

# Pūrongo ā-tau

## Annual report

2021/22



# Tō mātou karakia

## Our karakia

Whāia te mātauranga  
kia mārāma, kia tupu, kia tiaki  
ngā whenua, ngā moana, ngā arawai

Kia whai take ngā mahi katoa

Aroha atu aroha mai,  
tātou i a tātou

Toi te kupu

Toi te mana

Toitū te whenua

Haumi ē, hui ē, tāiki ē!

Pursue knowledge for understanding,  
developing and caring for the lands,  
bodies of water and waterways

Seek purpose in all that we do

Let us show respect  
for each other

Hold fast to our language

Hold fast to our spiritual strength

Sustain the land

Gather and go forward together!



**Toitū Te Whenua**  
Land Information  
New Zealand

# Ngā ihirangi

## Contents

<b>Kupu takamua</b> Foreword	<b>3</b>
<b>He rarapatanga ki ngā mahi whakahaere</b> Operations at a glance	<b>6</b>
<b>Ā mātou mahi whai hua i te tonga</b> Our impact in the south	<b>8</b>
<b>Ā mātou mahi whai hua i te raki</b> Our impact in the north	<b>9</b>
<b>Tō mātou kaupapa</b> Our kaupapa	<b>10</b>
<b>Ā mātou mahi</b> Our work	<b>12</b>
<b>He tirohanga ā-ao</b> An international view	<b>29</b>
<b>Ngā hononga Māori Karauna</b> Māori Crown relations	<b>32</b>
<b>Ā mātou putanga</b> Our outcomes	<b>40</b>
<b>Tō mātou rōpū whakahaere</b> Our organisation	<b>46</b>
<b>Tā mātou pūrongo i ngā mahi</b> Our performance reporting	<b>64</b>
<b>Pūrongo pūtea</b> Financial statements	<b>90</b>
<b>Ngā āpitihanga</b> Appendices	<b>145</b>



# Kupu takamua

## Foreword



Kia ora tātou,

Preparing an annual report requires reflection on the past year and identifying and taking accountability for what we've delivered and achieved, as well as demonstrating why our mahi matters.

This year, it is perhaps more evident than ever that it is the people and partnerships that truly make a difference.

You'll see evidence in this report of our kaimahi sharing their expertise and passion for their work, and delivering for New Zealand. We also recognise and highlight the role of those we work with – in this past year especially, I am reminded that organisations do not work with organisations, rather people work with people.

Toitū Te Whenua Land Information New Zealand is a data-rich organisation. We use this data and information ourselves, but more importantly, we make it available to others to enable and support their work. Our trusted and reliable systems, information and expertise contribute value to New Zealanders directly, and through collaboration with our partners and stakeholders.

Kia ora tātou,

Me huritao rawa te tangata ina whakarite ia i tētahi pūrongo ā-tau, ki te tau kua hori me te tautuhi, te kawē haepapa hoki mō ngā mahi kua tutuki, tae atu ki te whakaatu i te hua o ā mātou mahi.

I tēnei tau, he nui ake pea te kitea, ko te hua nui rawa ko te tangata me ngā hononga.

Ka kite taunakitanga koe i tēnei pūrongo o ā mātou kaimahi e tuku ana i ō rātou mōhiotanga me te ngākaunui ki ā rātou mahi, me te mahi mō Aotearoa. Ka whakanui, ka miramira hoki mātou i te mahi a te hunga e mahi tahi nei mātou – ina koa i te tau kua hori, i whakamaharatia au, kāore ngā rōpū whakahaere e mahi tahi me ngā rōpū whakahaere, engari ko te tangata e mahi ana me te tangata.

He rōpū whakahaere raraunga haumako a Toitū Te Whenua. Ka whakamahia ēnei raraunga me ngā mōhiotanga engari ko te mea nui rā, kia wātea ēnei ki ētahi atu hei whakarite, hei tautoko hoki i ā rātou ake mahi. Ka whai uara ā mātou pūnaha whirinaki, horopū hoki, ngā mōhiotanga me ngā mōhiotanga, hāngai tonu ki ngā tāngata o Aotearoa, ā, mā roto hoki i ngā mahi ngātāhitanga me ā mātou hoa rangapū me ngā kaiwhaipānga.

Our role as an enabler means it's essential we are a trusted source for others to work with. When I reflect on the past year, much of our mahi has focused on strengthening our relationships and better understanding the people, groups and communities we deliver with and to.

And while this report describes our mahi over the last year, we maintain a strong focus on ensuring we are set up to deliver what's needed for the future. Examples you'll read about include:

- Our establishment of a dedicated Māori Crown relations function within the Office of the Chief Executive, reflecting the importance we place on supporting the Crown as a Treaty partner. As well as focusing on how we are meeting today's Treaty settlement commitments, we are working to lift our capability to work effectively with Māori across the whole spectrum of our work.
- Our futureproofing of the Landonline technology platform that underpins the property rights system, which is fundamental to our economy. We're co-designing with the sector, bringing surveyors, solicitors, conveyancing professionals and even university survey students to develop a system that is adaptable to meet the needs of users, industry and regulators for years to come.

Nā runga i te āhuatanga o tā mātou mahi hei kaiwhakarite, he mea waiwai tonu kia noho hei mātāpuna whakawhirinaki, hei mahi ngātahitanga mā ētahi atu. I a au e huritao ana ki te tau ka hipa, ko te nuinga o ā mātou mahi i aro kē ki te whakapakari i ō mātou hononga, kia mārāma ake hoki ki te āhua o te tangata, ngā rōpū me ngā hāpori, e whakarato ngātahi nei mātou, otirā e whakaratoa ana e mātou.

Ahakoā e whakaahua ana tēnei pūrongo i ā mātou mahi i te tau kua hipa, ka mau tonu te aronga kaha ki te mātua whakarite i tō mātou noho ritetanga ki te tuku i ngā mahi mō te anamata. Ko ētahi o ngā tauira ka pānuitia e koe ko:

- Tā mātou whakarite i tētahi kaupapa e hāngai pū ana ki ngā hononga Māori-Karauna i roto i te Tari a te Tumu Whakarae, me te huritao ki te hiranga ki a mātou o te tautoko i te Karauna hei hoa Tiriti. Tua atu i te aro ki te āhua o tā mātou whakatutuki i ngā herenga whakataunga Tiriti o te rā nei, e mahi ana mātou ki te hiki i tō mātou āheinga ki te mahi whaihua me te Māori puta noa i te whānuitanga o ā mātou mahi.
- Tā mātou whakarite i te pae hangarau o Landonline mō te anamata, e noho tūāpapa ana ki te pūnaha motika papanoho, otirā he take whakapū tēnei i tō tātou ōhanga. E hoahoa-ngātahi ana mātou me te rāngai, e kawea mai ana ngā kairūri, ngā rōia, ngā mātanga rōia papanoho tae atu ki ngā ākonga rangahau whare wānanga ki te whakawhanake i tētahi pūnaha urutau, hei whakaea i ngā hiahia o ngā kaiwhakamahi, te ahumahi me ngā kaiwaeture i ngā tau e tū mai nei.



- Our sharing of valued and increasingly sought-after land, seabed and property information with a huge range of customers. The data we provide through the LINZ Data Service – more than 40 data sets – is free, customisable, reliable, and is updated regularly, supporting innovation across a wide variety of sectors.
- Our work to continuously improve the way we understand, develop and care for Crown property, as well as how we regulate overseas investment. We are focused on making the things people can and need to do easier, while more effectively preventing the wrong things from happening.
- Tā mātou toha i ngā mōhiohio whenua, papamoana me te papanoho whai uara, ā, e tōminatia ana hoki, ki ngā kiritaki huhua. He kore utu ngā raraunga – neke atu i te 40 huinga raraunga – ka whakaratoa e mātou mā te Ratonga Raraunga o LINZ, otirā ka taea te urutau, he horopū, ā, he auau te whakahoutia, ki te tautoko i te auahatanga puta noa i ngā rāngai huhua.
- Ā mātou mahi ki te whakapiki haere tonu i te āhua o tā mātou mārama, whakawhanake me te tiaki i ngā papanoho a te Karauna, tae atu ki te āhua o tā mātou whakawaeture i ngā haumitanga o tāwāhi. E aro ana mātou ki te whakangāwari i ngā mahi a te tangata e tika ana kia ngāwari ake, me te ārai ake i te tūponotanga o ngā mahi hē.

As you read this report I hope, like me, you will see our mahi is in all cases part of something bigger. We work in collaboration; we contribute value. Ehara taku toa, he takitahi, he toa takitini. Our success should not be bestowed onto us alone, it was the success of a collective.

I am proud of the contribution our people have made.

I a koe e pānui haere ana i tēnei pūrongo, ko te tūmanako, pēnei i a au, ka kite koe i ā mātou mahi hei wāhanga noa o tētahi kaupapa nui ake. Ka mahi ngātahi mātou; otirā ka whakarato uaratanga. Ehara taku toa, he takitahi, he toa takitini.

E poho korerū ana au ki ngā mahi a ā mātou kaimahi.



**Gaye Searancke**

Tumu Whakarae mō Toitū Te Whenua  
Secretary for Land Information and Chief Executive

# He rarapatanga ki ngā mahi whakahaere

## Operations at a glance

---

 **1.2 million hectares**

of Crown pastoral land managed in the iconic South Island high country, stretching from Marlborough Region to Southland Region.


---


 **600,000**  
**property transactions**  
completed in Landonline, New Zealand's property system.

 **119,958**  
**visitors to Land Record Search,**  
which gives public access to New Zealand's property register.

---

 **423**  
**tonnes of material**  
salvaged and diverted from landfill during the demolition of the old Masterton hospital.

 **33%**  
**reduction** in vehicle fleet size as part of our work towards becoming carbon neutral.

 **100%**  
**availability** of the Landonline property system platform.

---





# 72

**Electronic Navigational Charts** were issued in a new edition or with new cells, and 134 were updated.



# 45

**of the 67 territorial authorities** in New Zealand have gone live with Notice of Change of Ownership in Landonline.



# 255

**site-specific safety plans** created for 37 locations, an increase of 40 percent over the previous year.



# 1,176

**overseas investment** consent conditions monitored.



# 248

**Notices to Mariners issued** across 25 fortnightly editions, providing updates to charts and advising navigational hazards.



# 17

**invasive pest plant and animal species** we are working with partners to control across 57 river systems and 18 lakes.



# 72.2 terabytes

of information downloaded from the LINZ Data Service.



# 47

**enforcements** completed under the Overseas Investment Act.

# Ā mātou mahi whai hua i te tonga

## Our impact in the south







# Ā mātou mahi whai hua i te raki

## Our impact in the north

# Tō mātou kaupapa

## Our kaupapa

Toitū Te Whenua Land Information New Zealand is the Government's lead agency for location and property information, Crown land and managing overseas investment.

### The whakataukī that inspires us

**Whatungarongaro te tangata toitū te whenua.**  
**People come and go but the land remains.**

### Our purpose

Understanding, developing and caring for whenua, moana and arawai.

### Our values



**Bold**  
Māia



**Expert**  
Matatau



**Stronger  
Together**  
Whakapipiri

### Outcome

#### High-value geographic and property information

People use geographic and property information to make well-informed decisions about things that matter to them.

### Outcome

#### Making best use of the Crown estate

New Zealanders, visitors and future generations benefit from the protection and use of a Crown estate that is managed in New Zealand's long-term interests.

### Outcome

#### World-class property system

People are able to own, transact, develop and invest in land and property with confidence, supporting them to grow and thrive.

### Outcome

#### The overseas investment regime serves New Zealand's changing needs

The overseas investment regime is responsive to New Zealand's changing needs and evolves to meet our national and international context.



Our kaupapa pulls together the whakataukī that inspires us and our purpose, values and outcomes into one picture, conveying how we make a difference for New Zealand. It enables us to prioritise and plan our work more effectively to deliver our outcomes.



Mt Alfred/Ari, Diamond Lake, Glenorchy Routeburn Road

At the centre of our kaupapa is the whakataukī, Whatungarongaro te tangata toitū te whenua, which means: People come and go, but the land remains. Our te reo name comes from this whakataukī.

The name 'Toitū Te Whenua' recognises that we were a new organisation formed from legacy agencies. Our name is therefore a reminder that despite these and future changes, the land remains, and so does our responsibility to care for the land. Toitū Te Whenua is not a direct translation of Land Information New Zealand, it means 'the land endures'.

Our kaupapa also shares our purpose and the outcomes we are working towards for New Zealand.

Our purpose is **understanding, developing and caring for whenua, moana and arawai.**

We've shaped this report to reflect our purpose and share the mahi we do with our partners, customers and stakeholders to understand, develop and care for New Zealand, together.

# Ā mātou mahi

## Our work

In this section, we dive into what we do to understand, develop and care for whenua, moana and arawai, and our mahi in 2021/22 to achieve that.

We have a key role in creating and managing information about where things are. This information is used by people all over New Zealand, whether directly as a customer, partner or stakeholder of Toitū Te Whenua, or indirectly as someone following a map, buying or selling a property, looking up an address or taking a vessel out to sea.

We enable the use of high-value geographic and property information and run New Zealand's survey and title system, which guarantees people's property rights. We also manage government land and property, and support government decision-making on foreign investment.

### In this section

---

High-value geographic and property information

---

National Elevation Programme – LiDAR

---

Our work in hydrography – Napier Port

---

The LINZ Data Service

---

Our responsibility for New Zealand's property system

---

Modernising (New) Landonline

---

Modernising Landonline a year at a glance

---

Our work in Crown property

---

Our management of residential properties

---

Demolition and remediation

---

Land Acquisition Resolution Service

---

Crown Pastoral Land Reform Act 2022

---

Our work in overseas investment

---

A worldwide view of overseas investment

---

One home to live in

---

Monitoring consent conditions and compliance

---

Enforcement action

---

# High-value geographic and property information

Our high-value geographic and property information supports and enables a range of social, economic and cultural outcomes.

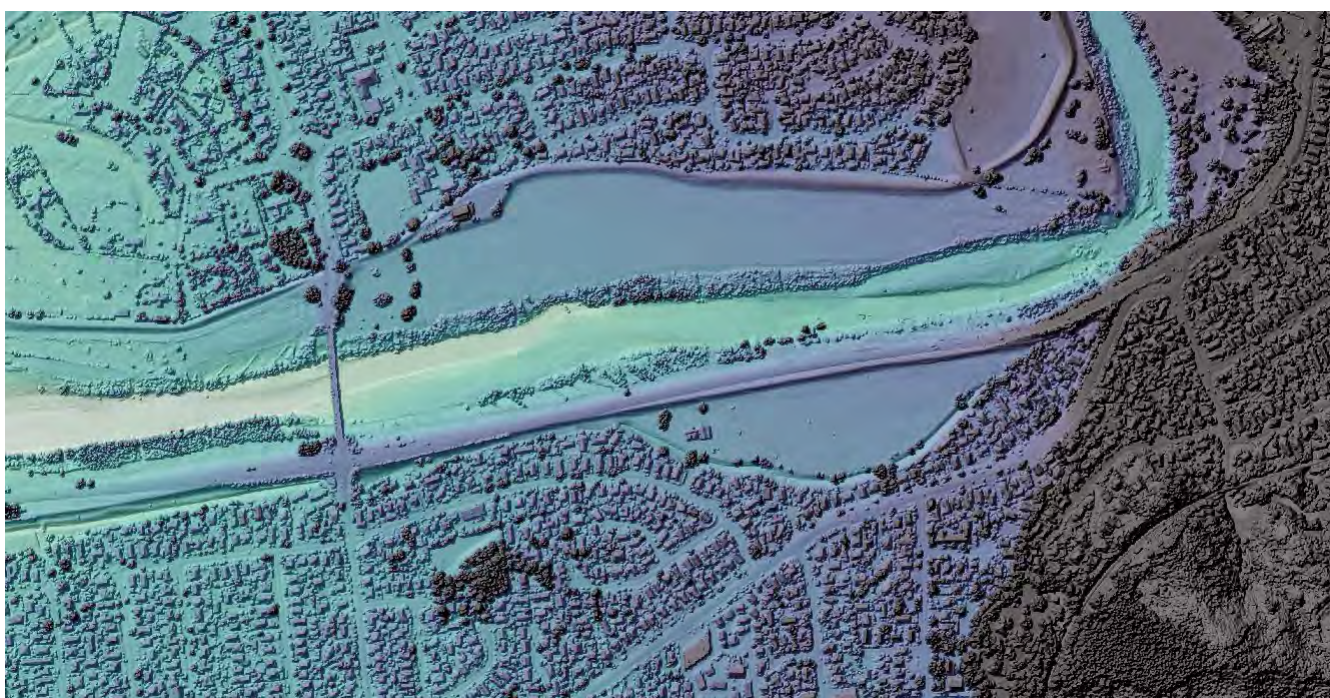
Access to high-quality information about New Zealand's land, sea and property is key to unlocking and resolving many challenges that New Zealanders care about, such as fresh water management, resilience and climate change, and urban planning. This information can also be used to improve outcomes for Māori and deliver high-value public services.

We take a leadership role in geospatial systems, focusing on challenges facing New Zealand where we can make a difference.

We are also the authoritative source for many key geographic and property datasets, which are available through the LINZ Data Service.

We manage New Zealand's geodetic, or positioning, system. This extensive network of reference marks allows us to accurately measure and locate New Zealand's physical features. The geodetic system is critical for producing maps and nautical charts, and setting and identifying property boundaries.

We manage many datasets related to New Zealand's land, properties and sea, and these are of greatest value when used with other data. The LINZ Data Service provides our datasets at no cost for anyone to use, reuse and share. This encourages enterprise and innovation by making it easier for individuals, businesses and agencies to develop new products and services.



LiDAR image of Upper Hutt City on OpenTopography



# National Elevation Programme – LiDAR

The national LiDAR elevation dataset covers 25 percent of New Zealand, and Toitū Te Whenua is working with local government to reach 80 percent by 2024.

LiDAR (light detection and ranging) uses a pulsed laser to measure the distance to another object. LiDAR sensors can be attached to an aircraft to measure the distance to the ground, generating precise, three-dimensional information about the shape of the Earth and its surface. After confirming the quality of the LiDAR data meets the agreed specifications, we make it openly available for others to use through the LINZ Data Service.

This data can help in management of natural hazards such as flooding, landslides and erosion. It provides farm-scale land information to benefit the agriculture and forestry sectors. It is also widely used for development, engineering, architecture and design applications by the private sector.

LiDAR data collection for 10 regions is being co-funded by councils and Kānoa, the Regional Economic Development and Investment Unit within Hikina Whakatutuki Ministry of Business, Innovation and Employment. The LINZ National Elevation Programme administers the central government funding and provides coordination and technical support to councils to ensure national consistency and open data access.

We are about three-quarters of the way through the data collection part of the regional programme. Over the last two years, two of the three suppliers contracted to collect and process the LiDAR data have experienced some delays from the impacts of COVID-19. Weather conditions such as heavy cloud or fog have also affected the ability to collect the data. We are publishing data as it becomes available, so the overall impact of these delays is not significant.



New Zealand map from Elevation Aotearoa website showing LiDAR coverage

## [Visit Elevation Aotearoa](#)

Since April 2021, we have published high-resolution 3D mapping data for the Bay of Plenty, Hawke's Bay, Marlborough, Otago, Southland, Taranaki, Tasman and the West Coast Regions.

We are progressively processing and publishing both urban and regional LiDAR data on the LINZ Data Service. This supports innovation and provides small businesses and others with access to detailed information that would otherwise only be available to larger entities.

Our [Elevation Aotearoa](#) website provides an interactive map showing LiDAR availability, use case examples, and other information on using LiDAR data.



# Our work in hydrography – Napier Port

Napier Port has undertaken a two-year, multi-million-dollar development of 6 Wharf to support growth for its customers and regional and national economies. The new wharf will futureproof the port, allow more and larger ships to dock and enable faster turnaround of vessels.

An updated chart of the seafloor was needed for ships to safely navigate the new port and wharves. This is where the New Zealand Hydrographic Authority (NZHA) came in. The NZHA, part of Toitū Te Whenua, is tasked with producing official Electronic Navigational Charts (ENCs) to enable safe maritime navigation.

The NZHA recognised that users, particularly those operating in confined waters within ports where under-keel clearance is the main safety issue, require greater information at a larger scale. This can be provided by high-density Electronic Navigational Charts (hdENCs) which have an enhanced level of detail.

The NZHA worked with Napier Port to successfully develop a next-generation hdENC to support their wharf development. As a result, New Zealand's first official hdENC was launched in June 2022. The chart encompasses every change to Napier's pilotage area during the 6 Wharf development project, including 17 changes to the navigation lights, buoys and beacons.

Napier Port Chief Executive Todd Dawson says, 'The support and swift turnaround achieved on the creation of the crucial marine charts was a key milestone for the successful opening of 6 Wharf at Napier Port and safe pilotage of vessels into the harbour.'

The NZHA has also established a robust process that ports across New Zealand can use to develop hdENCs in partnership with us.

## New Zealand Hydrographic Authority

Reliable, up-to-date information is vital for safe navigation, and our experts in hydrography (the science of surveying and mapping the sea floor and coastline) provide this by charting the country's surrounding sea and environs. This spans from the south-west Pacific to the Southern Ocean, meeting international standards provided by the International Hydrographic Organization.

We ensure New Zealand meets its obligations under the International Convention for the Safety of Life at Sea by providing up-to-date information for safe navigation. This comprises:

- reliable daily predictions of high and low tides and tidal streams
- up-to-date charts that capture the precise location of coastline and marine features like buoys, beacons, rocks and sandbars, as well as water depth
- regular Notices to Mariners to keep mariners updated on changes.



New Zealand's area of charting responsibility

# The LINZ Data Service

Sharing the land and seabed data we manage for New Zealand helps enable innovation and productivity across our economy.

Data available on the LINZ Data Service (LDS) includes:

- aerial imagery
- elevation data
- topographic data
- hydrographic data
- property, boundaries and ownership information
- place names, street addresses and roads
- Crown land and properties managed by Toitū Te Whenua.

LDS has grown by nearly 10,000 users in the last year and now has over 100,000 registered users. One of our goals is to continue to serve more customers each year, and this steady growth shows we're on track.

Our Twitter account @LINZLDS shares interesting and innovative content created using this data, such as the Lower Hutt LiDAR visualisation (below) created by Emory Beck, one of our Location Data Analysts.

LDS data is publicly available for anyone to use and share under a Creative Commons licence, with a focus on supplying it in a way that meets our customers' needs. Toitū Te Whenua's Manager of Open Data and Reuse, Victoria Lindsay, says it's fascinating to see the reach of our data and the wide variety of uses.



Lower Hutt City rendering created with data from LINZ Data Service

‘While some people mix our raw data with information from numerous sources to create new products, LINZ also uses technology to add benefits and smarts to create products for immediate use. For example, LINZ Basemaps uses the same imagery available through the LINZ Data Service to deliver a free product.’

There’s been significant growth in LDS use by engineers and architects, for example in the pre-planning stages of their work.

‘One customer, a landscape designer, layers the latest information on boundaries, terrain and aerial imagery to give him a big-picture view to inform planning. This can eliminate the need for site visits, leading to time and cost savings,’ says Victoria.

Property website OneRoof uses our aerial imagery Basemap in a similar application to Google Maps. This digital background map provides context on which additional layers of property information can be overlaid.

The QEII National Trust Ngā Kairauhi Papa partners with landowners to protect and enhance open spaces of ecological and cultural significance. The trust uses our property data to provide assurance that their records are aligned with the land titles register, ensuring that covenants are in place that protect land forever.

The New Zealand Geographic Board Ngā Pou Taunaha o Aotearoa is New Zealand’s national place naming authority with responsibility for New Zealand, its offshore islands and continental shelf, and part of Antarctica. Their New Zealand Gazetteer both draws information from and publishes to the LDS.



Auckland aerial image



**Visit LINZ Data Service**



# Our responsibility for New Zealand's property system

The register of titles – New Zealand's official collection of land title holdings – is the basis of our title system. Maintaining an up-to-date record of legal ownership of land is a vital part of buying, selling, developing and trading land. This work involves capturing new titles and recording changes of ownership and interests in land, such as mortgages.

We are responsible for providing and maintaining the certainty of private property ownership. We do this by recording survey and land title information and making this information available to support economic activity.

Landonline is our technology platform for New Zealand's property system, and it is an important enabler of our economy. Landonline was introduced in 2000 and is still recognised globally as world-class, with New Zealand being one of the easiest places in the world to register property.

We're mid-way through rebuilding and modernising the Landonline system to create what we're calling 'New Landonline'. Our current Landonline system is now 'Legacy Landonline'.

Over the year there were peaks in demand from the property sector, creating a backlog of survey and title transactions. This caused delays and meant we were sometimes unable to meet the expected processing times. For example, in December 2021 and January 2022 a period of high demand meant our average processing times peaked at 11.2 working days for titles and 23.1 working days for surveys.



Te Waipapa / Diamond Harbour, Canterbury District

We made process improvements, recruited additional staff, extended work hours as needed and reprioritised people across the organisation who had the skill and experience to help. As at 30 June 2022, our average processing times have improved to within the budget standard of 10 working days, with titles taking an average of 9.8 days and surveys 7.8 days.

To reflect the cost of delivering Landonline services and to support a better, more resilient system, fees for survey and title products and services increased on 1 February 2022 following consultation with our customers. The fees represent cost-recovery only and had not been increased since 2011.



## Legacy Landonline by the numbers

Between 1 July 2021 and 30 June 2022, we:

- received 12,035 cadastral survey datasets
- received 596,579 title documents
- issued and reissued 256,330 title documents
- delivered over 3.6 million search products
- managed almost 600,000 property transactions
- supported more than 14,000 registered Landonline external users (an increase of 7 percent since last year).

As of 30 June 2022, there are:

- over 2.3 million live titles in the register
- over 2.6 million parcels in the cadastre (including road and water parcels such as rivers, lakes or seabed).

And through all this activity, our Legacy Landonline system was available for 100 percent of operating hours, with no outages.<sup>1</sup>

## New cadastral survey rules

Cadastral survey rules set the standards for how cadastral surveyors define and describe land boundaries. Toitū Te Whenua published new rules (CSR2021) on 30 August 2021. These improve wording, simplify requirements and are more fit for purpose. They were developed through extensive consultation with customers and the survey profession.

Surveyor-General Anselm Haanen says, 'We've seen the sector and teams from Toitū Te Whenua come together to support the project, and this reflects its importance at the foundation of our cadastral survey system.'



Anselm Haanen, Surveyor-General Toitū Te Whenua Land Information New Zealand

We supported our customers to reduce costs and rework as the new rules were implemented. We also developed more than 200 pages of comprehensive cadastral survey guidelines. The feedback from our customers has been extremely positive.

[!\[\]\(95b425611cbd2b8716a140cf67c81822\_img.jpg\) See the new cadastral survey rules and guidelines](#)

<sup>1</sup> Landonline hours are Monday to Thursday: 6.00am to 10.00pm, Friday: 6.00am to 7.00pm, Saturday: 6.00am to 5.00pm, Sunday (Web Search only): 6.00am to 5.00pm.

# Modernising (New) Landonline

We are rebuilding and modernising Landonline to futureproof the system, strengthen security and keep meeting our customers' expectations. Starting in April 2019, this multi-year programme is delivering a new, stable and secure technology platform.

Our customers are at the heart of this programme. We're designing and building New Landonline with them. We're also modernising how we work by building our in-house capability to ensure the New Landonline system will continue to be enhanced and updated to meet our customers' needs.

A significant challenge faced by the programme was managing recruitment, retention and delivery impacts in a tight job market. This resulted in higher-than-expected workforce turnover, which affected productivity and contributed to a programme time and cost reforecast.

New products already delivered through the programme have a wide customer reach including conveyancing professionals, surveyors, real estate agents, councils, banks and the public.

## Land Record Search exceeds expectations

Our public Land Record Search released in February 2021 enables members of the public – in New Zealand and most overseas countries – to search for and buy property records directly. Records cost \$6 each and are delivered almost instantly by email.

Between 1 July 2021 and 30 June 2022, Land Record Search has had 119,958 visitors and 127,263 records have been ordered, most often property titles.

Before the introduction of Land Record Search, an average of just 36,000 records were ordered each year, and these had to be manually processed.

As shown in the map, when we added international access for most countries to the Land Record Search service in October 2021, we saw interest and usage from right around the globe.

## Landonline Search product changes

Landonline's new Web Search lets customers register as 'search only' and use this product without needing to purchase a digital certificate (the two-factor authentication security certification for professional Landonline customers). This year, customers ordered more than 1.1 million records using Web Search.

Improving our customers' experience and paving the way for future work are at the heart of recent search product enhancements. We're working with our customers to add the functionality that will have the biggest benefits.

## Notice of Change of Ownership

Our automated Notice of Change of Ownership (NoC) service was released widely from August 2020 as part of Modernising Landonline. This is an example of how great outcomes for our customers can be achieved through collaboration between local and central government.

Notice of Change is a legal process that takes place when any change of ownership to a property is registered. We have made it possible to complete this process digitally within Landonline.

As at 30 June 2022, a total of 45 of the 67 territorial authorities (TAs) in New Zealand had gone live with this service and are now benefiting from improved data accuracy, reduced manual re-work, and welcome time savings (estimated by users to be up to 10 minutes per transaction).

Through our arrangements and relationships with TAs, other government agencies also have access to TA data, which is useful for decision-making.



Map showing the source of Land Record Search orders from October 2021 to June 2022

### Christchurch paved the way for automated data exchange

Christchurch City Council was the first council in New Zealand to move to a 'business to business' data exchange for our automated NoC service. Previously, data was exchanged as PDFs which councils then had to manually enter into their own system. Landonline now sends the day's notices to the council each night through an automated business-to-business XML data format exchange.

Christchurch City Council has led the way for other councils to follow when they're ready.

### Auckland quick to adopt the new service

The most significant onboarding to our automated NoC service this year was Auckland Council, responsible for one-third of all rating units in New Zealand.

We worked together to migrate their data from their systems and load it into Landonline, and then collaborated on an awareness campaign with Auckland District Law Society to inform property lawyers and conveyancers within the Auckland region and across New Zealand.

Fran Maguire, Auckland Council's Business and Process Improvement Programme Manager, has been passionate about this work since the concept was proposed four years ago. 'It's a big win on so many levels – it ensures our ownership data is accurate and timely and saves on our operating costs and rework across many of our teams and departments throughout the council who access this data.'

Ms Maguire says, 'We achieved our targets right at the beginning of the project. We were told to expect up to 30 percent uptake in about a month's time, so it's excellent to see we have already surpassed that after only two weeks.'

Auckland had the biggest, fastest and most effective uptake of our automated NoC service, hitting 50 percent usage within the first month of going live. Around 500 NoCs were generated each week for the Auckland area during this time.

# Modernising Landonline

## a year at a glance



### July 2021

- Land Record Search made available on Sundays.
- Dealings pilot for preparing discharge mortgage, and pre-validate instrument started.
- Councils onboarded to Notice of Change of Ownership (NoC): Ōpōtiki District Council, Porirua City Council, South Wairarapa District Council, Napier City Council and Taupō District Council.

### August 2021

- Pilot for new survey functionality started.
- Southern Cross Finance onboarded to Notice to Mortgagee service.
- Councils onboarded to NoC: Lower Hutt City Council, Tasman District Council, Stratford District Council, Gore District Council, Hastings District Council, Kaipara District Council and Nelson City Council.

### September 2021

- Councils onboarded to NoC: Central Hawke's Bay District Council, Clutha District Council and Ashburton District Council.

### October 2021

- Public Land Record Search availability extended internationally.
- New functionality added to Dealings pilot: prepare mortgage, and authority and instruction (A&I).
- Councils onboarded to NoC: Carterton District Council, Far North District Council and Whakatāne District Council.

### November 2021

- Public Land Record Search hits 100,000 products sold since July.
- Councils onboarded to NoC: Gisborne District, Horowhenua District and Timaru District.

