



Pietari Inkinen Music Director

New Zealand Symphony Orchestra

Te Tira Pūoro o Aotearoa

Statement of Intent

New Zealand Symphony Orchestra

Te Tira Pūoro o Aotearoa

FOR THREE YEARS TO 30 JUNE 2014
Presented to Hon. Christopher Finlayson
Minister for Arts, Culture and Heritage



Experience

with the NZSO

Glory

Statement of Intent

This statement replaces all previous statements and represents the intentions and objectives of the New Zealand Symphony Orchestra (NZSO) for the period to 30 June 2014. This Statement of Intent is presented by the NZSO in accordance with sections 138 to 148 of the *Crown Entities Act 2004*.

In accordance with section 149 of the *Crown Entities Act 2004*, I present this Statement of Intent to the House of Representatives.

Hon. Christopher Finlayson
Minister for Arts, Culture and Heritage

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Colour

Experience

with the NZSO

The Vision

An NZSO proudly supported by New Zealanders as a world-class symphony orchestra – the flag-bearer of New Zealand's musical life, nationally and internationally.

The Mission

To enrich the lives of New Zealanders through artistically excellent performances, presented nationally and abroad by a full-time, full-strength, professional symphony orchestra of international standing.

We Value

EXCELLENCE

in artistry
operations
all aspects of management

ENRICHMENT

through musical experience

EDUCATION

empowering a love for the arts
developing future audiences
nurturing the development of the music profession in New Zealand

THE SYMPHONIC HERITAGE

of great music that speaks directly and powerfully to our audiences

INNOVATION

encouraging a responsiveness to artistically excellent new music

THE ART OF MUSIC

the cultural heritage of all New Zealanders contributing to the health of the nation

PART ONE: Introduction and Background

The operating environment

The NZSO operates under the *New Zealand Symphony Orchestra Act 2004*. As a Crown Entity it receives an appropriation directly from government. The Act defines the orchestra's functions and objectives. Broadly speaking, these are encapsulated in the NZSO's mission statement:

To enrich the lives of New Zealanders through artistically excellent performances, presented nationally and abroad by a full-time, full-strength, professional symphony orchestra of international standing.

The goals, impacts and outcomes outlined on page 9 of this Statement of Intent explain why the NZSO's mission is important for New Zealand society. Classical music performed at the level of excellence achieved by the NZSO has a transformative power. It can reach across cultural and economic divides to bring satisfaction and enjoyment to many people. It has a role to play in the development of emotional intelligence through every level of society. Symphonic music offers profound comfort in times of mourning and provides rich and complex expression of joy, optimism and happiness in times of celebration.

There are barriers to participating fully in the emotional wealth of symphonic music. These relate to entrenched notions about the social and intellectual inaccessibility of our art. For this reason, the NZSO's education and outreach described below are critical to the delivery of our mission.

The NZSO relates strongly to the sector-wide outcomes identified by Manatū Taonga / Ministry for Culture and Heritage.

Create: The NZSO is made up of 90 highly talented creative artists. The Orchestra has a strong commitment to encouraging the development of New Zealand music, through concerts, recordings, and workshops.

Preserve: The NZSO is the primary custodian of a centuries-old heritage of symphonic music. While this tradition originated in Europe, it has been successfully transplanted to (and enriched by) the Americas, Asia, Australasia and Polynesia. It is, in other words, there for all New Zealanders.

Engage: New Zealanders take pride in the NZSO and many enjoy our concerts and recordings. The NZSO is committed to extending its access to New Zealand communities through its touring programme and through its education and outreach activities.

The board and management of the NZSO accept a responsibility to foster the love of symphonic music and to ensure that it has an integral place in New Zealand's cultural life.

Quality is paramount for the NZSO. We allow New Zealanders to hear symphonic music performed at a level that would be accepted anywhere as outstanding. It is also important that the NZSO's artistic programme is imaginative and satisfying, attracting wide public support within New Zealand and recognition internationally.

The Statement of Intent outlines ways in which we measure quality and make well-informed comparisons with other great orchestras worldwide. The tour that the NZSO undertook in late 2010 to Europe and to the Shanghai World Expo provided a resounding affirmation that this Orchestra performs at a level that meets the highest expectations of a discriminating international market. As the *Badische Zeitung* put it, "this Orchestra need not fear comparison with leading European ensembles." Such tours also provide unparalleled professional development for the members of the NZSO. With our resolve strengthened by the success of the 2010 tour, we are currently planning another major overseas tour for early 2015.

