base year vs current year

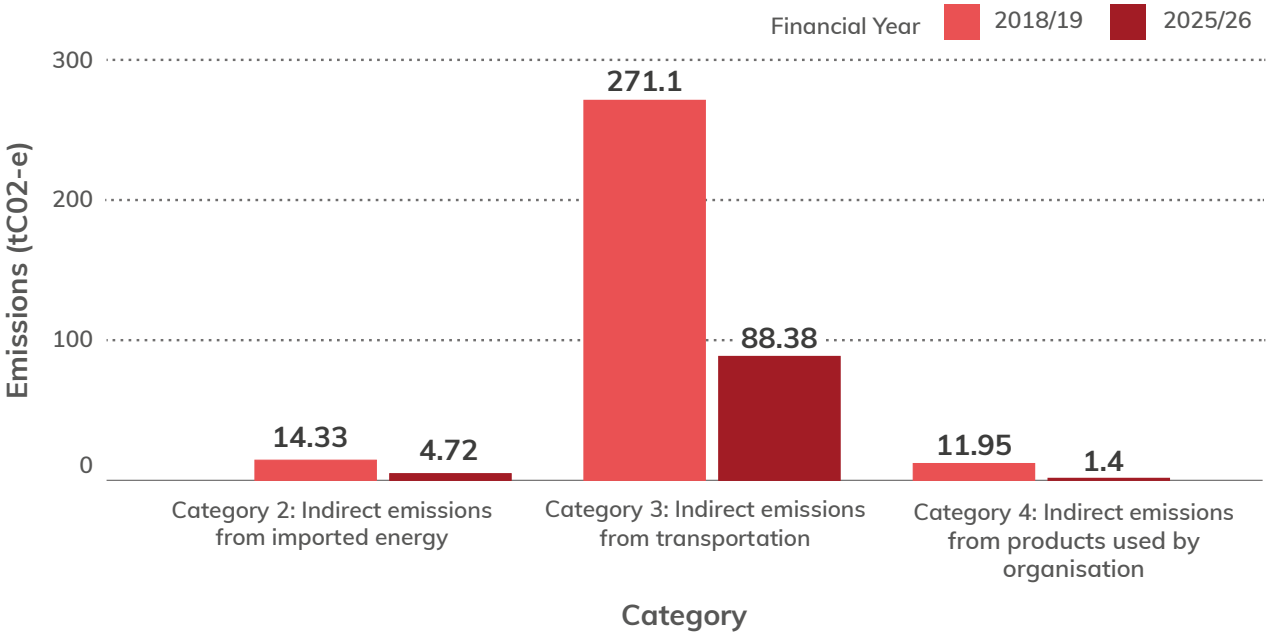
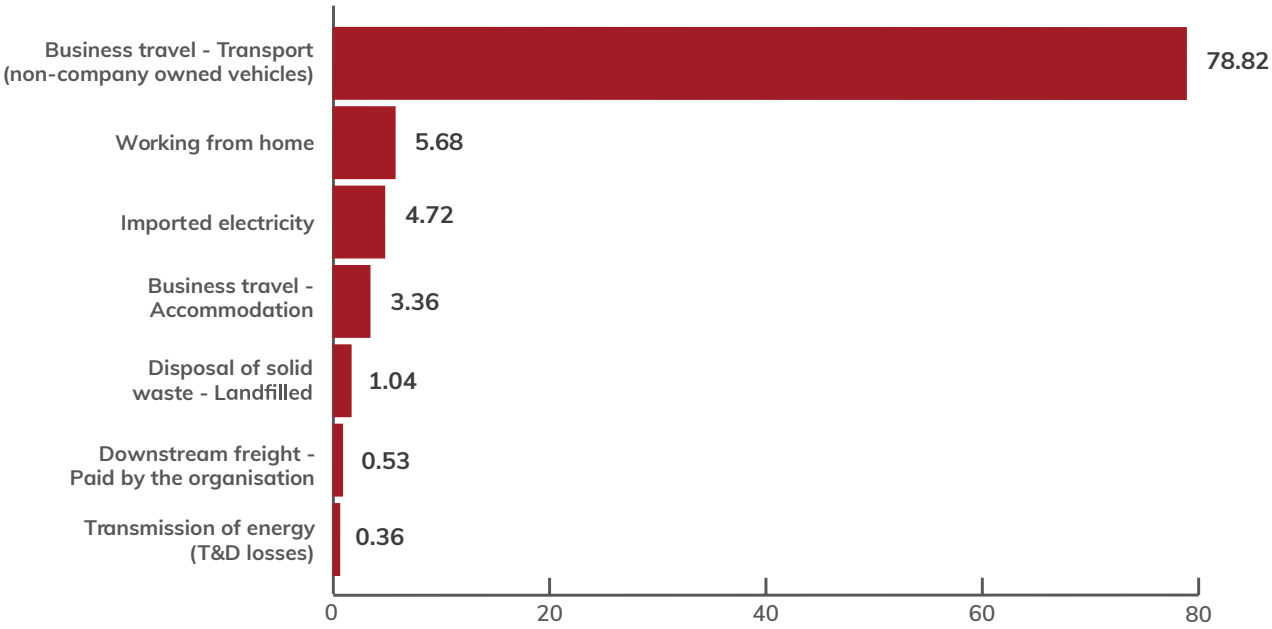