### December 2021

- Web Search hits 1,000,000 products sold since July.
- New functionality added to Dealings pilot: pre-validate dealing, and release instrument.

### February 2022

- Christchurch City Council onboarded to NoC. They also went live with XML (automated data) delivery, paving the way for Auckland Council to get on board.

### March 2022

- Pilots started for two-year Digital Certificates for registered Landonline users, and upgrade to Digisign 3.1 (for signing customers).
- Digital advertising campaign to raise awareness of Toitū Te Whenua public Land Record Search product. This reached more than 800,000 New Zealanders over 10 weeks.

### April 2022

- Councils onboarded to NoC: Kawerau District Council and Ōtorohanga District Council.

### May 2022

- Full rollout started for two-year Digital Certificates, and upgrade to Digisign.
- Auckland Council onboarded to NoC.
- Certify and Sign functionality added to Dealings pilot.

### June 2022

- More than 78 percent of those buying and selling property in New Zealand can now benefit from the new NoC service.
- Councils onboarded to NoC: Mackenzie District Council and Grey District Council.



# Our work in Crown property

New Zealand's Crown estate includes some of the most iconic land in the country, ranging from South Island high country pastoral land to bodies of water such as Lake Wānaka and Lake Wakatipu. As a Crown land manager, we are responsible for 8 percent – around 2 million hectares – of New Zealand's land area. We are responsible for implementing many Treaty settlement commitments, often through the transfer of properties held in the Treaty Settlements Landbank. Whenua is fundamental to the Māori Crown relationship, and our mahi includes helping ensure efficient progress in transferring whenua to iwi, but also maintaining an enduring partnership with iwi where whenua remains with Toitū Te Whenua.

On behalf of the Crown, we manage and maintain around 900 properties earmarked for future Treaty settlements. This includes former hospitals, prisons and schools, as well as houses.

Our day-to-day management involves acquiring, maintaining and disposing of land. We work with leaseholders to support the management of Crown pastoral land. This includes identifying and lessening risks to the Crown estate, such as safeguarding New Zealand's unique biodiversity from the threat of plant and animal pests.



Waimakariri River with the Southern Alps/Kā Tiritiri o te Moana in the distance, Canterbury District

We provide management, advice and services on behalf of six other Crown agencies, and work with Crown agencies to progress their priorities for infrastructure development. We work with iwi and local government to maintain, enhance and restore significant areas, for example in the Mackenzie Basin and Rotorua's Te Arawa lakes.

## Our management of residential properties

The Toitū Te Whenua residential portfolio contains 467 houses, including houses identified for Treaty settlement redress with iwi/Māori. Most of these are in North Island regions where affordable housing is in high demand.

Currently, 365 of these properties are tenanted. Many of the remaining houses need repairs before they can be occupied, or will be demolished. We have been increasing our understanding of these houses through Healthy Homes New Zealand assessments, detailed condition assessments and asbestos surveys.

We have commenced a Healthy Homes programme to bring these houses up to the required standard and have secured funding through Budget 2022 for the Regional Housing Improvement programme. This funding will enable us to keep on top of maintenance for houses that are tenanted.

## Demolition and remediation

In some cases, part of our role in preparing a property for Treaty settlement includes clearing the site.

We resumed work in February 2022 to clear the old Barrett Street hospital in New Plymouth, and by April 2022 the seven non-heritage buildings had been removed from the site.

The demolition of the former Masterton hospital, which began in late 2020 and included the removal of 26 buildings, is also now almost complete. Salvage has been a priority for us throughout this work, and anything that could be salvaged – from timber through to metal, concrete and even the kitchen sinks – was carefully removed to be repurposed or recycled.

Through this commitment we managed to divert 423 tonnes from landfill. Once the work is complete (planned for November 2022) we expect the total salvaged will be around 2,800 tonnes.

We have also been carrying out assessments to determine the demolition and remediation approach to remove the large amount of infrastructure at the former Tokanui Psychiatric Hospital, south of Te Awamutu. The 80-hectare site is part of a commercial redress Treaty settlement with Maniapoto iwi, and we expect to begin work in late 2023.



Final stages of the demolition of the former Masterton hospital



The demolition of the former Masterton hospital, showing salvage efforts



## Land Acquisition Resolution Service

We've partnered with Waka Kotahi NZ Transport Agency to launch a mediation service to improve the experience of landowners whose properties are being acquired under the Public Works Act 1981.

A two-year pilot of the Land Acquisition Resolution Service (LARS) was officially launched in March 2022, run by independent mediation experts Fair Way Resolution and funded by Waka Kotahi. The service is free for landowners whose properties are needed for projects that are part of the New Zealand Upgrade Programme. The Minister for Land Information is responsible for administering the Public Works Act, and we have been involved in the development of LARS since its inception.



Waka Kotahi Chief Executive Nicole Rosie, Gaye Searancke, and Waka Kotahi Programme Lead Mark Spring

## Crown Pastoral Land Reform Act 2022

The Crown Pastoral Land Reform Act became law on 17 May 2022.

The Reform Act amended the Crown Pastoral Land Act 1998 and Land Act 1948.

The legislation governs how we manage 1.2 million hectares of Crown pastoral land in the South Island high country, most of which is leased on a long-term basis to farmers for pastoral farming.

The changes help ensure that sustainable pastoral farming maintains or enhances the inherent values (ecological, landscape, cultural, heritage and scientific) of the land for future generations. They also aim to increase transparency and improve accountability of decisions, as well as enabling more public involvement and better supporting the Māori Crown relationship.

The changes include an updated decision-making process for consenting discretionary activities, as well as introducing monitoring, reporting and enforcement frameworks.

The new Act also ended tenure review – a voluntary process that provided pastoral lessees the opportunity to buy land capable of economic use, while land with high conservation values was protected and restored to full Crown ownership as conservation land. The six tenure reviews which were agreed upon before the Act passed will complete their implementation.

We are working closely with iwi, leaseholders, Te Papa Atawhai Department of Conservation, the High Country Accord and our High Country Advisory Group to have the necessary regulatory instruments in place to implement changes under the Reform Act. The Act comes into full effect in November 2022.



# Our work in overseas investment

The overseas investment regime ensures responsible overseas investment for a prosperous New Zealand. We administer the Overseas Investment Act 2005 and make sure all investment in our sensitive assets is the right type of investment, by the right investors, and brings benefits to New Zealand.

The overseas investment regime:

- safeguards New Zealand's sensitive assets for current and future generations through leading regulatory practice
- strengthens and influences New Zealand's international standing by being transparent, responsive and decisive
- benefits New Zealand broadly through collaboration and connection.

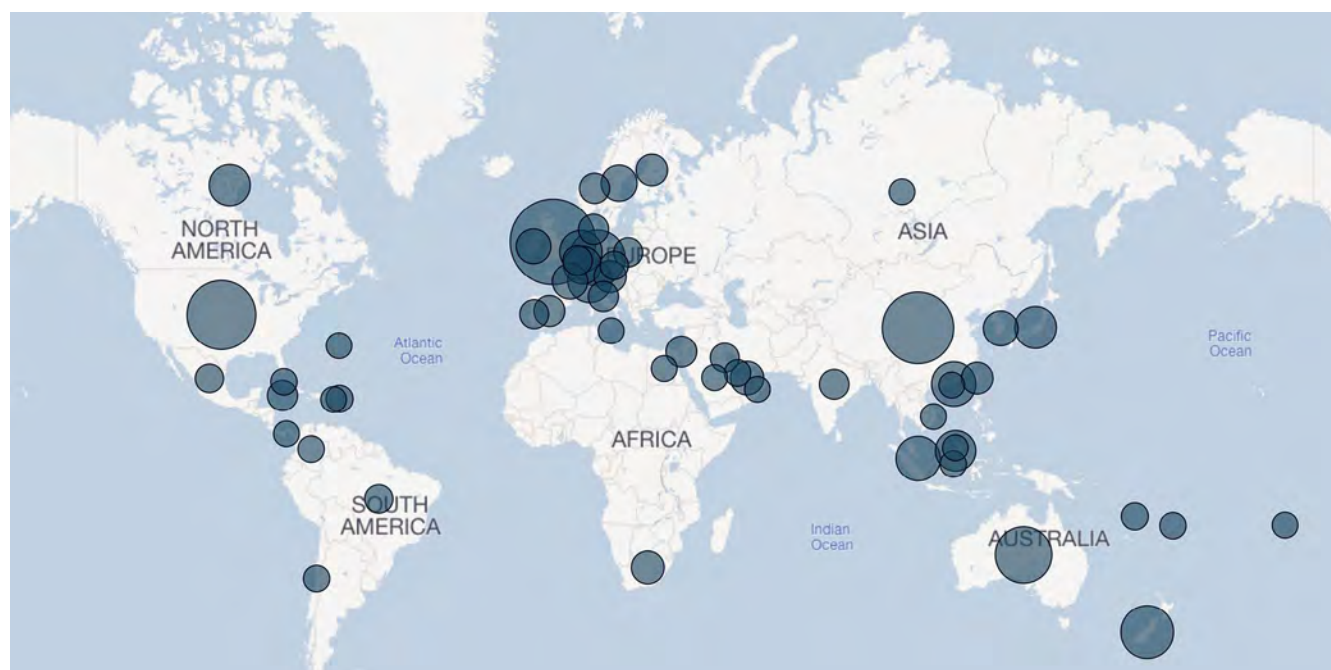
## A worldwide view of overseas investment

We receive applications for overseas investment from all over the globe. The size of each circle on the map above shows the number of applications received from that area.

This map highlights the fact that overseas investment applications come from within New Zealand as well as overseas. This is because the threshold for a company or trust to be considered an 'overseas person' is when it is

more than 25 percent controlled, owned or held by an overseas person. That means that a company that is 74.9 percent New Zealand owned, for example, may still require overseas investment consent.

Of course, only a portion of overseas investment in New Zealand requires consent or notification. We don't see every transaction, but about 15 to 20 percent are screened.



Overseas investment worldwide

# One home to live in



Urban housing in Christchurch

Since 2018, overseas buyers have generally been legally unable to buy houses or residential land in New Zealand. People with a residence class visa who do not yet meet the criteria to be 'ordinarily resident' in New Zealand can apply for consent to buy a home. Once someone becomes ordinarily resident, they can buy land and houses without restriction. We work to make the process of gaining consent to buy a home under these rules as straightforward as possible.

We inform and upskill the professional advisers who help immigrants on their home-buying journey, including lawyers, immigration advisers and real estate agents.

We are also improving the information we provide to help immigrants navigate the rules and consent process. This includes providing resources in a range of languages and improving access to information at key points in the immigration and home-buying process. We are also engaging with immigrant communities to share information and make the consent process more accessible and well understood.



## Monitoring consent conditions and compliance

The overseas investment monitoring team works closely with New Zealand-based regulatory partners to ensure overseas investment consent holders are meeting their obligations. One issue of concern is consent holders who have New Zealand assets with cultural or historical significance, while another is consent holders who may no longer be considered fit to hold an asset.

This monitoring is our first option for intervention and education. Minor matters such as a consent holder not submitting reports on time can often be addressed by explaining what we expect to receive and by when. Where early interventions by the monitoring team are unsuccessful, matters can be escalated to enforcement.

In addition to the 1,176 established consent conditions being monitored, Toitū Te Whenua undertook proactive monitoring activity on 34 consents in 2021/22. Some consent holders have experienced COVID-19 related delays and, where appropriate, we have given extensions to comply under our published COVID-19 policy. Others were required to formally vary their consent conditions.

---

## Enforcement action

We completed 47 enforcements this year, exceeding the internal performance measure of 40 actions. Our enforcements included civil proceedings with pecuniary penalties, notices to dispose of properties, enforceable undertakings, compliance letters and administrative penalties against parties needing to apply for retrospective consent to resolve a breach of the Overseas Investment Act 2005.

Our enforcement focuses on serious offending where overseas persons have acquired sensitive assets without consent. We have a number of investigations at an advanced stage, for which we anticipate filing court proceedings. Addressing this offending is important for deterring others and maintaining public confidence in New Zealand's overseas investment regime.

### Key enforcement cases

#### Clevedon-Kawakawa Road Limited

An associate who helped an overseas person acquire two adjoining properties in Clevedon totalling over 87 hectares without consent was ordered to pay \$160,000 of civil pecuniary penalties. We take strong enforcement action against parties that help overseas persons breach the Act, and they can and will be held equally culpable.

#### HK Search Limited

Civil proceedings were undertaken when sensitive land was purchased without consent. The overseas investor and their lawyer were collectively ordered to pay \$130,000 in civil pecuniary penalties for breaching the Act by using a company to purchase a 19-hectare lifestyle property in Helensville to intentionally conceal the true beneficial ownership and circumvent the Act. This was the conclusion of a long-running case following criminal proceedings against the overseas person and their lawyer, who were fined for obstructing our investigation by producing a false loan document.

# He tirohanga ā-ao

## An international view

### Our work in Antarctica

In November 2021, our team of geodesists and hydrographers travelled to New Zealand's Scott Base in Antarctica to undertake survey and repair work.

We undertook tide gauge repairs at both Scott Base and Cape Roberts. This equipment measures sea-level changes, aiding a better understanding of the impacts of climate change.

We provide regular monitoring services for historic buildings on Scott Base, like the TAE/IGY Hut. This is one of three original buildings in the area, built to support the 1957 Commonwealth Trans-Antarctic Expedition led by Sir Edmund Hillary. On behalf of Antarctica New Zealand, we also surveyed the sites of Scott Base's wind turbines, which help reduce the use of fossil fuels in Antarctica.

Our Senior Hydrographic Surveyor, Bradley Cooper, helped Antarctica New Zealand carry out a bathymetric survey using a remotely operated vehicle under the sea ice. The seabed in front of Scott Base was mapped, and although the data didn't quite meet the required quality to produce a nautical chart it will be used to support future work transporting new buildings to Scott Base.



### 3D cadastre work with Australia

Our cadastral survey system needs to be ready to handle three-dimensional information about property, in a digital environment. This challenge is being worked on around the world.

With our partners in Australia, we have developed a new model and framework for exchanging 3D cadastral survey information. The 3D Cadastral Survey Data Model and Exchange Project has created a standard for sharing digital cadastral survey information between surveyors and government agencies. The model will capture all the elements that jurisdictions require in the datasets, including 3D elements.

The project team included jurisdictional experts and a data modelling consortium. We led the project in partnership with the Department of Environment, Land, Water and Planning (Victoria), the Department of Customer Service (New South Wales), Landgate (Western Australia) and the Department of Resources (Queensland). The programme has started its implementation phase, and we have begun working with software vendors to develop tools to encode and exchange data.



## South West Pacific Hydrographic Commission meeting

Adam Greenland, National Hydrographer from the New Zealand Hydrographic Authority within Toitū Te Whenua, is the chair of the South West Pacific Hydrographic Commission (SWPHC). The commission coordinates hydrographic services and builds capability within the region.

We hosted this year's online meeting in February 2022, and this was attended by 60 delegates from 14 countries. The meeting focused on developing a regional workplan in response to the International Hydrographic Organization's Strategic Plan 2021–2026.

A flagship activity is the Hydrographic Leaders Programme, which was launched in February. This focuses on providing leadership development opportunities to hydrographic professionals from the south-west Pacific.

# Ngā hononga Māori Karauna Māori Crown relations

Our work as a Treaty partner arises from both pre-settlement engagement with iwi/Māori and post-settlement obligations. The work of our Treaty Settlement team is wide ranging, from the disposal of Crown land (required to ensure whenua is available for Treaty settlement redress) through to maintaining an enduring relationship based around the whenua that we manage.

Our Māori Crown Relations business group was established in August 2021 and is located within the Office of the Chief Executive. This acknowledges our commitment as a Treaty partner and provides greater oversight of how we are meeting our Treaty and Treaty settlement obligations.

The group includes the Kaihautū / Deputy Secretary Māori Crown Relations, the Treaty Settlements team and the Business with Māori team.

The Business with Māori team provides advice, capability training and support across our organisation to ensure effective and meaningful engagement with Māori and iwi groups.

## In this section

---

[Our progress with Treaty settlements](#)

---

[Crown Forestry Licenced land titles](#)

---

[Sharing roll plans with Parininihi ki Waitōtara](#)

---

[Te Arawa Lakes Trust uwhi trial](#)

# Our progress with Treaty settlements

We are preparing 422 properties for inclusion in 17 upcoming Treaty settlements. A large proportion of these properties fall within the Ngāti Maniapoto and Ngāti Kahungunu ki Wairarapa Treaty settlements.

Treaty settlements were reached with Moriori imi (16 February 2022), Ngāti Maru (Taranaki) (30 May 2022) and Ahuriri hapū (3 March 2022). Cultural and commercial redress properties were transferred to the relevant iwi post-settlement governance entities. We also reached post-settlement agreements through deeds of recognition over key taonga for imi/iwi including arawai and moana in their rohe. Moriori received the transfer of their Crown Forest Licence on the settlement date. We are currently progressing the transfer of the title.

Seven properties were transferred to Ngāti Tūwharetoa ki Kawerau through a private treaty. This contributes to their vision of affordable housing for their uri (future generations).

We are working on 107 deferred selection properties with six iwi across Aotearoa as part of cultural redress.

This year, 15 properties were transferred to four iwi through the deferred selection process. Iwi have also exercised the election to purchase 22 additional properties that are progressing towards settlement.

Five properties have transferred to Te Kotahitanga o Te Atiawa including two large commercial buildings in New Plymouth. One of these properties, Atkinson Building / Ngāmotu House, will be refurbished by Te Atiawa and become the hub for the iwi and other Taranaki-based iwi.

Liana Poutu, Chair of Te Kotahitanga o Te Atiawa, says, 'This investment is part of our long-term strategy to balance our commercial, cultural, social and environmental aspirations. It is one of our first steps towards having a physical Te Atiawa presence in New Plymouth that our whānau can be proud of.'



# Crown Forestry Licenced land titles



Giant redwood forest, Bay of Plenty

Many Treaty settlements include the return of Crown Forestry Licenced (CFL) land to iwi groups. Up to the point of transfer, we manage this land on behalf of the Crown and administer the licences granted to forestry companies to grow trees on the land. We are also responsible for managing the transfer of CFL land to iwi, and are currently managing a number of these transactions.

Transfer is normally required within a five-year timeframe from when the legislation was enacted, which could be several years after a Deed of Settlement has been signed.

This is contingent on post-settlement governance entity board readiness and Toitū Te Whenua preparing the relevant documentation to support these transfers. The documentation involved is complex and takes time to prepare, and there were 11 instances where our processes were too slow to meet the required timeframes.

We have completed transfers of CFL land to iwi in Wairau (October 2021), Part Riverhead – Te Kawerau ā Maki (June 2022), and Te Tau Ihu – Golden Downs East (May 2022), and have made positive progress towards transferring the remaining 10 CFL lands in breach. We have also transferred three CFL properties to iwi well ahead of their respective due dates.

# Sharing roll plans with Parininihi ki Waitōtara

Te Tātari Raraunga is a three-way partnership between Parininihi ki Waitōtara Incorporation, the University of Auckland and Victoria University of Wellington to develop an analytic tool to track down rightful Māori shareholders.

More than 320 roll plans of the Taranaki District, some dating back to the 1860s, are under the kaitiaki of Toitū Te Whenua. National Records Manager Alison Midwinter helped Te Tātari Raraunga research project team reconnect with the history of their whenua by organising high quality digital copies of the originals now physically held at Archives New Zealand and making them available to Te Tātari Raraunga. The expert digitisation providers from NZMS (New Zealand Micrographic Services) created 686 images from the plans – these large maps were rolled up for ease of storage and it turned out that many had several sheets inside the roll.

‘When we saw them for the first time, it was amazing, just amazing, to see all the old names and outlines from across the years,’ says Adrian Poa, Parininihi ki Waitōtara Te Rau Tātai Kura / Shareholder Engagement Advisor.

‘It was a great feeling to be able to reconnect with the whenua from across the years.’

The work is also about reconnecting rightful owners to their ancestral land by helping them rediscover landmarks, such as a freshwater spring or pā sites, which were recorded in oral tradition and captured by early surveyors.

Using the large and detailed roll plans, researchers are beginning to rediscover culturally significant places that were lost after 1865 when the Crown confiscated swathes of Māori-owned land and after the merger of land into a single mega-reserve in 1963.



Taranaki roll plans under the kaitiaki of Toitū Te Whenua. Held at the National Archives New Zealand. Digitisation by NZMS (New Zealand Micrographic Services).



# Te Arawa Lakes Trust uwahi trial

Toitū Te Whenua received Jobs for Nature funding to support our biosecurity programme. This spans around 2 million hectares of lands and waterways that are under Crown management across New Zealand, including many of our treasured lakes and rivers.

It includes the lakes owned by Te Arawa, which have been a focus of our biosecurity programme for many years due to the devastating impact of invasive aquatic weeds.

Nicki Douglas, Environmental Manager for Te Arawa Lakes Trust, says the relationship with Toitū Te Whenua enabled new opportunities to work together. 'We have the ability to work with LINZ on a Te Tiriti based relationship that has created space for mātauranga, for hapū and iwi to take up the leadership role, designing the solution, being part of the decision-making process about how that will happen, and the delivery of that solution onto our lake beds.'



(Left to right) Judy Howe-Wiperi, Matua Jim Schuster and Cathy Schuster at Ōkahutoroa Bay, Lake Rotoiti



**‘It’s based on deciding things together, designing things together, and doing the mahi together.’**

The uwhi trial is a Jobs for Nature collaboration between Toitū Te Whenua and Te Arawa Lakes Trust. The project aims to heal the lakes of Te Arawa through mātauranga (understanding and skill). This has provided jobs for Te Arawa people hit hard by COVID-19, and increased the capacity of hunga tiaki to protect, restore and enhance the mauri of the lakes.

The partners were aware of trials undertaken by Toitū Te Whenua in Central Otago’s lakes using imported hessian matting to suppress invasive weed growth and wanted to explore an idea: could harakeke (flax) be crafted into mats as an alternative to the imported hessian while also supporting Te Arawa weavers who had lost their jobs during the COVID-19 pandemic?

The trust’s biosecurity team reached out to Te Roopu Raranga Ki Rotorua (TRRKR), a group of weavers who nurture, develop and preserve the tikanga of raranga (plaiting), whatu and tāniko (weaving) in traditional and contemporary contexts.

Kaitakawaenga of TRRKR Judy Howe-Wiperi says they saw an opportunity to provide multiple benefits to their community through employment for the weavers, creating income for sports clubs and marae by hiring their facilities otherwise empty during the pandemic, even offering a scholarship to pass knowledge down to the future generations.



Te Roopu Raranga ki Rotorua members



Soweeta Fort D'Arth and Te Aaio Reedy installing uwahi at Ōkahutoroa Bay, Lake Rotoiti

**‘With almost all of our weavers living next to, affiliated with and high users of the lakes, the kaupapa of the uwahi trial was something we wanted to support. This has been a two-year journey, researching both the mātauranga Māori and scientific knowledge of the state our lakes were in, and how we could improve them.’**

Matua Jim Schuster gave the name ‘uwahi’ to the mats. He explained that uwahi were laid in swamp areas to collect kai and rongoā, and to help escape attacking war parties.

On 30 November 2021, blessed and supported by karakia before entering the water, the trust’s specialist divers laid the first tranche of uwahi in Lake Rotoiti. A second uwahi laying took place in Lake Tarawera later in December. Encouraged by early results at both sites, a third tranche of uwahi was laid in Lake Rotomā in February 2022.

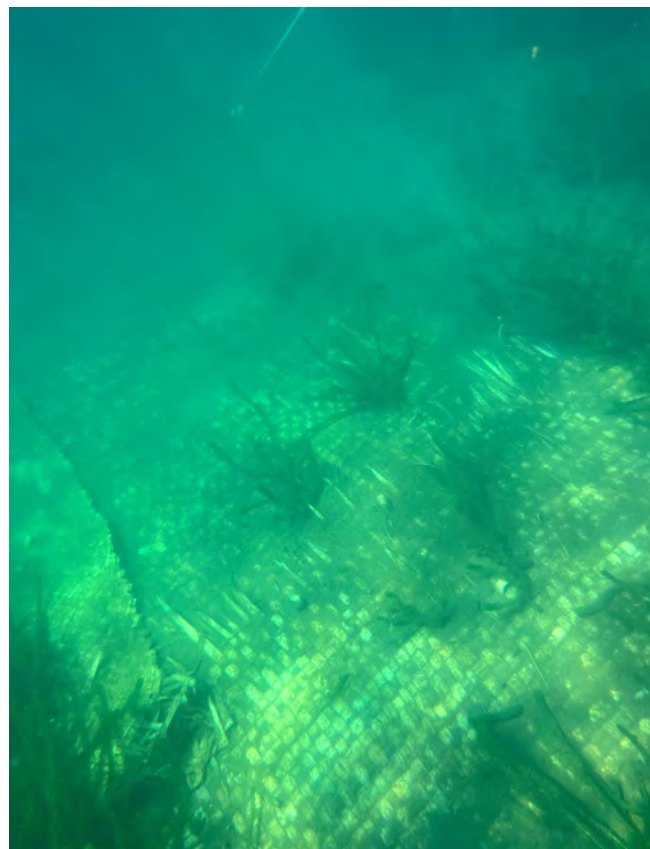




Cory O'Neill, Te Arawa Lakes Trust dive team lead, preparing uwahi to be installed at Lake Rotoiti

The trust's monitoring team continues to see improvements in weed suppression and increased presence of taonga ika (native fish) at these sites, and the results are attracting interest from iwi around the country.

Ms Douglas says, 'We've seen positive outcomes from this project around employment, the building of capacity and capability within the iwi, but equally within LINZ – that understanding of what it takes to invest in a Treaty-based relationship – and the lakebed, those taonga that live in those lakes. That's the outcome this relationship was built around, but we have managed to create a new baseline for the way that Treaty-based relationships can happen moving forward.'



Uwahi mats in place on the bed of Lake Rotomā

Te Arawa Lakes Trust Biosecurity Manager William Anaru says the trial highlights the advantages of genuine collaboration between iwi and government agencies. 'Through the dedication and hard work of everyone involved, we have been able to carry out a mātauranga Māori trial that is creating a positive difference in our lakes.'

The uwahi trial collaboration is a finalist in Te Tohu mō te Tūhonotanga a Ngāi Māori me te Karauna | Māori Crown Relationships Award in Te Hāpai Hapori | Spirit of Service Awards 2022.



# Ā mātou putanga

## Our outcomes

Our purpose is understanding, developing and caring for New Zealand's whenua, moana and arawai, and to do this, we need to identify the outcomes we want to achieve. We worked with other agencies and partners to identify the key challenges for New Zealand that Toitū Te Whenua can most effectively help solve.

All our mahi contributes to these outcomes, and almost all our work is in either collaboration with partners and customers, or involves enabling and supporting others.

Each year, we consider our progress in each outcome by using specific measures that help us understand where we have improved and where we can do more.

We review and refresh these measures as part of our strategic intentions work every three years. This ensures we're adapting and responding to changes in the challenges facing whenua, moana and arawai, and staying focused on the right things.

### In this section

---

High-value geographic and property information

---

World-class property system

---

Making best use of the Crown estate

---

The overseas investment regime serves New Zealand's changing needs

# High-value geographic and property information

Our goal for high-value geographic and property data is to ensure people can use this information to make well-informed decisions about things that matter to them. The data are developed and provided for a wide range of uses, as already covered in this report. We also measure our progress towards long-term outcomes by understanding the experience of key users of our resilience data.

These results indicate we are making a positive difference for our resilience customers as well as showing where we can continue to focus our efforts.

We publish a number of key datasets as ArcGIS REST services<sup>5</sup> and produce Basemaps products to ensure the most up-to-date data is available to our customers in easily accessible formats and to specifically support resilience and emergency management activities. The increase in usage shows we are making progress towards our long-term outcomes in this space.

Measure	Baseline <sup>2</sup>	2020/21 performance	2021/22 performance	Desired direction of travel
Percentage of key users <sup>3</sup> who report that key datasets are critical for decision-making	64%	100%	100%	↑
Percentage of key users <sup>3</sup> who report that key datasets are of the appropriate quality	50%	77.8%	85.7%	↑
Percentage of key users <sup>3</sup> who report ease in accessing data critical to informing decisions	64%	100%	75% <sup>4</sup>	↑
Number of interactions with LINZ ArcGIS REST services <sup>5</sup>	n/a	44.6 million	118 million	↑
Number of tiles served in Toitū Te Whenua LINZ Basemaps	n/a	0.8 billion	1.5 billion	↑

2 These measures were not reported in 2019/20 as they were previously measured every second year. Going forward, they will be measured annually. These results are from 2018/19.

3 There are 15 key users identified each year and surveyed for their feedback on these measures.

4 Feedback from respondents who reported low ease in accessing key data specifically references the road centre line dataset. We are working with Waka Kotahi NZ Transport Agency to improve its accessibility to support emergency management decisions.

5 Publishing data as ArcGIS REST services enables users of Esri software to directly access our data without the need to download or reformat data from the LINZ Data Service.

# World-class property system

Our goal is to ensure people can own, transact, develop and invest in land and property with confidence, supporting them to grow and thrive. We are responsible for maintaining and improving New Zealand's property rights system. This includes making sure our property system remains globally renowned, it continues to be an important enabler of New Zealand's economy, and we remain one of the easiest places in the world to register property.

Our Modernising Landonline programme ensures the technology platform for our property register is futureproofed and keeps meeting customer expectations.

Being able to efficiently and effectively transact is essential for any property system. The increasing user satisfaction with the adaptability of the technology platform, ability of ownership models to meet growth and changing needs, and consistently low levels of transactions requiring correction indicate Toitū Te Whenua is on track to meet our long-term outcome of having and maintaining a world-class property system.

Measure	2019/20 performance	2020/21 performance	2021/22 performance	Desired direction of travel
Mean user score of the technology platform's ability to anticipate growth and changing needs	3.88/5	4.14/5	4.27/5	↑
Mean score of the extent to which property ownership models anticipate urban growth and changing needs	n/a <sup>6</sup>	3.65/5	3.76/5	↑
% cadastral survey datasets requiring correction	1.70%	1.45%	1.37% <sup>7</sup>	—
% title transactions requiring correction	0.12%	0.12%	0.14% <sup>8</sup>	—

<sup>6</sup> This measure was not reported in 2019/20 as it was previously measured every second year. Going forward it will be measured annually. The result for 2018/19 was 3.85/5.

<sup>7</sup> This measure is an SPE under our property rights appropriation. The budget standard for this measure is less than 2 percent.

<sup>8</sup> This measure is an SPE under our property rights appropriation. The budget standard for this measure is less than 0.2 percent.



# Making best use of the Crown estate

New Zealanders, visitors and future generations benefit from the protection and use of a Crown estate that is managed in New Zealand's long-term interests. We work to deliver the best balance of economic, social, environmental and cultural outcomes from Crown land.

Our asset management plans have been updated, and are being reviewed to ensure they continue to provide for the best use of the Crown estate and a consistent management approach.

In addition, the Enhanced Crown Property Programme (ECP) is focused on enhancing strategic decision-making, partnering with leading facilities and property management specialists, and improving operational data and processes. This will have a flow-on effect to improve customer experience and outcomes.

The key steps towards making the best use of New Zealand's Crown estate are understanding the land owned by the Crown, the condition it is in, and the relationships with those who have an interest in the land. The first two measures in the table below show progress within these areas.

Toitū Te Whenua supports other agencies in managing land as part of our work towards achieving the best use of the Crown estate.

Measure	2019/20 performance	2020/21 performance	2021/22 performance	Desired direction of travel
Percentage of the Crown estate recorded in the Central Record of State Land	89%	92%	97%	↑
Percentage of Toitū Te Whenua-managed estate that has a strategic asset management plan in place <sup>9</sup>	n/a	n/a	100%	↑
Stakeholder satisfaction with being well supported by Toitū Te Whenua in managing land	n/a	3.5/5	3/5 <sup>10</sup>	↑

9 Developing strategic asset management plans for the Toitū Te Whenua-managed estate is the first step in making the best use of Crown land. The procurement of an asset management system will allow us to track progress toward achieving the outcome of making best use of the Crown estate.