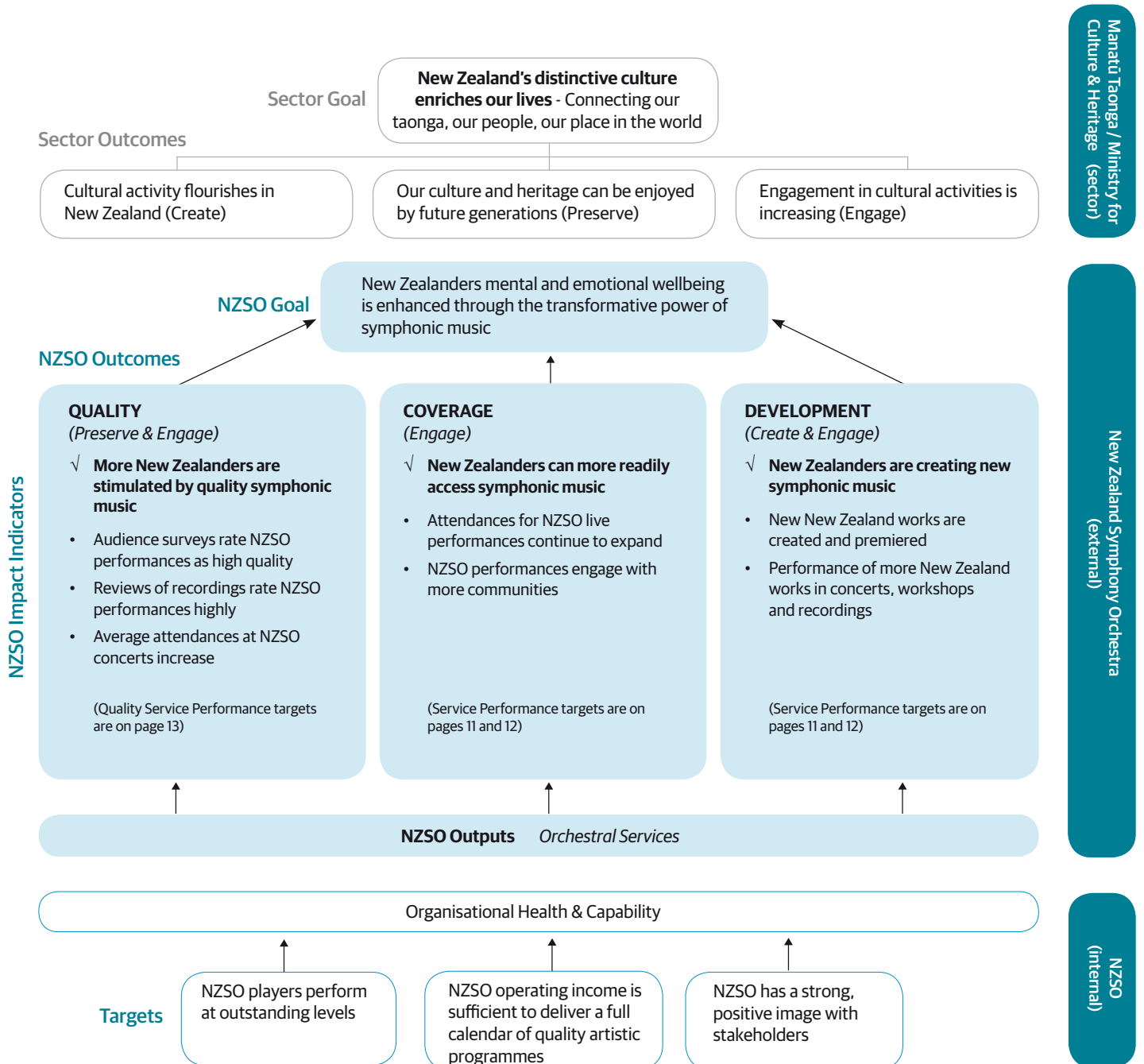
In the years between overseas tours, international benchmarking is achieved primarily through our recording programme, which ensures that the NZSO is heard and reviewed all around the world. The NZSO's partnership with Naxos is important in this regard. Over one and a half million NZSO discs have been distributed through this relationship. Importantly, these recordings receive accolades in the most respected international reviewing journals (by experts with no vested interest in the NZSO or in the New Zealand cultural scene).

The NZSO will also harness the potential of new digital media as a way of ensuring that more listeners within New Zealand and abroad can hear this great Orchestra. We are currently exploring digital distribution of video and audio recordings.

Excellence must be at the heart of all that the NZSO undertakes. As New Zealand's only full-size symphony orchestra we are able to perform the large-orchestra repertoire from the 19th and 20th centuries without having to make significant use of non-tenured players. Without the NZSO, New Zealanders would not have the opportunity to hear these great works played at such high standard with the full weight of sound and virtuosity of execution that they deserve.

The other main plank of our mission is coverage. Our full-orchestra tours take top quality performances of a broad spectrum of symphonic repertoire to New Zealand's main centres. Currently, these full-orchestra tours focus on Auckland and Wellington (with both centres receiving an approximately equal number of concerts), Hamilton, Hawkes' Bay, Christchurch and Dunedin. Further coverage is ensured through reduced-orchestra tours to other communities with programmes that can be accommodated in the available venues and as resources permit. The NZSO Soloists, under the artistic direction of our Concertmaster, Vesa-Matti Leppänen, are important in this regard. Under this banner, large chamber ensembles made up of NZSO personnel can reach into communities that do not have venues large enough to accommodate a full symphony orchestra. The NZSO Soloists also takes brilliantly performed chamber orchestra repertoire to the main centres.

Performance Reporting Framework



The NZSO's work in education and outreach is organized under four strong sub-brands:

- NZSO Music for Schools
- NZSO Young Originals
- NZSO Community Programmes
- NZSO National Youth Orchestra

We see the empowerment of young New Zealanders with musical talent as vitally important, first for the future of music in this country but, beyond that, for the wellbeing of our society. Through concerts in schools, on marae and in the community, we seek to encourage musical talent and interest in all New Zealanders, regardless of ethnicity or socio-economic standing.

As the National Orchestra, made up of the top professional orchestral musicians in this country, we recognize a particular responsibility to develop the talents of those who aspire to be professional musicians themselves. For that reason, we see as especially appropriate and important our commitment to the NZSO National Youth Orchestra, to masterclasses and mentoring programmes for advanced students and to our workshops for young composers.

The NZSO is owned by the people of New Zealand. The Orchestra's overheads are substantially underpinned by the all-important operating grant we receive from the New Zealand government. The musically rewarding projects undertaken by the NZSO are supported, in approximately equal measure, by box office returns and partnerships with a generous and forward-looking family of sponsors and funders. Longer-term developments and some of the Orchestra's outreach programmes are assisted by the generosity of benefactors who can contribute to the broader aims of the NZSO through the NZSO Foundation, which operates as an independent charitable trust.

The security of our government grant is especially important at a time when some loyal corporate sponsors have had to pull back on their contribution to the NZSO, when money from gaming trusts and other charitable trusts (the primary supporters of reduced orchestra regional tours) has been significantly reduced, and when interest on cash reserves has shrunk. The NZSO Board and management will continue to seek additional funding from other sources including sponsorship and contract work. This Statement of Intent reflects the determination of the NZSO board, management and players to maintain artistic standards and keep activity at a level appropriate to a full-time professional orchestra.

What the NZSO does

Live concerts from a full-size high-quality Symphony Orchestra

Currently, the NZSO annual calendar revolves around full-orchestra national tours under the direction of either our Music Director or musically stimulating guest conductors, with the best possible soloists. From the 2011 season on, we have been implementing changes to our touring patterns in order to find cost-effective ways of increasing the number of separate programmes undertaken in the year. The new touring patterns allow us to offer a greater variety of artists and repertoire through the year while maintaining (or increasing) the number of concerts delivered to each centre. Through our participation in major festivals (The New Zealand

International Arts Festival and the Auckland Festival in alternate years) we seek to undertake other musically-adventurous, large-scale projects. Each year, we look to promote a select number of signature projects as resources permit. Reduced-orchestra tours to small and medium-sized communities are regarded as an important part of our mission.

Education and outreach

The NZSO's education programme assumes increasing importance as a way of building audiences and nurturing the profession. It encompasses the management of: the NZSO National Youth Orchestra; mentoring programmes for young musicians; schools concerts; young composer and conductor workshops; masterclasses; family open days; and pre- and post-concert talks and interviews. Recent developments include marae-based concerts. The NZSO National Youth Orchestra sits at the apex of a structure of city and regional youth orchestras in New Zealand. Advanced conductor masterclasses with our Music Director, Pietari Inkinen, were initiated in the 2010-11 year and will continue through the period covered by this Statement of Intent.

