

# Annual Report Pūrongo ā-tau

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2019/20





Dart River/Te Awa Wakatipu



**Whatungarongaro  
te tangata toitū  
te whenua**

—  
People come and go,  
but the land remains

Land, sea and waterways are taonga that connect us all. Our expertise and information help develop and protect these environments for the benefit of all New Zealanders, our visitors and future generations.

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# Foreword

## Kia ora tātou

When I arrived as the chief executive of Toitū te Whenua – Land Information New Zealand, one of my first tasks was to sign off the 2018/19 annual report.

A year on, signing off this year’s annual report feels more tangible, given it reflects and reports on our organisation’s accomplishments in my first full year as chief executive. I am privileged to be a member of Toitū te Whenua’s whānau, and part of the important mahi and contribution we make to New Zealand.

We have a long and proud history. This year, we have strengthened the focus on our whakataukī – Whatungarongaro te tangata toitū te whenua; People come and go, but the land remains – to deliver for the long-term benefit of Aotearoa New Zealand.

The gains we have made, and the challenges we faced during the year, are many. We supported the Government’s COVID-19 response, while delivering on our four outcomes, progressing the Government’s priorities and carrying out our regulatory roles.

Important achievements this year include:

- We progressed rebuilding and modernising the Landonline technology platform. Landonline is a critical piece of New Zealand’s business infrastructure: it holds the official record of over 2.6 million surveyed parcels of land that are a cornerstone of our economy. We have established the Business Transformation Group to deliver a new, stable, secure Landonline technology platform with products that will be continually modernised. We are using a scaled Agile approach, customer co-design and in-house developers. Working together in this way will strengthen our organisation for the future.
- We transitioned from being office-based to being flexible and working remotely in response to COVID-19. This shift in how we work went well. We prioritised the wellbeing of our people, stayed connected to our customers and maintained our critical services and regulatory activities with minimal disruption. Our people deserve huge credit for their flexible, can-do approach to working through COVID-19, both within LINZ and contributing to the wider Government response. We continue to support the Government’s response and recovery

while adapting our working practices. We have demonstrated that being physically further apart – as modelled in our leadership team photo – is no barrier to our cohesion and living our BEST values of Bold, Expert and Stronger Together.

- We played a key part role in reaching the Global Settlement Agreement between the Crown and Christchurch City Council. This is a significant step in returning the city to local leadership and management. Our work focused on ensuring a smooth transition of more than 6,000 red zone properties in the “flat lands” to Christchurch City Council management. Our continued focus is on reconfiguring the land titles before transferring more land ownership to the Council.

My personal focus this year has been on deeply engaging with the work of LINZ. The insights and expertise of our stakeholders and our own people have provided me important perspectives to consider. I have valued my time spent with the leaders of Te Rūnanga o Arowhenua, Te Rūnanga o Waihao and Te Rūnanga o Moeraki, as we seek to collaborate on improving outcomes in the Mackenzie Basin; with high country farmers to understand their challenges and aspirations as leaseholders of Crown pastoral land; with the leaders of the Te Arawa Lakes Trust and Te Arawa River Iwi Trust to ensure the COVID-19 recovery funding is applied to deliver jobs and achieve environmental outcomes; and with our Overseas Investment Office team as they monitor compliance with conditions of approved investments.

While there is much to celebrate, there is still much to do. This includes scaling up the rebuild of Landonline, procuring a satellite-based augmentation system, supporting regional councils with elevation modelling, delivering on our Jobs for Nature work programme and continuing to implement changes to the Overseas Investment regime.

It’s a lot – and inspired by our whakataukī, we are ready and able.

*Gaye Searancke*

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



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Chief Executive &  
Secretary for Land Information



**Jan Pierce**  
Location Information,  
Policy & Overseas Investment



**Peter Alsop**  
Corporate



**Murray Young**  
Business Transformation



**Kathy Mansell**  
Property Rights



**Jerome Sheppard**  
Crown Property



**Robert Muir**  
Strategy and Stewardship

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Our ELT has led by example, operating as a cohesive, connected team throughout lockdown and during periods of physical distancing under the COVID-19 alert levels – living our LINZ value of “Stronger Together”.

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## Kia ora tātou

Nō taku ekenga hei tumu whakarae o Toitū te Whenua – LINZ, ko tētahi o aku mahi tuatahi ko te waitohu i te pūrongo ā-tau 2018/2019.

Kua hipa te tau, ā, he mea whai kiko te waitohu i te pūrongo ā-tau o te tau nei, e whakaaritia ai, e pūrongohia ai ngā angitu o tēnei rōpū, nōku e tū ana hei tumu whakarae mō te tau katoa. Nōku te waimarie kia whai wāhi ki te whānau o Toitū te Whenua, kia whai wāhi hoki ki ngā mahi whakaharahara e mahia nei e mātou mō Aotearoa. Kua roa, kua angitu tā mātou haere. I tēnei tau, kua kaha ake te aro ki tō mātou whakataukī – Whatungarongaro te tangata, toitū te whenua; ahakoa ngaro ai te tangata, ka pūmau tonu te whenua – kia whakaratohia ai he painga mō Aotearoa New Zealand mō āpōpō.

He nui ngā piki me ngā heke kua kitea e mātou i tēnei tau. Kua tautoko mātou i te urupare a te Kāwanatanga ki te Mate Korona, ā, kua whai tonu i tō mātou putanga e whā, e kōkiri ana i ngā aronga matua o te kāwanatanga me te kawē tonu i tō mātou haepapa ki tā te ture.

Ko ētahi o ngā ekenga nui i tēnei tau:

- Kua kōkirihi te hanga anō, me te whakahou i te pae tukutuku Landonline. He wāhi nui a Landonline mō te anga pakihī o Aotearoa; e pupuri ana ia i ngā rohenga whenua kua rūrihia 2.6 miriona, te tūāpapa o tō tātou ōhanga. Kua whakatū mātou i te Rōpū Panoni Pakihī kia whakaratohia ai he pae tukituku Landonline hou, pūmau, haumarū hoki, me he rawa o roto ka rite tonu te whakahou. E whai ana mātou i tētahi tukanga āwhata Moruki, te mahere tahi me ngā kiritaki me tō mātou ake kaiwhanake. Mā te mahi tahi pēnei e kaha ake ai tō mātou rōpū, haere ake nei.
- Kua hūnuku mātou mai i te noho ā-tari, kia ngohe ngā ritenga mahi, ā, kia mahi ā-pāmamao hei urupare ki te Mate Korona. Kua pai te haere o tēnei hūnukutanga. Ko te oranga o te tangata te whakaaro matua, ā, kua hono tonu mātou ki tō mātou kiritaki, ā, kua mau tonu ki ngā ratonga matua me ngā mahi ā-ture, me te aha kāore he rarū nui i puta. Me mihi, ka tika ki tō mātou tāngata, i tō rātou ngāwari, tō rātou māia i roto i ngā pānga o te Mate Korona, i roto tonu i te tari LINZ, otirā i ngā mahi tautoko i te urupare a te Kāwanatanga. E tautoko tonu ana mātou i te urupare a te Kāwanatanga me te panoni anō i tō

mātou ritenga mahi. Kua whakaatuhia e mātou ahakoa e noho marara ana - tērā e whakaatuhia ana i te whakaahua o tō mātou rōpū rangatira – ehara i te taupā ki te piri tahi, otirā te whai i tō mātou BEST uara, arā, Māia, Matatau, me te Whakapipiri.