10 This year, we broadened the stakeholder groups we surveyed to better represent who we support in managing land. Despite this, we saw a reduction in response rate to this measure.

# The overseas investment regime serves New Zealand's changing needs



Centennial Memorial on Signal Hill, Dunedin

The overseas investment regime responds to New Zealand's changing needs and evolves to meet our national and international context. We contribute to this through being a strong and effective regulator, connecting with others to ensure the quality of investments and guard against risks.

We regularly publish information about our regulatory decisions and operational performance, and we contribute to system decisions by providing operational insight and information.

The Minister of Finance's assessment of our overseas investment work indicates Toitū Te Whenua is performing well in implementing ministerial directions and decisions.

In 2021/22, 70 percent of the conditions of consents that are currently in place for overseas investments were due (the other 30 percent are due in future).

Of these 70 percent, 67 percent were met and 3 percent were not. This is an improvement on 2021/22 when 75 percent of conditions of assessment were due, and 70 percent were met while 5 percent were not. This decrease in non-compliance is a small percentage, but indicates that we are on track to meet our long-term outcomes in this area.

The new statutory timeframes require most assessments to be completed more quickly. Following the transitional period ending November 2022 it is expected that statutory timeframes will consistently be met, though we may not achieve this for a small number of complex applications.

Measure	2019/20 performance	2020/21 performance	2021/22 performance	Desired direction of travel
Ministers' assessment of Overseas Investment Office performance	n/a	3/5	4/5 <sup>11</sup>	↑
Percentage of overseas investors who report they have met all the requirements of the conditions of consent	78%	70%	67% <sup>12</sup>	↑
Applications assessed within statutory timeframes (excluding valid exceptions)	n/a	n/a	96% <sup>13</sup>	↑

11 This is the score from the Minister of Finance. The Minister's role in relation to the Treasury (as the agency responsible for overseas investment policy) makes him the appropriate minister to allocate the score.

12 Toitū Te Whenua monitored conditions on 685 transactions in the year to 30 June 2022. Of these conditions, 67 percent had been complied with, 3 percent had not been complied with, and 30 percent were not yet due for compliance.

13 This is a new measure for 2021/22.



# Tō mātou rōpū whakahaere

## Our organisation

In this section we introduce you to the people of Toitū Te Whenua, our leadership and structure, and where and how we work together.

We share our commitment to being a workplace where there is fairness and equity, people are treated with dignity and respect, and they feel safe and confident to bring their whole self to work. We look at how we keep our people safe at work, wherever they may be working. And we explore how we are supporting our people to better engage with Māori and understand Māori perspectives.

Lastly, we celebrate the achievements of our people, winning awards and recognition for their mahi and contribution to New Zealand.

### In this section

---

[Our simplified structure](#)

---

[Our people \(the facts and figures\)](#)

---

[Challenges and opportunities 2021/22](#)

---

[Pay gap action plan](#)

---

[Whāinga Amorangi](#)

---

[Health and safety](#)

---

[Our people \(who we are\)](#)

---

[Award-winning expertise and mahi](#)

# Our kaihautū

Ko Mauao te maunga.  
Ko Tauranga te moana.  
I whānau mai ahau i  
Tauranga Moana.  
I tupu ake au i Waikato me  
Tāmaki Makaurau.  
Kei Te Whanganui a Tara  
ahau e noho ana.  
He Kaihautū Organisational  
Effectiveness ahau.  
Ko **Claire Richardson** tōku ingoa.



Ko Mākara te maunga.  
Ko Te Whanganui a Tara  
te moana.  
I whānau mai ahau i Waitara.  
I tupu ake au i te Wairarapa.  
Kei Te Whanganui a Tara  
ahau e noho ana.  
Ko Te Tumu Whakarae mō  
Toitū Te Whenua ahau.  
Ko **Gaye Searancke**  
tōku ingoa.



Ko Ruapehu te maunga.  
Ko Tongariro te awa.  
I tupu ake au i Te Tihi o Maru.  
Kei Te Whanganui a Tara  
ahau e noho ana.  
He Kaihautū Digital  
Delivery ahau.  
Ko **Murray Young**  
tōku ingoa.



Ko Panekire te maunga.  
Ko Waikaretaheke te awa.  
Ko Mataatua te waka.  
Ko Tūhoe te iwi.  
Ko Ngāti Hinekura me  
Ngāti Ruapani ngā hapū.  
Nō Ōtautahi ahau.  
Kei Te Whanganui a Tara ahau e noho ana.  
He Kaihautū Māori Crown Relations ahau.  
Ko **Kathy Mansell** tōku ingoa.



Ko Te Mata te maunga.  
Ko Tukituki te awa.  
Nō Heretaunga ahau.  
Kei Te Whanganui a  
Tara ahau e noho ana.  
He Kaihautū Customer  
Delivery ahau.  
Ko **Jan Pierce**  
ahau.





# Our simplified structure

From 2 August 2021 we simplified our organisation into four groups – Customer Delivery, Digital Delivery, Organisational Effectiveness, and a dedicated Māori Crown Relations team. This change programme is called Organising Ourselves. It is ongoing, reshaping our organisation to be more customer-centric and flexible to deliver to our customers. This includes the introduction of broad-based roles and updating our team structures.

## Māori Crown Relations

Led by Kaihautū Kathy Mansell, the Māori Crown Relations team was established to help us meet our Te Tiriti o Waitangi partnership aspirations, including:

- our commitments and obligations to iwi and Māori
- achieving shared aspirations and better outcomes for Toitū Te Whenua and Māori
- progressing our te ao Māori and tikanga Māori capability, and our Māori language plan.

## Customer Delivery

Led by Kaihautū Jan Pierce, the Customer Delivery group includes our service delivery and regulatory functions. The group connects the work performed across all operational areas, increasing integration between them to deliver an end-to-end service for customers.

The functions that make up the Customer Delivery group are:

- Crown Property
- Location Information
- Property Rights
- Regulatory Practice and Delivery.

## Digital Delivery

Led by Kaihautū Murray Young, the Digital Delivery group provides governance and direction for technology and data to enable our success. A large part of the group's work is the programme to rebuild and modernise Landonline.

Toitū Te Whenua has a strong digital history, and delivery of digital services will always be important for us.

## Organisational Effectiveness

Led by Kaihautū Claire Richardson, the Organisational Effectiveness group is an influential centre that enables the whole of Toitū Te Whenua to be effective. It combines key enterprise functions that underpin the delivery of our services to customers.

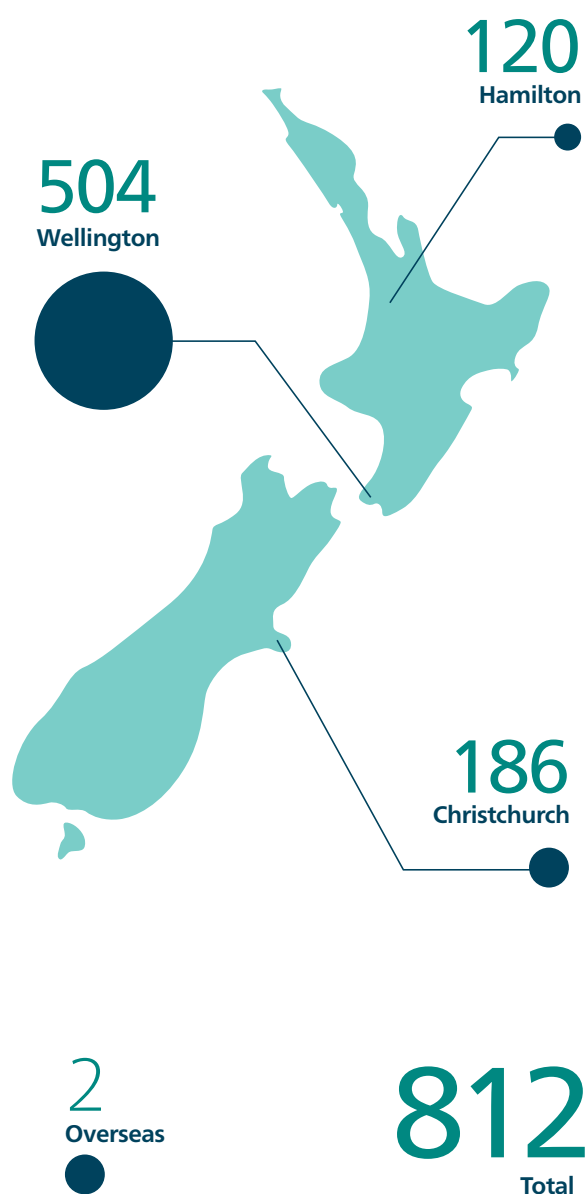
There are six enabling functions that make up the group:

- Business and Commercial
- Customer Engagement
- Legal
- Organisational Performance
- People
- Strategy, Policy and Design.



# Our people (the facts and figures)

## Headcount



## Average tenure

Public service aggregate\*:  
8.2 years

**7.7 years**

## Staff with a disability

**6.5%**

## Flexible working arrangements

**278**

Total arrangements

**26.6%**

Reduced hours

**55.8%**

Formal remote  
working arrangement

**12.6%**

Compressed  
nine-day fortnight

**4%**

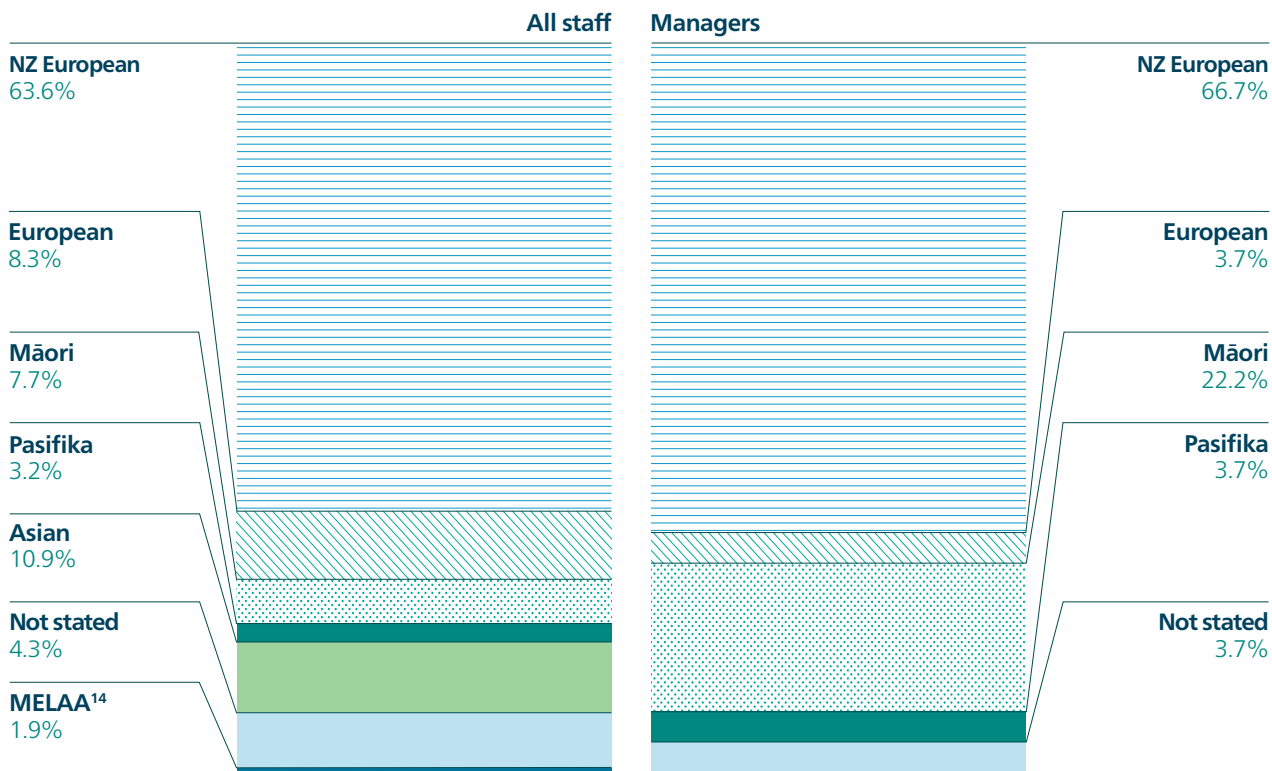
Compressed  
four-day week

**1.2%**

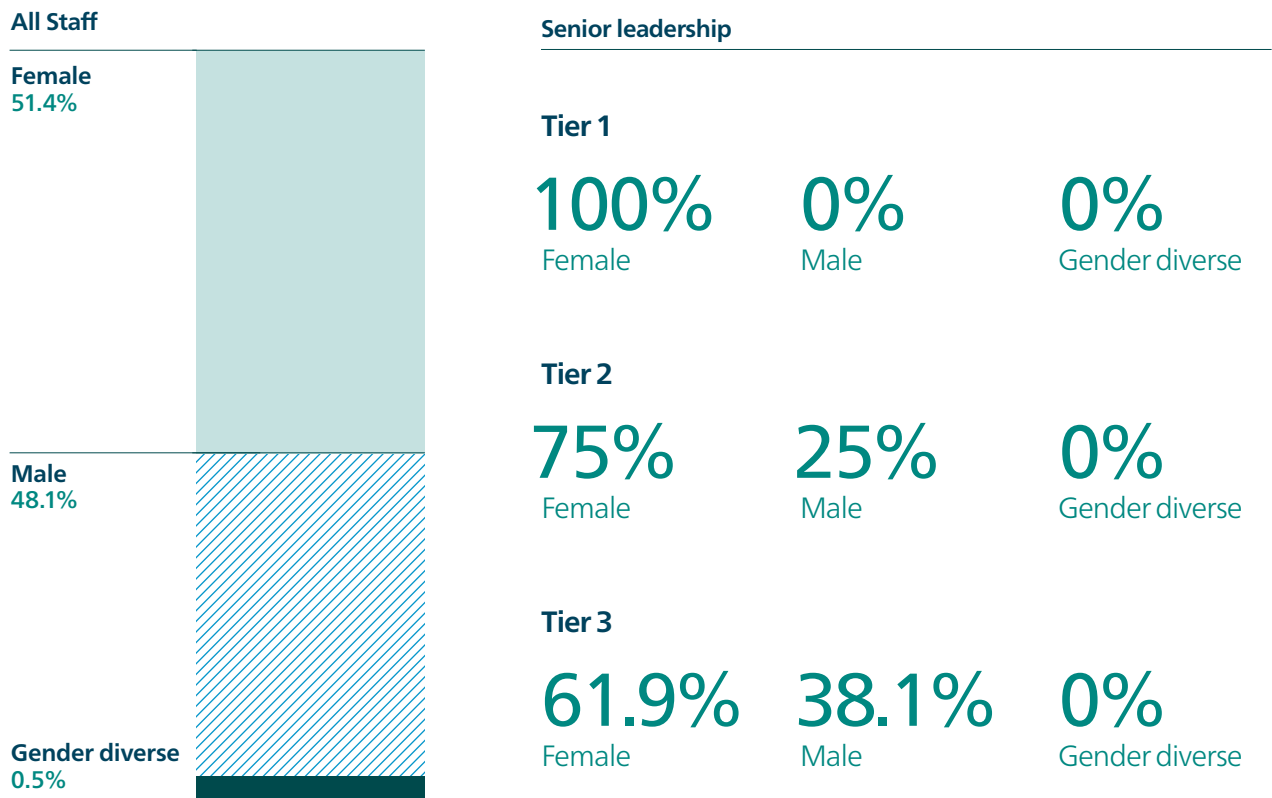
Full time  
flexible hours

\*at 30 June 2021.

Ethnic diversity



Gender diversity



14 Middle Eastern, Latin American and African.

# Challenges and opportunities 2021/22

We have seen growth in the number of women in leadership roles, with our senior leadership team now comprising 65 percent women. We've also grown to 22.2 percent Māori in leadership positions.

We updated our HR system in January 2022 so that instead of offering our people a binary record of gender, we can now give more options. This has enabled 0.5 percent of our people to indicate they identify as gender diverse. We expect this number will continue to rise as people update their information.

Changes to our pay structures were bargained and implemented during 2021/22. To overcome the potential for bias in the previous model, our pay rates are now, for the most part, in a single set of salary bands, with all occupational groups treated the same. The expiry of the previous collective agreement provided an opportunity to improve this situation.

We review our offers to new staff, and regularly review pay across the whole organisation, to manage relativity issues including aspects like gender and ethnicity.

Our change programme will help us to promote equity through greater consistency in how our jobs are designed and remunerated. Our ability to assess equity will also improve through the implementation of broad-based roles, a consistent capability framework and a new approach to progression.

Skill shortages and high demand have driven up pay rates for some specialist skills, particularly in IT. As a result, as we have scaled up our Modernising Landonline programme we've had to pay more to secure new staff and retain key talent. This has caused a slight increase in the gender pay gap, undoing some of our previous achievements in reducing it.

---

## Pay gap action plan

Our gender pay gap for 2021/2022 is 10.7%. For ethnic groups this is:

- Asian 10.9%
- Māori 0.6%
- MELAA 6.4%
- Pasifika 17.5%

The release of the public service Kia Toipoto action plan for reducing gender, Māori, Pacific peoples and other ethnicities' pay gaps helps us build on what has already been accomplished through our gender pay action plan and apply this approach to other known and potential gaps.

Our gender pay gap action plan is available on our website.

In 2021/22 we have:

- completed a review of pay equity in our remuneration framework
- created a new governance structure to support people and culture initiatives
- developed resources to support people and leaders in remote and hybrid team environments, or with flexible working relationships
- developed a prototype diversity dashboard which is being tested with network groups.

We are designing a new action plan for 2022/23 that promotes inclusive practice and a culture of equality, opportunity and achievement for all people.



# Whāinga Amorangi

An important role of the public service is to support the Crown in its relationships with Māori under Te Tiriti o Waitangi. The Public Service Act 2020 also recognises the responsibility of senior leaders to develop the capability of the public service to better engage with Māori and understand Māori perspectives.

We introduced our Whāinga Amorangi plan to the organisation on 1 April 2022, with a vision for Toitū Te Whenua to have the capability and willingness to confidently engage and effectively partner with Māori to understand, develop and care for whenua, moana and arawai.

Phase one of our Whāinga Amorangi plan is called 'Empowering People'. This focuses on developing our organisation's capability in New Zealand history and Te Tiriti o Waitangi literacy, te reo Māori, and tikanga/kawa. The plan builds on the resources and capability work already in place at Toitū Te Whenua.

## New Zealand history / Te Tiriti o Waitangi literacy

Our goal is that by December 2022, all leaders will be at the stage where they can comfortably say they understand and value the partnership between Māori and the Crown, and the role they have, as a public servant, to uphold and strengthen that relationship to deliver better outcomes for Māori.

He Pikinga Te Tiriti o Waitangi is a course that follows Te Arawhiti Office for Māori Crown Relations capability guidelines for public servants. It helps our people understand Te Tiriti, what meeting our Treaty obligations means for them and their role within Toitū Te Whenua, as well as effective engagement with Māori and iwi. This course is available to everyone and recommended for leaders. So far 83 of our people have participated in the course since it was introduced on 26 April 2022.

This is in addition to in-person learning we have provided our people in the past.

## Tikanga/kawa

Knowing about, understanding and valuing Māori tikanga and kawa go hand in hand with te reo Māori. It also helps us engage and partner effectively with Māori, and understand Māori perspectives and aspirations. Our goal is that, by December 2024, all leaders will be at the 'comfortable' level of the Māori tikanga/kawa individual core competencies as set out by Te Arawhiti.

He Pikinga Tīmatanga is a course designed to support capability development in te reo Māori and New Zealand history / Te Tiriti o Waitangi. It is included as part of our induction, and we encourage all people who work for us, including contractors to complete this course. Since its introduction, 919 of our people have participated in He Pikinga Tīmatanga, with 255 of these in the 2021/22 financial year.

## Te reo Māori – our Māori language plan

Developing our capability in, and use of, te reo Māori acknowledges the importance of te reo in establishing effective relationships with Māori. It also recognises the importance of our role to help revitalise and normalise te reo Māori at Toitū Te Whenua and in Aotearoa. Our goal is that by December 2024 our whole organisation will be at the 'comfortable' level of the te reo Māori individual core competencies as set out by Te Arawhiti, and our leaders will be working towards the 'confident' level.

Ka Piki is a 10-week te reo course for our leaders, taking one hour per week. As our people have a range of starting points with te reo, the course meets Te Arawhiti's guidelines for a 'comfortable' level and is equivalent to levels 1 and 2 of the New Zealand Council for Educational Research curriculum for beginners of te reo Māori.

Since launching our plan in April, we've started two cohorts (29 people), and a further five cohorts are scheduled to start later in 2022 and early 2023, with the course already at capacity with 75 people signed up. We are exploring how we can add capacity and opportunity in this space.

We have also made a 30-week programme available to all our people. This programme uses the *Māori Made Easy* books, and almost immediately met capacity with more than 60 people getting started. We're also looking at how we can expand this.

Rebecca Clarke, Location Data Analyst, says, 'My te reo Māori journey so far has been enlightening. I have become super-aware of te reo Māori I hear out in the world. I can capture some of the meanings and hear the patterns I was blind to before. Even phrases I've heard since I was a child have suddenly become clear.'

Rachel Peach, Property Rights Analyst, says, 'I have enjoyed the feeling of connectedness building as we all learn together. Not only the language but also tikanga especially through waiata, stories and a lot of laughter.'

The uptake so far reflects the attitude and learning styles of many of our people. In the public sector census published in October 2021, 74 percent of our people who responded said they value their knowledge of te reo Māori and/or wish to grow it, and 74 percent said they hear leaders regularly using te reo Māori words and phrases.

This census was before the introduction of Whāinga Amorangi, so we are looking forward to seeing how improving access and making it easier for our people to learn te reo will improve future results.



Māori Made Easy language course for our people, led by Apanui Williams (second from right)

# Health and safety

Throughout the 2021/22 year, we made great progress on supporting our people and partners to be informed, empowered and proactive in managing health and safety risks.

The annual Mana Tāngata survey of our people shows the impact our proactive support has had.

- 92 percent of responses agreed with the statement 'My leader cares about my wellbeing'
- 91 percent of responses agreed with the statement 'Toitū Te Whenua is committed to employee safety'.

Training that was provided to our people and those who work closely with us has been well received. During the 2021/22 financial year, 279 of our people completed the 'Wellbeing and safety training' module, 232 the 'Leading health and safety at Toitū Te Whenua' module and 26 the 'Working together with our suppliers' module.

Our Operational Asbestos Management Plan (OAMP) was developed, and in August 2021, a new online learning module was made available to help reduce the risk our people and partners face when working with disused buildings marked for demolition. This module was completed by 133 of our people in the 2021/22 year. We also made the module available to the largest of our external partners, and 16 of their staff completed the training and shared positive feedback.

Our health and safety committees provide a forum for people to raise issues, share their views and contribute to decisions that support wellbeing and safety. The People, Safety and Security squad established in April 2022 also provides greater governance and focus on health, safety and wellbeing for our people and organisation.

## Our safety plans and incidents 2021/22

There were no major incidents in the 2021/22 year. Other incidents are shown in the table. In total, incidents are down 28 percent on the previous year.

Our work takes place in a wide range of environments across New Zealand, including oceans, lakes, rivers, roadsides, forests and high country, as well as annual field work in Antarctica. These environments present some critical risks, including those associated with demolition, hydrographic surveying, roadside working and hostile environments.

Our people complete a safety plan for each location they visit. This ensures:

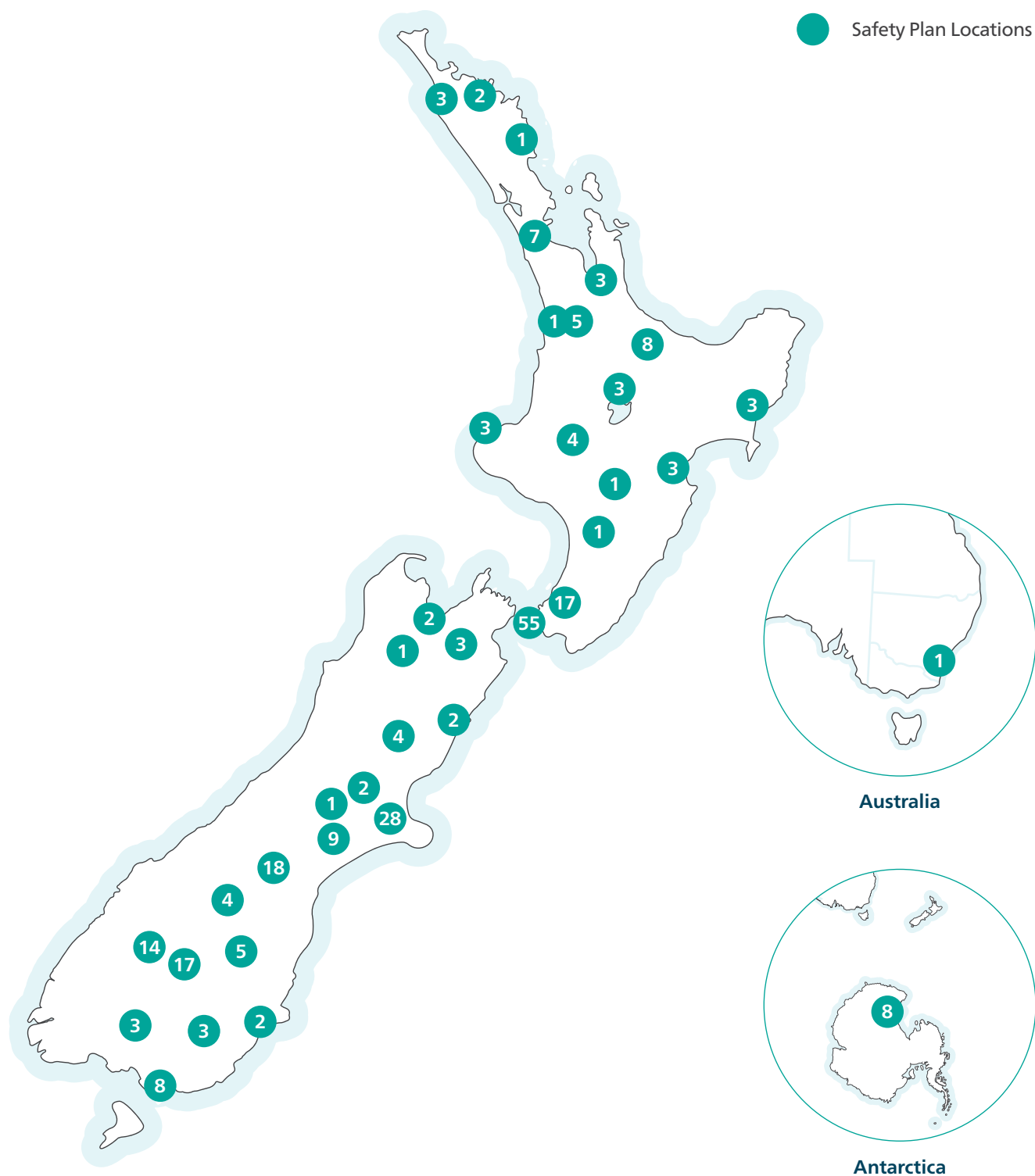
- there is a clear plan to get to site safely, do the work and get home again
- risks associated with the work have been considered and a plan is in place to reduce the risks if something goes wrong
- a documented plan can be shared with other parties with shared responsibilities at the site.

You can see all the locations where we work, and the 255 safety plans our people have created, on the infographic. We've seen a 40 percent increase in safety plans on the previous year, thanks to the writing of a safety plan now being part of any work trip and other factors like updates being needed following changes in COVID-19 alert level.



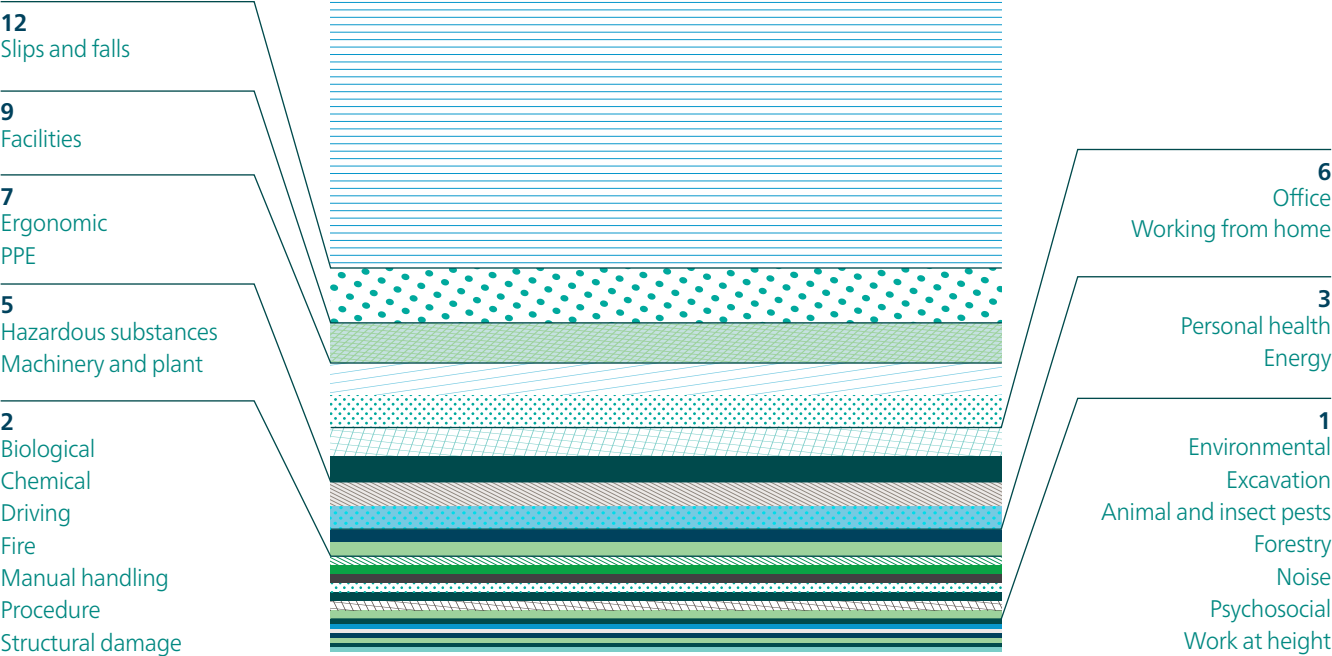


## Safety plans for work locations 2021/22



Hazard category  
Total: 205

121  
Security<sup>15</sup>



COVID-19 – continued delivery of our services

Alongside changes to New Zealand’s COVID-19 Protection Framework and as part of business continuity planning, we identified services and functions that support public safety, the New Zealand economy and the environment. This enabled us to prioritise our critical services, which continued to operate with minimal disruption. Landonline availability during system operating hours was 100 percent.

For the 2021/22 year, we released 44 employees to secondments that supported the all-of-government COVID-19 response. Secondees were located at Manatū Hauora Ministry of Health (35), Te Tari o te Pirimia me te Komiti Matua Department of the Prime Minister and Cabinet (6), Hīkina Whakatutuki Ministry of Business, Innovation and Employment (2) and Te Kawa Mataaho Public Service Commission (1).

We did not bring on any additional staff because of the government response to COVID-19.

By 30 June 2022, a total of 254 of our people had tested positive for COVID-19. Our sick leave and flexible working policies allowed people to take time off or work remotely when isolating or caring for whānau. A total of 633 days of sick leave had been taken by staff who had either tested positive and were too sick to work or were caring for a dependent who had tested positive.

Following a health and safety risk assessment, we developed a COVID-19 vaccination policy in December 2021 that covered our people as well as suppliers and contractors who work on our behalf. We revised this in May 2022 and adjusted our policy alongside changes to the COVID-19 Protection Framework guidelines. We continue to adapt and revise our resources and guidelines as the situation changes.