Film scoring

One factor that influences NZSO scheduling, is our willingness to make a significant contribution to the burgeoning New Zealand film industry. This has two aspects. We seek revenue earning opportunities through recording the sound tracks for major productions, but we also offer once a year to provide the orchestra's services at no charge for an approved lower-budget film for which a New Zealand composer has been contracted to write the score.

Partnerships

We seek to make ourselves available to other artistic and music presenters that wish to engage a top-level symphony orchestra. Through this kind of work, we are able to facilitate competitions of international standing for emerging singers and instrumentalists and, where appropriate, to reach a broader audience through 'crossover' programmes.

Broadcasting, recording and new media

In partnership with Radio New Zealand Concert, our official broadcaster, we seek to have each of our full-orchestra programmes broadcast both within New Zealand and on major networks overseas. We continue to make excellent commercial recordings of symphonic music, principally for Naxos. We are working with our partners to make creative use of new broadcasting technology such as web-casting.

Support for New Zealand music

We have a strong commitment to the development of New Zealand music and are implementing strategies appropriate to our status as a full-time, salaried, professional ensemble. The rehearsed readings of New Zealand composition that we have presented in partnership with the Centre for New Zealand Music (SOUNZ) and Radio New Zealand Concert have developed to the point where we are now ready to structure them as recording sessions for broadcast. We host the Todd Corporation workshops for young composers, we offer the services of the orchestra at no fee for the recording of one CD annually of music by a New Zealand composer, and we perform an annual concert dedicated to New Zealand composition during (or as close as possible to)

New Zealand Music Month. We also seek to ensure that both new commissions and established works by New Zealand composers have a significant presence in our season. We also host a Young Composer in Residence scheme as part of the annual programme of the NZSO National Youth Orchestra (NYO). Conductors with an international reputation for their work with young musicians are engaged for NYO courses. In ways such as this, the NZSO helps foster 'a distinctively New Zealand cultural environment' (to quote our Act).

Enriching life and culture in Aotearoa

The NZSO also has a broader contribution to make to New Zealand society as an organisation that epitomises excellence, recognizes the value the arts can make to a healthy society, and understands the capacity of great music to cross cultural boundaries both within our society and internationally. Our aspirations for New Zealand society are beautifully captured in the bi-line provided for us by Te Taura Whiri i te reo Māori (the Māori Language Commission): *Tukua tō wairua kia rere – 'Let your spirit fly'.*

Performance Reporting Goals, Impacts & Outcomes and Outputs

The NZSO is an autonomous Crown Entity funded directly through the Ministry for Culture & Heritage.

The *New Zealand Symphony Orchestra Act 2004* is the key driver for the NZSO's Performance Reporting framework and in developing the measures outlined below. The NZSO has worked consultatively with the Ministry for Culture & Heritage and the other agencies funded through the Ministry to, as much as possible, align medium term sector outcomes that feed into the **Sector Goal**:

New Zealand's distinctive culture enriches our lives

Connecting our taonga, our people, our place in the world

NZSO Goal: *New Zealanders mental and emotional wellbeing is enhanced through the transformative power of symphonic music*

After an NZSO concert performance

"A huge thank you for your wonderful concert at the Aurora Centre. I've been red-stickered and being transported to another world by your playing was a wonderful holiday from chaos"

- From a Christchurch concert-goer

Flying the flag for New Zealand culture

The NZSO is also a standard-bearer for New Zealand culture internationally. In furthering this, we ensure that the Orchestra has an ongoing schedule of recordings destined for international dissemination. As the triumphant international tour in late 2010 demonstrated, however, the value for New Zealand of live performances abroad by the NZSO cannot be underestimated. We are, therefore, committed to delivering one major international tour every four to five years.

Referring to life without a great Orchestra

"Music is just that thing
that we can't live without.
It's a necessary part of
being human"

- From a 17-year old American student hoping
for a career playing the trombone

Functions of the Orchestra

The functions of the orchestra are outlined in Section 9 of the *New Zealand Symphony Orchestra Act 2004*, as follows:

- to ensure that the orchestra presents a broad repertoire of orchestral performance including New Zealand works and recent works
- to encourage the development of New Zealand musicians
- to encourage the development of New Zealanders' knowledge and appreciation of orchestral music
- to develop and expand the audience of the orchestra on a national basis
- to provide a touring orchestra (which may also include international performances)
- to carry out any other functions consistent with its principal objectives, as agreed to by the Minister after consultation with the orchestra
- to co-operate with other similar institutions and organisations having objectives similar to those of the orchestra.

Main Financial & Non-Financial Measures

The financial projections are included on pages 14 - 20.

The outcomes the NZSO seeks are broken down into three areas: Quality, Coverage, and Development, and Service Performance measures are attached to each in the following table.

OUTCOME: Quality		More New Zealanders stimulated by quality symphonic music.				
Impact indicator	Impact measure	2009/10 Actual	2010/11 Projection	2011/12 Budget	2012/13 Forecast	2013/14 Forecast
Audience surveys rate NZSO performances as high quality	Average grading achieved for quality of performance in surveys of NZSO audiences	-	-	8/10	8.5/10	8.5/10
Reviews of recordings rate NZSO performances highly	Average grading achieved for NZSO recordings released and reviewed	Avg 8 / 10	Avg 8 / 10	8/10	8.5/10	8.5/10
OUTCOME: Coverage		New Zealanders can more readily access symphonic music				
Impact indicator	Impact measure	2009/10 Actual	2010/11 Projection	2011/12 Budget	2012/13 Forecast	2013/14 Forecast
NZSO performances engage with more communities	Total communities reached by NZSO performances	22	25*	Min 22	Min 25	Min 25
Attendances for NZSO live performances continue to expand	Total audience attendances for NZSO performances	82,442	131,000*	Min 90,000	Min 100,000	Min 110,000
OUTCOME: Development		New Zealanders are creating new symphonic music				
Impact indicator	Impact measure	2009/10 Actual	2010/11 Projection	2011/12 Budget	2012/13 Forecast	2013/14 Forecast
New New Zealand works are created and premiered	Number of new New Zealand works premiered in performances by the NZSO	3	4*	Min 3	Min 4	Min 4
Performance of more New Zealand works in concerts, workshops and recordings	Total number of existing or new New Zealand works performed by the NZSO	29	27	30	32	35

* The 2010 International Tour and additional special contract performances during the year are projected to produce a spike in some impact measures for 2010/11 above the average longer range increases targeted.