- I whai wāhi nui mātou i ea ai te Global Settlement Agreement ki waenga i te Karauna me te Kaunihera o Ōtautahi. He mea nui tēnei kia hoki anō te tāone nui ki tōna ake mana whakahaere me te hautūtanga. I aro ā mātou mahi kia ngāwari ai te whakawhitinga o ngā rohenga whenua 6,000 i ngā wāhi whero i ngā 'mānia', ki raro i te whakahaere a Te Kaunihera o Ōtautahi. E aro tonu ana mātou kia panonihia ngā taitara whenua i mua i te whakawhiti o ētahi atu whenua ki te Kaunihera.

Ko taku aronga nui i tēnei tau, ko te ruku rawa ki ngā mahi o Toitū te Whenua. Nā ngā wheako me ngā mātauranga o te hunga whaipānga me tō mātou tāngata i kitea ai he nui anō ngā whakaaro hei whiriwhiri māku. Kua tino pai taku noho ki ngā rangatira o Te Rūnanga o Arowhenua, te Rūnanga o Waihao, me Te Rūnanga o Moeraki, i a mātou e whai nei ki te mahi tahi hei whakapai i ngā hua mō Te Manahuna (Mackenzie Basin); ki ngā kaipāmu o ngā raorao teitei kia mārāma ai ki tō rātou wero me tō rātou wawata hei kairihi i ngā whenua pāmu o Te Karauna; ki ngā rangatira o Te Poari Hunga Tiaki i ngā Roto Moana o Te Arawa me Te Tarahiti o Ngā Iwi o te Awa o Te Arawa kia kitea e whai hua ana ngā pūtea whakaora o Te Mate Korona kia whakaratohia he mahi, ā, kia ora ake te taiao; ki ngā tāngata o te Overseas Investment Office e mātai ana i te whai o ngā tikanga o te whakangao kua whakaaetia.

Ahakoa he nui ngā mea hei whakamihi, he nui anō ngā mahi. Ko ētahi o ngā mahi nei, ko te whakarahi i te hanga anō o Landonline, te whai i tētahi pūnaha hanumi ā-amiorangi, te tautoko i ngā kaunihera ā-rohe me ā rātou mahi hoahoa i te takoto o te whenua, te whakarato i te hōtaka Jobs for Nature, me te whai tonu i ngā panonitanga o te anga Overseas Investment.

He nui tonu – mā te whakatenatena o tō mātou whakataukī, e rite ana, ā, e taea ana e mātou.

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**Kathy Mansell**  
Property Rights



**Jerome Sheppard**  
Crown Property



**Robert Muir**  
Strategy and Stewardship

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Kua whakatauiria mai tā mātou rōpū  
ELT, mā te mahi tahi, mā te hono tahi  
i te wā o te noho taratahi, i ngā wā  
hoki o te noho marara i raro i ngā pae  
ōhiti o te Mate Korona – e whai nei  
i te uara LINZ “Mā te kotahitanga  
e kaha ake ai”.

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# Our contribution to New Zealand

## Tā mātou koha ki Aotearoa

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As the Government's lead agency for location and property information, Crown land and managing overseas investment, we are guided by our **whakatauki**.

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As a kaitiaki pārongo whenua (guardian and custodian of New Zealand's land information), we use our expertise to work towards our common **purpose**.

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How we achieve our purpose.

### Whatungarongaro te tangata toitū te whenua.

People come and go,  
but the land remains.

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Land, sea and waterways are taonga that connect us all. Our expertise and information help develop and protect these environments for the benefit of all New Zealanders, our visitors and future generations.

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- Providing authoritative information about the land, sea and waterways. This helps people to get where they are going and directs important land use decisions.
  - Holding the official property records and ensuring surveys and valuations are carried out consistently. This guarantees property rights so New Zealanders can make land investments and secure mortgages and insurances to buy their homes.
  - Looking after more than 2 million hectares of Crown land (approx. 8 percent of New Zealand) and managing nearly 13,000 individual Crown properties.
  - Ensuring the regulatory decisions associated with the overseas investment regime are robust and enforced.

To ensure we focus our attention where it is most valuable for New Zealand over the long term, we have identified four outcomes and three cross-cutting key challenges.

All our people can look at their work and be able to see how, in one way or another, they are contributing to one or more of these outcomes.



### High-value geographic and property information

Geographic and property information are used effectively to address key challenges for New Zealand, improve outcomes for Māori, and deliver significantly higher-value public services (national and local).



### World-class property system

The property system is ready for the future, built for growth and changing needs.



### Making best use of the Crown Estate

Getting the best public value from the Crown Estate, for the benefit of all New Zealanders.



### Safeguarding New Zealand's interest in sensitive assets

The ownership of sensitive assets reflects New Zealand's best interests.



### Water

Contribute to better water management of fresh water, including quality and allocation.



### Resilience and climate change

Support efforts to prepare for, mitigate and adapt to the impacts on land and sea of climate change and one-off events (natural and human-induced).



### Urban

Contribute to managing and responding to pressures on urban areas from population growth.

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# An extraordinary year

## He tau whakamīharo



# A year of action and ambition

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Our ambitions at Land Information New Zealand are underpinned by a desire to move our organisation's impact and value to New Zealand 'from credible to incredible'. Over the last few years, we have identified the shifts we want in how we work to build a sound foundation and direction for our future. We have worked to clarify our strategies and frameworks and simplify the deliberate steps we will make towards our future state. We have committed to a business transformation programme.

Three focus areas form the core of programme and the changes to how we work to become the LINZ of the future:

- We will be closer to, co-create with, and deeply understand our customers, stakeholders and sectors. We will look outwards and truly connect with others in our current and future ecosystem.
- We will build the organisational capability to work flexibly, apply Agile methodologies where they are best suited, and use the full range of our skills and know-how flexibly to solve problems and deliver quality services and regulation. We will also share learnings with other public service organisations.
- We will have strong, secure technology foundations that we continually modernise to meet future needs, so that we do not ever have to 'rebuild' our core systems.

As part of this commitment we established the Business Transformation business group. The group will help our leaders define, shape and ultimately deliver new ways of working and providing services and products that will be sustainable and enable us to deliver on our aspirations. Business Transformation will help build and deliver the LINZ of the future. The work of the group is underpinned by the Rebuild of Landonline programme which will deliver modernised systems and services to our customers while also building our in-house capability in agile ways of working.