15 Security incidents include situations such as CCTV cameras being activated at empty buildings and worksites.

# Our people (who we are)



Pink shirt day

We are committed to being a workplace where there is fairness and equity, people are treated with dignity and respect, and they feel safe and confident to bring their whole self to work.

Papa Pounamu is a governance group that brings together diversity and inclusion practices across the public service and provides a framework and support to work towards our obligations and goals in this space. Our Chief Executive, Gaye Searancke, is co-chair for Papa Pounamu and a functional co-lead for diversity and inclusion in the public service.

Our own Papa Pounamu work started with an assessment of our current state, identifying and addressing any barriers to eliminating bias and increasing inclusivity. We are currently reviewing our recruitment process to enhance the experience for candidates. We're also supporting our leaders to make good decisions about who they hire and how they welcome them.

We have reviewed our mental health strategy to update our approach to supporting our people's mental wellbeing.

In August 2021, we introduced a new survey, Mana Tāngata, which switched the focus from employee engagement to the overall 'employee experience' by asking questions about wellbeing, diversity and inclusion, culture and change.

In the August 2021 survey, 73 percent of our people agreed they felt they belonged to the organisation, and 77 percent agreed that diverse perspectives were valued and encouraged in their team.

Supporting our focus on customer centricity, 78 percent of respondents agreed there is a strong emphasis on customer service.



## Addressing bias

We introduced an unconscious bias learning module in 2020, and 621 of our people (62 percent) have completed it so far. We now require all new employees to complete the module as part of their induction.

We have developed resources to help leaders effectively manage teams with a mixture of flexible working practices, and learning modules are provided to help maintain equity and inclusivity for leaders and teams with flexible working.

## Cultural competence

We support our people to recognise, respect and value the different world views our diverse workforce brings to our organisation. To further encourage this we introduced new training modules in March 2022. So far, 26 people have participated in the new Mana Āki module, and feedback has been positive.

## Inclusive leadership

Inclusive leadership is an integral component of our Ngā Pūkenga capability framework. This sets the expectations we have for our leaders and people to create an inclusive workplace. Our He Māra Kai coaching programme provides skills, tools and frameworks to help leaders have conversations with their people that are meaningful, supportive and empowering.

## Disability Advisory Action Group

The Disability Action Advisory Group champions inclusion and strives to raise awareness of people with a disability. It does this by providing recommendations on:

- our policies and work practices, so our organisation can build a more accessible and inclusive workplace culture for people with disabilities
- our products and services, so their usability and accessibility are improved for our external customers.

## Our employee-led networks

We are proud to have a diverse and inclusive culture where our people are encouraged to be themselves and connect with each other. We have a range of networks and clubs that are an important part of life at Toitū Te Whenua, creating opportunities for people to meet and relax informally.

We hold a monthly hui to bring the networks together and help coordinate their initiatives and events. It also provides a space for network representatives to influence and contribute to key pieces of work that impact the organisation.

### Our YoPro Network

The Young Professionals (YoPro) Network provides support to young professionals so they are better connected and more equipped to overcome workplace challenges.

### Whānau Group

Our Whānau Group promote the use and celebration of the Māori language and culture at Toitū Te Whenua, from creating spaces to practice te reo Māori and tikanga to organising festivities for events like Matariki or Te Wiki o te Reo Māori.

The Whānau Groups in each of our main offices (Wellington, Hamilton and Christchurch) host weekly waiata sessions, where our people come together to sing, and also organise support events throughout the year.

### **Toitū Te Whenua LINZ Pasifika Network**

This network brings a Pasifika perspective to discussions and provides an environment for networking and connecting across Toitū Te Whenua. This includes building capabilities and skills for our Pasifika people, as well as mentoring, encouraging and supporting people to aspire to career pathways and other goals. The network also brings insight about how the diverse roles of Pasifika communities can be addressed in the context of Toitū Te Whenua's roles and priorities.

### **LINZ Women's Network**

This is a network to support, encourage and learn from each other to achieve career goals, and promote the interests of women at Toitū Te Whenua. The network is supported by a working group who speak up collectively on behalf of women and are proactive about issues that affect women in the workplace. They regularly run activities that include panel discussions, networking events and development opportunities.



Women's Network logo

### **Te Rōpū Āniwaniwa Rainbow Network**

Te Rōpū Āniwaniwa is our employee-led network to bring our lesbian, gay, bisexual, takatāpui, transgender, intersex and queer (LGBTQTIA+) whānau together. It promotes a workplace culture that embraces diversity and practices inclusion by supporting our LGBTQTIA+ people at Toitū Te Whenua.

The network was relaunched during Pride Month 2022, introducing a new logo and inviting everyone to join or become allies.



Rainbow Network logo

### **Parents and Caregivers Network**

The Parents and Caregivers Network supports people who are balancing their work life with caring for others, and provides opportunities for sharing concerns, experiences and ideas.

### **Other networks and groups**

Whānau Pāmamao (a network for remote workers), LINZ Toastmasters, prayer groups, Wellington Social Club, Hamilton Sports and Social Club, Christchurch Social Club, and many more informal groups operate on our internal channels including Yammer and Teams.

# Award-winning expertise and mahi

Our work to understand, develop and care for whenua, moana and arawai is almost always delivered in conjunction with our partners or customers. Sharing information and expertise is a key part of what we do, and we are proud to see our people recognised for their work to share knowledge.

## Oceanic Asia-Pacific Spatial Excellence Awards

Stuart Caie, Manager of Hydrographic Survey, was awarded a 'highly commended' in the Professionals of the Year category at the Oceanic Asia-Pacific Spatial Excellence Awards on 25 May 2022. Stuart has worked with us for 17 years and manages the national hydrographic survey programme.

He has also led the Pacific Regional Navigation Initiative, a programme of work funded by Manatū Aorere Ministry of Foreign Affairs and Trade which started in 2015. This work enables Pacific nations to meet their international obligations by producing and maintaining their charts, and supports building their own hydrographic capabilities. Previously, Stuart was recognised at the 2021 Spatial Excellence Awards held on 10 February 2022, winning Professional of the Year.

Toitū Te Whenua also won an Award for Community Impact at the February 2022 awards. This recognises unique contributions the spatial industry has made to support people and communities. It was awarded to Ngā Poutama Matawhenua | Practical Māori GIS Mapping Wānanga.

This was a collaboration between Toitū Te Whenua and Te Kahui Manu Hōkai Māori GIS Association, with support from Journey GIS Ltd. The result is a programme of online mapping wānanga tailored for indigenous knowledge workers within iwi, hapū, Māori trusts and environmental groups.



Stuart Caie



## Survey and Spatial New Zealand Awards



Lyndon Telfer and Rachelle Winefield

Lyndon Telfer, Assistant Surveyor-General, Survey Compliance, won the Cadastral Award for Professional Excellence for his work producing and implementing a user-focused set of cadastral survey rules.

Rachelle Winefield, Manager Topographic Data, won the Positioning and Measurement Award for Professional Excellence in recognition of her technical contribution and service to the field in New Zealand, including her significant work on the New Zealand Vertical Datum 2016. Rachelle also won the prestigious Survey and Spatial Supreme Award 2021.

## New Zealand Open Source Awards



Drawn from Basemaps.linz.govt.nz

Our Basemaps product won the Open Source Software Product – Kaupapa Pūmanawa Herekore category at the 2021 New Zealand Open Source Awards.

By making our Basemaps open source, anyone can access and use these digital maps which show fresh, accurate and sharp aerial imagery for free, and they can reuse the code in any way.

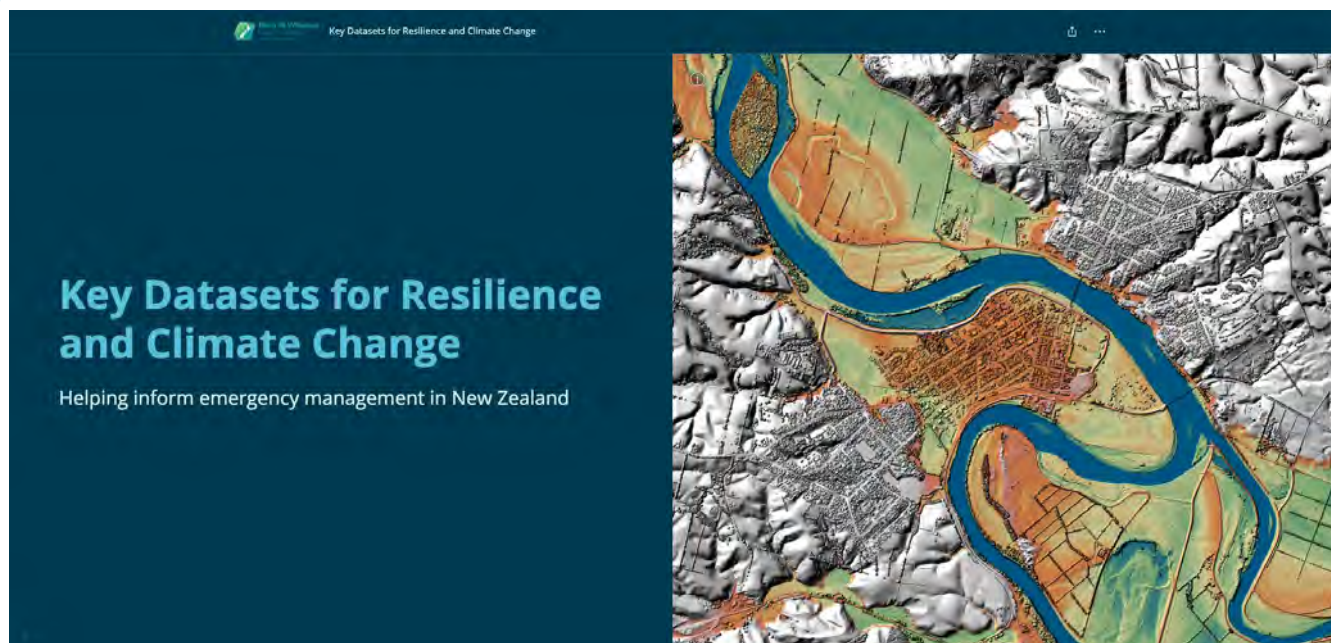


Open Source Award

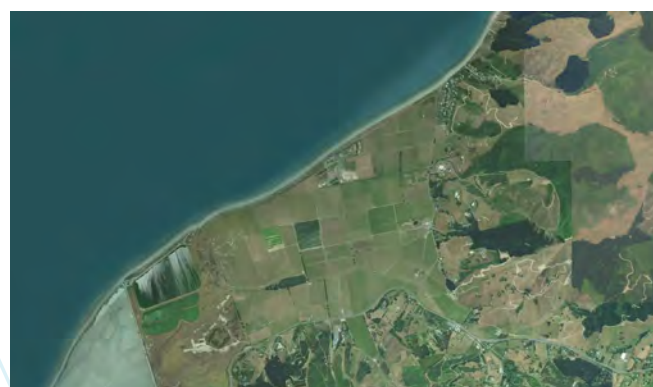
The team behind the Basemaps product included Karl Baker, Jonathan Ball, Blayne Chard, Thomas Fleming, Rich Fone, Tania Hughes, Wentao Kuang and Victoria Lindsay.

Basemaps are often used as a base layer of webmaps and apps, with users putting additional data or technology on top. A great example of this is the farm management software company FarmIQ, who use our Basemaps with property info layered on top to help farmers manage their land in more sustainable and productive ways.

# NZ Esri Users Group Awards



Storymap



Before and after flooding in Nelson Region, 2022

Our Key Datasets for Resilience and Climate Change **storymap** won the 2021 NZ Esri Users Group award for Community and Engagement. Led by Susan Shaw, Senior Resilience Advisor, and created in collaboration with other government agencies, the storymap combines interactive maps, graphics and narrative.

Our storymap demonstrates the progress made on our cross-government initiative, which aims to improve the accessibility and accuracy of data to support emergency management and climate change responses. This example of collaboration and innovation has enabled us to achieve even better outcomes for New Zealanders.

[!\[\]\(6059a5aa8b4ca7bb793408023d6c6e42\_img.jpg\) Visit the storymap](#)



# Public Service Day Awards



Wendy Shaw

Wendy Shaw, Secretary for the New Zealand Geographic Board Ngā Pou Taunaha o Aotearoa, was presented with a Public Service Commissioner's Commendation for Frontline Excellence at the Public Service Day Awards in November 2021. The commendation noted:

'Wendy embodies the "higher purpose" that shines through her work. She is motivated by her spirit of service and a passion to help all New Zealanders feel a sense of belonging and identity, which she does by helping people to learn about place names and participate in place naming.

Wendy goes above and beyond the call of duty to include people in decision making – and she has been influential in improving processes to reflect tikanga and support Māori communities across New Zealand. She is always generous in sharing her knowledge with others, who talk of her caring nature and her firm commitment to helping people. Her contribution to international best practice naming is widely recognised, especially by the United Nations Group of Experts on Geographical Names. She does all this with genuine humility. Wendy is a worthy recipient of this Commendation.'



# Tā mātou pūrongo i ngā mahi

## Our performance reporting

This section presents our delivery of outputs against the performance measures set out in the Estimates of Appropriations and Supplementary Estimates of Appropriations for Vote Lands 2021/22.

The Estimates of Appropriations for 2021/22 and the Supplementary Estimates of Appropriations for 2021/22 are available from The Treasury's website:

Vote Lands – Primary Sector – Estimates 2021/22 ([treasury.govt.nz](https://treasury.govt.nz)).

Vote Lands – Supplementary Estimates of Appropriations 2021/22 ([treasury.govt.nz](https://treasury.govt.nz)).

Financial information in this section relates to:

- departmental output expenses
- departmental capital expenditure
- multi-category expenses and capital expenditure
- non-departmental output expenses
- non-departmental other expenses
- multi-year appropriations.

### In this section

---

Compliance with and administration of the overseas investment regime

---

Toitū Te Whenua Land Information New Zealand – capital expenditure

---

Canterbury earthquake recovery land ownership and management

---

Crown land

---

Location-based information

---

Property rights

---


Purchase and preparation of assets for possible use in future Treaty of Waitangi settlements

# Compliance with and administration of the overseas investment regime

## What is intended to be achieved

This appropriation is intended to achieve the effective administration of the overseas investment regime.


### Performance measures

Ministerial satisfaction of Land Information New Zealand's advice on overseas investment matters	2020/21 actual	Budget standard	2021/22 actual
	4/5	3.5/5	4/5 


The result is the average of the ratings provided by the Minister of Finance and the Minister for Land Information.

The number of industry articles and presentations delivered to stakeholders each year by the Overseas Investment Office	2020/21 actual	Budget standard	2021/22 actual
	40	At least 40	36 


We delivered 18 presentations and 18 articles. COVID-19 lockdowns and working restrictions disrupted several planned engagement activities.

The percentage of Significant Business Assets applications for consent decided within 40 working days – excludes retrospective applications and applications pending investigation	2020/21 actual	Budget standard	2021/22 actual
	97.1%	75%	93.75% 


We decided 48 significant business assets applications in 2021/22.

The percentage of Sensitive Land applications for consent decided within 65 working days – including benefit only; Substantial & Identifiable; and permanent residency; excludes retrospective applications and applications pending investigation	2020/21 actual	Budget standard	2021/22 actual
	92.5%	75%	91.67% 

We decided 36 sensitive land applications in 2021/22.

The percentage of applications for consent for a house to live in decided within 10 working days – excluding non-individual applicants	2020/21 actual	Budget standard	2021/22 actual
	100%	90%	99.29% 


We decided 140 'one home to live in' applications in 2021/22.

The percentage of other applications for consent decided within 50 working days – including Forestry, New Build, Non-Residential, consents for a house to live in where there is sensitive land and / or the applicant is a non-individual; but excluding standing consents	2020/21 actual	Budget standard	2021/22 actual
	100%	90%	94.87% 


We decided 78 residential land development, forestry, and other applications in 2021/22.

## Compliance with and administration of the overseas investment regime

What is intended to be achieved (continued)


The percentage of emergency notification pathway 'call-in' assessments decided within 10 working days	2020/21 actual	Budget standard	2021/22 actual
	98.1%	90%	93.33% 

We decided 15 emergency notification call-in assessments in 2021/22. The emergency notification regime was repealed in June 2021, and we have not received any emergency notification call-in assessments since early October 2021.

The percentage of 'Home to Live In' non-compliance issues detected that are reviewed within 5 working days	2020/21 actual	Budget standard	2021/22 actual
	100%	90%	100% 


We reviewed 19 'one home to live in' non-compliance issues within five working days in 2021/22.

Note: 'One home to live in' includes applications for consent for a house to live in but excludes applications by non-individuals (for example, trusts) or applications where there is sensitive land.

The percentage of 'other pathways' non-compliance issues detected that are reviewed within 10 working days	2020/21 actual	Budget standard	2021/22 actual
	98.1%	90%	94.74% 


We reviewed 19 non-compliance issues within 10 working days in 2021/22.

Note: Other pathways include applications for residential, forestry, sensitive land, significant business assets, and consent for a home to live in by non-individuals (for example, trusts).

The percentage of incidents reviewed for possible breach of the Overseas Investment Act 2005 within 10 working days of receipt	2020/21 actual	Budget standard	2021/22 actual
	99%	90%	99.3% 

We triaged 142 incidents for possible breach of the Overseas Investment Act 2005 in 2021/22.

Note: The 10-working-day timeframe commences upon receipt of the notification by Toitū Te Whenua.


The number of investments with a proactive monitoring regime	2020/21 actual	Budget standard	2021/22 actual
	39	At least 24	34 

We had 34 cases that had proactive monitoring undertaken on them in 2021/22, with 29 of these created in the financial year.

The number of enforcement actions taken by Land Information New Zealand's Overseas Investment Office	2020/21 actual	Budget standard	2021/22 actual
	44	At least 40	47 

We undertook 47 enforcement actions in 2021/22.




The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2020/21 actual	Budget standard	2021/22 actual
	5/5	3.5/5	4/5 

Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.

The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2020/21 actual	Budget standard	2021/22 actual
	4.4/5	3.5/5	4/5 

Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.

The Minister's overall satisfaction score for Toitū Te Whenua policy advice was 4 and this has been recorded across the four SPEs.

The quality of policy advice papers	2020/21 actual	Budget standard	2021/22 actual
	65%	90% of papers score at least 3/5	89% 

There has been a significant improvement in the quality of policy advice from the rating of 65 percent in 2020/21.

Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.

## Financial performance

Compliance with and administration of the overseas investment regime

Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
9,051	Revenue Crown	8,265	8,265
6,548	Revenue other	13,642	9,317
15,599	Total revenue	21,907	17,582
14,309	Total expenses	21,907	12,855
1,290	Net surplus/(deficit)	–	4,727

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.


# Toitū Te Whenua Land Information New Zealand – capital expenditure

Permanent legislative authority

## What is intended to be achieved

This appropriation is intended to achieve the renewal, upgrade and redesign of life-expired assets, and the purchase of new assets in support of the delivery of Toitū Te Whenua's services.

## Performance measure

Expenditure is in accordance with Land Information New Zealand's intentions to renew and replace computer equipment, software, furniture and fittings, leasehold improvements, and office equipment	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 

Capital expenditure has been managed through an approved capital plan, with adjustments through the year as business cases and change requests have been approved by the appropriate governance board. Capital expenditure has been applied to all areas identified in this SPE.

## Financial performance

Toitū Te Whenua – capital expenditure

Permanent legislative authority

Departmental capital expenditure

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
751	Property, plant and equipment	705	1,016
19,561	Intangibles	26,015	23,723
<b>20,312</b>	<b>Total expenses – departmental</b>	<b>26,720</b>	<b>24,739</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.


# Canterbury earthquake recovery land ownership and management

## Multi-category appropriation

### What is intended to be achieved

This appropriation is intended to achieve the recovery of Canterbury through the purchase, clearance, maintenance and management of Crown land in the Residential Red Zone affected by the Canterbury earthquakes.

### Performance measure

Ministerial satisfaction with Land Information New Zealand's Residential Red Zone activities	2020/21 actual	Budget standard	2021/22 actual
	5/5	3.5/5	4/5 
Rating provided by the Minister for Land Information.			

### Financial performance

Canterbury earthquake recovery land ownership and management  
Departmental output expenses and non-departmental other expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
6,400	Revenue Crown	4,036	4,036
6,400	Total revenue	4,036	4,036
3,364	Total expenses departmental	4,036	2,505
51,494	Total expenses non-departmental	29,833	18,044
<b>(48,458)</b>	<b>Net surplus/(deficit)</b>	<b>(29,833)</b>	<b>(16,513)</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.




# Canterbury earthquake recovery land ownership and management

Category: Managing the recovery

## What is intended to be achieved

This category is intended to achieve the management of properties and associated issues relating to the Canterbury earthquakes.

## Performance measure

Land Information New Zealand meets its obligations under the Global Settlement Agreement	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 

The scheme plan project is progressing within the Global Settlement Agreement timelines.

## Financial performance

Managing the recovery  
Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
6,400	Revenue Crown	4,036	4,036
6,400	Total revenue	4,036	4,036
3,364	Total expenses	4,036	2,505
<b>3,036</b>	<b>Net surplus/(deficit)</b>	<b>–</b>	<b>1,531</b>


\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

## Category: Management, clearance and assistance of land and built structures


### What is intended to be achieved

This category is intended to achieve management of Crown-owned land, including clearance of built structures and other works deemed necessary, affected by the Canterbury earthquakes.

### Performance measures

Percentage of demolitions and further works on Crown-owned properties in the CBD completed by the transfer date mutually agreed with Ōtākaro Ltd, Christchurch City Council, and third-party landowners	2020/21 actual	Budget standard	2021/22 actual
	100%	100%	Achieved 

We have now completed all central city demolitions and further works projects, and transferred ownership of central city land to either Ōtākaro Ltd or Christchurch City Council. This includes ownership of the land for Te Kaha (Christchurch Stadium) being transferred to the council.

Percentage of Residential Red Zone and CBD maintenance activities executed as per the maintenance contract specifications	2020/21 actual	Budget standard	2021/22 actual
	100%	100%	Achieved 

We transferred the maintenance responsibilities for both the Crown-owned Red Zone and CBD land to the Christchurch City Council through the Global Settlement Implementation plan and the Canterbury Multi-use Arena (CMUA) License to Occupy. The land transfer is part of the September 2019 Global Settlement Agreement, a contract between the Crown and the council to finalise the remaining costs and responsibilities for Christchurch's earthquake recovery and regeneration.

### Financial performance

Management, clearance and assistance of land and built structures

Non-departmental other expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
2,795	Total expenses	10,148	1,958
(2,795)	Net surplus/(deficit)	(10,148)	(1,958)

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

# Crown land

## Multi-category appropriation

### What is intended to be achieved

This appropriation is intended to achieve effective and sustainable management of Crown-owned and used land.

### Performance measure

Stakeholder satisfaction with Land Information New Zealand's Crown land performance	2020/21 actual	Budget standard	2021/22 actual
	6.8/10	7/10	7.16/10 

Results show an improvement in stakeholder satisfaction from last year (up from 6.8 in 2020/21 to 7.16/10 in 2021/22).

- Eleven pastoral lessees responded with an overall satisfaction rating of 5.14/10.
- Eight pastoral service providers responded with an overall satisfaction rating of 8.33/10.
- Fourteen biosecurity stakeholders responded with an overall satisfaction rating of 8/10.
- Sixteen accredited suppliers responded with an overall satisfaction rating of 7.17/10.
- Four stakeholders with whom we have a memorandum of understanding responded with an overall satisfaction rating of 6/10.
- Five public land managers responded with an overall satisfaction rating of 8/10.
- Seven public land practitioners responded with an overall satisfaction rating of 6.57/10.

Note: Stakeholders surveyed include regional biosecurity managers, client agencies who contract Toitū Te Whenua's land management and disposal services, and other agencies who require regulatory advice or use the Crown property clearance service.

### Financial performance

Crown land

Multi-category appropriation

Departmental output expenses, non-departmental output expenses and non-departmental other expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
49,029	Revenue Crown	50,107	50,107
4,211	Revenue other	8,995	4,587
53,240	Total revenue	59,102	54,694
49,915	Total expenses – departmental	59,102	51,600
13,336	Total expenses – non-departmental	19,247	14,494
<b>(10,011)</b>	<b>Net surplus/(deficit)</b>	<b>(19,247)</b>	<b>(11,400)</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.



## Category: Crown land management expenses

### What is intended to be achieved


This category is intended to achieve the effective management of Crown land and the provision of associated advice and services to support ministers to discharge their portfolio responsibilities.

### Performance measures


Infestation at key sites is controlled in accordance with agreed plan	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Within <b>10%</b> of the agreed plan	Achieved 

The overall average achievement score across all sites is 80 percent.


Note: The infestation management plan is prepared in agreement with the National Institute of Water and Atmospheric Research.

The percentage of pastoral leases that have been inspected within the last two years	2020/21 actual	Budget standard	2021/22 actual
	Revised measure	<b>90%</b>	<b>94%</b> 


We worked hard through extended lockdown periods and ongoing COVID-19 disruptions to ensure this measure was met. Over the two-year SPE period, 147 of the 156 pastoral leases were inspected.

Outstanding rent for Land Information New Zealand-managed Crown properties is no more than 4% of total rental revenue	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 

Outstanding rent was 2.82 percent of total rental revenue.

Percentage of properties disposed of where the realised disposal value is no less than 90% of current market value	2020/21 actual	Budget standard	2021/22 actual
	<b>93.75%</b>	<b>80%</b>	<b>85.29%</b> 


We disposed of 68 properties, with 58 realising more than 90 percent of their current market value. The total realised disposal value was \$57 million.

Percentage of properties that are disposed of within 36 months of entering the disposal programme	2020/21 actual	Budget standard	2021/22 actual
	<b>78%</b>	<b>75%</b>	<b>85.29%</b> 


In 2021/22, 68 properties were disposed of, with 58 of these disposed of with 36 months of entering the disposal programme. The average disposal time was 15 months.

## Crown land


Category: Crown land management expenses (continued)

Percentage of priority clearances decisions (where urgency is requested by customer) made within customer defined timeframes	2020/21 actual	Budget standard	2021/22 actual
	99%	95%	99.18% 


A total of 364 priority clearances decisions were made in 2021/22.

Percentage of non-priority clearances decisions made within 15 working days	2020/21 actual	Budget standard	2021/22 actual
	85%	80%	99.28% 

A total of 1,105 clearances decisions were made in 2021/22.


The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2020/21 actual	Budget standard	2021/22 actual
	5/5	3.5/5	4/5 

Note: These scores reflect the Minister's satisfaction with Toitū Te Whenua's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. This score is reported under multiple appropriations.

The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2020/21 actual	Budget standard	2021/22 actual
	4.4/5	3.5/5	4/5 

Note: These scores reflect the Minister's satisfaction with Toitū Te Whenua's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. This score is reported under multiple appropriations.

The Minister's overall satisfaction score for Toitū Te Whenua policy advice was 4 and this has been recorded across the four SPEs.

The quality of policy advice papers	2020/21 actual	Budget standard	2021/22 actual
	65%	90% of papers score at least 3/5	89% 

There has been a significant improvement in the quality of policy advice from the rating of 65 percent in 2020/21.

Note: These scores reflect the Minister's satisfaction with Toitū Te Whenua's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. This score is reported under multiple appropriations.

## Financial performance

Crown land management expenses

Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
49,029	Revenue Crown	50,107	50,107
4,211	Revenue other	8,995	4,587
53,240	Total revenue	59,102	54,694
49,915	Total expenses	59,102	51,600
<b>3,325</b>	<b>Net surplus/(deficit)</b>	<b>–</b>	<b>3,094</b>


\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

## Category: Contaminated sites and forestry operations

### What is intended to be achieved

This category is intended to achieve rehabilitation of contaminated sites for which the Crown has accepted responsibility and forestry operations on Crown land.

### Performance measure

Harvesting is completed in accordance with the plan agreed with the forest manager	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 

## Financial performance

Contaminated sites and forestry operations

Non-departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
1,826	Total expenses	5,668	2,988
<b>(1,826)</b>	<b>Net surplus/(deficit)</b>	<b>(5,668)</b>	<b>(2,988)</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.




## Crown land

Category: Biosecurity and biodiversity funding

### What is intended to be achieved

This category is intended to achieve biosecurity or biodiversity outcomes on Crown land through grants for data information capture, research and development projects, and weed and pest management.

### Performance measure

The effectiveness of outputs (towards longer-term environmental outcomes) delivered on key sites	2020/21 actual	Budget standard	2021/22 actual
	New measure	Within <b>10%</b> of the agreed plan	Not reported 
<p>There is insufficient data to report against this measure. The measure has been revised for 2022/23 to reflect clearer programme objectives and development of the programme. The revised measure for 2022/23 is:            'The number of full time equivalent (FTE) jobs created through the COVID-19 Environmental Response (Jobs for Nature) funding is in line with the agreed plan (see Note 1). Budget Standard: At least 45.'</p> <p>Note 1: FTE is defined as 1,560 work hours (30 hours per week x 52 weeks).</p> <p>In 2021/22 the result for this revised measure was 66 FTE.</p>			

### Financial performance

Biosecurity and biodiversity funding  
Non-departmental other expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
2,290	Total expenses	2,000	2,613
<b>(2,290)</b>	<b>Net surplus/(deficit)</b>	<b>(2,000)</b>	<b>(2,613)</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

## Location-based information

### Multi-category appropriation

#### What is intended to be achieved

This appropriation is intended to achieve increased availability, easier accessibility and greater value being created from location-based information.

#### Performance measure

Customer satisfaction with Land Information New Zealand's location based information products and services	2020/21 actual	Budget standard	2021/22 actual
	8.16/10	7/10	8.4/10 

#### Financial performance

Location-based information

Multi-category appropriation

Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
24,742	Revenue Crown	70,395	70,395
774	Revenue other	2,691	1,276
25,516	Total revenue	73,086	71,671
23,448	Total expenses – departmental	73,086	23,686
3,124	Total expenses – non-departmental	5,400	3,260
<b>(1,056)</b>	<b>Net surplus/(deficit)</b>	<b>(5,400)</b>	<b>44,725</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.


## Location-based information

Category: Administration of the New Zealand Geographic Board Ngā Pou Taunaha o Aotearoa

### What is intended to be achieved

This category is intended to achieve high-quality advice and decision-making on official place names in accordance with the New Zealand Geographic Board (Ngā Pou Taunaha o Aotearoa) Act 2008.

### Performance measure

New Zealand Geographic Board (Ngā Pou Taunaha o Aotearoa) satisfaction with the support provided by the Secretariat	2020/21 actual	Budget standard	2021/22 actual
	9.71/10	7/10	9.9/10 

### Financial performance

Administration of the New Zealand Geographic Board  
Ngā Pou Taunaha o Aotearoa  
Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
783	Revenue Crown	783	783
–	Revenue other	–	–
783	Total revenue	783	783
926	Total expenses	783	1,099
(143)	Net surplus/(deficit)	–	(316)

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.




## Category: Toitū Te Whenua Land Information New Zealand location-based information infrastructure


### What is intended to be achieved

This category is intended to achieve the undertaking of location-based information infrastructure, and the provision of associated advice and services to support ministers to discharge their portfolio responsibilities.

### Performance measures

The percentage of Topo50 maps of mainland New Zealand that are reviewed and updated at least once every 7 years	2020/21 actual	Budget standard	2021/22 actual
	100%	95%	100% 

Updates were made to 72 topographic sheets in 2021/22.


Availability of Global Navigation Satellite System data is in accordance with agreed timeframes	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 

Note: Timeframes vary for different data and are specified in the contract specifications supplied to the contractor.