Statement of Forecast Service Performance

Government Funding for the NZSO's ongoing expenditure is provided through *Vote: Arts, Culture and Heritage* for the *Output: Performing Arts Services*. The Output is described as "providing opportunities for New Zealand audiences to experience high-quality live symphonic music...and encouraging participation in and appreciation of the art form in New Zealand". The NZSO's specific performing arts service is *Output: Orchestral Services*.

Orchestral services are provided either as live performance or are recorded for transmission through a wide variety of mediums. Consumers of orchestral services can access NZSO outputs as live performance either by their attendance at performance venues (such as public concerts) or by being visited for performances (such as NZSO visits' to schools, marae and rest-homes or

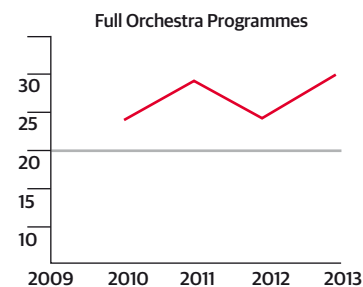
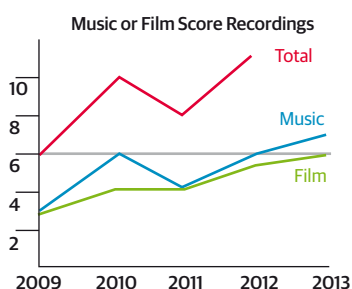
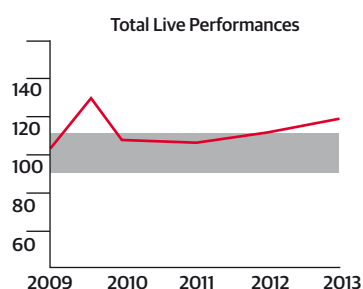
retirement villages). Recorded performances can be accessed anywhere in New Zealand or around the world through radio broadcasts, commercially released compact discs, as soundtrack accompaniment in film releases, occasional television broadcasts and through other media such as online music libraries, web-casts and the like. The NZSO is committed to reducing, as much as possible, the barriers to accessing our outputs and has set up a working group to consider the most effective and efficient methods of delivering orchestral services in digital formats. However, live performance in an acoustically superior performance venue is still considered the ultimate way to experience top quality orchestral music. Greater and easier access to NZSO outputs for more New Zealanders is a key to deliver the outcomes we seek.

The following table details specific Forecast Service Performance output targets for each objective of the NZSO (as defined in Section 8 of the *New Zealand Symphony Orchestra Act 2004*) and relates the specific outcome that is sought through achieving the output target (as described in the framework).

A breakdown of the forecast revenue and expenses directly attributable to the *Output: Orchestral Services* is included in the financial appendices.

Actual performance numbers will vary from year to year depending upon new opportunities that become available. Performance statistics are volatile when expressed on a financial year basis (they are scheduled on a calendar year basis). For this reason some targets have been set as ranges or as minimums and recent performance against some key Service Performance measures are included in the graphs below.

New Zealand Symphony Orchestra Act 2004 - Section 8	Specific Objectives	Outcome	Forecast Output Service Performance
Provide the public of New Zealand with live and recorded performances of symphonic music performed to an international standard	• <i>Provide quality live performances throughout New Zealand</i>	Coverage	At least 40 full-orchestra performances presented throughout New Zealand with at least 30 reduced-orchestra performances and at least 20 performances made to audiences by visits to their own venues (e.g. schools, marae). Total performances target: 90 to 110
	• <i>Ensure that as many performances as possible are broadcast</i>	Coverage	At least 12 new NZSO performances broadcast nationally on radio or television.
	• <i>Produce high quality music and film recordings</i>	Coverage	At least six music or film score recordings undertaken.
	• <i>performances are of international quality</i>	Quality	Refer performance quality measures on Page 13.
Provide an orchestra that - is highly skilled and artistically imaginative; and	• <i>Provide Professional Development opportunities for existing NZSO musicians</i>	Development (and Capability)	At least two professional development activities and/or bursaries awarded to musicians each year. Recipients report back on performance against objectives set when activity and/or bursary awarded.
	• <i>Live performances include a wide variety of programmes</i>	Development	Full-orchestra performances presented of at least 20 different programmes with at least eight different reduced-orchestra programmes.
- has strong community support	• <i>Live performances reach as many communities as possible</i>	Coverage	<i>Total communities reached target: Minimum of 22</i>



New Zealand Symphony Orchestra Act 2004 - Section 8	Specific Objectives	Outcome	Forecast Service Performance
Be a leading New Zealand performing arts organisation with a role in the development of a distinctively New Zealand cultural environment	• <i>Ensure that the NZSO's programming includes the best of composition by New Zealanders</i>	Development	At least three premieres of New Zealand works. <i>Total New Zealand works performed target: Minimum of 15</i>
	• <i>Provide an education programme that accommodates the cultural and socio-economic diversity and geographical spread of New Zealand society</i>	Development	The Music for Schools, Young Originals, NZSO National Youth Orchestra and NZSO Community Programmes will invest over 180 hours in the development of young New Zealand musicians, composers and conductors. It will present activities to over 25,000 participants from more than 15 communities and involve at least 100 schools.
	• <i>Work collaboratively with other arts and cultural organisations in New Zealand</i>	Development	At least 2 collaborations with other arts/ cultural organisations are undertaken annually.
Promote and encourage New Zealand musical composition and composers	• <i>Create workshop opportunities for New Zealand composers</i>	Development	A minimum of four days of rehearsed readings of New Zealand compositions programmed in conjunction with SOUNZ. At least eight student compositions workshopped through education programme.
	• <i>Profile New Zealand composition in public concerts and recordings</i>	Development	At least one Made in New Zealand concert presented which includes only New Zealand works. The orchestra is available for one CD and one film score of New Zealand music without charge for the players' services
Provide performance opportunities for New Zealand musicians, whether as members of the orchestra or as soloists	• <i>Ensure that New Zealand artists perform with the orchestra as often as possible</i>	Development	Orchestra performances include at least 20 New Zealand artists.

Measurement of Performance Quality

The NZSO strives for artistic excellence and continually challenges itself to improve the quality of performances, programmes and recordings.

One of the keys to maintaining quality ensemble is selecting musicians through rigorous audition and trial, ensuring that, as individuals, they maintain and develop their musical skill, and having them play together in an established and stable ensemble. In order to achieve this it is essential to maintain a full-time full-size orchestra. The quality of performance has a direct correlation to the quality of the musicians.