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# Stronger together for better relationships

Alongside our desire to be more customer centric, we have looked at how we approach partnerships, engage with stakeholders and communicate with our audiences and how we can improve.

We know that working with other agencies will support the delivery of shared outcomes, including the Government's priorities for land and water, resilience, climate change and urban growth. It will ensure we operate as effective regulators and meet our regulatory responsibilities. We also have a wide range of stakeholders and customers who use our products, services and data.

We have made progress in mapping these relationships and determining each one's health, status and focus. We are being clear in our expectations of our partnerships and the value these relationships will add. We are progressing a strategic level engagement plan. Within our business areas, we have set strategies that identify and target actions to improve our performance and are key to us becoming more customer centric.

Our partners, stakeholders and audiences are grouped as follows:

- central government
- local government
- sector agencies
- international counterparts
- customers
- wider public.

Appendix A contains a summary of the key agencies we engage with and the nature of the relationship.

We continue to build our understanding of different audience groups, our channels and the impact of our communications. This will enable us to adapt our communication approaches to better position us with our partners, stakeholders and target audiences. We need to make sure information is in the right format and in the right place. We have continued our use of news media, and expanded our social media presence, to share our stories.

Keeping our people informed and up to date is important for the connectedness of the organisation. This year has been one of change and disruption for our people, and we have enhanced and expanded our communications to support them during these times. We also started the redevelopment of our new intranet - Whatukura - which will be rolled out later in 2020. It will be a dynamic, easy-to-use basket of information to help our people in their roles and keep them connected to one another.



Lynette Morunga and Boyd Middleton in our Hamilton office – Stronger Together

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# Working as a Treaty partner

We are committed to understanding and upholding our commitments and obligations as a te Tiriti o Waitangi partner.

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This year we made progress in our work with Māori, iwi and hapū, including their pre- and post-settlement governance entities.

During the year, we have taken steps to be a better Treaty partner with Māori, iwi and hapū. We've done this through the following.

- Delivering our training programme in understanding the Treaty, tikanga and te reo Māori (He Pikinga - to ascend or climb) to lift the capability and confidence of our staff. This is core training that all our people have completed and is now part of our induction programme for all new staff.
- Developing an advanced training programme (He Pikinga Arahina) for staff who engage with iwi as part of their role and for staff who wish to undertake this as part of their personal development. Delivery of this programme has been delayed due to the COVID-19 lockdown.
- Developing and delivering Te Kahukura to senior management in a one-day workshop. This was a tailored programme on understanding our obligations and commitments under the Treaty of Waitangi, our cultural tikanga and te reo Māori and how to apply this understanding during engagement with iwi.
- Delivering standalone pieces of work with particular iwi, such as Ngāti Tama.

As we transform our work, we will continue to shift and equip ourselves for meaningful engagement with Māori and iwi. We know we need to broaden and be more strategic in our engagement, so we agreed to expand our Business with Māori team. We will also reposition it within the organisation to uplift its mana and maximise its influence and impact.

This work will strengthen our capability to engage with Māori and iwi, fulfil our partner obligations and achieve better outcomes for Māori.





“Ngāti Tama are especially appreciative of LINZ for making you available to us to help us learn how to enhance GIS mapping capability using LINZ data, and to be informed on what systems and people can be used to develop our cultural mapping project and decision making.”

Kura Stafford, Te Pou Taiao  
Resource Management Manager  
Ngāti Tama ki Te Waipounamu Trust

## Supporting Ngāti Tama iwi to map their rohe

Mapping tools and data provide significant benefit to Māori wanting to manage ancestral whenua, awa, wāhi tapu and wāhi taonga within their rohe and participate in resource management decision making.

In February 2020, we ran a three-day Geographic Information System (GIS) workshop in Nelson for Ngāti Tama at their request. They can use GIS to create, analyse and map data, which can then inform decision making, environmental monitoring, resource consent processing and many other kaitiaki activities.

Building on materials developed for earlier workshops run for other iwi groups, we guided participants through a series of tasks to find, access, create and use GIS tools and geospatial data. Ngāti Tama gave positive feedback on the workshop and said they will use these new skills to develop cultural mapping and support their decision making.

In the coming year, we will continue to support Ngāti Tama and assist two to three other iwi groups with geospatial capability to enable them to develop their cultural mapping and improve their decision making.

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# Responding to COVID-19

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## Continuing service delivery

When New Zealand moved to alert level 4, we activated our business continuity plans. We shifted from being an office-based agency to being flexible and working remotely. The transition went well. We prioritised the health and wellbeing of our people and maintained our critical services with minimal disruption. Our success was possible as:

- 98 percent of our workforce could work remotely
- we enhanced our network access capacity
- we had business continuity plans in place, tested and ready to implement.

At alert level 4, we needed access to our offices (by only two of our staff members) to complete one critical function that ensured that access to, and security of, the Landonline system was maintained.

As the alert levels transitioned down, and restrictions eased, our people were gradually granted access to our offices. We took a phased approach to effectively manage risks and allow for adjustments in our approach where needed.

## Adapting our regulatory functions

We worked with our local and international customers to ensure that we could continue to work appropriately in the new environment.

- The Overseas Investment Office adapted its processes to reflect the dynamic overseas investment environment. This included undertaking assessments under urgency for some overseas investments that needed certainty due to the changing economic landscape. The Office also published an Interim Enforcement Policy, identifying situations where it may be appropriate for consent holders to not meet the conditions of their consent. We worked with them to ensure that this was applied consistently.
- The Registrar-General of Land provided additional regulatory guidance and released interim guidelines for conveyancers. These guidelines provided an acceptable method of verifying their customers' identity remotely to complete land transfers in a virtual environment.
- The Valuer-General identified that the integrity and robustness of any rates evaluation would be affected by COVID-19 restrictions. In response, the COVID-19 Response (Further Management Measures) Legislation Act 2020 allows for the deferral of a Council's revaluation of their District Valuation Roll for up to 12 months. The Auckland City Council deferral application was approved.

### Supporting the wider COVID-19 response

We supported the national COVID-19 response by contributing staff with expertise ranging from communications to Coordinated Incident Management System Intelligence to support the following agencies:

- National Crisis Management Centre (8)
- Ministry of Health (4)
- New Zealand Police (4)
- Department of the Prime Minister and Cabinet (2)
- Wellington Free Ambulance (1).

We will receive \$40 million from the COVID-19 Response and Recovery fund for increased biosecurity work on Crown land in coming years. This will benefit regional communities by creating jobs and stimulating economic activity across a wide range of providers, and further the goal of protecting New Zealand's precious flora and fauna, lands, lakes and rivers.