Figure 2: 2025/26 mandatory emissions breakdown by source in tCO_2e



Emissions reduction targets, progress and initiatives

Te Tari Whakatau remains committed to reducing gross emissions in line with the 1.5°C science-based pathway and the requirements of the Carbon Neutral Government Programme. Our emissions reduction pathway targets a 21% reduction by 2024/25 and a 42% reduction by 2029/30 against the 2018/19 baseline.

Emissions in 2025/26 remained well below the baseline year, demonstrating sustained long-term reductions. Following discussions with the Toitū Envirocare auditors, Te Tari Whakatau retained its existing baseline year, as the organisation's core purpose and functions remain substantially unchanged despite the transfer of some functions in 2025.

Travel continues to be the primary focus of emission reduction efforts at Te Tari Whakatau. During 2025/26, we continued to:

- Integrate travel planning into business planning to improve visibility of demand and identify emissions reduction opportunities.
- Promote virtual and hybrid engagement where appropriate.
- Apply a travel purpose framework to support informed travel decisions.
- Support the Ministry of Justice's travel policy, including the use of lower-emission transport options where available.

Treaty settlement commitments

He Korowai Whakamana framework

Under the Cabinet-mandated framework He Korowai Whakamana, Crown agencies are required to report annually on the status of their Treaty settlement commitments. This reporting enhances Crown accountability and enables ongoing monitoring of progress.

Te Puni Kōkiri is responsible for Te Haeata – the Treaty Settlement portal. Te Haeata captures Crown commitments made in Treaty settlements, gives iwi visibility and assurance that their settlement commitments have been upheld, and to track progress.

The status of Te Tari Whakatau Treaty settlement commitments

During 2025/26, Treaty settlements entailed 31 new commitments for Te Tari Whakatau (from three settlements – Kororipo Pā, Ngāti Pāoa and Ngāti Hāua). Of these commitments: 18 are complete; three are on track; and 10 are yet to be triggered.

Overall, Te Tari Whakatau is responsible for 2,219 commitments across settlements.[2] Of these 1,854 are complete (84%); 71 are on track (3%); 265 are yet to be triggered (12%); and 29 have delivery issues (1%).

Of the 29 commitments with delivery issues, 12 relate to five iwi where there is ongoing discussion with iwi about completion of appropriate letters of introduction. For the balance of delivery issues, we continued work to complete a small number of historical ancillary redress commitments that date from the 1990s; these have been complex matters to work through over time but progress is being made. During the year, we advanced these matters with beneficiaries and other parties, including the Hāwea/Wānaka Substitute Land project under the Ngāi Tahu settlement. Completing these long-standing commitments remains an important focus.