Measurement of quality includes a degree of subjectivity on the part of those making the assessment. In order to address this, a number of proxy measures for quality may be considered such as average attendances, total attendances or attendance as a percentage of capacity. If these are increasing, then it can be seen as indicating quality in performance. However, such measures are more often a reflection of the popularity (or familiarity) of repertoire or soloists (or the NZSO itself), rather than a reflection of performance quality. They are also (on an individual basis), inevitably a measure established before an actual performance takes place (tickets cannot be sold after the performance). Such proxy measures would also be more relevant if the NZSO were to always programme popular classics, rather than

present "a broad repertoire...including New Zealand works" as the NZSO is required to do. All proxy measures, therefore, rely on building a certain expectation of quality over a period of time, and are best measured by gradual change.

Reviews and feedback of the New Zealand critical media and the NZSO's audiences do present a useful indicator of performance quality. However taken individually these too have limitations and are notoriously difficult to "grade". A 1-10 scale is used where a "star" rating or similar is not provided. Broadcasts of the NZSO overseas on networks such as the Public Broadcasting Service in the United States, the BBC in the UK, and the European Broadcasting Union provide a further international benchmarking opportunity. An increase in the number of these broadcasts indicates that the quality of the performances is recognised. It is for these reasons that the NZSO has tried to produce an array of indicators of performance quality, which should be taken as a whole.

The NZSO has worked with Manatū Taonga / Ministry for Culture and Heritage in conjunction with the Get-Smart survey system, to obtain regular audience feedback on performance quality (as well as feedback on other aspects of the NZSO experience).

Performance Quality Measurement

PROCESS	TARGET	MEASUREMENT
Regular audience surveys are conducted and the results carefully assessed.	Audiences appreciate NZSO quality.	Audience surveys rate NZSO performance quality as at least 8/10.
Audiences for full-orchestra performances increase over time.	Audiences appreciate NZSO quality.	Average attendances (over a three year period) increase. <i>Total audience target: 90,000 to 110,000</i>
Independent international reviewing rates quality of orchestra performance.	Excellent artistic performances.	Reviews of internationally released recordings and where possible live performances, collected and analysed (i) for salient issues, and (ii) statistically for overall quality indicators. At least 8/10 of applicable grading scale achieved on average.
Critical reviews are collected and analysed after every New Zealand performance.	Excellent artistic performances.	Reviews collected and analysed (i) for salient issues, and (ii) statistically for overall quality indicators. At least 8/10 of applicable satisfaction/favorability scale achieved on average.
International artists rate quality of orchestra and performances.	NZSO recognized as an excellent orchestra by international standards.	'Exit' polling of guest conductors and soloists about their experience with the orchestra gains at least 75% satisfaction (very good or better).
International broadcasters increase their programming of NZSO recordings recognizing the quality.	NZSO recognized as an excellent orchestra by international standards.	Number of broadcasts of the NZSO on overseas networks (over a three year period) increase.

Organisational Health and Capability

1. NZSO Players perform at outstanding levels

PROCESS	TARGET	MEASUREMENT
Establish quality ensemble through maintaining a full-time full-size orchestra.	Full size orchestra establishment of 90 players maintained.	Fewer than 5% vacancies (four positions) exist within the orchestra's establishment of 90.
The NZSO follows a preparation and rehearsal process that accords with leading international practice. All performances of the NZSO are thoroughly rehearsed to ensure that public performances are of the highest possible standard.	Excellent artistic performances.	A minimum of two days of rehearsals and a dress rehearsal are undertaken for all NZSO full-orchestra performances.
Maintain quality ensemble through continuity of musicians and conductor.	Low player turnover and regular Music Director visits.	Music Director conducts at least 15 performances annually for at least three years. Player turnover at less than 7.5% p.a. (seven positions).

Financial Projections

Financial projections are included in the appendices.

The actual surplus for the 2009/10 year of \$511,000 was \$136,000 better than projected in the last Statement of Intent. The budget for the 2010/11 year was a deficit of \$160,000 but is projected to improve to a deficit of only \$80,000 – cumulatively a forecast improvement over those two financial years of \$216,000. However, the 2011/12 year is budgeted to incur a deficit of \$247,000.

It is a significant measure of success that the projected results for the six year period, from 2005/06 to 2010/11 will effectively be break-even (total deficit of just \$1,000) out of a cumulative budget of \$108 million. The NZSO budgeting strategy has been to break-even over this medium term.

As the economic environment continues to be challenging and government budgets remain tight, the NZSO is projecting a deficit in 2011/12 followed by small surpluses in 2012/13 and 2013/14. The NZSO continues to budget rigorously, but projections indicate that beyond the end of 2013/14, six years after the NZSO's government funding will have last been reviewed the Net Equity position and Working Capital (Current Assets less Current Liabilities) may deteriorate quickly. Continuation of current trends into the 2014/15 year and beyond without significant financial intervention could lead to a negative equity financial position. Over this six-year period the NZSO is forecasting to increase its self-generated income from concerts by 40% and from other orchestral services by 134% while total expenditure increases by less than 2%. The board and management will continue to seek to maximise earned income.

The financial projections included in the appendices are the board approved budget for 2011/12 and projected trends for the subsequent two years.

Accounting Policies

The forecast financial statements in the appendices have been prepared in accordance with New Zealand equivalents to International Financial Reporting Standards (NZ IFRS). Details of specific accounting policies and their application are contained in Appendix Five.

Other matters (including reporting commitments)

Reporting

Matters on which the NZSO will consult or notify the responsible Minister before making a decision, the matters on which it will report to the Minister and the frequency of reporting are set out in the Memorandum of Understanding between the NZSO and the Minister. The NZSO has agreed with the Minister to the following reports being routinely provided:

- Annual Report including Statement of Service Performance and Financial Statements as specified in Sections 150 to 156 of the *Crown Entities Act 2004*

- Interim 6 Month Report on performance against the forecast Financial Statements and forecast Statement of Service Performance and on operational activities
- A September and March quarter report covering operational activities and copies of the Income Statement, Balance Sheet and year-end projections
- An NZSO contribution to the Ministry for Culture and Heritage's monthly Ministerial report from funded agencies, on the current key achievements, issues and risks for the period.

NZSO will provide other information as requested by the Responsible Minister consistent with the requirements of section 133 of the *Crown Entities Act 2004*.

Consultation

NZSO management work closely with the Ministry for Culture and Heritage, to ensure that the Minister for Arts, Culture and Heritage is kept well informed and also that the orchestra is responsive to government policy as it affects our operations.

Process in relation to acquisitions

The NZSO will consult with the Minister in respect of any proposed acquisitions including shares or interests in companies, trusts or partnerships. The NZSO will not acquire such interests or shares without the consent of the Minister.