### Providing geospatial support to the COVID-19 response

Our geospatial expertise supported both the National Crisis Management Centre (NCCMC) and the Operations Command Centre (OCC), as well as offering support more widely across government.

This involved:

- updating and confirming Fire and Emergency New Zealand's data set for supermarkets, pharmacies and petrol stations
- adding the improved supermarket information to the New Zealand building outlines data set
- customising and producing maps for New Zealand Police, the National Crisis Management Centre and the regional Civil Defence Emergency Management teams
- mapping where the road network crosses regional council boundaries for the Operational Command Centre.

### Demonstrating resilience

Our focus now is to understand the lessons learnt from our response. We can demonstrate that we:

- are a more resilient organisation
- can adapt to and normalise new ways of working to benefit our customers and our people.

We will apply what we have learned to enhance our response to any future incidents that could disrupt our service delivery.

# Delivering a difference

## Te whakarato he hua

### Our performance is measured in our ability to successfully:

- deliver the Government's priorities
- achieve the outcomes set out in our Strategic Intentions He takunetanga rautaki 2019–2023
- meet our statutory obligations.

### Our Strategic Intentions outlines what success looks like.

We are the lead and go-to agency for core geographic and property information.

New Zealanders will have confidence in their ability to invest in land and property.

There will be a rich and complete picture of property in New Zealand.

The management approach for Crown land will be efficient and realise greater value for New Zealanders.

New Zealand's sensitive assets will be safeguarded.

We are a smart and modern regulator.

We are a strategy-driven agency that delivers value to New Zealand.

New Zealanders understand the value LINZ delivers to New Zealand.

# Delivering on the Government's priorities

We support the Government to deliver better wellbeing for New Zealanders.

## Using high-value geographic and property data to support wellbeing and resilience

Delivering accurate and open elevation data to help decisions on regional resource management, infrastructure and adaptation to climate change, enabled by the \$19 million investment in Light Detection and Ranging (LiDAR) from the Provincial Growth Fund (PGF).

Improving positioning data to support innovation, health and safety and environmental outcomes. This will be achieved by partnering with Australia to jointly procure a satellite-based augmentation system (SBAS).

Ensuring that key property and geographic datasets for resilience are fit for purpose and will support communities to adapt to natural hazards.

### To support this priority

- We have enabled LiDAR investment in eight regions to expand the coverage of elevation data.
- We have partnered with Geoscience Australia through a Joint Project Agreement to deliver a SBAS.
- We have partnered with other agencies to improve key resilience data sets: population, imagery, height, rivers and water catchments for better decision making around resilience and climate change.

**Our Outcome 1 reporting contains more information about our support for this priority.**

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# Delivering on the Government's priorities

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## Rebuilding Landonline

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Ensuring the rebuild of Landonline is delivered efficiently and responsibly, delivering on the significant benefits of this project while appropriately managing risk to this critical system.

### To support this priority

- We received an independent Gateway review<sup>1</sup> that confirmed we are in a strong position to continue our work rebuilding Landonline and the programme is ready to scale up for the next phase.
- We released our pilots of the new Notice of Change of Ownership and Notice to Mortgagee products and the registered user search application, which were well received by customers.

**Our Outcome 2 reporting contains more information about our support for this priority.**

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## Protecting inherent values on Crown land

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Delivering the Government's legislative reforms to end tenure review and improve the Crown's administration of Crown pastoral land.

Operationalising these reforms and improving existing processes.

Scaling up LINZ's biosecurity programme to better protect ecological values on Crown land, including delivering on investment from Budget 2019 to protect several of New Zealand's iconic lakes.

### To support this priority

- We progressed the Crown Pastoral Land policy work and the Crown Pastoral Land Bill had its first reading in the House.
- We now directly engage with our Crown pastoral land lessees: 72 visits over 57 properties this year.
- With the Budget 2019 funding, we progressed and expanded the aquatic weed control programme in the Te Arawa Lakes, Lake Wakatipu and Lake Wānaka.

**Our Outcome 3 reporting contains more information about our support for this priority.**

1. <https://bit.ly/2Giwjcv>

## Safeguarding New Zealand's interest in sensitive assets

Delivering operational improvements to the overseas investment regime, including strengthening the monitoring and enforcement functions to ensure committed benefits from overseas investment are being realised.

Supporting the delivery of the second phase of reforms to the Overseas Investment Act 2005 being led by the Associate Minister of Finance.

### To support this priority

- We monitored 1,579 consent conditions, which identified 128 instances of non-compliance – 51 investigations were initiated, 47 enforcement actions were taken and \$3.9 million in non-compliance penalties was collected for the Crown.
- We assisted in the development of the Overseas Investment (Urgent Measures) Amendment Act 2020 and Overseas Investment Amendment Bill (No 3) that were introduced to the House.

**Our Outcome 4 reporting contains more information about our support for this priority.**

## Supporting Māori–Crown relations and Te Tiriti o Waitangi settlements

Working with the Minister for Māori Development to modernise the Public Works Act 1981 to better protect sensitive Māori land while ensuring the Crown and local authorities are still able to undertake public works.

Supporting LINZ to build its te reo, tikanga and broader te ao Māori capability to facilitate effective engagement with iwi.

Stewarding the landbank of properties held for potential use in future Tiriti o Waitangi settlements. This includes utilising Budget 2019 funding to remediate or demolish properties that are in poor condition and have high risks.

### To support this priority

- We continued policy work on the draft Public Works Act (PWA) Bill which covers offer-back and compensation and includes principles aligning to Te Ture Whenua Māori Act 1993.
- Our people increased their capability for iwi engagement through He Pikinga training.
- We continued to steward land bank properties, and our healthy homes programme began assessing and undertaking maintenance on 926 residential land bank properties.
- We began the demolition and remediation works across the 36 planned landbank properties.