The percentage of urban cadastral surveys that are within 500m of a geodetic mark	2020/21 actual	Budget standard	2021/22 actual
	New measure	95%	97.95% 

The percentage of rural cadastral surveys that are within 1,000m of a geodetic mark	2020/21 actual	Budget standard	2021/22 actual
	New measure	80%	79.44% 

The 2022/23 geodetic survey programme will include a number of rural areas to ensure there are sufficient control marks to support cadastral surveying and accurate property boundaries.







The percentage of new information from hydrographic surveys that is available on large scale charting products within 12 months of acceptance (see Note)	2020/21 actual	Budget standard	2021/22 actual
	0%	100%	100% 

Survey data for Coromandel and Taranaki were accepted by Toitū Te Whenua in July 2021. Charting products for these areas were updated by June 2022.

Note: Large-scale charts enable safe passage around New Zealand's coastlines as they provide greater detail (scales between 1:4,000 and 1:100,000).

## Location-based information


Category: Toitū Te Whenua Land Information New Zealand  
location-based information infrastructure (continued)

The percentage of maritime hazards and critical information notified within one working day	2020/21 actual	Budget standard	2021/22 actual
	Achieved	100%	100% 
A total of four notifications were received in 2021/22.			
The percentage of sea level data transmitted and received within 10 minutes	2020/21 actual	Budget standard	2021/22 actual
	98.2%	95%	97.5% 
Identified key datasets are maintained or improved	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 
Three datasets were maintained and nine were improved.			
Land Information New Zealand administers the New Zealand Regional Elevation Data Capture Project in accordance with the 2018 Memorandum of Understanding with MBIE	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 
Four quarterly reports were delivered to Hīkina Whakatutuki Ministry of Business, Innovation and Employment during 2021/22.			
A contract for the delivery of the Australia – New Zealand regional satellite-based augmentation system has been executed by 30 June 2022	2020/21 actual	Budget standard	2021/22 actual
	N/A	Achieved	Not achieved 
Toitū Te Whenua is working with Geoscience Australia to procure a regional satellite-based augmentation system. Procurement activities are ongoing, and contracts are expected to be awarded by the end of 2022.			
The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2020/21 actual	Budget standard	2021/22 actual
	5/5	3.5/5	4/5 
Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.			

The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2020/21 actual	Budget standard	2021/22 actual
	4.4/5	3.5/5	4/5 

Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.

The Minister's overall satisfaction score for Toitū Te Whenua policy advice was 4 and this has been recorded across the four SPEs.

The quality of policy advice papers	2020/21 actual	Budget standard	2021/22 actual
	65%	90% of papers score at least 3/5	89% 

There has been a significant improvement in the quality of policy advice from the rating of 65 percent in 2020/21.

Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.

## Financial performance

Location-based information infrastructure

Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
23,959	Revenue Crown	69,612	69,612
774	Revenue other	2,691	1,276
24,733	Total revenue	72,303	70,888
22,522	Total expenses	72,303	22,587
2,211	Net surplus/(deficit)	–	48,301

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

## Location-based information

Category: Regional elevation data capture – delivery

### What is intended to be achieved

This category is intended to achieve increased coverage of elevation data for New Zealand.

### Performance measure

All Provincial Growth Fund co-funding is distributed in accordance with completion milestones outlined in contracts between LINZ and successful applicant councils	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 
We made 100 percent of co-funding distributions in accordance with contracts.			

### Financial performance

Regional elevation data capture – delivery  
Non-departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
3,124	Total expenses	5,400	3,260
(3,124)	Net surplus/(deficit)	(5,400)	(3,260)

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.




## Property rights

### Multi-category appropriation

#### What is intended to be achieved

This appropriation is intended to achieve ease of transacting property rights and maintained confidence in property rights.

#### Performance measure

Customer satisfaction with Survey and Title services	2020/21 actual	Budget standard	2021/22 actual
	7.95/10	7/10	8.46/10 

#### Financial performance

Property rights

Multi-category appropriation

Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
1,412	Revenue Crown	1,412	1,412
82,455	Revenue other	85,000	79,540
83,867	Total revenue	86,412	80,952
69,456	Total expenses – departmental	86,412	81,912
1,292	Total expenses – non-departmental	743	786
<b>13,119</b>	<b>Net surplus/(deficit)</b>	<b>(743)</b>	<b>(1,746)</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.


## Property rights

### Category: Property rights expenses


#### What is intended to be achieved

This category is intended to achieve the provision of the survey and title system (including establishing standards), the certification of rating revaluations and administration of the Valuers Registration Board, and the provision of associated advice and services to support ministers to discharge their portfolio responsibilities.


#### Performance measures

Valuers Registration Board satisfaction with support provided by Land Information New Zealand	2020/21 actual	Budget standard	2021/22 actual
	9/10	7/10	10/10 

The standard was achieved with 100 percent of reports completed within the baseline. A total of 11 reports were completed.

The time to investigate complaints against valuers is maintained or improved	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 

In 2021/22, 11 investigations were completed within nine months, with an average completion time of two months.


The percentage of objections to rating valuations that are settled within plus or minus 30 percent of the original rating valuation	2020/21 actual	Budget standard	2021/22 actual
	90%	80%	90% 

Initial carrying capacity assessments are accepted by Crown Pastoral Lessees in accordance with the agreed plan	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 

Eight carrying capacity assessments were carried out and accepted. All assessments were accepted in accordance with the agreed plan.

Landonline system is available to customers in accordance with agreed times	2020/21 actual	Budget standard	2021/22 actual
	99.93%	99.5%	100% 

Note: The Landonline system is available to customers from Monday to Thursday: 6.00am to 10.00pm, Friday: 6.00am to 7.00pm, Saturday: 6.00am to 5.00pm, Sunday (Web Search only): 6:00am to 5:00pm.


Time to approve compliant cadastral survey datasets	2020/21 actual	Budget standard	2021/22 actual
	Average of 10.10 days; <b>99%</b> approved within 25.04 days	Average of <b>10 days</b>	Average of <b>14.1 days</b> 

High demand from the property sector and an influx of transactions between December and February (ahead of the new survey rules and fee increases) led to a backlog of survey transactions. Processing times peaked at 23.1 days in January 2022.


In response, we implemented service improvements and processing times returned to normal levels from May onwards with a fourth quarter result of 8.6 days. Despite this improvement, the annual budget standard was not met as the processing times for much of financial year 2021/22 led to a high average.

## Property rights

Category: Property rights expenses (continued)


Percentage of approved cadastral survey datasets requiring correction	2020/21 actual	Budget standard	2021/22 actual
	1.45%	Less than 2%	1.37% 

Of 12,805 plans approved, 166 required amendment.


Time to process compliant manual title transactions	2020/21 actual	Budget standard	2021/22 actual
	Average of 8.50 days; <b>99%</b> integrated in 28.08 days	Average of <b>10 days</b>	Average of <b>10.73 days</b> 

Impacts from COVID-19 and the volume of older work created by the backlog in survey processing resulted in service delays for new title work. Processing times peaked at 14.9 days in January 2022.

In response, we implemented workflow management, focussed on recruiting more staff, and trained more people to process complex transactions. Processing times dropped to give a fourth quarter result of 11.1 days. Despite the improvement, because average processing times for much of the financial year 2021/22 were above 10 days the budget standard was not met.

The percentage of title transactions requiring correction	2020/21 actual	Budget standard	2021/22 actual
	0.12%	Less than 0.2%	0.14% 

In 2021/22, 1,346 corrections were required out of a total of 256,330 titles processed.

The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2020/21 actual	Budget standard	2021/22 actual
	5/5	3.5/5	4/5 


Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.



The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2020/21 actual	Budget standard	2021/22 actual
	4.4/5	3.5/5	4/5 

Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.

The Minister's overall satisfaction score for Toitū Te Whenua policy advice was 4 and this has been recorded across the four SPEs.

The quality of policy advice papers	2020/21 actual	Budget standard	2021/22 actual
	65%	90% of papers score at least 3/5	89% 

There has been a significant improvement in the quality of policy advice from the rating of 65 percent in 2020/21.

Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation.

## Financial performance

Property rights expenses

Departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
1,412	Revenue Crown	1,412	1,412
82,455	Revenue other	85,000	79,540
83,867	Total revenue	86,412	80,952
69,456	Total expenses	86,412	81,912
14,411	Net surplus/(deficit)	–	(960)

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

## Purchase and preparation of assets for possible use in future Treaty of Waitangi settlements

### Multi-category appropriation

#### What is intended to be achieved

This appropriation is intended to achieve the efficient and effective purchase and preparation of assets for possible use in future Treaty of Waitangi settlements.

#### Performance measure

Ministerial satisfaction with Land Information New Zealand's management of the Treaty Settlement Landbank	2020/21 actual	Budget standard	2021/22 actual
	4/5	3.5/5	5/5 

#### Financial performance

Purchase and preparation of assets for possible use in future Treaty of Waitangi settlements

Multi-category appropriation

Non-departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
10,998	Total expenses	90,029	69,092
(10,998)	Net surplus/(deficit)	(90,029)	(69,092)

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

## Category: Preparation of assets

### What is intended to be achieved

This category is intended to achieve the efficient and effective preparation of assets for possible use in future Treaty of Waitangi settlements.

### Performance measure

Demolition or remediation work is carried out on Treaty Settlement Landbank properties in accordance with the prioritised plan	2020/21 actual	Budget standard	2021/22 actual
	Achieved	Achieved	Achieved 
There are 10 Landbank properties where demolition projects have been completed, and 16 where hazard management works have been completed.			

### Financial performance

Preparation of assets

Non-departmental output expenses

Actual 2021 \$000		Supplementary estimates* 2022 \$000	Actual 2022 \$000
5,693	Total expenses	64,196	59,599
<b>(5,693)</b>	<b>Net surplus/(deficit)</b>	<b>(64,196)</b>	<b>(59,599)</b>

\* The supplementary estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2021/22.

# Pūrongo pūtea

## Financial statements

### In this section

---

Statement of responsibility

---

Our financial reporting

---

Notes to the departmental  
financial statements

---

Non-departmental statements  
and schedules

---

Notes to the non-departmental  
financial statements

---

Appropriation statements



# Statement of responsibility

I am responsible, as Chief Executive of Toitū Te Whenua Land Information New Zealand, for:

- the preparation of Toitū Te Whenua's financial statements, and statements of expenses and capital expenditure, and for the judgements expressed in them;
- having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting;
- ensuring that end-of-year performance information on each appropriation administered by Toitū Te Whenua is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this annual report; and
- the accuracy of any end-of-year performance information prepared by Toitū Te Whenua, whether or not that information is included in the annual report.

In my opinion:

- the annual report fairly reflects the operations, progress, and the organisational health and capability of Toitū Te Whenua;
- the financial statements fairly reflect the financial position of Toitū Te Whenua as at 30 June 2022 and its operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of Toitū Te Whenua as at 30 June 2023 and its operations for the year ending on that date.



**Gaye Searancke**

Tumu Whakarae mō Toitū Te Whenua  
Secretary for Land Information and Chief Executive  
30 September 2022

## Our financial reporting

### Statement of comprehensive revenue and expense For the year ended 30 June 2022

Actual 2021		Note	Actual 2022	Unaudited budget 2022	Unaudited forecast 2023
\$000			\$000	\$000	\$000
<b>Revenue</b>					
93,602	Revenue Crown		138,670	85,851	142,706
94,367	Other revenue	2	95,447	102,898	114,291
<b>187,969</b>	<b>Total revenue</b>		<b>234,117</b>	<b>188,749</b>	<b>256,997</b>
<b>Expenses</b>					
78,665	Personnel costs	3	90,232	91,336	129,958
6,909	Depreciation and amortisation	7,8	5,841	6,774	6,653
2,426	Capital charge	4	2,778	3,641	3,271
75,838	Other operating expenses	5	78,887	86,998	117,115
<b>163,838</b>	<b>Total expenditure</b>		<b>177,738</b>	<b>188,749</b>	<b>256,997</b>
<b>24,131</b>	<b>Net surplus and total comprehensive revenue and expense</b>		<b>56,379</b>	<b>–</b>	<b>–</b>

Explanation of significant variances against budget are detailed in Note 16.  
The accompanying accounting policies and notes form part of these financial statements.

# Statement of financial position

## As at 30 June 2022

Actual 2021		Note	Actual 2022	Unaudited budget 2022	Unaudited forecast 2023
\$000			\$000	\$000	\$000
<b>Assets</b>					
<b>Current assets</b>					
49,991	Cash and cash equivalents		45,532	23,568	20,928
32,974	Trade and other receivables	6	88,631	28,651	32,974
2,409	Prepayments		1,937	2,116	2,409
304	Inventory		254	367	304
<b>85,678</b>	<b>Total current assets</b>		<b>136,354</b>	<b>54,702</b>	<b>56,615</b>
<b>Non-current assets</b>					
40,343	Intangible assets	8	59,781	82,235	102,393
3,888	Property, plant and equipment	7	3,563	3,110	2,382
<b>44,231</b>	<b>Total non-current assets</b>		<b>63,344</b>	<b>85,345</b>	<b>104,775</b>
<b>129,909</b>	<b>Total assets</b>		<b>199,698</b>	<b>140,047</b>	<b>161,390</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
10,945	Trade and other payables	9	12,819	8,733	10,946
11,347	Return of operating surplus	10	56,699	–	–
8,630	Employee entitlements	11	9,717	7,916	8,630
2,494	Provisions	12	2,589	4,656	3,662
373	Deferred revenue	2	682	14	372
<b>33,789</b>	<b>Total current liabilities</b>		<b>82,506</b>	<b>21,319</b>	<b>23,610</b>
<b>Non-current liabilities</b>					
3,523	Employee entitlements	11	3,195	3,695	3,523
<b>3,523</b>	<b>Total non-current liabilities</b>		<b>3,195</b>	<b>3,695</b>	<b>3,523</b>
<b>37,312</b>	<b>Total liabilities</b>		<b>85,701</b>	<b>25,014</b>	<b>27,133</b>
<b>92,597</b>	<b>Net assets</b>		<b>113,997</b>	<b>115,033</b>	<b>134,257</b>
<b>Taxpayers' funds</b>					
55,485	General funds	13	77,544	115,033	134,257
37,112	Memorandum accounts	13	36,453	–	–
<b>92,597</b>	<b>Total taxpayers' funds</b>		<b>113,997</b>	<b>115,033</b>	<b>134,257</b>

Explanation of significant variances against budget are detailed in Note 16.  
The accompanying accounting policies and notes form part of these financial statements

## Statement of changes in taxpayers' funds

### For the year ended 30 June 2022

Actual 2021		Note	Actual 2022	Unaudited budget 2022	Unaudited forecast 2023
\$000			\$000	\$000	\$000
65,995	Balance as at 1 July		92,597	79,813	114,317
24,131	Total comprehensive revenue and expense		56,379	–	–
13,818	Capital injections		21,720	35,220	19,940
(11,347)	Repayment of operating surplus to the Crown	10	(56,699)	–	–
<b>92,597</b>	<b>Balance as at 30 June</b>	<b>13</b>	<b>113,997</b>	<b>115,033</b>	<b>134,257</b>

## Statement of cash flows

### For the year ended 30 June 2022

Actual 2021		Actual 2022	Unaudited budget 2022	Unaudited forecast 2023
\$000		\$000	\$000	\$000
<b>Cash flows from operating activities</b>				
107,690	Receipts from revenue Crown	84,664	85,851	142,706
93,966	Receipts from other revenue	93,482	102,898	114,291
(75,347)	Payments to suppliers	(76,439)	(87,815)	(117,786)
(78,589)	Payments to employees	(89,252)	(91,220)	(129,915)
(2,426)	Payments for capital charge	(2,778)	(3,525)	(3,228)
306	Goods and services tax (net)	446	–	–
<b>45,600</b>	<b>Net cash flows from operating activities</b>	<b>10,123</b>	<b>6,189</b>	<b>6,068</b>
<b>Cash flows from investing activities</b>				
(751)	Purchase of property, plant and equipment	(1,232)	(705)	(705)
(19,561)	Purchase of intangible assets	(23,723)	(39,515)	(46,835)
<b>(20,312)</b>	<b>Net cash flows from investing activities</b>	<b>(24,955)</b>	<b>(40,220)</b>	<b>(47,540)</b>
<b>Cash flows from financing activities</b>				
13,818	Capital contribution	21,720	35,220	19,940
(7,504)	Repayment of surplus to the Crown	(11,347)	(2,249)	–
<b>6,314</b>	<b>Net cash flows from financing activities</b>	<b>10,373</b>	<b>32,971</b>	<b>19,940</b>
31,602	Net increase/(decrease) in cash and cash equivalents	(4,459)	(1,060)	(21,532)
18,389	Cash and cash equivalents at the beginning of the year	49,991	24,628	42,460
<b>49,991</b>	<b>Cash and cash equivalents at the end of the year</b>	<b>45,532</b>	<b>23,568</b>	<b>20,928</b>

Explanation of significant variances against budget are detailed in Note 16.  
The accompanying accounting policies and notes form part of these financial statements.



## Statement of cash flows (continued)

## Reconciliation of net surplus with net cash flows from operating activities

Actual 2021 \$000		Actual 2022 \$000
24,131	<b>Net surplus</b>	56,379
	<b>Add back non-cash items</b>	
1,692	Depreciation and assets written off	1,556
5,246	Amortisation of intangible assets	4,285
(172)	Movement in non-current employee entitlements	(328)
(17)	Other non-cash items	72
<b>6,749</b>	<b>Total non-cash items</b>	<b>5,585</b>
	<b>Movements in statement of financial position items</b>	
63	(Increase)/decrease in inventory	50
12,074	(Increase)/decrease in receivables	(55,729)
(293)	(Increase)/decrease in prepayments	472
2,571	Increase/(decrease) in payables	2,184
(409)	Increase/(decrease) in provisions	95
714	Increase/(decrease) in employee entitlements	1,087
<b>14,720</b>	<b>Net movements in statement of financial position items</b>	<b>(51,841)</b>
<b>45,600</b>	<b>Net cash flow from operating activities</b>	<b>10,123</b>

Explanation of significant variances against budget are detailed in Note 16.  
The accompanying accounting policies and notes form part of these financial statements.

## Statement of commitments

As at 30 June 2022

Actual 2021 \$000		Actual 2022 \$000
<b>Non-cancellable operating lease commitments</b>		
3,577	Not later than 1 year	3,582
7,448	Later than 1 year and not later than 5 years	4,622
1,391	Later than 5 years	754
<b>12,416</b>	<b>Total non-cancellable operating lease commitments</b>	<b>8,958</b>

**Non-cancellable operating lease commitments**

Toitū Te Whenua leases property, plant and equipment in the normal course of its business. The majority of these leases are for premises that have a non-cancellable leasing period ranging from three to eight years.

Toitū Te Whenua's non-cancellable operating leases have varying terms, escalation clauses and renewal rights.

There are no restrictions placed on Toitū Te Whenua by any of its leasing arrangements. Commitments and contingencies are disclosed exclusive of Goods and Services Tax (GST).

## Statement of contingencies

As at 30 June 2022

**Unquantifiable contingent liabilities**

Toitū Te Whenua has no known unquantifiable contingent liabilities as at 30 June 2022 (2021: nil).

**Quantifiable contingent liabilities**

Toitū Te Whenua has no known quantifiable contingent liabilities as at 30 June 2022 (2021: nil).

**Quantifiable contingent assets**

Actual 2021 \$000		Actual 2022 \$000
329	Legal proceedings and disputes	329
<b>329</b>	<b>Total quantifiable contingent assets</b>	<b>329</b>

**Legal proceedings and disputes**

Legal proceedings and disputes represent estimated legal costs claimed by Toitū Te Whenua in relation to fulfilling statutory roles and functions.

The accompanying accounting policies and notes form part of these financial statements.

# Notes to the departmental financial statements

For the year ended 30 June 2022

## Note 1

### Statement of accounting policies

#### Reporting entity

Toitū Te Whenua is a government department as defined by section 5 of the Public Service Act 2020 and is domiciled and operates in New Zealand. The relevant legislation governing Toitū Te Whenua's operations includes the Public Finance Act 1989 (PFA), Public Service Act 2020, and the Public Accountability Act 1998. Toitū Te Whenua's ultimate parent is the New Zealand Crown.

In addition, Toitū Te Whenua reports on the Crown activities and trust monies it administers in the non-departmental statements and schedules on pages 119 to 138.

Toitū Te Whenua's core objectives are to ensure that New Zealand's geographic and property information, property rights, Crown Estate and sensitive assets are managed to create real value to New Zealand. Accordingly, we are designated as a public benefit entity for the purposes of complying with New Zealand generally accepted accounting practice (GAAP).

These financial statements are for the year ended 30 June 2022. The financial statements were authorised for issue by the Chief Executive on 30 September 2022.

#### Basis of preparation

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

#### Statement of compliance

The financial statements have been prepared in accordance with the requirements of the PFA, which includes the requirement to comply with New Zealand GAAP, and Treasury Instructions.

These financial statements, including the comparatives, have been prepared in accordance with and comply with PBE Accounting Standards.

#### Measurement base

The financial statements have been prepared on a historical cost basis, modified by actuarial valuations of certain liabilities, and the fair value of employee entitlements and provisions.

#### Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000) unless otherwise stated. The functional currency of Toitū Te Whenua is New Zealand dollars.

#### Changes in accounting policies

##### *PBE IPSAS 2 Statement of cashflows*

Toitū Te Whenua has adopted PBE IPSAS 2 *Statement of cashflows*.

- The amendments require disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes.
- The amendment has had no impact on the financial statements.

## Note 1

### Statement of accounting policies (continued)

---

#### *Accounting for software as a service (SaaS)*

In April 2021, the International Financial Reporting Interpretations Committee (IFRIC) released an agenda decision which provides authoritative guidance on the treatment of costs in relation to software as a service (SaaS) arrangements. Toitū Te Whenua has adopted this, and any costs incurred to configure or customise, and the ongoing fees to obtain access to a cloud provider's application software, are recognised as operating expenses when the services are received.

#### **Standards issued and not yet effective and not early adopted**

The External Reporting Board has issued two standards and amendments relevant to Toitū Te Whenua. The new or amended standards are not yet effective and have not been early adopted by Toitū Te Whenua.

#### *PBE FRS 48 Service performance reporting*

A new standard PBE FRS 48 *Service performance reporting* was issued in November 2017.

An amendment was issued in August 2021. The standard is effective for Toitū Te Whenua for the year ending 30 June 2023, with early application permitted.

- The objective of the standard is to establish principles and requirements for PBEs to present and report on key service performance information.
- The standard will have no impact on the financial statements.
- Toitū Te Whenua plans to adopt the new standard from 2022/23.

#### *PBE IPSAS 41 Financial instruments*

A new standard PBE IPSAS 41 *Financial instruments* was issued in March 2021. The standard is effective for Toitū Te Whenua for the year ending 30 June 2023, with early application permitted.

- The objective of this standard is to establish principles for the financial reporting of financial assets and financial liabilities.
- This standard supersedes PBE IFRS 9 *Financial instruments* and most of PBE IPSAS 29 *Financial instruments: recognition and measurement*.
- The standard will have no impact on the financial statements.
- Toitū Te Whenua plans to adopt the new amendment from 2022/23.

#### **Critical judgements and estimates**

The preparation of financial statements in conformity with PBE Accounting Standards requires judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- useful lives and residual values of plant, property and equipment – refer to note 7
- useful lives and residual values of intangible assets – refer to note 8

#### **Summary of significant accounting policies**

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.



**Note 1****Statement of accounting policies (continued)****Cash and cash equivalents**

Cash includes cash on hand and funds in the current accounts on deposit with banks.

Toitū Te Whenua is only permitted to expend its cash and cash equivalents within the scope and limits of its appropriations.

**Inventories**

Inventory held for distribution or use in the provision of services that are not supplied on a commercial basis are measured at cost (calculated using the weighted average method) and adjusted, when applicable, for any loss of service potential.

Inventory held for sale or use in the provision of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the weighted average cost method.

**Revenue – non-exchange transactions*****Revenue Crown***

Revenue from the Crown is measured based on Toitū Te Whenua's funding entitlement for the reporting period. The funding entitlement is established by Parliament when it passes the Appropriations Act for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved prior to balance date.

There are no conditions attached to the funding from the Crown. However, Toitū Te Whenua can incur expenses only within the scope and limit of its appropriations.

The fair value of Revenue Crown has been determined to be equivalent to the funding entitlement.

**Financial instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

***Financial assets*****Initial recognition and measurement**

Financial assets for Toitū Te Whenua are classified, at initial recognition and subsequently measured, at amortised cost.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the business model for managing them. Financial assets are initially measured at their fair value plus, in the case of a financial asset not at fair value through surplus or deficit, transaction costs.

**Financial assets at amortised cost**

Financial assets are measured at amortised cost if both of the following conditions are met:

- the financial asset is held within a business model with the objective to hold financial assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is impaired.

The financial assets at amortised cost include trade and other receivables.

## Note 1

### Statement of accounting policies (continued)

---

#### *Financial liabilities*

All financial liabilities are recognised at amortised cost. The financial liabilities include trade and other payables.

#### **Provisions**

A provision is recognised when Toitū Te Whenua has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects both current market rates and the risks specific to the liability.

#### *Restructuring*

A provision for restructuring is recognised when an approved detailed formal plan for the restructuring has been announced publicly to those affected, or implementation has already commenced.

#### *Onerous contracts*

A provision for onerous contracts is recognised when the expected benefits or service potential to be derived from a contract are lower than the unavoidable cost of meeting the obligations under the contract.

The provision is measured at the present value of the lower of the expected costs of terminating the contract and the expected net cost of continuing with the contract.

#### **Budget and forecast figures**

The budget figures are for the year ended 30 June 2022 and were published in the 2021/22 annual report. They are consistent with the financial information in the Budget Economic and Fiscal Update (BEFU) 2021.

The forecast figures are for the year ending 30 June 2023 and are consistent with the best estimate financial forecast information submitted to the Treasury for BEFU 2022 for the 2022/23 year.

The forecast financial statements have been prepared as required by the PFA to communicate forecast financial information for accountability purposes.

The budget and forecast figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

The forecast figures have been prepared in accordance with PBE FRS 42 *Prospective financial statements*.

The forecast financial statements were authorised for issue by the Chief Executive of Land Information New Zealand in April 2022. The Chief Executive is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

#### **Significant assumptions used in preparing the forecast financial information**

The forecast figures contained in these financial statements reflect Toitū Te Whenua's purpose and activities and are based on a number of assumptions on what may occur during the 2022/23 year.

The forecast figures have been compiled based on existing government policies and ministerial expectations at the time the Main Estimates were finalised.

The main assumptions were as follows:

- Remuneration rates were based on current wages and salary costs, adjusted for anticipated remuneration changes.
- Operating costs were based on historical experience and other factors that were believed to be reasonable in the circumstances and were Toitū Te Whenua's best estimate of future costs that will be incurred.

Estimated year-end information for 2021/22 was used as the opening position for the 2022/23 forecasts.

The actual financial results achieved for 30 June 2022 are likely to vary from the forecast information presented, and the variations may be material.

## Note 2

### Other revenue

#### Accounting policy

##### Revenue – exchange transactions

Other revenue earned in exchange for the provision of outputs (products or services) to third parties, is recorded as operating revenue.

Revenue from the supply of services is measured at the fair value of consideration received, recognised on a straight-line basis over the specified period for the services unless an alternative method better represents the stage of completion of the transaction.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have been transferred to the customer (usually on delivery of the goods), when the amount of revenue can be measured reliably, and it is probable that the economic benefit or service potential associated with the transaction will flow to the Department.

Revenue received in advance is recorded as deferred revenue.

Actual 2021 \$000		Actual 2022 \$000
54,057	Titles fees	49,022
16,932	Search fees	15,644
9,184	Survey fees	12,584
6,548	Overseas Investment Office applications	9,317
2,954	Project revenue	4,409
1,407	Rating valuation audit charge	1,569
27	Land disposals	–
871	Licence and sign-up fees	746
703	Crown property clearances fees	585
963	Management of Crown land	1,044
721	Miscellaneous	527
<b>94,367</b>	<b>Total other revenue</b>	<b>95,447</b>

## Note 3

### Personnel costs

Actual 2021 \$000		Actual 2022 \$000
71,579	Salaries and wages	77,175
3,096	Contract employees	8,281
43	ACC levies	103
2,318	Contributions to defined contribution and benefits schemes <sup>2</sup>	2,565
624	Increase/(decrease) in employee entitlements	928
1,005	Other personnel costs	1,180
<b>78,665</b>	<b>Total personnel costs</b>	<b>90,232</b>

<sup>2</sup> Employer contributions to defined contribution schemes include contributions to the State Sector Retirement Savings Scheme, KiwiSaver and the Government Superannuation Fund.

## Note 4

### Capital charge

#### Accounting policy

The capital charge is recognised as an expense in the period to which the charge relates.

The Department pays a capital charge to the Crown based on its taxpayers' funds (excluding memorandum accounts) as at 30 June and 31 December of the previous calendar year. The capital charge rate for the year ended 30 June 2022 was 5.0% (2021: 5.0%).

## Note 5

### Other operating expenses

#### Accounting policy

##### Operating leases

The Department leases office premises and motor vehicles. As all the risks and benefits of the ownership are substantially retained by the lessor, these leases are classified as operating leases.

Payments made under operating leases are charged in equal instalments over the accounting periods covered by the lease term, except in those circumstances where an alternative basis would be more representative of the pattern of benefits to be derived from the leased property.

##### Statement of cost accounting policies

The Department has determined the cost of outputs using the cost allocation system outlined below:

- Costs that are directly related to an output are coded directly to that output.
- Costs that are not directly related to a single output are allocated to outputs based on appropriate cost drivers, such as number of full-time equivalent staff or work programmes.

Actual 2021 \$000		Actual 2022 \$000
22,405	Crown property services	20,968
21,630	Computer operating costs	24,292
7,770	Professional services	7,193
6,580	Contractors and consultancy	6,545
4,938	Contracts for topography and hydrography	6,482
4,777	Service contracts	8,081
3,487	Leasing and renting costs	3,560
961	Travel	544
309	Fees paid to auditors (financial statement audit)	344
578	Repairs and maintenance	797
508	Restructuring costs	(117)
1,895	Other operating costs	198
<b>75,838</b>	<b>Total other operating expenses</b>	<b>78,887</b>



**Note 6****Trade and other receivables****Accounting policy**

Receivables are initially recognised at fair value. Subsequent measurement is at amortised cost using the effective interest rate method. Receivables are not discounted due to the short-term nature of the balance.

For receivables from exchange transactions, a simplified approach in calculating expected credit loss (ECLs) is applied. Therefore, credit risk is not currently tracked, but instead a loss allowance based on lifetime ECLs at each reporting date is recognised. The historic credit loss experience is adjusted for forward-looking factors specific to the debtors and the economic environment.

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
9,634	Receivables from non-related parties	10,659
2,177	Receivables from departments	2,875
(457)	Less: provision for doubtful debts	(529)
<b>11,354</b>	<b>Net receivables</b>	<b>13,005</b>
21,620	Monies receivable from the Crown	75,626
<b>32,974</b>	<b>Total trade and other receivables</b>	<b>88,631</b>

**Further information**

All debtors are non-interest bearing and are from exchange revenue (other than monies receivable from the Crown) and are normally settled on the 20th of the month following the date of invoice unless specific legislative terms apply; therefore, the carrying value of trade and other receivables approximates their fair value due to their short-term nature.

Those specific debtors that are insolvent are fully provided for. As at 30 June 2022, Toitū Te Whenua had none that were insolvent (2021: one).

Concentration of receivables is with the Crown and therefore Toitū Te Whenua has no significant exposure to credit risk. Toitū Te Whenua has a policy that all customers who wish to trade on credit terms are subject to credit verification procedures. Risk limits, which are set for each individual customer, are regularly monitored. In addition, receivable balances are monitored on an ongoing basis, with the result that Toitū Te Whenua's exposure to bad debts is not significant.