[2] It is noted that commitment numbers in this section differ from those reported against the performance measure on page 22. The performance measure relates to commitments regardless of responsible agency. The number in this section relates to what is recorded in Te Haeata (the record maintained by Te Puni Kōkiri of commitments across all agencies), which are the commitments for which Te Tari Whakatau itself has direct responsibility.

He whakarāpopoto mō ngā whakatutukinga ā-pūtea

Our financial performance summary



For the year ended 30 June 2026 Vote Tari Whakatau included appropriations which are summarised below:

Appropriation title	Expenditure[A] 2026 $000	Approved Appropriation[B] 2026 $000	Underspend 2026 $000
Vote Tari Whakatau			
Departmental Expenditure			
Treaty Negotiations and Marine and Coastal Area Customary Interests	31,509	36,648	5,139
Total Departmental Expenditure	**31,509**	**36,648**	**5,139**
Non-Departmental Expenditure			
Ancillary redress: financial assistance for beneficiaries	460	750	290
Claimant Funding	5,747	5,709	(38)
Financial Assistance Toward Determining Customary Interests in the Marine and Coastal Area	600	15,083	14,483
Historical Treaty of Waitangi Settlements (MYA Expense)	145,028	350,000	204,972
Operations of Ngāpuhi Investment Fund Limited	1,777	1,900	123
Reconciliation Initiatives Outside of Treaty Settlements	20	20	-
Total Non-Departmental Expenditure	**153,632**	**373,462**	**219,830**
Total Vote Tari Whakatau	**185,141**	**410,110**	**224,969**

[A] Expenditure excludes remeasurements. A remeasurement is generally the movement in the value of an asset or liability that is outside the control of Te Tari Whakatau as defined by the Public Finance Act 1989. Remeasurements do not require an appropriation.

[B] This includes adjustments made in supplementary estimates.

Further reporting against appropriations is included on pages 139 to 142 of the Ministry of Justice Annual Report 2025/26.

He arotake motuhake o ngā take mōrearea me ngā whakataurangi

Independent risk and assurance



Te Tari Whakatau Risk and Assurance Committee

During 2025/26, Te Tari Whakatau established its first independent Risk and Assurance Committee to provide the Chief Executive with independent advice and challenge in support of effective governance, risk management, organisational performance, and assurance.

Te Tari Whakatau operates within the Ministry of Justice's enterprise risk management, assurance and internal audit environment under the shared services arrangement. The Committee's role reflects this operating model, providing oversight and advice on Te Tari Whakatau specific risks, assurance needs and organisational performance, while taking account of the broader systems and controls provided through the Ministry of Justice.

The Committee comprises three independent members with expertise in public sector governance, risk and assurance, and Crown Māori relationships. The Committee held its inaugural meeting in March 2026 and will meet quarterly.

During its first year, the Committee focused on establishing its work programme and gaining an understanding of Te Tari Whakatau governance arrangements, performance framework, strategic and operational risks, and assurance activities delivered through the Ministry of Justice. The Committee reviewed organisational and financial performance information, key accountability documents, and internal assurance findings relevant to Te Tari Whakatau. It also provided independent insight and constructive challenge to support effective decision-making and the continued strengthening of organisational capability, performance and accountability.

Te pūrongo a te kaiarotake
Independent auditor's report

The independent auditor's report is included in the Ministry of Justice report on pages 168 to 169.

Te Tari Whakatau
The Office of Treaty Settlements and Takutai Moana

ISSN: 3021-5005 (Print) | 3021-5013 (Online)

Published by: The Office of Treaty Settlements and Takutai Moana—Te Tari Whakatau

The Justice Centre

19 Aitken Street

Wellington 6011

October 2026

Email: reception@whakatau.govt.nz

Phone: +64 4 494 9800

MOJ0739.8_OCT26