**The Working as a Treaty partner section contains more information about our support for this priority.**

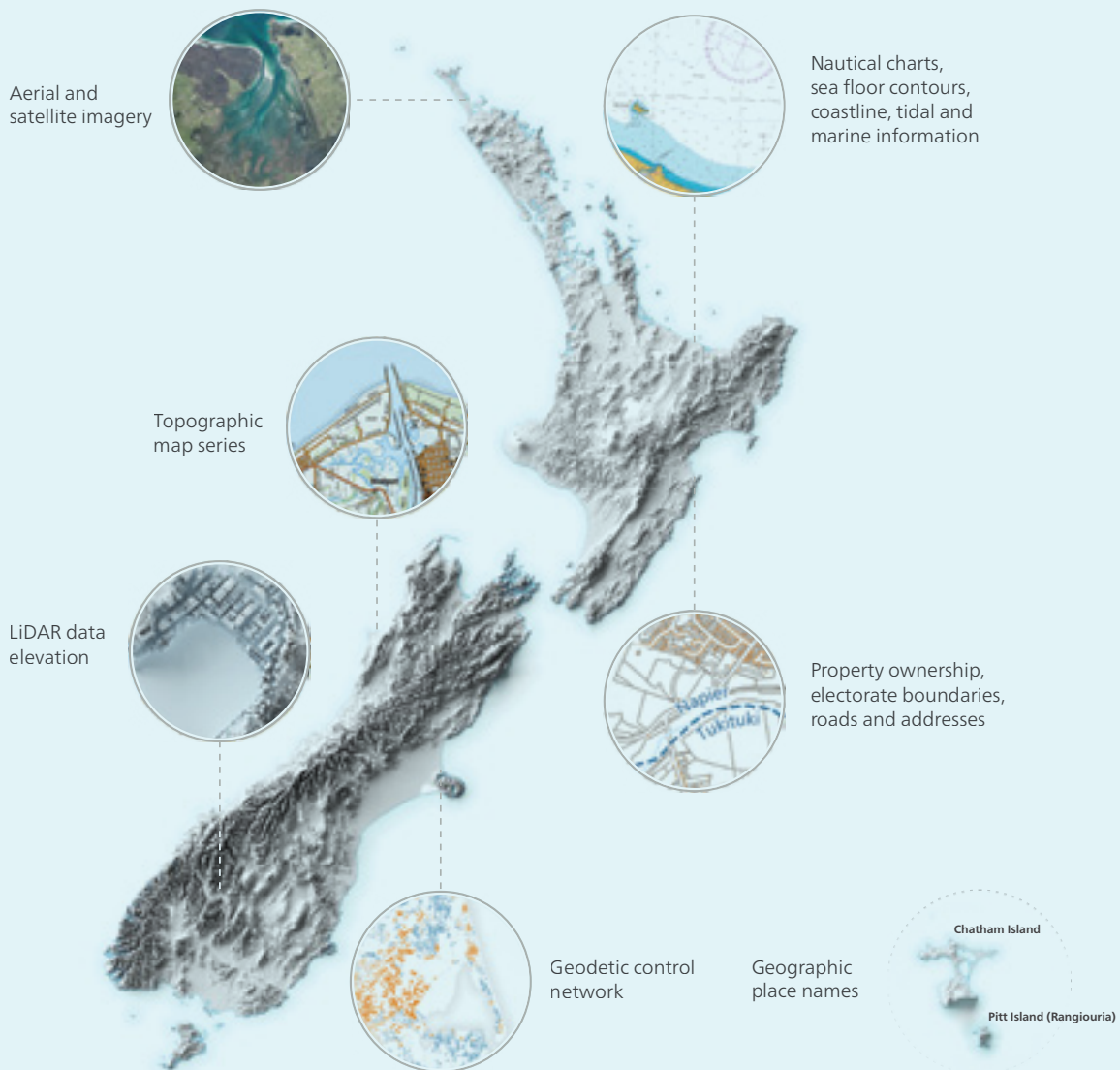
## Outcome 1

# High-value geographic and property information

Geographic and property information are used effectively to address key challenges for New Zealand, improve outcomes for Māori, and deliver significantly higher-value public services (nationally and locally).

### Trends in our impact

The impact measures will be reported in 2020/21.







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# Partnerships deliver high-value geographic and property information

Our partnerships with other organisations will maximise the benefits of delivering high-value geographic and property information to New Zealand.

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## Better satellite-based positioning information for Australia–New Zealand

To improve the accuracy and integrity of satellite-positioning technology (such as GPS), we are working with Geoscience Australia to establish a satellite-based augmentation service (SBAS) for the Australia–New Zealand region. The SBAS will, among other benefits, improve the ability of emergency medical aircraft to operate in challenging weather conditions, help the agricultural sector to deliver better environmental outcomes through precise animal tracking, and support the deployment of connected and autonomous vehicles. SBAS technology will increase New Zealand’s productivity, secure safety and propel innovation.

Following the signing of an agreement with Geoscience Australia under the Australia–New Zealand Science, Research and Innovation Cooperation Agreement (ANZSRICA), the year’s focus has been on establishing sound governance and working arrangements to ensure the success of the project in the long term. We anticipate a contract will be awarded to a supplier in the first half of 2021. We expect an initial satellite transmission to be available within 12 months of the contract signing.

## Supporting future planning with a national elevation dataset

The expansion of the national coverage of accurate elevation data using LiDAR (Light Detection and Ranging) is beneficial to many sectors in New Zealand. This data supports New Zealand in critical infrastructure investment decision making, urban and land use planning, construction and engineering design and helps communities and industries prepare for the consequences of climate change. The Government has allocated \$19 million from the Provincial Growth Fund to co-fund LiDAR elevation data capture with councils over five years. At the end of the project, we will have elevation data for 80 percent of New Zealand. In 2019/20, we supported eight regions to obtain Provincial Growth Fund co-funding and procure LiDAR elevation data.

As at 30 June 2020, LiDAR data collection had begun in:

### Bay of Plenty

23 percent data capture completed

### Hawke’s Bay

30 percent data capture completed

### Tasman

27 percent data capture completed

### Marlborough

48 percent data capture completed

### Canterbury

13.5 percent data capture completed

### West Coast

19 percent data capture completed.

Data collection for Waikato and Southland is expected to begin towards the end of 2020. The first data release to councils will be in early 2021.

Setting up survey control points for a hydrographic survey in Tonga. Pictured, Sosefo Kaitapu, a Graduate Surveyor from the Ministry of Lands and Natural Resources in Tonga (left) and Jeremy McCaffrey, a hydrographic surveyor with iXblue Pty Ltd.



### More up-to-date nautical charts for the Marlborough Sounds

We continue to build on the partnership project with the Marlborough District Council (MDC) to produce up-to-date nautical charts for the Marlborough Sounds. The Marlborough Sounds contribute to New Zealand's economy through tourism, aquaculture and interisland freight. The partnership enables both organisations to share knowledge and benefits, expand the scope of survey work and limit the impact on the local marine environment through one coordinated project.

This is our second hydrographic survey partnership with MDC following our award-winning survey of Queen Charlotte Sound / Tōtaranui and Tory Channel / Kura Te Au from 2016 to 2017.

Surveying began in late 2019 using state-of-the-art marine survey technology to collect nearly 32,500 hectares of seabed data for Pelorus Sound / Te Hoiere, Admiralty Bay and Te Aumiti / French Pass.

This data is expected later in 2020, and we will use it to produce authoritative nautical charts in our role as the New Zealand Hydrographic Authority. MDC will use the data to manage this unique marine environment.

### Improved maritime safety for the Kingdom of Tonga

In October 2019, we led a survey programme that delivered 30,000 gigabytes of marine data for Tongan waters to the Kingdom of Tonga. We used the data to update the Kingdom of Tonga's nautical charts. They can use the data to support tourism industries, conduct marine research, and model the effects of sea-level rise and flooding. Nine of Tonga's new electronic navigational charts were released in May 2020. They replaced old charts, in fathoms, from the 1890s. Five remaining electronic navigational charts and four paper charts will be released later in 2020.