All overdue receivables have been assessed for impairment and appropriate provisions applied, as follows:

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
(475)	Balance as at 1 July	(457)
16	Additional provisions (made)/reversed during the year	(155)
2	Receivables written off during the period	83
<b>(457)</b>	<b>Balance as at 30 June</b>	<b>(529)</b>

**Note 6****Trade and other receivables (continued)**

An impairment analysis is performed regularly to measure expected credit losses. As at 30 June 2022, all overdue receivables have been assessed for impairment and appropriate provisions applied, as follows:

	<b>Gross 2022 \$000</b>	<b>Provision 2022 \$000</b>	<b>Net 2022 \$000</b>
Current	11,554	–	11,554
>30 Days	788	–	788
>60 Days	339	–	339
>90 Days	853	(529)	324
<b>Total</b>	<b>13,534</b>	<b>(529)</b>	<b>13,005</b>

	<b>Gross 2021 \$000</b>	<b>Provision 2021 \$000</b>	<b>Net 2021 \$000</b>
Current	10,012	–	10,012
>30 Days	577	–	577
>60 Days	240	–	240
>90 Days	982	(457)	525
<b>Total</b>	<b>11,811</b>	<b>(457)</b>	<b>11,354</b>

**Note 7****Property, plant and equipment****Accounting policy**

Property, plant and equipment consist of leasehold property improvements, furniture and fittings, plant and equipment, and computer hardware. Property, plant and equipment are shown at cost less accumulated depreciation and impairment losses.

**Additions**

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Department and the cost of the item can be measured reliably. Individual assets, or groups of assets, are capitalised if their cost is greater than \$5,000.

Where an asset is acquired at nil or nominal cost, it is initially recognised at fair value with a corresponding gain to the statement of comprehensive revenue and expense.

**Disposals**

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the statement of comprehensive revenue and expense.

**Subsequent costs**

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic or service potential associated with the item will flow to the Department and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant, and equipment are recognised in the statement of comprehensive revenue and expense in the period in which they have been incurred.

**Note 7****Property, plant and equipment (continued)****Depreciation**

Depreciation is calculated on a straight-line basis on all property, plant and equipment, other than work in progress, at rates that will write down the cost of the asset to its estimated residual value over its useful life.

The estimated useful lives of major classes of assets within property, plant and equipment are as follows:

Type of asset	Estimated life
Leasehold property improvements	Over the term of the lease
Computer hardware	4 to 5 years
Plant and equipment	3 to 11 years
Furniture and fittings	3 to 10 years

The costs of leasehold improvements are capitalised and depreciated over the unexpired period of the lease or the estimated remaining useful lives of the improvements, whichever is shorter.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end. In making the assessment in respect of each asset, Toitū Te Whenua needs to consider a number of factors, such as its condition, expected period of its use by Toitū Te Whenua and expected disposal proceeds from its future sale. An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation expense recognised in the statement of comprehensive revenue and expense and carrying amount of the asset in the statement of financial position. The Department minimises the risk of this estimation uncertainty by:

- physical inspection of property, plant and equipment
- asset replacement programmes
- technological improvements
- review of future business plans
- measuring performance against operating budget.

**Impairment (non-cash generating assets)**

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment at each balance date whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and its value in use.

Value in use is determined based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is considered to be impaired and the carrying amount is written down to the recoverable service amount.

The total impairment loss and reversal of previously recognised impairments are recognised in the statement of comprehensive revenue and expense.

**Impairment (cash generating assets)**

All cash generating assets are tested annually for impairment. An impairment loss shall be recognised for a cash-generating asset when the recoverable amount of the asset is less than the carrying amount.

## Note 7

## Property, plant and equipment (continued)

	Leasehold improvements \$000	Computer hardware \$000	Plant and equipment \$000	Furniture and fittings \$000	Total \$000
<b>Cost</b>					
Balance as at 1 July 2021	5,300	2,889	1,128	3,178	12,495
Additions	216	159	7	849	1,231
Transfers	–	–	–	–	–
Disposals	–	–	–	–	–
<b>Balance as at 30 June 2022</b>	<b>5,516</b>	<b>3,048</b>	<b>1,135</b>	<b>4,027</b>	<b>13,726</b>
<b>Accumulated depreciation and impairment losses</b>					
Balance as at 1 July 2021	4,650	1,172	1,030	1,755	8,607
Depreciation charge for the year	442	632	30	452	1,556
Eliminated on disposal	–	–	–	–	–
<b>Balance as at 30 June 2022</b>	<b>5,092</b>	<b>1,804</b>	<b>1,060</b>	<b>2,207</b>	<b>10,163</b>
<b>Carrying amount</b>					
<b>As at 30 June 2022</b>	<b>424</b>	<b>1,244</b>	<b>75</b>	<b>1,820</b>	<b>3,563</b>

	Leasehold improvements \$000	Computer hardware \$000	Plant and equipment \$000	Furniture and fittings \$000	Total \$000
<b>Cost</b>					
Balance as at 1 July 2020	5,903	2,144	1,666	2,887	12,600
Additions	–	701	26	23	750
Transfers	–	144	(501)	357	–
Disposals	(603)	(100)	(63)	(89)	(855)
<b>Balance as at 30 June 2021</b>	<b>5,300</b>	<b>2,889</b>	<b>1,128</b>	<b>3,178</b>	<b>12,495</b>
<b>Accumulated depreciation and impairment losses</b>					
Balance as at 1 July 2020	4,772	731	863	1,404	7,770
Depreciation charge for the year	481	541	201	440	1,663
Eliminate on disposal	(603)	(100)	(34)	(89)	(826)
<b>Balance as at 30 June 2021</b>	<b>4,650</b>	<b>1,172</b>	<b>1,030</b>	<b>1,755</b>	<b>8,607</b>
<b>Carrying amount</b>					
<b>As at 30 June 2021</b>	<b>650</b>	<b>1,717</b>	<b>98</b>	<b>1,423</b>	<b>3,888</b>

## Impairment

There has been no impairment to property, plant and equipment during the financial year (2021: nil).



## Note 8

### Intangible assets

---

#### Accounting policy

##### Software acquisition and development

Acquired computer software licences are capitalised based on the costs incurred to acquire and bring to use the specific software. Direct costs that are directly associated with the development of software for internal use by the Department are recognised as an intangible asset.

##### Subsequent costs

Subsequent to recognition, intangible assets with finite useful lives are carried at cost less accumulated amortisation and impairment. Staff training and ongoing software maintenance 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 statement of comprehensive revenue and expense.

The useful lives of intangible assets have been estimated at between 3 and 20 years.

At each balance date, the Department reviews the appropriateness of the useful lives and residual values of its intangible assets.

##### Impairment (non-cash generating assets)

Intangible assets, subsequently measured at cost that are not yet available for use, are tested annually for impairment.

##### Impairment (cash generating assets)

All cash generating assets are tested annually for impairment. An impairment loss shall be recognised for a cash-generating asset when the recoverable amount of the asset is less than the carrying amount.

---

## Note 8

## Intangible assets (continued)

## Further information

Toitū Te Whenua's largest intangible asset is Landonline, the system that enables property professionals and local councils to carry out land dealings efficiently and securely, in real time, over the internet.

Actual 2021 \$000		Actual 2022 \$000
<b>Cost</b>		
105,372	Balance as at 1 July	123,684
19,561	Additions – internally developed	23,723
(1,249)	Disposals	–
123,684	Balance as at 30 June	147,407
<b>Amortisation and impairment losses</b>		
79,344	Balance as at 1 July	83,341
5,246	Amortisation expense	4,285
(1,249)	Eliminated on disposal	–
–	Impairment losses	–
83,341	Balance as at 30 June	87,626
40,343	Carrying value of intangible assets	59,781

## Work in progress

The carrying value above includes \$36.299 million of work in progress (2021: \$26.648 million), as follows:

Actual 2021 \$000		Acquired computer software \$000	Internally developed computer software \$000	Total Intangible work in progress \$000
<b>Cost</b>				
11,090	Balance as at 1 July	1,656	24,992	26,648
19,561	Additions	2,619	21,104	23,723
(4,003)	Capitalisation	(624)	(13,448)	(14,072)
26,648	Balance as at 30 June	3,651	32,648	36,299

## Impairment

Toitū Te Whenua has not recognised any impairment loss this year for internally developed software (2021: nil).

**Note 9****Trade and other payables****Accounting policy****Payables**

Payables are initially recognised at fair value. Subsequent measurement is at amortised cost using the effective interest rate method. Payables are not discounted due to the short-term nature of the balance.

**Goods and Services Tax**

All items in the financial statements, including appropriation statements, are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the asset or expense.

The net amount of GST recoverable from, or payable to, Inland Revenue (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

**Income tax**

Government departments are exempt from income tax. Accordingly, no charge for income tax has been provided for.

**Further information**

Trade and other payables are non-interest bearing and are normally settled on 30-day terms or earlier. Therefore, the carrying value of creditors and other payables approximates their fair value.

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
10,215	Trade and accrued expenses	11,643
139	ACC levy payable	139
591	GST, FBT and other tax payable	1,037
<b>10,945</b>	<b>Total trade and other payables</b>	<b>12,819</b>

**Note 10****Return of operating surplus**

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
24,131	Net surplus/(deficit)	56,379
(143)	Add unrealised (increase)/decrease in remeasurements	(339)
(12,641)	Add (surpluses)/deficits of memorandum accounts	659
<b>11,347</b>	<b>Total return of operating surplus</b>	<b>56,699</b>

Remeasurements, which are reported in the statement of comprehensive revenue and expense, relate to unrealised changes in discount rates for retiring and long service leave.

Under the PFA, all remeasurements are exempted from the requirement for appropriation on the basis of a lack of control. Similarly, unrealised remeasurements are not intended to affect the surplus repayable to the Crown. The return of any surplus to the Crown is required to be paid by 31 October of each year.

**Note 11****Employee entitlements****Accounting policy****Employee entitlements***Short-term employee entitlements*

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

These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

The Department recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that the Department anticipates it will be used by staff to cover those future absences.

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

*Long-term employee entitlements*

Entitlements that are payable beyond 12 months, such as long service leave and retirement leave, have been calculated on an actuarial basis. The calculations are based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information, and the present value of the estimated future cash flows.

The discount rate is based on rates supplied by the Treasury. The inflation factor is based on the expected long-term increase in remuneration for employees.

2021		2022
3.08%	Long-term discount rate	3.34%
3.08%	Salary inflation rate	3.01%

*Presentation of employee entitlements*

Sick leave, annual leave, vested and non-vested long service leave, and retirement gratuities expected to be settled within 12 months of balance date, are classified as a current liability. All other employee entitlements are classified as a non-current liability.

*Holidays Act 2003 liability*

The Department has made judgements and assumptions to estimate the amount owing to staff as a result of non-compliance with the Holidays Act (2003). These assumptions were reviewed at 30 June to ensure the best estimate is available.

**Superannuation schemes***Defined contribution schemes*

Obligations for contributions to the State Sector Retirement Savings Scheme, KiwiSaver and the Government Superannuation Fund are accounted for as defined contribution schemes and are recognised as an expense in the statement of comprehensive revenue and expense as incurred.



**Note 11****Employee entitlements (continued)****Judgements and estimates****Retiring and long service leave**

Toitū Te Whenua calculates its retiring and long service leave using discount and salary inflation rates, published by the Treasury, to estimate the present value of long service and retiring leave liabilities.

The calculations are based on the likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and the present value of the estimated future cash flows. Assumptions made include discount rates, salary inflation and final retirement age.

**Further information**

Employee entitlements, expected to be settled within 12 months of balance date, are measured at nominal values based on accrued entitlements at current rates of pay.

Expected future payments are discounted using discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash flows. A long-term discount rate of 3.34% (2021: 3.08%) has been applied and a salary inflation factor of 3.01% (2021: 3.08%) was used. The discount rates and salary inflation factor used are those advised by the Treasury.

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
	<b>Current portion</b>	
5,319	Annual leave	6,176
2,458	Salaries and wages	2,537
675	Refresher and retirement leave	865
178	Sick leave	139
<b>8,630</b>	<b>Total current employee entitlements</b>	<b>9,717</b>
	<b>Non-current portion</b>	
3,523	Refresher and retirement leave	3,195
<b>3,523</b>	<b>Total non-current employee entitlements</b>	<b>3,195</b>
<b>12,153</b>	<b>Total employee entitlements</b>	<b>12,912</b>

## Note 12

### Provisions

#### Accounting policy

A provision is recognised when Toitū Te Whenua has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the obligation. Provisions are not recognised for future operating losses. If the effect is material, provisions are determined by discounting the expected future cash flows at a rate that reflects current market rates and, where appropriate, the risks specific to the liability.

#### Provision for global settlement agreement

The global settlement agreement signed in 2019, is a collaboration between the Crown and Christchurch City Council, to return land to the Council. This provision represents the value of survey work, the Crown is obliged to do, which has been reducing over time as the work is completed.

#### Provision for Tokanui hospital remediation works

A provision was established in November 2021 for remediation works to be carried out at Tokanui hospital. The amount of the provision initially recognised, is based on the estimated cost of the work.

Actual 2021 \$000		Actual 2022 \$000
1,600	Global settlement agreement	575
–	– Tokanui hospital remediation works	2,014
894	Other	–
<b>2,494</b>	<b>Total provision</b>	<b>2,589</b>

	Global settlement agreement \$000	Tokanui hospital remediation works \$000	Other \$000	Total \$000
<b>Opening balance</b>	<b>1,600</b>	<b>–</b>	<b>894</b>	<b>2,494</b>
Additional provisions made during the year	–	2,338	–	2,338
Amounts used against the provision	(1,025)	(324)	(894)	(2,243)
<b>Balance as at 30 June</b>	<b>575</b>	<b>2,014</b>	<b>–</b>	<b>2,589</b>

## Note 13

### Equity

#### Accounting policy

##### Taxpayers' funds

Taxpayers' funds comprise the Crown's investment in the Department and any memorandum account balances. These are measured as the difference between total assets and liabilities.

##### Memorandum accounts

Memorandum accounts reflect the cumulative surplus or deficit on those departmental services that are intended to be fully cost recovered from third parties through fees, levies or charges. The balance of each memorandum account is expected to trend toward zero over time. Interim deficits are met either from cash reserves or by seeking a capital injection from the Crown. Capital injections will be repaid to the Crown by way of cash payments throughout the memorandum account cycle.

#### Capital management

Toitū Te Whenua's capital is its equity, which comprises taxpayers' funds and memorandum accounts. Equity is represented by net assets.

Toitū Te Whenua manages its revenues, expenses, assets, liabilities, and general financial dealings prudently. Toitū Te Whenua's equity is largely managed as a by-product of managing income, expenses, assets and liabilities and by compliance with government budget processes, Treasury instructions, and the PFA.

The objective of managing Toitū Te Whenua's equity is to ensure Toitū Te Whenua effectively achieves the goals and objectives for which it was established, while remaining a going concern.

Actual 2021 \$000		Actual 2022 \$000
	<b>Taxpayers' funds</b>	
48,524	Balance as at 1 July	55,485
24,131	Net surplus/(deficit)	56,379
13,818	Capital injections	21,720
(12,641)	Transfers of memorandum account net (surplus)/deficit for the year	659
(7,000)	Equity transfer	–
(11,347)	Return of operating surplus to the Crown	(56,699)
<b>55,485</b>	<b>Balance as at 30 June</b>	<b>77,544</b>
	<b>Memorandum accounts</b>	
17,471	Opening balance 1 July	37,112
7,000	Equity transfer	–
12,641	Net memorandum account surpluses/(deficits) for the year	(659)
<b>37,112</b>	<b>Balance as at 30 June</b>	<b>36,453</b>
<b>92,597</b>	<b>Total equity</b>	<b>113,997</b>

## Note 13

### Equity (continued)

#### Memorandum accounts

These memorandum accounts are notional accounts to record the accumulated balance of surpluses and deficits incurred for outputs operating on a full cost-recovery basis. The intent of each account is to provide a long-run perspective to the pricing of outputs.

#### Survey and title

##### For the year ended 30 June 2022

Actual 2021 \$000		Actual 2022 \$000
27,398	Balance as at 1 July	41,928
	<b>Income</b>	
81,048	Operating revenue	77,971
	<b>Expenses</b>	
66,518	Operating expenses	78,954
<b>14,530</b>	<b>Net surplus/(deficit)</b>	<b>(983)</b>
<b>41,928</b>	<b>Balance as at 30 June</b>	<b>40,945</b>

#### Overseas investment regime

##### For the year ended 30 June 2022

Actual 2021 \$000		Actual 2022 \$000
(8,478)	Balance as at 1 July	(2,955)
	<b>Income</b>	
6,548	Income from Overseas Investment Office applications	9,317
	<b>Expenses</b>	
8,025	Expenses from Overseas Investment Office operations	8,285
<b>(1,477)</b>	<b>Surplus/(deficit) for the period</b>	<b>1,032</b>
	<b>Other adjustments</b>	
7,000	Capital injection	—
<b>(2,955)</b>	<b>Balance as at 30 June</b>	<b>(1,923)</b>



## Note 13

### Equity (continued)

#### Crown property clearances

##### For the year ended 30 June 2022

Actual 2021 \$000		Actual 2022 \$000
(1,449)	Balance as at 1 July	(1,861)
	<b>Income</b>	
716	Operating revenue	585
	<b>Expenses</b>	
1,128	Operating expenses	1,293
<b>(412)</b>	<b>Surplus/(deficit) for the period</b>	<b>(708)</b>
<b>(1,861)</b>	<b>Balance as at 30 June</b>	<b>(2,569)</b>

#### Total memorandum accounts

##### For the year ended 30 June 2022

Actual 2021 \$000		Actual 2022 \$000
17,471	Balance as at 1 July	37,112
	<b>Income</b>	
88,312	Operating revenue	87,873
	<b>Expenses</b>	
75,671	Operating expenditure	88,532
<b>12,641</b>	<b>Surplus/(deficit) for the period</b>	<b>(659)</b>
	<b>Other adjustments</b>	
7,000	Capital injection	—
<b>37,112</b>	<b>Balance as at 30 June</b>	<b>36,453</b>

#### Action taken to address surpluses and deficits

Toitū Te Whenua has undertaken fee reviews for both survey and title and overseas investment regime. Survey and title fees have been set to return the memorandum account to zero over time, taking into account the expected increases in expenditure that will result from the redevelopment of Landonline.

## Note 14

### Related party information

#### Identity of related parties

Toitū Te Whenua is a wholly owned entity of the Crown. The Government significantly influences the role of Toitū Te Whenua, as well as being a major source of revenue.

Toitū Te Whenua enters into numerous transactions with other government departments, Crown agencies and State-Owned Enterprises. These related party transactions are not disclosed, as they occur in a normal client/supplier relationship at an arm's length basis.

Toitū Te Whenua also provides non-cash benefits to staff in addition to their salaries and contributes to post-employment defined contribution schemes and defined benefit schemes on their behalf.

Apart from the transaction described above, Toitū Te Whenua has not entered into any other related party transactions.

#### Key management personnel compensation

Key management personnel are the members of the Executive Leadership Team, which consisted of the Chief Executive and seven Deputy Chief Executives until 31 July 2021 and then Te Tumu Whakarae and four Kaihautū from 1 August 2021. Te Tumu Whakarae's remuneration and other benefits are determined and paid by Te Kawa Mataaho Public Service Commission.

#### Key management personnel compensation (including the Chief Executive)

Actual 2021 \$000		Actual 2022 \$000
2,244	Salaries and other short-term employee benefits	2,064
<b>2,244</b>	<b>Total key management personnel compensation</b>	<b>2,064</b>

Key management personnel compensation excludes the remuneration and other benefits of the responsible Ministers of Toitū Te Whenua. The Ministers' remuneration and other benefits are determined by the Remuneration Authority under the Member of Parliament (Remuneration and Services) Act 2013 and are paid under Permanent Legislative Authority, not by Toitū Te Whenua.

## Note 15

### Financial instruments

Toitū Te Whenua is a party to financial instrument arrangements as part of its normal operations. These financial instruments include bank accounts, trade receivables and trade payables.

All financial instruments are recognised in the statement of financial position and all revenues and expenses in relation to financial instruments are recognised in the statement of comprehensive revenue and expense. They are shown at their estimated fair value.

### Categories of financial instruments

The carrying amounts of financial assets and financial liabilities are as follows:

Actual 2021 \$000		Note	Actual 2022 \$000
<b>Financial assets at amortised cost</b>			
49,991	Cash and cash equivalents		45,532
32,974	Trade and other receivables	6	88,631
<b>82,965</b>	<b>Total financial assets measured at amortised cost</b>		<b>134,163</b>
<b>Financial liabilities measured at amortised cost</b>			
10,945	Trade and other payables	9	12,819
<b>10,945</b>	<b>Total financial liabilities measured at amortised cost</b>		<b>12,819</b>

### Financial instrument risk

#### Currency risk and interest rate risk

Toitū Te Whenua has no exposure to interest rate risk or currency risk on its financial instruments, as there were no foreign currency forward contracts at balance date and Toitū Te Whenua does not hold any interest bearing financial instruments.

#### Credit risk

Credit risk is the risk that a third party will default on its obligation, causing a loss to be incurred. Credit risk arises from debtors and deposits with banks.

All funds are deposited with Westpac. The maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and receivables. There is no collateral held as security against these financial instruments. Other than Westpac, there are no significant concentrations of credit risk. The Standard & Poor's credit ratings for cash and cash equivalents held at Westpac is AA-.

Toitū Te Whenua's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net receivables (note 6). There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

At 30 June 2022 there were no significant other concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position. Refer to note 6 for a breakdown of the trade and other receivables balance.

#### Liquidity risk

Liquidity risk is the risk that Toitū Te Whenua will encounter difficulty raising liquid funds to meet commitments as they fall due.

In meeting its liquidity requirements, Toitū Te Whenua closely monitors its forecast cash requirements with the expected cash drawdown through the Treasury. The Crown maintains a target level of available cash to meet liquidity requirements.

At 30 June 2022 there were no significant other concentrations of liquidity risk.

## Note 16

### Explanations of major variances against budget

---

#### Statement of comprehensive revenue and expense

Revenue Crown was greater than budget by \$52.819 million. This increase was due to the \$47.506 million funding for Southern Positioning Augmentation Network (SouthPAN), as well as other one-off increases in funding across multiple areas.

Other revenue was \$7.451 million below budget with the amount recovered from other government departments and Overseas Investment Office (OIO) revenue being lower than budget.

Other operating expenses were \$8.111 million below budget, mainly attributable to lower expenses in the Overseas Investment regime and managing properties on behalf of other government departments, in line with the decrease in revenue for these activities.

#### Statement of financial position

Cash and cash equivalents were \$21.964 million higher than budget, mainly due to increased balance in the survey and title memo account due to increased activity in the housing market. The level of operating surplus is also higher than forecast, resulting in a higher balance in cash and cash equivalents.

Trade and other receivables were higher than budget due to the increase in debtor Crown balance – monies receivable from Crown.

Intangible assets were \$22.454 million below budget. Expenditure on the rebuild of Landonline has been lower than anticipated in the current phase of the programme. The timing of the expenditure across the total programme has been adjusted to reflect this.

#### Statement of cash flows

Receipts from revenue Crown were in line with the budget, while the other revenue receipts were below budget due to lower receipts in Overseas Investment Office (OIO) and other departments.

Payments to suppliers were lower than budget by \$11.376 million reflecting the lower operating expenses recorded in the statement of comprehensive revenue and expense.

Purchase of intangible assets were lower than budget primarily because of timing of payments related to the rebuild of Landonline.

Capital contribution was \$13.500 million lower than budgeted due to timing delays in the intangible asset spend. This spend is now forecast to be in the 2022/23 financial year.

---

## Note 17

### Events after balance date

---

#### Southern Positioning Augmentation Network (SouthPAN)

On 13 September 2022 Totiū Te Whenua entered into an On Supply Agreement (OSA) with Geoscience Australia (GA) for the supply of a satellite-based augmentation system. Following this on 14 September GA entered into a contract with the Prime Supplier for the provision of the SouthPAN service for 20 years.

Totiū Te Whenua will contribute 25% of the joint costs of the service. The expenditure is part of the Location based information multi-category appropriation and reported in the component of the appropriation satellite-based augmentation systems.

SouthPAN strongly aligns with the strategic intentions of a number of Government agencies and ministries. It provides satellite-based positioning augmentation system service and offers widespread safety and productivity benefits, including greater reliability and efficiency for transport and primary industries.

---



## Non-departmental statements and schedules

### For the year ended 30 June 2022

The following non-departmental statements and schedules record the revenue, capital receipts, expenses, capital expenditure, assets, liabilities, commitments, contingent liabilities, contingent assets and trust accounts that Toitū Te Whenua manages on behalf of the Crown.

For a full understanding of the Crown's financial position and the results of its operations for the period, reference should be made to the consolidated financial statements of the Government for the year ended 30 June 2022.

### Schedule of non-departmental revenue

#### For the year ended 30 June 2022

Actual 2021		Actual 2022	Unaudited budget 2022
\$000		\$000	\$000
<b>Operating revenue</b>			
3,882	Sale of goods and services	4,924	3,339
14,636	Rental income	14,383	10,891
50,328	Proceeds from sale of Waka Kotahi NZ Transport Agency properties	58,572	27,000
12,016	Gain on sale of asset	2,036	–
4,194	Miscellaneous revenue	288	3,569
<b>85,056</b>	<b>Total non-departmental operating revenue</b>	<b>80,203</b>	<b>44,799</b>
<b>Other revenue</b>			
(3,999)	Gain/(loss) on revaluation of biological assets and shares	2,810	–
<b>(3,999)</b>	<b>Total non-departmental other revenue</b>	<b>2,810</b>	<b>–</b>
<b>81,057</b>	<b>Total non-departmental revenue</b>	<b>83,013</b>	<b>44,799</b>

### Schedule of non-departmental capital receipts

#### For the year ended 30 June 2022

Actual 2021		Actual 2022	Unaudited budget 2022
\$000		\$000	\$000
<b>Capital receipts</b>			
20,209	Property sales	14,363	7,350
4,587	Land tenure reform sales	5,070	85,447
10,983	Sale of landbank properties	10,746	–
<b>35,779</b>	<b>Total non-departmental capital receipts</b>	<b>30,179</b>	<b>92,797</b>

Explanation of significant variances against budget are detailed in Note 10.  
The accompanying accounting policies and notes form part of these financial statements.

## Schedule of non-departmental expenses

### For the year ended 30 June 2022

Actual 2021		Actual 2022	Unaudited budget 2022
\$000		\$000	\$000
4,944	Non-departmental output classes	6,248	8,270
32,891	Loss on sale of held for sale assets	2,120	–
50,328	Proceeds of sale of Waka Kotahi NZ Transport Agency properties	58,572	27,000
3,319	Depreciation and amortisation	2,741	3,593
3,234	GST input expense	4,407	6,798
(133)	Debts written-off/(recovered)	62	145
685	Rental and leasing costs	685	685
6,890	Impairment of assets	1,420	–
–	Long term treaty obligations	47,061	–
24,975	Other operating expenses	31,490	23,426
<b>127,133</b>	<b>Total non-departmental expenses</b>	<b>154,806</b>	<b>69,917</b>

## Schedule of non-departmental capital expenditure

### For the year ended 30 June 2022

Actual 2021		Actual 2022	Unaudited budget 2022
\$000		\$000	\$000
	<b>Capital expenditure</b>		
7,694	Land tenure reform purchases	5,674	96,114
13,090	Property purchases	10,649	6,250
–	– Huntly East purchases	–	1,500
–	– Land exchanges	–	350
<b>20,784</b>	<b>Total non-departmental capital expenditure</b>	<b>16,323</b>	<b>104,214</b>

Explanation of significant variances against budget are detailed in Note 10.  
The accompanying accounting policies and notes form part of these financial statements.

## Schedule of non-departmental assets

### As at 30 June 2022

Actual 2021		Note	Actual 2022	Unaudited budget 2022
\$000			\$000	\$000
<b>Current assets</b>				
35,576	Cash and cash equivalents		17,280	65,628
12,300	Prepayments		4,140	12,850
2,887	Trade and other receivables	2	3,000	2,068
435	Work in progress		–	–
584	Biological assets	5	414	–
<b>51,782</b>	<b>Total current assets</b>		<b>24,834</b>	<b>80,546</b>
<b>Non-current assets</b>				
1,010,025	Property, plant & equipment	6	1,030,277	696,471
22,275	Biological assets	5	14,618	28,280
3,522	Intangible assets	7	3,362	10,071
2,787	Deposits		2,635	–
231	Share investment		–	229
<b>1,038,840</b>	<b>Total non-current assets</b>		<b>1,050,892</b>	<b>735,051</b>
197,525	Assets held for sale	4	202,032	133,910
<b>1,288,147</b>	<b>Total non-departmental assets</b>		<b>1,277,758</b>	<b>949,507</b>

## Schedule of non-departmental liabilities

### As at 30 June 2022

Actual 2021		Note	Actual 2022	Unaudited budget 2022
\$000			\$000	\$000
<b>Current liabilities</b>				
23,731	Trade and other payables	3	10,609	8,734
187	Deferred revenue		187	–
81,427	Provisions	8	78,663	13,769
<b>105,345</b>	<b>Total current liabilities</b>		<b>89,459</b>	<b>22,503</b>
<b>Non-current liabilities</b>				
6,973	Deferred revenue		6,788	7,347
10,015	Provisions	8	7,319	58,598
<b>16,988</b>	<b>Total non-current liabilities</b>		<b>14,107</b>	<b>65,945</b>
<b>122,333</b>	<b>Total non-departmental liabilities</b>		<b>103,566</b>	<b>88,448</b>

Explanation of significant variances against budget are detailed in Note 10.  
The accompanying accounting policies and notes form part of these financial statements.

## Schedule of non-departmental commitments

### As at 30 June 2022

Future expenses and liabilities to be incurred on non-cancellable contracts that have been entered into at balance date are disclosed as commitments to the extent there are equally unperformed obligations.

Toitū Te Whenua, on behalf of the Crown, has no non-cancellable capital or lease commitments (2021: nil).

## Schedule of non-departmental contingent liabilities and contingent assets

### As at 30 June 2022

#### Unquantifiable contingent liabilities

Toitū Te Whenua, on behalf of the Crown, has four unquantifiable contingent liabilities as at 30 June 2022 (2021: three).

##### *Huntly East land subsidence policy*

The Huntly East land subsidence policy obligates the Crown to repair any damage because of mine subsidence and act as a guaranteed purchaser for properties affected by mining in the Huntly East area. The Crown is not able to establish with sufficient certainty the value of the potential liability arising from this.

##### *Legal claims*

The lessee of a pastoral lease has issued legal proceedings for judicial review against the Commissioner of Crown Lands. The legal proceedings say that the Commissioner has made a decision in breach of the lease (i.e. the right to renewal) and the relief sought at this stage is a declaration that the Commissioner's decision is invalid, with no financial relief sought. The Crown is unable to determine the value impact in the event of the Court finding in favour of the plaintiff.

The lessee of a pastoral lease has appealed to the High Court on decisions of the Commissioner of Crown Lands relating to what they say are errors when the lease was granted, and the Commissioner's decision to refuse to undertake a boundary adjustment of their lease. The relief sought is an order setting aside the Commissioner's decisions and for the Court to make its own decision on the boundary adjustment, with no financial relief sought at this stage. The Crown is unable to determine the value impact in the event of the Court finding in favour of the plaintiff.

A former owner of a property in the Christchurch CBD has issued proceedings in the High Court claiming that its land that was compulsorily acquired should have been offered back before it was transferred to Otakaro. They are seeking damages (yet to be quantified), interest and costs.

#### Quantifiable contingent liabilities

Actual 2021 \$000		Actual 2022 \$000
	<b>Quantifiable contingent liabilities</b>	
9,253	Legal proceedings and disputes	3,500
18,751	Other contingent liabilities	20,554
<b>28,004</b>	<b>Total quantifiable contingent liabilities</b>	<b>24,054</b>

Toitū Te Whenua manages a portfolio of land across New Zealand on behalf of the Crown. The Crown portfolio is a consolidation of land parcels and includes land surplus to the requirements of other government agencies, and other parcels of land that have been discovered where no owner can be located.