Change of Balance Date

The NZSO is continuing to investigate the possibility of changing its balance date from 30 June to 31 December to bring its financial year in line with its planning and operations. A new Statement of Intent would be required, should this balance date change be adopted.

Prospective Financial Statements

The Board and management of New Zealand Symphony Orchestra are responsible for the preparation and issue of the attached Prospective Financial Statements.



Donald Best
Board Chair
20 June 2011



Roger Taylor
Board Member,
Chair of Audit Committee
20 June 2011

PROSPECTIVE COMPREHENSIVE INCOME STATEMENT

Appendix One

2009/10 to 2013/14

NZ\$,000	2009/10 Actual	2010/11 Projection	2011/12 Budget	2012/13 Forecast	2013/14 Forecast
Government Funding	13,446	13,446	13,446	13,446	13,446
Interest & Sundry Income	643	436	393	413	434
Overhead Expenses (incl. salaries)	(12,467)	(12,504)	(12,643)	(12,883)	(13,052)
Depreciation & Amortisation	(177)	(183)	(183)	(181)	(181)
Operating Surplus / (Deficit) before Orchestral Services	1,445	1,195	1,013	795	647
Orchestral Services					
Concert Income	2,009	2,328	2,428	2,501	2,576
Sponsorship	1,212	1,831	1,446	1,518	1,594
Other Orchestral Services Income	243	974	465	879	879
Orchestral Services Expenses	(4,398)	(6,408)	(5,599)	(5,647)	(5,682)
Surplus / (Deficit) from Orchestral Services	(934)	(1,275)	(1,260)	(749)	(633)
Net Surplus / (Deficit)	511	(80)	(247)	46	14

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Appendix Two

2009/10 to 2013/14

NZ\$,000	2009/10 Actual	2010/11 Projection	2011/12 Budget	2012/13 Forecast	2013/14 Forecast
Net Surplus / (Deficit)	511	(80)	(247)	46	14
Total Recognised Revenues and Expenses for the Year	511	(80)	(247)	46	14
Opening balance of Equity	1,620	2,131	2,051	1,804	1,850
Closing balance of Equity	2,131	2,051	1,804	1,850	1,864

PROSPECTIVE CASH FLOW STATEMENT

Appendix Three

2009/10 to 2013/14

NZ\$,000	2009/10 Actual	2010/11 Projection	2011/12 Budget	2012/13 Forecast	2013/14 Forecast
Government Funding	13,446	13,446	13,446	13,446	13,446
Interest Income	173	187	152	159	168
Sundry Income	432	224	242	253	265
Overhead Expenses (incl. salaries)	(11,812)	(11,657)	(11,981)	(12,250)	(12,431)
Operating Cash Flow before Orchestral Services	2,239	2,200	1,859	1,608	1,448
Orchestral Services					
Concert Income	1,919	2,499	2,551	2,519	2,595
Sponsorship	857	1,079	593	914	964
Other Orchestral Services Income	643	485	265	879	879
Orchestral Services Expenses	(4,460)	(6,620)	(5,523)	(5,682)	(5,675)
Total Cash Flow from Orchestral Services	(1,041)	(2,557)	(2,114)	(1,370)	(1,237)
Total Cash Flow from Operating Activities	1,198	(357)	(255)	238	211
Sale / (Purchase) of Non-Current Assets	(76)	(130)	(180)	(100)	(100)
Total Cash Flow from Investing Activities	(76)	(130)	(180)	(100)	(100)
Net Increase / (Decrease) in Cash Held	1,122	(487)	(435)	138	111
Opening Cash Balances	2,987	4,109	3,622	3,187	3,325
Closing Cash Balances	4,109	3,622	3,187	3,325	3,436

PROSPECTIVE BALANCE SHEET

Appendix Four

2009/10 to 2013/14

NZ\$,000	2009/10 Actual	2010/11 Projection	2011/12 Budget	2012/13 Forecast	2013/14 Forecast
Current Assets					
Cash & Cash Equivalents	3,109	2,622	2,437	2,575	2,686
Trade Receivables	193	170	180	195	270
Other Receivables	110	100	150	175	175
Prepayments	107	175	175	195	195
Investments	1,000	1,000	750	750	750
	4,519	4,067	3,692	3,890	4,076
Non-Current Assets					
Property, Plant and Equipment	1,423	1,379	1,371	1,296	1,212
Intangibles	30	21	26	20	23
TOTAL ASSETS	5,972	5,467	5,089	5,206	5,311
Current Liabilities					
Trade Creditors	378	325	390	375	395
Sundry Creditors & Payables	922	825	849	850	825
Revenue in Advance	1,336	1,118	882	935	999
Employee Entitlements	946	970	984	999	1,014
Derivative Financial Instruments	85	-	-	-	-
	3,667	3,238	3,105	3,159	3,233
Term Liabilities					
Employee Entitlements	174	178	180	197	214
Equity					
Accumulated Funds	1,620	2,131	2,051	1,804	1,850
Current Year Surplus / (Deficit)	511	(80)	(247)	46	14
	2,131	2,051	1,804	1,850	1,864
TOTAL FUNDS EMPLOYED	5,972	5,467	5,089	5,206	5,311

Statement of Significant Underlying Assumptions

Appendix Five

Purpose of Prospective Financial Statements

The prospective financial statements of the NZSO have been prepared in accordance with Section 154 of the *Crown Entities Act 2004* and in accordance with NZ IFRS for a Public Benefit Entity. The sole purpose of the prospective financial statements is to fulfill the NZSO's obligations under the *Crown Entities Act 2004* to;

- Promote the public accountability of the NZSO
- Provide a base against which the NZSO's actual performance can later be assessed

The prospective financial statements comply with FRS 42. The actual financial results achieved for the periods covered are likely to vary from the information presented, and these variations may be material.

Reporting Entity and Statutory Base

The New Zealand Symphony Orchestra (NZSO) was established on 6 April 2004 by the *New Zealand Symphony Orchestra Act 2004*. The NZSO is an autonomous Crown entity for the purposes of Section 7 of the *Crown Entities Act 2004*. The terms of that Act apply to the NZSO except to the extent that the *New Zealand Symphony Orchestra Act 2004* expressly provides otherwise. The NZSO is wholly owned by the Crown and is responsible to the Minister for Arts, Culture and Heritage, Hon Christopher Finlayson.

The NZSO's primary mission is "to enrich the lives of New Zealanders through artistically excellent performances, presented nationally and abroad" and as such the NZSO is a Public Benefit Entity for reporting purposes under New Zealand International Financial Reporting Standards (NZ IFRS).