We are the charting authority responsible for the production and maintenance of nautical charts for the Kingdom of Tonga, Niue, Tokelau, the Cook Islands and Samoa through the Pacific Regional Navigation Initiative (PRNI), which helps these nations to meet their international maritime obligations. Our six-year partnership with the Ministry of Foreign Affairs and Trade and the South Pacific community, through the PRNI, continues to deliver improved navigational information, ensure compliance with international maritime regulations and build hydrographic capability in the region.

During 2019/20, we completed the survey programme for Samoa, and we will produce updated charts in 2020/21.

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# Improving New Zealand's resilience

Our Resilience and Climate Change Programme is a Government priority to ensure key geographic and property datasets critical for resilience and climate change decision making are fit for purpose.

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Our work continues to improve the 12 key datasets<sup>3</sup> that are critical to emergency management and responding to climate change. These datasets focus on people, property, rivers, land and transport. Throughout 2019/20, we worked with organisations responsible for these datasets, Stats NZ, NIWA, New Zealand Transport Agency, KiwiRail and Fire and Emergency New Zealand – to improve the data's accessibility and availability. Our annual review of the data improvement programme confirmed that data users have access to improved population, address, rail network, height and imagery data.

Specific data improvements made during the year included:

- publishing nine LINZ datasets<sup>4</sup> in a proprietary format to increase accessibility and reusability for our users
- releasing additional aerial imagery, building outlines and elevation data on the LINZ Data Service
- assisting Stats NZ to publish a New Zealand population dashboard<sup>5</sup> that will assist emergency evacuation planning
- assisting KiwiRail to publish their rail network data in multiple data formats.

We lead the information workstream of the Community Resilience Work Programme (led by the Department of Internal Affairs). This partnership between central and local government is to strengthen community resilience in the face of natural hazards and the effects of climate change. During 2019/20, we worked with the Ministry for the Environment, Dunedin City Council and the Department of Internal Affairs to better understand the barriers and the role of data in planning and policy decision making for flood-risk management.

3. For a list of the datasets, go to [www.linz.govt.nz/key-datasets-for-resilience-and-climate-change](http://www.linz.govt.nz/key-datasets-for-resilience-and-climate-change)

4. NZ Primary Parcels, LINZ NZ Property Titles, LINZ NZ Street Address, LINZ NZ Roads – Addressing, LINZ NZ Building Outlines, LINZ NZ River Name Lines – Pilot, LINZ NZ River Name Polygons – Pilot, LINZ Managed Crown Property, LINZ NZ Coastlines and Islands Polygons – Topo 1:50k

5. <https://bit.ly/33eU26b>

# Building geospatial capability for the future

Our scholarships recognise the importance of high-value geographic information to New Zealand's economy, environment and society. The scholarships support the growth of the geospatial workforce through assisting students with costs at a critical time in their careers.

## **LINZ postgraduate GIS \$5,000 scholarship: Moka Apiti**

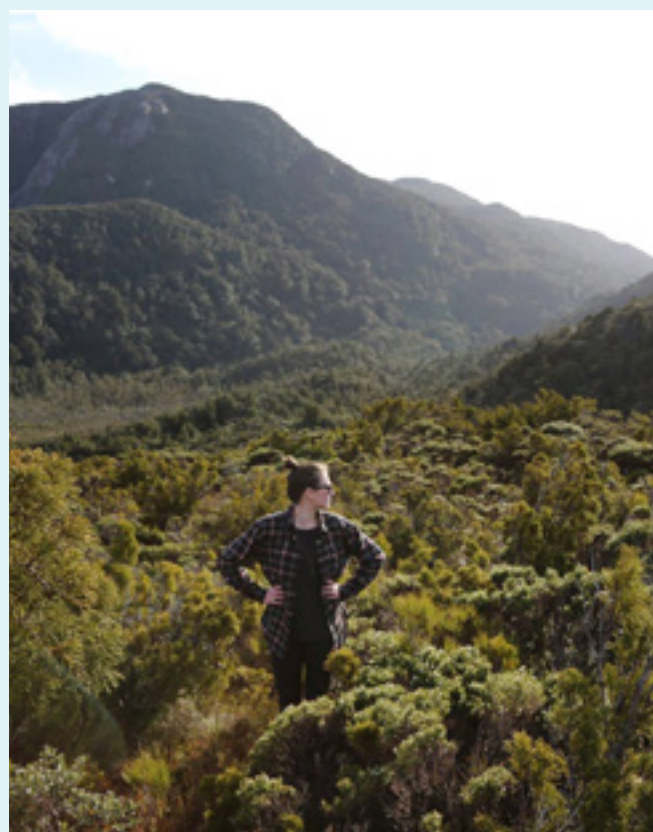
Moka is undertaking a PhD in Earth Science at Massey University. Moka's thesis and research will explore new digital spatial technologies as they apply to mātauranga Māori. His work focuses on how these modern technologies can assist in storing and presenting traditional knowledge and data in a way that is acceptable to indigenous people.

## **LINZ undergraduate GIS scholarships: Te Rua Wallace and Christina McCabe**

Te Rua is studying for a Bachelor of Environmental Planning in Te Ara Taiao: Māori and the Environment at the University of Waikato.

Christina is studying for a Bachelor of Science in Environmental Science and Geography at Massey University.

The two undergraduate scholarships provide fees for GIS-related courses that are completed successfully during their second and further years of undergraduate study.



Undergraduate scholarship recipient Christina McCabe, Resolution Island, Tamatea / Dusky Sound