Liabilities in relation to Crown land can arise from a variety of circumstances:

- the requirement to clean up contamination on land that was previously owned by the Crown
- land that the Crown had obtained without following due process, in which case legal claims over the land may be made, or offers of compensation may be agreed
- fulfilment of obligations conferred on the Crown by the previous landowners, which are now the responsibility of Toitū Te Whenua to rectify.

The contingent liability for legal proceeding disputes represents outstanding claims against the Crown. Other contingent liabilities represent the best estimate of the cost of mitigating potential liabilities within the Crown property portfolio.

### Quantifiable contingent assets

Actual 2021 \$000		Actual 2022 \$000
	<b>Quantifiable contingent assets</b>	
295	Legal proceedings and disputes	100
<b>295</b>	<b>Total quantifiable contingent assets</b>	<b>100</b>

Legal proceedings and disputes represent the amounts claimed by Toitū Te Whenua, on behalf of the Crown, in relation to fulfilling Toitū Te Whenua's statutory roles and functions.



## Statement of trust monies

## For the year ended 30 June 2022

Toitū Te Whenua administers five trust accounts, on behalf of the Crown, under Part 7 of the PFA. The transactions through these accounts and their balances are not included in Toitū Te Whenua's annual financial statements.

	As at 1 July 2021 \$000	Contribution \$000	Distribution \$000	As at 30 June 2022 \$000
<b>Trust account</b>				
Endowment Rentals Trust	3	391	(391)	3
Hunter Soldiers Assistance Trust	58	–	–	58
Crown Forestry Licences Trust	1,164	7,385	(5,074)	3,475
Deposits Trust	–	300	–	300
Crown Land Bond Trust	–	20	–	20
<b>Total</b>	<b>1,225</b>	<b>8,096</b>	<b>(5,465)</b>	<b>3,856</b>

**Endowment Rentals Trust**

The Endowment Rentals Trust is used to administer revenue received by Toitū Te Whenua on behalf of three organisations: Victoria University of Wellington, Taranaki Scholarships Trust Board and the University of Otago.

- Revenue is derived from rental income from land owned by the Crown but endowed, through legislation, to Victoria University of Wellington and Taranaki Scholarships Trust Board.
- Revenue is derived from rental income from land where the freehold has been endowed to the University of Otago, but where the land is managed as a pastoral lease by Toitū Te Whenua.

All net rents and any other income from the land are received into the Trust account. Toitū Te Whenua then forwards the income, after deducting an administration fee (which is set by the responsible Minister), to the respective endowment recipient.

**Hunter Soldiers Assistance Trust**

The Hunter Soldiers Assistance Trust was established in 1921 to administer revenue from the sale or lease of lands, gifted to the Crown by Sir George Hunter, for the purpose of assisting discharged soldiers within the Hawke's Bay area. The gifted land has all been sold; the only income is now interest on the capital held in the Trust account.

**Crown Forestry Licences Trust**

The Crown Forest Licences Trust is used to administer annual Crown forestry licence fees. Licence fees are paid by forestry companies operating on Crown land being held for treaty settlement. The licence fee income is then forwarded to the Crown Forestry Rental Trust, an independent body, with responsibility for distributing the income to the appropriate beneficiary upon completion of a Treaty settlement.

**Deposit Trust**

This trust was established to hold monies in relation to land transactions, monies are put on trust in order to earn interest. Source of funds: interest earned on balance held in multi-deposit schemes.

**Crown Land Bond Trust**

This trust account was opened in March 2021, to hold trust monies resulting from bonds held over Crown land leases. These bonds are held in accordance with lease agreements regarding, but not limited to, Residential Red Zone access authority, mining access and pastoral lease land access.

# Notes to the non-departmental financial statements

For the year ended 30 June 2022

## Note 1

### Statement of accounting policies

---

#### Reporting entity

These non-departmental schedules and statements present financial information on public funds managed by Toitū Te Whenua on behalf of the Crown.

The non-departmental balances are consolidated into the financial statements of the Government. For a complete understanding of the Crown's financial position, results of operations and cash flows for the year, reference should also be made to the financial statements of the Government for the year ended 30 June 2022.

#### Basis of preparation

The non-departmental statements and schedules have been prepared in accordance with the Government's accounting policies as set out in the financial statements of the Government, and in accordance with relevant Treasury instructions and Treasury circulars.

Measurement and recognition rules applied in the preparation of these non-departmental statements and schedules are consistent with New Zealand generally accepted accounting practice (PBE Accounting Standards) as appropriate for public benefit entities.

#### Presentation currency and rounding

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

#### Changes in accounting policies

Under the property, plant and equipment accounting policy, the asset categories have been revised to include the "specialised land" and "riverbed, lakebed and other special land" category. The asset categories \$1m+ land and non-rated land have been removed.

The reason for the specialised land category is to ensure qualitative factors drive the requirement for independent valuations on a three-year cycle basis rather than solely quantitative factors. For the prior period those of the former \$1m+ land category that were residual, after considering qualitative and quantitative factors, were reported in the rated land asset category opening balance as at 1 July 2020 and revalued accordingly.

The reason for the "riverbed, lakebed and other special land" asset category is to clearly reflect the nature of this asset class.

These asset category changes do not affect the financial statement line totals for property, plant and equipment in the current period or prior period.

## Note 1

### Statement of accounting policies (continued)

---

#### Standards issued and not yet effective and not early adopted

The External Reporting Board has issued standards and amendments relevant to Toitū Te Whenua. The new or amended standards are not yet effective and have not been early adopted by Toitū Te Whenua.

#### *PBE IPSAS 41 Financial instruments*

A new standard PBE IPSAS 41 *Financial instruments* was issued in March 2021. The standard is effective for Toitū Te Whenua for the year ending 30 June 2023, with early application permitted.

- The objective of this standard is to establish principles for the financial reporting of financial assets and financial liabilities.
- This standard supersedes PBE IFRS 9 *Financial instruments* and most of PBE IPSAS 29 *Financial instruments: recognition and measurement*.
- The standard will have no impact on the financial statements.
- Toitū Te Whenua do not intend to early adopt the standard for non-departmental statements.

#### Summary of significant accounting policies

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

#### Revenue

##### *Exchange revenue*

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

##### *Sales of goods and services*

Revenues from the sale of goods and services are recognised when earned and is reported in the financial year to which it relates.

##### *Rental income*

Rental income received from those tenants who pay market rent is recognised on a straight-line basis over the term of the lease.

##### *Proceeds from sale of Waka Kotahi NZ Transport Agency properties*

Revenue from the sale of properties belonging to Waka Kotahi NZ Transport Agency are recognised upon receipt of the property sale proceeds.

##### *Non-exchange revenue*

##### *Fines and penalties*

Revenue from fines and penalties is recognised when the infringement notice is issued. Revenue is measured at fair value.

#### Grant expenditure

Non-discretionary grants are those grants awarded if the grant application meets the specified criteria. They are recognised as an expense when an application that meets the specified criteria for the grant has been received. Toitū Te Whenua's non-discretionary grants have no substantive conditions (i.e. use for restricted purposes or repay).

Discretionary grants are those grants where Toitū Te Whenua has no obligation to award on receipt of the grant application.

For discretionary grants without substantive conditions, the total committed funding over the life of the funding agreement is recognised as an expense when the grant is approved, and the approval has been communicated to the applicant.

Grants with substantive conditions are recognised as an expense at the earlier of the grant payment date or when the grant conditions have been satisfied.

**Note 1****Statement of accounting policies (continued)****Cash and cash equivalents**

Cash and cash equivalents include cash on hand, cash in transit and funds held in bank accounts administered by Toitū Te Whenua. All cash held in bank accounts is held in on demand accounts and no interest is payable to Toitū Te Whenua.

**Goods and Services Tax (GST)**

All items in the financial statements, including appropriation statements, are stated exclusive of GST, except for receivables and payables, which are stated on a GST-inclusive basis. GST is returned on revenue received on behalf of the Crown, where applicable. An input tax deduction is not claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-departmental expenditure is recognised as a separate expense and eliminated against GST revenue on consolidation of the Government's financial statements.

**Financial instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

**Financial assets*****Initial recognition and measurement***

Financial assets are classified, at initial recognition and subsequently measured, at amortised cost or fair value through surplus or deficit.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the business model for managing them. Financial assets are initially measured at their fair value plus, in the case of a financial asset not at fair value through surplus or deficit, transaction costs.

***Financial assets at amortised cost***

Financial assets are measured at amortised cost if both of the following conditions are met:

- the financial asset is held within a business model with the objective to hold financial assets to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subject to impairment. Gains and losses are recognised in surplus or deficit when the asset is impaired.

The financial assets at amortised cost include trade and other receivables.

***Financial assets at fair value through surplus or deficit***

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of surplus or deficit.

The financial assets at fair value through surplus or deficit include share investments included under other non-current financial assets.

**Financial liabilities**

All financial liabilities are recognised at amortised cost. The financial liabilities include trade and other payables.

**Budget and forecast figures**

The budget figures are for the year ended 30 June 2022. They are consistent with the financial information in the BEFU 2021.

The budget figures are unaudited and have been prepared using the accounting policies adopted in preparing these financial statements.

**Note 2****Trade and other receivables****Accounting policy**

Receivables are initially recognised at fair value. Subsequent measurement is at amortised cost using the effective interest rate method. Receivables are not discounted due to the short-term nature of the balance.

For receivables from exchange transactions, a simplified approach in calculating expected credit loss (ECLs) is applied. Therefore, credit risk is not currently tracked, but instead a loss allowance based on lifetime ECLs at each reporting date is recognised. The historic credit loss experience is adjusted for forward-looking factors specific to the debtors and the economic environment.

<b>Actual 2021</b>		<b>Actual 2022</b>
\$000		\$000
2,221	Debtors from non-related parties	2,478
850	Accounts receivable – Departments	719
(184)	Less: provision for doubtful debts	(197)
<b>2,887</b>	<b>Total trade and other receivables</b>	<b>3,000</b>

Debtors are shown net of provision for doubtful debts, which was \$0.197 million in the current year (2021: \$0.184 million). The carrying value of debtors and other receivables approximates their fair value.

**Provision for doubtful debts**

An annual assessment is performed to determine the expected credit losses and corresponding impairment provision. At 30 June 2022, the provision for impairment is as follows:

<b>Actual 2021</b>		<b>Actual 2022</b>
\$000		\$000
(3,310)	Balance as at 1 July	(184)
3,126	Net additional (provisions made)/reversed during the year	(13)
<b>(184)</b>	<b>Balance as at 30 June</b>	<b>(197)</b>

**Note 3****Trade and other payables****Accounting policy**

Trade and other payables are non-interest bearing and are normally settled on 30-day terms or earlier. Therefore, the carrying value of trade and other payables approximates their fair value.

<b>Actual 2021</b>		<b>Actual 2022</b>
\$000		\$000
23,469	Trade payables and accrued expenses	10,517
262	GST payable	92
<b>23,731</b>	<b>Total payables</b>	<b>10,609</b>



**Note 4****Assets held for sale****Accounting policy**

Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction.

Assets are initially recorded as held for sale when:

- they are available for immediate sale in their present condition
- the sale is highly probable, with a committed plan to sell determined by:
  - initialling of the deed of settlement, for properties being transferred to a claimant group as cultural or commercial redress through a Treaty of Waitangi settlement; or
  - the point in time when a notice of interest is provided from a claimant group for a deferred selection property under a Treaty settlement; or
  - the point in time when a property is offered to a claimant group under a right of first refusal through a Treaty settlement; or
  - Cabinet sign-off, for properties in the Canterbury earthquake regeneration area; or
  - the point in time when the Commissioner for Crown land gives approval to issue the substantive proposal to the lessee(s) for properties being sold through tenure review; or
  - the point in time the property is actively marketed for sale at a price that is reasonable to its fair value.

Assets held for sale are generally expected to be disposed of in the next 12 months and are designated as current.

For assets held for sale in respect of Treaty settlement claims, the disposal process is subject to legislative and other third-party processes beyond the Department's control that can take longer than 12 months to complete. Under these circumstances, assets held for sale are designated as non-current.

Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

**Further information**

Prior to held for sale classification, the properties were recognised within the Crown's property, plant and equipment note (note 6). Impairment and loss on sale for properties held for sale, have been disclosed in the schedule of non-departmental expenses.

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
52,673	Crown forest land	49,009
1,724	Crown pastoral land	4,331
66,620	Canterbury regeneration land	15,245
45,186	Specialised land	62,611
20,436	Rated land	42,490
402	Riverbeds, lakebeds, and other special land	933
–	Forests	10,637
10,484	Improvements	16,776
<b>197,525</b>	<b>Total current assets held for sale</b>	<b>202,032</b>

## Note 5

### Biological assets

#### Accounting policy

##### Forests

The fair value of forests is based on the present value of future cash flows after tax. Forests are valued annually by specialist, independent, external registered valuers.

#### Further information

##### Forests

There are a number of forests on Crown properties that are not on Crown forest land which are not administered under the Crown Forest Assets Act 1989. These include:

- two on land held in the landbank for Treaty settlement purposes
- three on soil conservation reserve land. All income from harvesting these forests goes to the appropriate regional council (to meet their forest management, harvesting and restocking expenditure with any surplus being used for soil conservation activities within the region).

There is one forest (McLaren Gully/West Taieri SD Forest) held under the Crown Forest Assets Act 1989 on Crown forest land. No Crown forest licence was issued for the property, therefore all income from harvest goes to the Crown.

Actual 2021 \$000		Actual 2022 \$000
<b>Cost</b>		
26,860	Carrying amount as at 1 July	22,859
(4,001)	Revaluation increase/(decrease)	2,810
–	Transfers (to)/from assets held for sale	(10,637)
<b>22,859</b>	<b>Carrying amount as at 30 June</b>	<b>15,032</b>
<b>Represented by:</b>		
584	Current	414
22,275	Non-current	14,618
<b>22,859</b>	<b>Total</b>	<b>15,032</b>

**Note 6****Property, plant and equipment****Accounting policy**

Property, plant and equipment assets are broken down into the following asset classes for reporting purposes:

- orchards
- Crown forest land
- Crown pastoral land
- Canterbury regeneration land
- rated land
- specialised land
- riverbeds, lakebeds and other special land
- improvements

**Revaluations**

Property, plant and equipment is revalued at least every three years to ensure the carrying amount does not differ materially from fair value. Fair value is determined on a class of asset basis. The carrying value of revalued items is reviewed at each balance date to ensure those values are not materially different to fair value. Additions between revaluations are initially recorded at cost.

**Revaluation methods****Orchards**

There are five kiwifruit orchards, all of which are on land held in the landbank for Treaty settlement purposes.

Orchards are considered bearer plants and as such are classified as property, plant and equipment. The fair value of orchards is determined using a direct comparison approach.

**Crown forest land**

For properties where a licensee pays a fee for rights to grow trees on Crown land, fair value is determined by calculating expected cash flows from licence fees.

For properties where no licence fees are payable, fair value is determined either by:

- the market value of the land; or
- the current ratable value adjusted annually by a property index.

**Crown pastoral land**

For properties under tenure review, fair value is determined by an independent external valuer on the following basis:

- the land being converted to freehold is deemed to be market value at its highest and best use
- the land being retained by the Crown for conservation purposes is deemed to be at fair value.

For all other pastoral land, fair value is determined by calculating the net present value of expected cash flows from lease payments.

**Canterbury regeneration land**

For properties in the central business district, fair value is deemed to be market value.

For properties in the residential red zone, fair value is deemed to be market value.

## Note 6

### Property, plant and equipment (continued)

---

#### Specialised land

For properties where there is a unique or special characteristic, as determined by a review of land use, area (in hectares) and economic value, fair value is determined by market value. Properties are revalued at least every three years by independent external registered valuers. The most recent valuations were performed as at 30 June 2022 by CBRE Limited, Arotahi Agribusiness Limited and Darroch Limited. An annual review is undertaken to assess for wider economic factors that might affect the value of the properties within this asset category.

#### Rated land

Properties in this category are those that are subject to local/territorial authority rates under the Local Government (Rating) Act 2002 and have no identified impairment or encumbrance that might otherwise affect the value of the property.

For properties in this category, fair value is determined by the current rateable value adjusted annually by a property index derived from the difference between rateable values and recent sales values on a region-by-region basis.

#### Riverbeds, lakebeds and other special land

Properties in this category include rating-exempt properties as set out in Schedule 1 of the Local Government (Rating) Act 2002. In addition to land used for riverbeds and lakebeds, this category includes land used for railways land affected by soil erosion, and so on. This category mostly relates to properties with a land use of "rural" or "other" and relatively lower economic value when compared to other asset categories.

The category also includes properties that may ordinarily qualify and be categorised as "rated" that have been re-categorised because of an impairment or encumbrance that has been recognised on the property. For properties in this category, fair value is determined by the impaired market value or is deemed as acquisition cost if no market valuation data is available.

#### Improvements

Improvements are shown at cost or valuation, less accumulated depreciation and impairment costs.

#### Properties scheduled for demolition

For properties scheduled for completion of demolition works in the next five years, annual revaluations of improvements are not deemed necessary. The land only will be revalued according to the respective revaluation method.

#### Accounting for revaluations

Revaluation movements are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve for that class of asset, this balance is expensed in the schedule of non-departmental expenses. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the schedule of non-departmental expenses will be recognised first in the schedule of non-departmental expenses up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

#### Additions

The cost of property, plant and equipment is recognised as an asset only if it is probable that future economic benefits or service potential associated with the property will flow to the Crown and its cost can be measured reliably.

In most instances property, plant and equipment assets are recognised initially at cost. Where an item of property, plant and equipment is acquired at no cost, or for a nominal cost, it is recognised at fair value at the date of acquisition and a corresponding gain is recorded in the schedule of non-departmental capital expenditure.

**Note 6****Property, plant and equipment (continued)****Disposals**

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the schedule of non-departmental revenue or expenses.

**Subsequent costs**

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic or service potential associated with the item will flow to the Crown and the cost of the item can be measured reliably. All other costs are recognised as an expense in the period they are incurred.

**Work in progress**

Work in progress is recognised at cost less accumulated impairment.

**Depreciation**

Depreciation is calculated on a straight-line basis on all improvements, other than non-current work in progress and assets classified as 'held for sale', at rates that will write down the cost (or valuation) of the assets to their estimated residual values over their useful economic lives. The useful economic life for the majority of improvements is deemed to be 50 years. For properties scheduled for demolition works, the useful economic life is accelerated to the point that the residual value is nil at the time the demolition works are started.

	Orchards	Crown forest land	Crown pastoral land	Canterbury regeneration land	Specialised land	Rated land	Riverbeds, lakebeds, and other special land	Improvements	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Cost or valuation</b>									
Balance as at 1 July 2021	2,334	68,780	175,888	–	293,361	318,973	36,577	117,968	1,013,881
Revaluation increase/(decrease)	841	6,087	(19,112)	–	7,807	70,707	2,445	14,743	83,518
Additions	–	–	2,237	4,524	–	2,789	1,845	1,792	13,187
Disposals	–	–	(550)	(4,524)	–	(365)	(595)	(731)	(6,765)
Transfers (to)/from asset classes	–	–	–	–	855	14,171	(15,026)	–	–
Transfers (to)/from assets held for sale	–	–	(2,791)	9	(31,890)	(25,090)	(2,521)	(9,549)	(71,832)
<b>Balance as at 30 June 2022</b>	<b>3,175</b>	<b>74,867</b>	<b>155,672</b>	<b>9</b>	<b>270,133</b>	<b>381,185</b>	<b>22,725</b>	<b>124,223</b>	<b>1,031,989</b>
<b>Accumulated depreciation</b>									
Balance as at 1 July 2021	–	–	–	–	–	–	–	3,856	3,856
Depreciation charge for the year	–	–	–	–	–	–	–	2,581	2,581
Impairment losses	–	–	–	–	–	–	–	–	–
Reversal on revaluation	–	–	–	–	–	–	–	(4,552)	(4,552)
Disposals	–	–	–	–	–	–	–	(173)	(173)
<b>Balance as at 30 June 2022</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,712</b>	<b>1,712</b>
<b>Carrying amount</b>									
As at 30 June 2021	2,334	68,780	175,888	–	293,361	318,973	36,577	114,112	1,010,025
<b>As at 30 June 2022</b>	<b>3,175</b>	<b>74,867</b>	<b>155,672</b>	<b>9</b>	<b>270,133</b>	<b>381,185</b>	<b>22,725</b>	<b>122,511</b>	<b>1,030,277</b>



**Note 6****Property, plant and equipment (continued)**

	Orchards	Crown forest land	Crown pastoral land	Canterbury regeneration land	Specialised land (restated)	Rated land (restated)	Riverbeds, lakebeds, and other special land (restated)	Improvements	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Cost or valuation</b>									
Balance as at 1 July 2020	1,420	75,406	58,086	26,390	214,096	233,988	23,491	99,843	732,720
Revaluation increase/(decrease)	914	851	116,516	781	95,287	81,554	7,475	20,203	323,581
Additions	–	–	5,613	3,357	1,100	3,354	–	265	13,689
Disposals	–	–	(2,840)	(3,357)	–	–	–	(234)	(6,431)
Transfers (to)/from asset classes	–	–	–	–	(3,490)	(1,322)	4,812	–	–
Transfers (to)/from assets held for sale	–	(7,477)	(1,487)	(27,171)	(13,632)	1,399	799	(2,109)	(49,678)
<b>Balance as at 30 June 2021</b>	<b>2,334</b>	<b>68,780</b>	<b>175,888</b>	<b>–</b>	<b>293,361</b>	<b>318,973</b>	<b>36,577</b>	<b>117,968</b>	<b>1,013,881</b>
<b>Accumulated depreciation</b>									
Balance as at 1 July 2020	–	–	–	–	–	–	–	2,782	2,782
Depreciation charge for the year	–	–	–	–	–	–	–	3,159	3,159
Impairment losses	–	–	–	–	–	–	–	181	181
Reversal on revaluation	–	–	–	–	–	–	–	(2,076)	(2,076)
Disposals	–	–	–	–	–	–	–	(190)	(190)
<b>Balance as at 30 June 2021</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>3,856</b>	<b>3,856</b>
<b>Carrying amount</b>									
As at 30 June 2020	1,420	75,406	58,086	26,390	214,096	233,988	23,491	97,061	729,938
<b>As at 30 June 2021</b>	<b>2,334</b>	<b>68,780</b>	<b>175,888</b>	<b>–</b>	<b>293,361</b>	<b>318,973</b>	<b>36,577</b>	<b>114,112</b>	<b>1,010,025</b>

**Note 7****Intangible assets****Accounting policy****Easements**

Intangible assets consist of easements; that is, rights to access land. These rights are capitalised on the basis of the costs incurred to acquire that right.

Intangible assets are shown at cost less accumulated amortisation and impairment losses.

**Amortisation**

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful economic 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 schedule of non-departmental expenses.

The useful economic life of an easement is deemed to be equivalent to the contractual term of the right to access land.

**Note 7****Intangible assets (continued)****Further information**

There are intangible assets associated with three properties in the Crown estate:

- In April 2018, the Crown took possession of multiple intangible assets associated with a property purchased for the landbank.
- The Crown was granted an indefinite easement over land owned by Taratara Farms Ltd in June 2014.
- In October 2005, the Crown was granted an easement over land owned by Ngāti Awa. The useful life of the easement is 35 years, equal to the contractual length of the right. It is due to expire in September 2040.

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
	<b>Cost</b>	
12,151	Carrying amount as at 1 July	5,442
(6,709)	Impairment	–
<b>5,442</b>	<b>Carrying amount at 30 June</b>	<b>5,442</b>
	<b>Amortisation and impairment losses</b>	
1,760	Balance as at 1 July	1,920
160	Amortisation expense	160
<b>1,920</b>	<b>Balance as at 30 June</b>	<b>2,080</b>
<b>3,522</b>	<b>Carrying value of intangible assets</b>	<b>3,362</b>

**Note 8****Provisions****Accounting policy**

A provision is recognised when the Crown has a present legal or constructive obligation as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the obligation. Provisions are not recognised for future operating losses. If the effect is material, provisions are determined by discounting the expected future cash flows at a rate that reflects current market rates and, where appropriate, the risks specific to the liability.

**Provision for onerous leases**

The Crown has made a provision for an onerous contract obligation, where the unavoidable costs of meeting the contractual obligation exceed the economic benefits expected to be received from it. The provision is in respect of the lease on 3 The Terrace, Wellington, which expires on 2 September 2058. The discount rates used for the provision is the forward risk-free discount rate as at 30 June 2022 published by the Treasury.

**Provision for loss on sale**

The Crown has made a provision for the loss on sale of assets held for sale. The provision is recognised when there is an agreement to dispose of Crown-owned property for less than the fair value of the property. This largely relates to agreements to transfer land that was acquired by the Crown, following the Canterbury earthquakes, to Christchurch City Council at a nominal value.

## Note 8

## Provisions (continued)

## Provision for remediation works

A provision was established in November 2021 for remediation works to be carried out at Tokanui hospital. The amount of the provision is based on the estimated costs of the demolition and remediation.

Actual 2021 \$000		Actual 2022 \$000
<b>Current provisions</b>		
564	Onerous lease provision	472
79,885	Loss on sale provision	30,479
978	Remediation works and other	47,712
<b>81,427</b>	<b>Total current</b>	<b>78,663</b>
<b>Non-current provisions</b>		
10,015	Onerous lease provision	7,319
<b>10,015</b>	<b>Total non-current</b>	<b>7,319</b>
<b>91,442</b>	<b>Total provisions</b>	<b>85,982</b>

	Onerous lease provision \$000	Loss on sale provision \$000	Remediation works \$000	Other provisions \$000	Total \$000
<b>2022</b>					
<b>Balance as at 1 July</b>	10,579	79,885	–	978	91,442
Additional provisions made during the year	–	1,969	47,145	61	49,175
Discounting changes	(676)	–	–	–	(676)
Amounts used against the provision	(562)	(51,375)	(84)	(388)	(52,409)
Unused amounts reversed during the year	(1,550)	–	–	–	(1,550)
<b>Balance as at 30 June</b>	<b>7,791</b>	<b>30,479</b>	<b>47,061</b>	<b>651</b>	<b>85,982</b>

**Note 9****Financial instruments**

The Crown is a party to financial instrument arrangements as part of its normal operations. These financial instruments include bank accounts, debtors and creditors.

All financial instruments are recognised in the statement of financial position and all revenues and expenses in relation to financial instruments are recognised in the schedule of non-departmental revenue and the schedule of non-departmental expenses. They are shown at their estimated fair value.

**Categories of financial instruments**

The carrying amounts of financial assets and financial liabilities are as follows:

<b>Actual 2021 \$000</b>		<b>Actual 2022 \$000</b>
	<b>Financial assets at fair value through surplus and deficit</b>	
231	Share investments	—
	<b>Financial assets at amortised cost</b>	
35,576	Cash and cash equivalents	17,280
2,887	Trade and other receivables	3,000
<b>38,463</b>	<b>Total financial assets measured at amortised cost</b>	<b>20,280</b>
	<b>Financial liabilities at amortised cost</b>	
23,731	Trade and other payables	10,609
<b>23,731</b>	<b>Total financial liabilities measured at amortised cost</b>	<b>10,609</b>

**Financial instrument risk****Currency risk and interest rate risk**

The Crown has no exposure to interest rate risk or currency risk on its financial instruments, as there were no foreign currency forward contracts at balance date and the Crown does not hold any interest bearing financial instruments.

**Credit risk**

Credit risk is the risk that a third party will default on its obligation, causing a loss to be incurred. Credit risk arises from debtors and deposits with banks.

The Crown's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net debtors (note 2). There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

The Crown is permitted to deposit funds only with Westpac (which has a Standard and Poor's credit rating of AA-), a registered bank, and enter into foreign exchange forward contracts with the Treasury (which has a Standard and Poor's credit rating of AA). These entities have high credit ratings.

**Liquidity risk**

Liquidity risk is the risk that the Crown will encounter difficulty raising liquid funds to meet commitments as they fall due.

In meeting its liquidity requirements, the Crown closely monitors its forecast cash requirements with the expected cash drawdown through the Treasury. The Crown maintains a target level of available cash to meet liquidity requirements.

## Note 10

### Explanations of major variances against budget

---

#### Schedule of non-departmental revenue

##### Proceeds from sale of Waka Kotahi NZ Transport Agency properties

Proceeds from the sale of Waka Kotahi NZ Transport Agency properties received were above budget due to more property sales than forecast by Waka Kotahi NZ Transport Agency.

#### Schedule of non-departmental capital receipts

##### Land tenure reform sales

Land tenure reform sales were \$80.377 million below budget. The budget here represents the appropriation limit rather than a forecast. The timing of land tenure reform sales is difficult to predict and can take many years to reach settlement.

##### Sale of landbank properties

Landbank property sales were \$10.746 million above budget. This amount was not budgeted. The sale of landbank properties occur as a result of settlement of Treaty of Waitangi claims and sale of properties tagged as deferred selection properties within treaty claims, the timing of which is difficult to predict.

#### Schedule of non-departmental expenses

##### Proceeds from sale of Waka Kotahi NZ Transport Agency properties

Proceeds from the sale of Waka Kotahi NZ Transport Agency properties paid were above budget due to more property sales than forecast by Waka Kotahi NZ Transport Agency.

##### Other operating expenses

Other operating expenses were \$8.064 million above budget. This was due to demolition works of properties for potential use in treaty settlements and costs associated with settlements for the remaining Christchurch central city properties to be acquired for anchor projects.

##### Loss on sale of held for sale assets

Loss on sale of held for sale assets was \$2.120 million higher than budget. Losses on sale are not forecast. These losses are due to agreements to dispose of landbank properties.

#### Schedule of non-departmental capital expenditure

##### Property purchases

Property purchases were \$4.399 million above budget largely due to timing of settlements for the remaining Christchurch central city properties to be acquired for anchor projects as part of the Canterbury earthquake recovery.

##### Land tenure reform purchases

Land tenure reform purchases were \$90.440 million below budget due to the budget being the upper limit rather than a forecast. In line with land tenure reform sales, the timing of land tenure reform purchases is difficult to predict and can take years to reach settlement.

---

## Note 11

### Events after balance date

---

None.



## Appropriation statements

The following statements report information about the expenses and capital expenditure incurred against each appropriation for the year ended 30 June 2022. They are prepared on a GST exclusive basis.