Measurement Base

The general accounting policies recognised as appropriate for the measurement and reporting of the operating results, cash flows and the financial position under the historical cost method have been followed in the preparation of these financial statements, except in the case of derivative financial instruments which are measured at fair value.

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

Significant Assumptions

Income: The baseline government funding received through *Vote: Arts, Culture & Heritage* is assumed to remain static for all periods covered in the prospective financial statements. The NZSO has received (or will receive) other government funding for specific concert projects through the *Cultural Diplomacy International Programme*. In 2010/11 this amounted to \$500,000 for the NZSO's international tour and in 2011/12, \$350,000 has been contracted for NZSO performances in the REAL New Zealand Festival. These amounts are included in *Other Orchestral Services Income* as they directly relate to performances. The amounts are substantially recognized in the cash flow statement in the immediately preceding financial year (to the relevant income statement). No other government funding is included in the prospective financial statements.



The 2010 International Tour was made possible with funding from the Cultural Diplomacy International Programme.

Various assumptions have been made about the level and timing of sponsorship income. The most significant assumption made is that the NZSO will maintain a full complement of principal-level sponsors for all periods included in the prospective financial statements. With the withdrawal of principal sponsor GPG effective from January 2011 a vacancy currently exists in this portfolio. In the 2010/11 financial year, sponsorship income is higher than in other years due to specific and substantial funding related directly to the NZSO's international tour.

Concert income is budgeted assuming various attendance levels and average ticket prices adjusted for known factors such as the particular repertoire or guest artists and based on historical trends. The 2011/12 concert income is budgeted on known activities and income for subsequent years is based on a continuation of similar seasons with gradually increasing audiences. Other Orchestral Services Income has historically remained at similar levels (excluding special one-off CDIP funding noted previously) and includes recording income and other contract performance fees. For the 2012/13 year onwards a higher level of recording and contract performance income has been assumed than previous years.

Expenditure: The NZSO will continue to rigorously control expenditure however gradual increases in fixed and variable costs are inevitable due to general inflation. Total expenditure is forecast to increase at less than the Reserve Bank projections for general inflation in New Zealand. Orchestral Services expenditure is higher in the 2010/11 financial year than in other years due to specific and substantial touring costs related directly to the NZSO's international tour.

Going Concern: The prospective financial statements for all periods are prepared on a going concern basis. The assumptions noted above carry a certain amount of risk most significantly around achieving income projections. The NZSO plans significant artistic projects up to three years ahead which also carries risk. However there are no indications at present that the NZSO will not continue to operate as a going concern beyond the periods covered by this Statement of Intent. The NZSO's 15 year lease of premises with the Wellington City Council expires during the 2013/14 financial year but no specific assumptions are included in the prospective financial statements for either a lease renewal or for decommissioning costs of leasehold alterations.

Financial year end: The prospective financial statements for all periods are prepared assuming an ongoing 30 June financial year end. The NZSO is continuing to negotiate to move to a 31 December financial year end. If this change occurs, it is probable that financial statements for a 6-month period will be prepared which will almost certainly not reflect an equal half allocation of the relevant figures included in the full year prospective financial statements.

Statement of Significant Accounting Policies

The following accounting policies that significantly affect the measurement of the operating result and financial position have been applied.

a) Property, plant and equipment

The costs of property, plant and equipment are the value of consideration given to acquire assets and the value of other directly attributable costs which have been incurred in bringing the assets to the location and condition necessary for their intended service. Property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

b) Depreciation

Depreciation is provided on a straight line basis (SL) on all items of property, plant and equipment at rates calculated to allocate the assets' cost, less estimated residual value, over their estimated useful lives. Leasehold Alterations are depreciated over the remaining period of the lease agreement.

Major depreciation rates are:

Leasehold Alterations	15 years	6.67%	SL
Computer Equipment	3 years	33.33%	SL
Studio Equipment	10 years	10.00%	SL
Furniture and Fittings	15 years	6.67%	SL
Musical Instruments - percussion	10 years	10.00%	SL
Musical Instruments - all others	25 years	4.00%	SL
Library - Music Manuscripts	Not depreciated		

c) Intangibles & Amortisation

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use by the NZSO, are recognised as an intangible asset. Direct costs include the software development and directly attributable employee costs. Staff training costs are recognised as an expense when incurred.

Amortisation

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

Acquired Computer Software	3 years	33.33%
Developed Computer Software	3 years	33.33%

d) Impairment of non-financial assets

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value will exceed recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and the depreciated replacement costs for the assets. Impairment losses are recognised in the Income Statement.

e) Trade receivables and other receivables

Trade receivables are initially measured at fair value and subsequently measured at amortised cost. All receivables are for less than 12 months and the effect of discounting is immaterial. Allowances for estimated irrecoverable amounts are recognised after reviewing every item of receivables.

f) Trade Creditors and other payables

Trade Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method. NZSO normally pays its creditors on the 20th of the month following invoice date and all payables are non interest bearing. Consequently, the effect of discounting is immaterial.

g) Currency Conversions

All Foreign currency transactions (including those for which forward exchange contracts are held) are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at balance date exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the Income Statement.

h) Income Tax

The NZSO is a public authority for the purposes of the Inland Revenue Acts. A public authority is exempt from income tax under the *Income Tax Act 2004*.

i) Accounting for Non Cash Transactions

The NZSO recognises non-cash transactions in which there is an exchange of goods and services or acquisition of assets. Consideration is valued at the lower of assessed cost or market value. There is usually a nil effect on the net surplus/(deficit) as transactions of equal value are recorded in both income and expenditure categories.

Where items of property, plant and equipment are provided in non-cash transactions and ownership passes to the NZSO the full value of the assets is recognised as income and the asset written off by depreciation in accordance with the NZSO's depreciation policy.

j) Financial Instruments

The NZSO is party to financial instrument arrangements including cash and bank, short term investments, trade receivables and creditors and accruals which have been recognised in the Balance Sheet. The NZSO does not hold or issue financial instruments for trading purposes. Income, expenditure and movements in fair value in relation to all financial instruments are recognised in the Income Statement.

Derivative Financial Instruments

The NZSO uses derivative financial instruments to reduce its exposure to foreign exchange risk arising from its normal operating activities. These instruments are measured at fair value and movements recognised in the Income Statement. The NZSO has not adopted hedge accounting.

k) Budget Figures

The budget figures are those approved by the NZSO Board at the beginning of the financial year.