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# Opening up our data

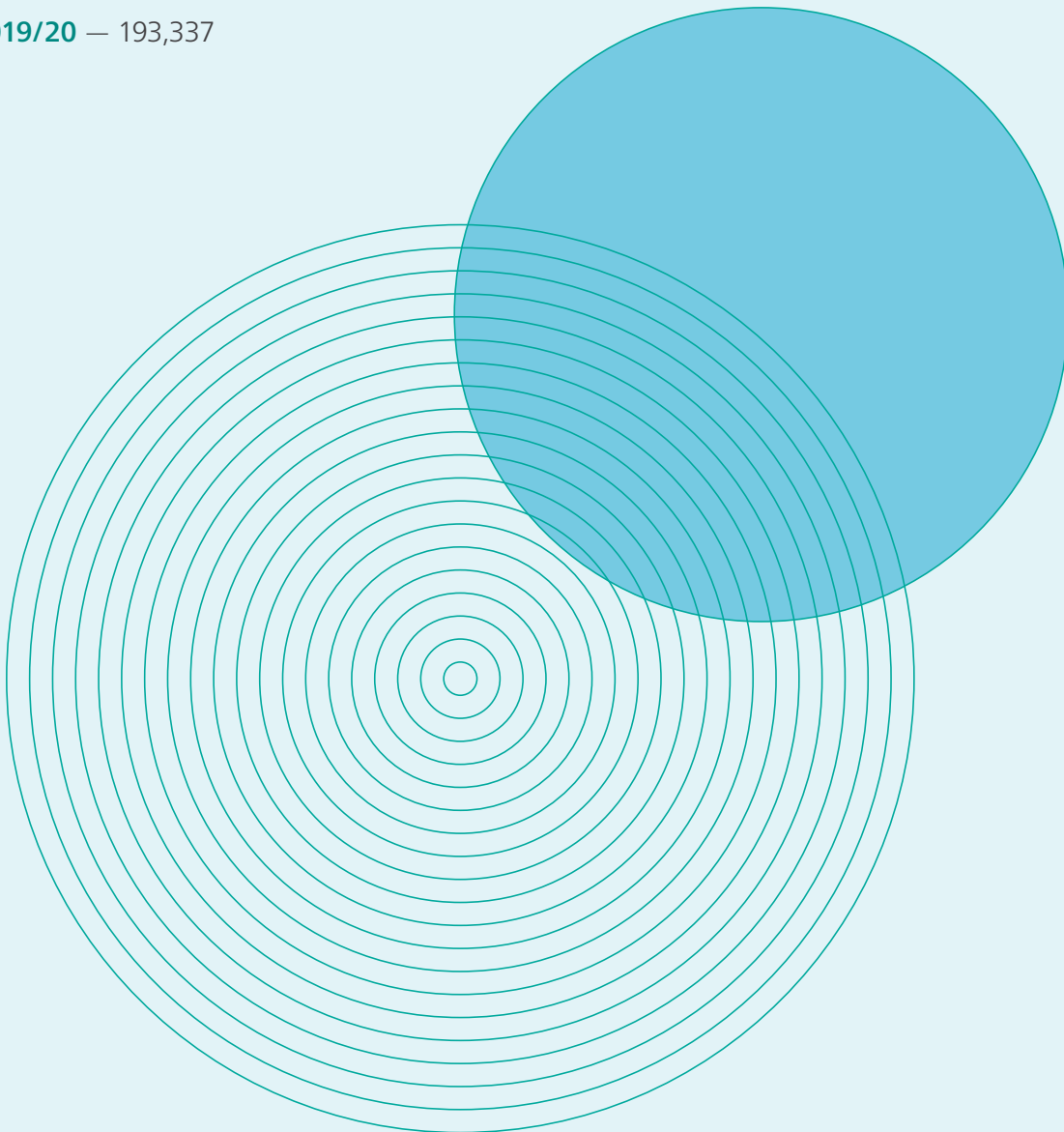
We provide free online access to New Zealand's most up-to-date land and seabed data. Any person can search, browse for, and download data from the LINZ Data Service (LDS). This year, the use of the LDS has increased from last year.

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## Total downloads

 **2018/19** — 130,902

 **2019/20** — 193,337





Updated topographic map sheets

109



New datasets

2018/19

63

2019/20

73



Charts in New Zealand waters

15

Electronic navigational charts

9

Paper charts



Charts in the South-west Pacific

10

Electronic navigational charts

4

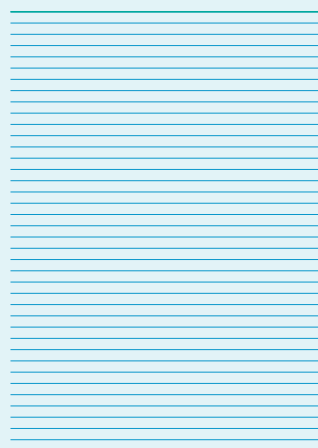
Paper charts



Data downloaded

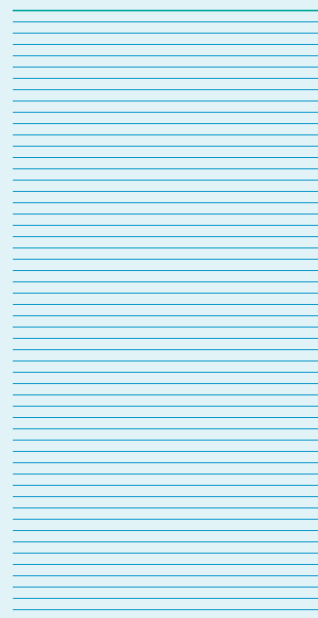
2018/19

27.1TB



2019/20

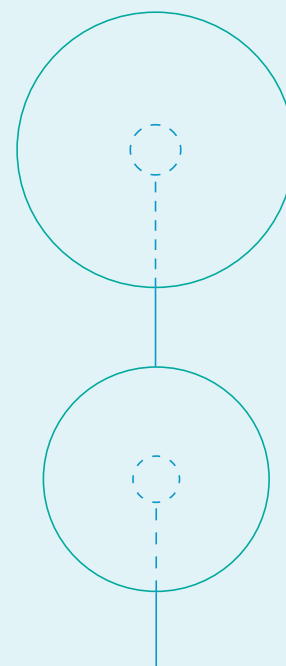
37.4TB



Customers

○ Total customers

○ New customers



2019/20

77,590

14,299 new

2018/19

63,291

13,207 new

## Case study

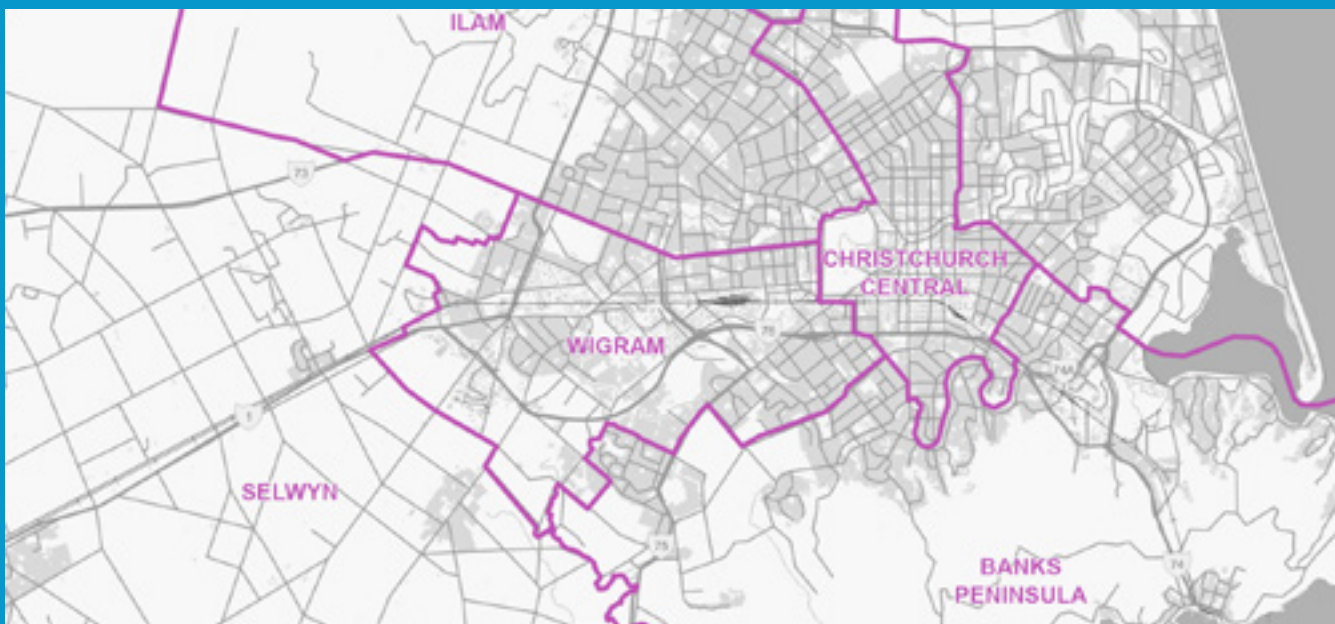
# Mapping electorate boundaries to support our democracy