### Statement of budgeted and actual expenses and capital expenditure incurred against appropriations

For the year ended 30 June 2022

Actual 2021		Expenditure before remeasurements 2022	Approved appropriation 2022	Actual 2022
\$000		\$000	\$000	\$000
<b>Departmental output expenses</b>				
14,309	Compliance with and administration of the overseas investment regime	12,855	21,907	12,855
<b>14,309</b>	<b>Total departmental output expenses</b>	<b>12,855</b>	<b>21,907</b>	<b>12,855</b>
<b>Departmental capital expenditure</b>				
20,312	Capital expenditure	24,739	26,720	24,739
<b>20,312</b>	<b>Total departmental capital expenditure</b>	<b>24,739</b>	<b>26,720</b>	<b>24,739</b>
<b>Non-departmental output expenses</b>				
<b>Other expenses to be incurred by the Crown</b>				
28	Bad and doubtful debts	62	845	62
6,709	Impairment of intangible assets	–	791	–
50,328	Proceeds from sale of New Zealand Transport Agency properties	58,572	100,000	58,572
<b>57,065</b>	<b>Total non-departmental other expenses</b>	<b>58,634</b>	<b>101,636</b>	<b>58,634</b>
<b>Non-departmental capital expenditure</b>				
1,100	Acquisition of surplus assets from government agencies	–	–	–
–	– Crown acquisitions – Huntly East	–	1,500	–
–	– Crown purchases – land exchanges	–	350	–
–	– Acquisition of special land	–	250	–
7,694	Land tenure reform acquisitions	5,674	96,114	5,674
<b>8,794</b>	<b>Total non-departmental capital expenditure</b>	<b>5,674</b>	<b>98,214</b>	<b>5,674</b>
<b>Multi-category appropriations (MCA)</b>				
<b>54,858</b>	<b>Canterbury earthquake recovery land ownership and management MCA</b>	<b>20,549</b>	<b>33,869</b>	<b>20,549</b>
<b>Departmental output expenses</b>				
3,364	Managing the Recovery	2,505	4,036	2,505
<b>Non-departmental output expenses</b>				
40,262	Acquisition and disposal of land and improvements	11,382	14,735	11,382
2,795	Management, clearance and assistance of land and built structures	1,958	10,148	1,958
<b>Non-departmental capital expenditure</b>				
8,437	Purchase of land and improvements capital	4,704	4,950	4,704
<b>62,734</b>	<b>Crown land MCA</b>	<b>66,094</b>	<b>78,099</b>	<b>66,094</b>

Actual 2021		Expenditure before remeasurements 2022	Approved appropriation 2022	Actual 2022
\$000		\$000	\$000	\$000
	<b>Departmental output expenses</b>			
49,398	Crown land management expenses	51,600	59,102	51,600
	<b>Non-departmental output expenses</b>			
1,826	Contaminated sites and forestry operations	2,988	5,668	2,988
	<b>Non-departmental other expenses</b>			
2,290	Biosecurity and biodiversity funding	2,613	2,000	2,613
5,901	Crown land expenses	5,677	5,972	5,677
	Loss on sale of Crown-owned assets	475	1,246	475
3,319	Depreciation and amortisation	2,741	4,111	2,741
<b>26,572</b>	<b>Location based information MCA</b>	<b>26,946</b>	<b>78,486</b>	<b>26,946</b>
	<b>Departmental output expenses</b>			
926	Administration of the New Zealand Geographic Board Ngā Pou Tanaha o Aotearoa	1,099	783	1,099
22,522	Land Information New Zealand location based information infrastructure	22,587	72,303	22,587
	<b>Non-departmental output expenses</b>			
3,124	Regional elevation data capture – delivery	3,260	5,400	3,260
<b>70,748</b>	<b>Property rights MCA</b>	<b>82,696</b>	<b>87,155</b>	<b>82,696</b>
	<b>Departmental output expenses</b>			
69,456	Property rights expenses	81,910	86,412	81,910
	<b>Non-departmental other expenses</b>			
1,292	Land liabilities	786	743	786
<b>10,998</b>	<b>Purchase and preparation of assets for possible use in future Treaty of Waitangi settlements MCA</b>	<b>69,092</b>	<b>90,029</b>	<b>69,092</b>
	<b>Non-departmental other expenses</b>			
5,693	Preparation of assets	59,599	64,196	59,599
	– Impairment of land for treaty settlements	1,420	1,600	1,420
1,752	Loss on sale of landbank properties	2,128	7,182	2,128
	<b>Non-departmental capital expenditure</b>			
3,553	Purchase of assets	5,945	17,051	5,945
<b>225,910</b>	<b>Total multi-category appropriations</b>	<b>265,377</b>	<b>367,638</b>	<b>265,377</b>
<b>326,390</b>	<b>Total annual and permanent appropriations for the year</b>	<b>367,279</b>	<b>616,115</b>	<b>367,279</b>

Actual 2021 \$000		Actual 2022 \$000
	<b>Multi-year appropriations</b>	
	Department output expenses	
	Hydrographic surveying	
20,300	Original appropriation	5,700
<b>20,300</b>	<b>Total adjusted approved appropriation</b>	<b>5,700</b>
15,872	Cumulative actual expenditure at 1 July	–
3,347	Current year actual expense	5,182
<b>19,219</b>	<b>Cumulative actual expenditure at 30 June</b>	<b>5,182</b>
<b>1,081</b>	<b>Appropriation remaining at 30 June</b>	<b>518</b>

## Statement of unappropriated expenditure

### For the year ended 30 June 2022

There was no unappropriated expenditure or unappropriated capital expenditure incurred during the year ended 30 June 2022 (2021: nil). Toitū Te Whenua has not received any capital injections during the year without, or in excess of authority (2021: nil).



Building a better  
working world

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF LAND INFORMATION NEW ZEALAND'S ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Auditor-General is the auditor of Land Information New Zealand (the Department). The Auditor-General has appointed me, David Borrie, using the staff and resources of Ernst & Young, to carry out, on his behalf, the audit of:

- ▶ the financial statements of the Department on pages 92 to 118, that comprise the statement of financial position, statement of commitments and statement of contingencies as at 30 June 2022, the statement of comprehensive revenue and expense, statement of changes in taxpayers' funds, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information;
- ▶ the performance information prepared by the Department for the year ended 30 June 2022 on pages 41 to 45 and 65 to 89.
- ▶ the appropriation statements on pages 139 to 141; and
- ▶ the schedules of non-departmental activities which are managed by the Department on behalf of the Crown on pages 119 to 138 that comprise:
  - the schedules of assets; liabilities; commitments; and contingent liabilities and contingent assets as at 30 June 2022;
  - the schedules of expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2022;
  - the statement of trust monies for the year ended 30 June 2022; and
  - the notes to the schedules that include accounting policies and other explanatory information.

#### Opinion

In our opinion:

- ▶ the financial statements of the Department on pages 92 to 118:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2022;
    - its financial performance and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- ▶ the performance information of the Department on pages 41 to 45 and 65 to 89:
  - presents fairly, in all material respects, for the year ended 30 June 2022:
    - what has been achieved with the appropriation; and
    - the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and
  - complies with generally accepted accounting practice in New Zealand.
- ▶ the appropriation statements of the Department on pages 139 to 141 are presented fairly, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989
- ▶ the schedules of non-departmental activities which are managed by the Department on behalf of the Crown on pages 119 to 138 present fairly, in all material respects, in accordance with the Treasury Instructions:
  - the assets; liabilities; commitments; and contingent liabilities and contingent assets as at 30 June 2022;
  - expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2022; and
  - the statement of trust monies for the year ended 30 June 2022.

Our audit was completed on 30 September 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Chief Executive and our responsibilities relating to the information to be audited, we comment on other information, and we explain our independence.



### Basis for our opinion

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

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

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

### Responsibilities of the Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Department for preparing:

- ▶ financial statements that present fairly the Department's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- ▶ performance information that presents fairly what has been achieved with each appropriation, the expenditure incurred as compared with expenditure expected to be incurred, and that complies with generally accepted accounting practice in New Zealand.
- ▶ statements of expenses and capital expenditure of the Department, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.
- ▶ schedules of non-departmental activities, in accordance with the Treasury Instructions, that present fairly those activities managed by the Department on behalf of the Crown.

The Chief Executive is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Department for assessing the Department's ability to continue as a going concern. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Department, or there is no realistic alternative but to do so.

The Chief Executive's responsibilities arise from the Public Finance Act 1989.

### Responsibilities of the auditor for the information to be audited

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to Vote Lands.

We did not evaluate the security and controls over the electronic publication of the information we audited.

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

- ▶ We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- ▶ We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
- ▶ We evaluate the appropriateness of the reported performance information within the Department's framework for reporting its performance.





**Building a better  
working world**

- ▶ We conclude on the appropriateness of the use of the going concern basis of accounting by the Chief Executive and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Department to cease to continue as a going concern.
- ▶ We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Chief Executive regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

#### **Other information**

The Chief executive is responsible for the other information. The other information comprises the information included on pages 1 to 40, 46 to 64, 90 to 91 and 145 to 156, but does not include the information we audited, and our auditor's report thereon.

Our opinion on the information we audited does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Independence**

We are independent of the Department in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Department.

David Borrie  
Ernst & Young  
Chartered Accountants  
On behalf of the Auditor-General  
Wellington, New Zealand

# Ngā āpitihanga

## Appendices

### In this section

---

Appendix A: Carbon Neutral  
Government Programme Reporting

---

Appendix B: New Zealand Geographic  
Board Ngā Pou Taunaha o Aotearoa

---

Appendix C: Land tenure  
reform acquisitions

---

Appendix D: New Zealand  
Business Number

## Appendix A:

# Carbon Neutral Government Programme Reporting

The Carbon Neutral Government Programme (CNGP) was established to accelerate the reduction of emissions within the public sector. The programme was launched in December 2020 and aims to make a number of organisations within the public sector carbon neutral from 2025.

Toitū Te Whenua is committed to measuring and reporting our carbon emissions and taking action to reduce them. Our emissions inventory enables us to understand our emissions, identify where we need to make changes, and raise awareness across Toitū Te Whenua. We want to ensure we are doing our part to tackle climate change.

Climate change affects us all, and the public sector needs to demonstrate best practice in this area. As property managers we need to understand the impacts of climate change on the land that we manage. Toitū Te Whenua also has an active role in co-ordinating and promoting the use of geographic data to support New Zealand to prepare for and respond to emergency events and climate change.

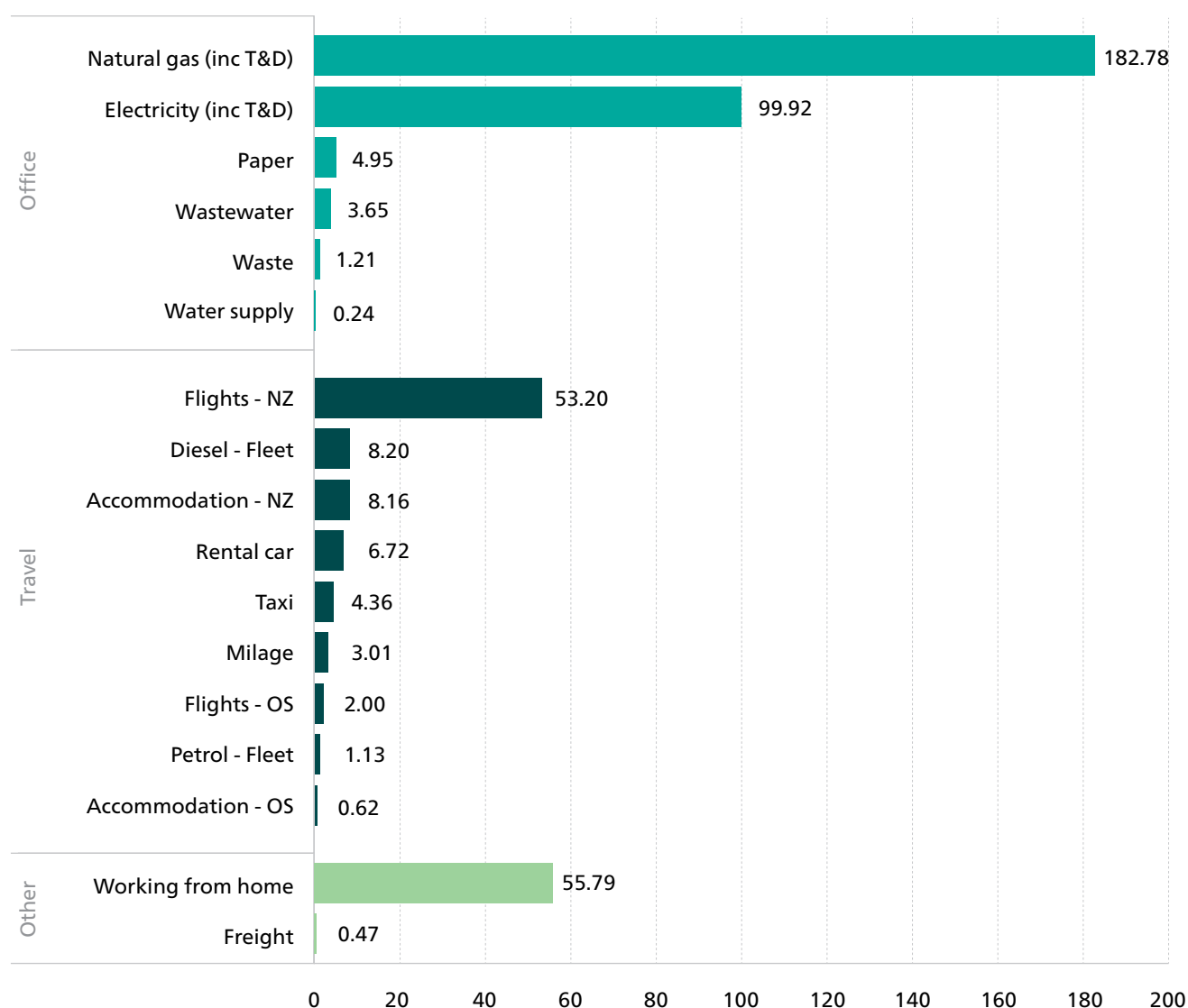
## Our 2021/22 emissions

Our total emissions for July 2021 to June 2022 are 436.42 tCO<sub>2</sub>e (tonnes CO<sub>2</sub> equivalent).

### Split by scope

ISO 14064-1 category	GHG protocol scope	Calculated emissions (tCO <sub>2</sub> e)
Category 1: Direct emissions and removals	Scope 1	181.87
Category 2: Indirect emissions from imported energy	Scope 2	92.36
Category 3: Indirect emissions from transportation	Scope 1	6.72
	Scope 3 Additional	64.58
	Scope 3 Mandatory	63.05
Category 4: Indirect emissions from products used by organisation	Scope 3 Additional	8.83
	Scope 3 Mandatory	19.02
<b>Total</b>		<b>436.42</b>

## Split by source



- Natural gas is used for heating and hot water in our Wellington office. This is one of our top emissions sources, but we cannot change this in our current building.
- Electricity is a significant source of emissions, and we have projects underway to become more energy efficient in our office spaces.
- Emissions related to working from home made up a noticeable portion of our emissions this year. The number of people working from home has increased due to better technology and changing attitudes to flexible working, both accelerated by the COVID-19 lockdowns and restrictions.
- Air travel, and travel in general, has been identified as a key area where we can make changes. Due to the disruption caused by COVID-19, overseas travel largely stopped and the number of domestic flights taken reduced. When New Zealand opens up, the challenge will be to not return to the same levels of travel seen before COVID-19.

Emissions reduction targets

Overall reduction targets for 2025 and 2030 have been set in accordance with the CNGP simplified method of defining ‘1.5°C-consistent’ levels of reduction. These are consistent with the intent of the Zero Carbon Act and the Paris Agreement of limiting global warming to 1.5°C above pre-industrial levels. Reviewing our emissions shows that there is reduction potential within Toitū Te Whenua.

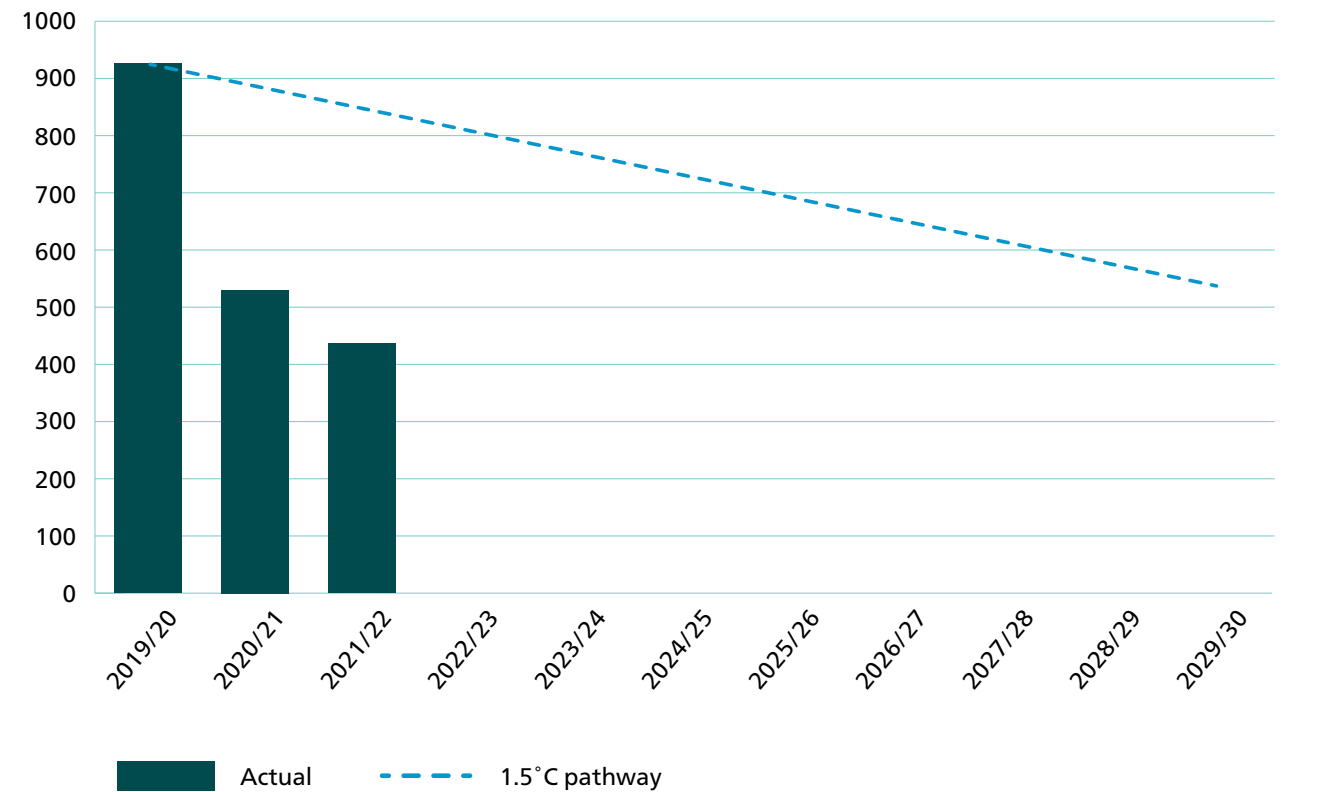
Our base year is July 2019 to June 2020 as this was when we began measuring our carbon emissions. We acknowledge that this may not be a ‘typical’ year as March to June was impacted by COVID-19 lockdowns, but this could be representative of potentially disrupted years to come.

We have significantly reduced our overall emissions (53 percent from base year), which aligns with our goal to reduce our reported emissions by 21 percent by 2025 and 42 percent by 2030. It should be noted that improvements in data have made a significant difference, and reductions associated with these data improvements should be locked in for future years.

The reduction in emissions related to flights is due in part to COVID-19 travel restrictions. We anticipate a rise in emissions due to ‘deferred travel’ as restrictions ease. Travel will need to be monitored and managed now people are able to travel again.

	2025	2030
Percentage reduction from base year (2019/20)	21%	42%
Reduction in tCO <sub>2</sub> e from base year	at least 195	at least 390
Total gross emissions in tCO <sub>2</sub> e	no more than 732	no more than 537

Performance against target





## Initiatives

There are several areas we are working on to reduce our emissions.

### Reduce travel-related emissions

We will:

- revise our travel policy
- centralise our travel approach
- develop a carbon budget approach
- improve AV technology
- explore EV options for rental cars
- investigate options for taxis
- review our fleet regularly.

We have laid the groundwork for these initiatives and have high-level acknowledgement of the need to make changes in this area. We have had discussions with our travel provider about EVs, and have looked at alternatives for vehicle travel. A fleet review was carried out in 2021 and has been implemented.

### Reduce electricity and natural gas use in our offices

We will:

- install LED lighting in our Wellington Office
- address heating issues in Christchurch Office
- look for new premises in Wellington that are more efficient than our current building.

Progress is underway on all these projects.

### Reduce waste to landfill

We will reduce contamination of organic waste and recycling through education and making changes to products. We have promoted plastic-free July, organised waste audits, and changed to plastic-free teabags and plant-based milk bottles.

### Other

We will review our supply chains, and raise awareness across Toitū Te Whenua. We have made changes to some of our suppliers, published articles on our intranet, and are working on a proposal to include sustainability in our induction and learning modules.

## Compiling our emissions inventory

Our emissions inventory was compiled in accordance with international standards and has been verified by Toitū Envirocare. An operational control consolidation approach was used to account for our emissions. This covers our corporate emissions but excludes third-party contractors and activities of our leaseholders and tenants. It currently excludes emissions from datacentres and cloud hosting. Staff commute is also not included as it is challenging to get this data.

Some data was straightforward to obtain but some was more challenging. We plan to improve data quality through working with our suppliers, looking at changes to improve our coding of corporate credit card and reimbursement claims, and weighing our waste. We are considering installing water meters.

*Our emissions results align with the Manatū Mō Te Taiao Ministry for the Environment's 2022 Measuring Emissions Guidance which uses the 100-year global warming potentials (GWPs) in the IPCC Fourth Assessment Report (AR4). Current national inventories report their emissions based on AR4 GWPs, and government-published emissions factor sets align with national reporting.*

For more detail see our full greenhouse gas emissions inventory and management report on our website.

## Appendix B:

# New Zealand Geographic Board Ngā Pou Taunaha o Aotearoa

New Zealand Geographic Board Ngā Pou Taunaha o Aotearoa is New Zealand's national place-naming authority. It is responsible for official place names in New Zealand, its offshore islands, its continental shelf and the Ross Dependency of Antarctica.

The Board's purpose and functions are set out in the New Zealand Geographic Board (Ngā Pou Taunaha o Aotearoa) Act 2008. These include:

- being responsible for safeguarding the place naming traditions, culture and heritage brought to Aotearoa New Zealand by its various communities
- ensuring place naming contributes to the geospatial systems that provide economic, cultural and social value to all New Zealanders
- being a steward (kaitiaki) and custodian of Aotearoa New Zealand's official place names
- acting as the principal adviser to the government on place names (official and unofficial), especially to Toitū Te Whenua Land Information New Zealand, Te Arawhiti Office for Māori Crown Relations, Te Papa Atawhai Department of Conservation, and councils
- consulting and engaging with all New Zealanders including Māori, to take account of their views in decision-making
- ensuring our decision making and advice offer the most benefit to the longer-term interests of Aotearoa New Zealand
- ensuring our decision making is independent and based on robust practices and processes
- ensuring places and physical features are called by their official names.

Through a number of projects and initiatives, the Board gives practical effect to the four goals in its Te Rautaki | Strategy 2020–2025:

- 1. Naming places:** We officially name features and places so that people can effectively communicate information about the location, and we preserve New Zealand's heritage and culture.
- 2. Outreach:** We make information, including stories about place names, readily available.
- 3. Using official names:** Organisations use official names so that people use them in everyday life.
- 4. Improving capability and processes:** We continuously improve our capability and processes to achieve our goals and objectives.

The Board's Outreach and Engagement Strategy identifies initiatives to help raise public awareness of its work and provide better information about place names and their stories. Education initiatives will help government agencies and others to use official place names, and the implementation programme takes a grassroots approach by informing people about the importance and relevance of place names and making richer information about the place names themselves. The strategy introduces a broader regime for the correct naming, recording and use of official place names by everyone in New Zealand.

The Board has agreed on an approach to respond to increasing community interest and expectation about Māori names for cities and major towns. The Board has adopted the following approach.

- Collect original Māori names that are commonly used for cities and major towns, and ensure they are orthographically correct and supported by iwi and councils.
- Add these names to the Gazetteer to make them discoverable as alternative place names, even though not official.
- Encourage the use of these names on official maps and charts, and in the media.
- Work with councils, hapū, iwi and Treaty claimants to progress formal proposals from them for alternative official Māori names for cities and towns.

This year has included many other highlights for the Board. It has:

- begun to implement outreach and engagement initiatives to raise the Board's profile and help with compliance
- upgraded its Gazetteer system to reduce security risks
- added more stories to the Gazetteer
- created online proposal forms to make it easier for people to submit
- completely re-written web page content and navigation architecture
- consulted widely on new maps being produced for the new 1840s Tangata Whenua Place Names maps
- made many decisions on place names, some attracting strong public objection.

In 2021/22, the Board notified 1,192 place name decisions in the New Zealand Gazette (see table below). Other notable place naming achievements included the following.

- The Minister for Land Information confirmed the name Pākaraka for a rural locality altered from Maxwell near Whanganui, addressing a long-standing Treaty grievance for Ngāti Maika.
- The Minister also confirmed Mount Axford, in the Kepler Mountains, Fiordland, recognising Sir Ian Axford, an eminent New Zealand astrophysicist and cosmologist who died in 2010.
- Fourteen Moriori place names were made official through Treaty settlement, and another 20 Moriori place names that remain unofficial have been published and are discoverable in the Gazetteer as original Moriori names.
- The Board considered 3,153 place names in total.
- The Board considered policies for contemporary Māori place names, gender balance in place names, and diversity and inclusion in place names.
- The Secretariat responded to 185 enquiries on place names.
- The Board made online proposal forms available for Aotearoa New Zealand, undersea, and Antarctic place name proposal types.
- The Gazetteer was upgraded to modern software and hardware, and is now formally supported.
- Access to the web feature service for Gazetteer data increased by 231 percent compared with the previous year.

## For further information, see the Board's full 2021/22 Annual Report

Minister's decisions on place names	10
Board's final decisions on place names, including delegated decisions of the Chairperson	10
Review and concur on Crown Protected Area name (notified by DOC)	3
Recorded place names approved as official	1,001
Changing dual names from bracketed format to forward slash (approve/amend)	66
Discontinued place names	6
Treaty settlement place names (including discontinuing Crown Protected Area names)	32
Antarctic place names (assigning one new name)	1
Undersea feature names (alter 9, assign 3, adopt 6, approve 3, amendments 2)	23
Other amendments/corrigenda	40
<b>TOTAL</b>	<b>1,192</b>

## Appendix C:

# Land tenure reform acquisitions

As outlined in the estimates of appropriations for 2021/22, performance information for the land tenure reform acquisitions appropriation is to be reported by the Minister for Land Information appended to the Toitū Te Whenua Land Information New Zealand 2021/22 Annual Report.

## Performance measure

All pastoral lease acquisitions comply with the Crown Pastoral Land Act 1998.	2020/21 Actual	Budget standard	2021/22 Actual
	Achieved	Achieved	Achieved 
Lessee interest has been acquired in compliance with the Crown Pastoral Land Act 1998.			

## Statutory information

This table details information required under section 181 of the Land Act 1948 for the year ending 30 June 2022.

Details	Number	Total area (hectares)	Price paid (\$)	Total annual rent payable(\$)
Areas of private land or lessees' interest in Crown land purchased during the year	1	1,633	5,630,000	8,073.12
Areas of land purchased on behalf of Te Arawhiti	3	26.0552	4,575,000	–
Leases and licences granted during the year	–	–	–	–
Leases and licences current at the end of the year	180	1,325,150	–	2,647,784

## Appendix D:

# New Zealand Business Number

We continue to implement the New Zealand Business Number (NZBN) into our business systems.



# About our images

Page no.	Accreditation
Front cover	Wharariki Beach, Pūponga, Nelson District. Crown property. Image owned by Toitū Te Whenua Land Information New Zealand (from Shutterstock).
2	Wharariki Beach, Pūponga, Nelson District. Crown property. Image owned by Toitū Te Whenua Land Information New Zealand (from Shutterstock).
8 and 9	Digital images from LINZ Aerial Imagery/Basemaps.
11	Mt Alfred/Ari, Diamond Lake, Glenorchy Routeburn Road. Image owned by Toitū Te Whenua Land Information New Zealand.
13	LiDAR image of Upper Hutt City on OpenTopography. Captured for the Upper Hutt City Council by AAM Ltd in March 2021.
15	Image from the New Zealand Hydrographic Authority.
16	Lower Hutt City rendering created with data from LINZ Data Service. Created by Emory Beck, Toitū Te Whenua Land Information New Zealand.
17	Auckland aerial image. LINZ Data Service 75mm. Captured for Auckland Council by AAM NZ Ltd. Used under <b>Creative Commons Attribution 4.0</b> .
18	Te Waipapa / Diamond Harbour, Canterbury District. Captured for Christchurch City Council by AAM NZ Limited. Used under <b>Creative Commons Attribution 4.0</b> .
23	Waimakariri River with the Southern Alps/Kā Tiritiri o te Moana in the distance, Canterbury District. Crown property. Image by Simon Bradfield.
27	Urban housing in Christchurch. Captured for Christchurch City Council by AAM NZ Limited. Used under <b>Creative Commons Attribution 4.0</b> .
29	Scott Base, New Zealand Antarctic research station, on a low volcanic headland called Pram Point at the southern end of Ross Island, Antarctica. Image by Chris Stephens, Toitū Te Whenua Land Information New Zealand.

Page no.	Accreditation
30	LiDAR hillshade northeast of Waiho River, near Franz Josef/Waia Image created with data from LINZ Date Service. Used under <b>Creative Commons Attribution 4.0</b> .
31	New Chums Beach, Whangapoua, Coromandel Peninsula. Image owned by Toitū Te Whenua Land Information New Zealand (from Getty Images).
34	Giant redwood forest, Bay of Plenty. From Getty Images/iStockphoto.
36	(Left to right) Judy Howe-Wiperi, Matua Jim Schuster and Cathy Schuster at Ōkahutoroa Bay, Lake Rotoiti. Photo by Shine Collective.
37	Photo by Te Arawa Lakes Trust.
38	Soweeta Fort D'Arth and Te Aaio Reedy installing uwahi at Ōkahutoroa Bay, Lake Rotoiti. Photo by Te Arawa Lakes Trust.
39 (Left)	Cory O'Neill, Te Arawa Lakes Trust dive team lead, preparing uwahi to be installed at Lake Rotoiti. Image by Te Arawa Lakes Trust.
39 (Right)	Uwahi mats in place on the bed of Lake Rotomā. Image by Te Arawa Lakes Trust.
44	Centennial Memorial on Signal Hill, Dunedin, Otago. Image by Valeriy Tretyakov, from Getty Images/iStockphoto.
47	Digital image from LINZ Aerial Imagery/Basemaps.
62	Before and after flooding in Nelson Region, 2022. Images captured with Basemaps, Top of the South Flood Aerial Photos 2022.

All other images are licensed or owned by Toitū Te Whenua.

# Directory

## Wellington office

### Physical Address

Level 7  
Radio New Zealand House  
155 The Terrace  
Wellington 6011

### Mailing Address

PO Box 5501  
Wellington 6145

### Contact

**Phone:** 0800 665 463  
(New Zealand only)

**Fax:** +64 4 472 2244

### Email:

customersupport@linz.govt.nz

Reception for visitors  
by appointment only.

## Hamilton office

### Physical Address

Level 3  
65 Bryce Street  
Hamilton 3204

### Mailing Address

Private Bag 3028  
Hamilton 3240  
DX GX10069

### Contact

**Phone:** 0800 665 463  
(New Zealand only)

**Fax (main):** +64 7 858 5488

**Fax (secondary):** +64 7 858 5491

## Christchurch office

### Physical Address

CBRE House  
112 Tuam Street  
Christchurch 8011

### Mailing Address

Private Bag 4721  
Christchurch 8140

### Contact

**Phone:** 0800 665 463  
(New Zealand only)

**Fax:** +64 3 366 6422



Published in October 2022  
by Toitū Te Whenua Land Information New Zealand  
PO Box 5501, Wellington 6145, New Zealand  
ISSN 1177-1119 print  
ISSN 1177-8717 online  
This document is available at: [linz.govt.nz](http://linz.govt.nz)



The content in this publication is licensed under the Creative Commons Attribution 4.0 International licence, with the exception of:

- photographic and graphic work
- our logo and any other logos, emblems or trade marks appearing in this publication
- content supplied by third parties.

In essence, for content not listed above you are free to: share, ie. copy and redistribute the material in any medium or format; adapt, ie. remix, transform and build upon the material.

You must give appropriate credit, provide a link to the licence and indicate if changes were made.

No photograph or graphic work in this publication may be reproduced out of the document or resource from which it came, without the express written permission of Toitū Te Whenua Land Information New Zealand.

To enquire about the process for obtaining permission for using a photograph or graphic work, please email [comms@linz.govt.nz](mailto:comms@linz.govt.nz)



**Te Kāwanatanga o Aotearoa**  
New Zealand Government