The budget figures have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the NZSO Board for the preparation of these financial statements.

l) Income

The NZSO derives income through the provision of outputs to the Crown, for services to third parties and income from its investments. Such income is recognised when earned and is reported in the financial year to which it relates. Accordingly, income related to future concerts is deferred until the periods in which those concerts take place. Revenue from the Crown is received monthly and is recognised in the month it is received.

m) Investments

Investments are initially valued at fair value. After initial recognition investments are measured at cost using the effective interest method.

n) Operating Leases

Operating lease payments, where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items, are charged as expenses in the years in which they are incurred.

o) Statement of Cash Flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which NZSO invests as part of its day-to-day cash management. Term deposits with maturity of 3 months or less are classified as cash and cash equivalents and those greater than 3 months are classified as investments. Operating activities include cash received from all income sources of the Crown entity and records the cash payments made for the supply of goods and services. Investing activities are those activities relating to the acquisition and disposal of non-current assets and investments. Financing activities comprise the change in equity and debt capital structure of NZSO.

p) Goods and Services Tax (GST)

These financial statements are prepared on a GST exclusive basis with the exception of trade receivables and trade creditors which are stated inclusive of GST. The net amount receivable or payable in respect of GST is included as part of other receivables or creditors and accruals respectively.

q) Employee Entitlements

Provision is made in respect of NZSO's liability for Annual Leave, Long Service Leave, Deferred Leave, Retiring Leave and Sick Leave. Annual Leave, Retiring Leave and Deferred Leave have been calculated on an actual entitlement basis at current rates of pay. Long Service Leave has been calculated on an actuarial basis. The liability for Sick Leave has been calculated as the extent to which actual leave taken in the coming year is expected to be greater than the sick leave entitlements earned in the year, based on historic analysis.

The NZSO's contribution to superannuation schemes are accounted for as defined contribution schemes and are recognised as expenses in the Income Statement as incurred.

r) Provisions

Provision for future expenses of an uncertain amount and timing are recognised when there exists a present obligation as a result of a past event and it is probable that expenditure would be required to settle that obligation. Where the effect of discounting is material the amount of expenditure will be the present value of the future expenditure.

s) Changes in Accounting Policies

There have been no changes in accounting policies since the date of the last audited financial statements. The accounting policies have been applied on a basis consistent with other years.

PART TWO: Organisational Health & Capability

Managing organisational health and capability

Challenge - the NZSO has an assured future

In Part One of this Statement of Intent, we describe what the NZSO does (outputs) to deliver strong outcomes for New Zealanders. That performance framework is necessarily an external focus of the NZSO's operations. Organisational Health & Capability focuses internally on what the NZSO has developed or requires to deliver on these external objectives. It is this capability that underpins and resources everything the NZSO delivers for New Zealanders.

Since establishment in 1947, the NZSO has been built into a **world-class** orchestra, as acknowledged by invitations to perform at prestigious events such as the Beijing Olympic Cultural Festival in 2008, the World Expos in Aichi and Shanghai, and in some of the most prestigious concert halls in Europe. This level of excellence is attributable to the high caliber and the dedicated work of NZSO players, the Music Director and management team.



Target 2 - NZSO players perform at outstanding levels

To ensure the NZSO can continue to deliver on our objectives, we must maintain a motivational and positive working environment. The NZSO's financial resources need to be sufficient (and utilized effectively) to deliver a diverse, quality artistic programme.

Target 1

NZSO operating income is sufficient to deliver a full calendar of quality artistic programmes

The NZSO's operation is underpinned by the stable funding that comes from the New Zealand Government through the Ministry for Culture and Heritage. The NZSO Development team is charged with increasing corporate sponsorship, charitable giving and trust funding, the NZSO Sales & Marketing team is similarly charged with raising box office earnings for NZSO performances and the NZSO Artistic Planning team is tasked with seeking additional earned income through high-value contract engagements, recordings and film scoring.

Target 2

NZSO players perform at outstanding levels

The NZSO strives to be a good employer observing best practice principles. The NZSO has developed policies and procedures, which integrate Equal Employment Opportunity principles, cover recruitment and selection, induction, professional development for management staff and players, job evaluation and remuneration, employee relations, health and safety, and contract management. The NZSO also strives to be a responsible corporate citizen.

The NZSO's key strategy to deliver on this target is the expansion of the current Professional Development System to include a structured Proficiency Management framework. The NZSO Foundation will assist in delivering targeted professional development bursaries and scholarships.

Target 3

NZSO has a strong, positive image with stakeholders (including the media, government, audiences, sponsors and funders, the New Zealand public and other arts & cultural organizations)

The NZSO will continue to explore the potential of its branding and visual identity to communicate artistic excellence and imaginative and interesting programming. The NZSO's national education strategy acknowledges and promotes the importance of music in New Zealanders lives. The NZSO will work to promote a framework within which a wide group of organizations in the sector can work together while recognizing and respecting each other's (sometimes overlapping) spheres of activity.

Personnel Policy

The NZSO adheres to the principles of being a good employer.

Specifically, we strive to provide employees with a safe working environment and we have systems in place to ensure that hazards are identified and their impact minimized. The NZSO has retained its tertiary level requirements for ACC Workplace Management Practices.

The NZSO is committed to providing equality of opportunity in its employment policies. All permanent positions are advertised externally to attract a wide range of candidates. The best candidates are appointed to positions after following a strict selection process. The NZSO ensures that gender balance is achieved on all appointment panels. For the selection of players, all applicants are invited to audition and to ensure impartiality the first and second rounds of auditions are held behind screens.

The players and some management staff of the NZSO are employed under collective employment agreements. The NZSO enters negotiations with the Service and Food Workers Union (SFWU) adhering to the principles of good faith bargaining. The NZSO provides fair and reasonable terms and conditions of employment. Many entitlements exceed the statutory minimums as set out in New Zealand legislation.

Management positions are formally evaluated so that salaries remain competitive with the New Zealand general market (while being mindful of the government's expectations for pay and conditions in the public sector). Every year salaries are reviewed and training and development opportunities are prioritized for all employees. Study Awards and/or Bursaries are awarded to a number of employees. The NZSO has introduced a Professional Development System for players, which continues to be improved.

The NZSO has a commitment to consultation to allow employees to have an opportunity to participate in decision making. Consultative committees are set up to ensure regular consultation with employees.

The NZSO subscribes to the public sector code of conduct. It also notes the government's expectations for pay and employment conditions in the state sector and provides information to the State Services Commission as required. The board of the NZSO consults with the State Services Commission with regards review and remuneration of the Chief Executive.



Jeremy Wells' television documentary of the 2010 International Tour will air later this year.

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