New Zealand's society and economy use boundaries as a framework for decision making, land allocation and democracy. Our digital mapping capability and accurate geographic and property boundary information are key to fairly dividing New Zealand into electorates to evenly represent the population for general and Māori seats.

Our Surveyor-General is a member of the Representation Commission, an independent body, whose role is to map electorate boundaries. This year they completed an electorate boundary review and used our core geographic data, together with distributed population data, which is based on property boundaries, to do this.

The commission, during the electorate boundary review, must consider existing boundaries, recognising the importance of communities of interest, infrastructure links within electorates such as main roads, how topographic features create boundaries and population predictions.<sup>6</sup>

The Surveyor-General, supported by a technical advisor, used open-source mapping and data management tools to illustrate the complex relationships between the data and these considerations for the commission.



Excerpt from the electoral map for Christchurch

6. Electoral Act 1993 Section 35.



The proposed electorates and their boundaries went through a rigorous public consultation process. One of our technical advisors, using mapping tools to dynamically depict the impacts of proposed changes and to account for the considerations listed in statute, supported the commission through all deliberations and hearings.

As a result, 36 electorates were unchanged – 31 general in the North Island, 3 general in the South Island and 2 of the Māori electorates. The boundaries of 30 general and 5 Māori electorates were adjusted. Seven percent of the population will be in a different electorate for the 2020 election.



The final report of the Representation Commission 2020 includes the following maps produced by us:

65

**individual maps of  
general electorates**

7

**individual maps of  
Māori electorates**

6

**overview  
index maps**

252

**diagram maps  
covering both  
general and  
Māori electorate  
boundary details**

## Outcome 2

# World-class property system

The property system is built for growth and changing needs and maintains public confidence in fundamental property rights.

### Trends in our impact

Measure	Baseline	2019/20 performance	Desired direction of travel
World Bank rating for ease of registering property in New Zealand	94.89 / 100 Rank 1	94.60/100 Rank 2	↔
Mean user score of the technology platform's ability to anticipate growth and changing needs <sup>7</sup>	3.63/5	3.88/5	↑

A well-functioning property system is a critical enabler of New Zealand's economy and it gives New Zealanders security in how they live, work and play. To guarantee property rights, New Zealanders need confidence in that system. Globally our system is renowned: it is a model that other countries aspire to. New Zealand remains one of the easiest places in the world to register property.<sup>8</sup>

Through the Landonline technology platform, introduced almost 20 years ago, we provide the only way New Zealanders can register title and adjust boundaries through surveying. It has served us well but is now expensive to run, slow to respond to changing requirements and is

no longer recommended for new developments. We began a five-year rebuild of Landonline in April 2019. This investment will ensure Landonline is future-ready and secure.

Over the past year, the rebuild of Landonline has focused on developing and starting the roll-out of several new easily implemented products, including modern web-based property search functionality for our registered Landonline customers and property transaction notifications for councils and banks. Alongside this work, we planned and built our capability for the more complex work of rebuilding Landonline's core systems from mid-2020 onwards.

7. External Landonline users were asked to provide ratings of their satisfaction with various attributes of the technology platform, for example, availability, process efficiency, intuitiveness, responsiveness, accessibility, quality of support. The combined mean of all responses is the reported score.

8. The World Bank Doing Business 2020 – Ease of registering property indicator.



# Maintaining the survey and title system

<b>Landonline</b> as of 30 June	<b>2018/19</b>	<b>2019/20</b>
Land title documents received	581,642	555,853
Titles issued and re-issued	219,762	221,933
Cadastral survey data sets received	10,412	10,678
Search products delivered	3,548,587	3,384,237
External users	12,898	12,314
Average unique users accessing the system every day	4,268	4,199
Surveyed parcels of land (including parcels for road and water, for example, rivers, lakes and seabed)	2,583,200	2,608,972
Live titles in the register	2,250,700	2,275,977

Until the completion of the rebuild, the existing technology continues to maintain confidence and trust in property rights. We have 249 dedicated people working in the Landonline system, so surveyors and conveyancers can conduct all land transactions in New Zealand.

This year, we delivered three significant Landonline maintenance releases to support our customers and maintain Landonline while the rebuild progresses. One dedicated and important release integrated the Notice of Change of Ownership and Notice to Mortgagee functionality that is being developed as part of the Landonline rebuild in (new) Landonline code. This release was a prerequisite for the Notice of Change of Ownership pilot, which started in May, and a Notice to Mortgagee pilot, which was due for release in July 2020.

# Partnering to be ready for the future

Our customers' needs and ways of working have changed significantly since Landonline's introduction nearly 20 years ago.

Strong partnerships with our stakeholders are important to ensure the successful delivery of the rebuild of Landonline. We continue to build existing stakeholder relationships and build new partnerships to co-design the Landonline of the future. Three formal engagement channels support us as we progress the rebuild of Landonline:

## **Property System Stakeholder Forum**

The Property System Stakeholder Forum is made up of representatives from professional bodies with a high interest in New Zealand's property system and our experts (the Registrar-General of Land, Surveyor-General, Principal Cadastral Surveyor and Principal Solicitor). This forum provides important strategic perspectives for the Landonline rebuild and for the development of our Property System Strategy.

## **Territorial Authority Focus Group**

The Territorial Authority Focus Group comprises people representing territorial authorities throughout New Zealand, including metropolitan cities, medium cities and smaller rural districts.

## **Rebuilding Landonline working groups**

Two professional working groups provide knowledge and feedback during the Rebuilding Landonline programme:

### **The Land Titles Committee (LTC)**

The LTC, established by the Property Law Section of the New Zealand Law Society, reviews and provides feedback on our proposed new services and system enhancements for solicitors, particularly around features for lodging and submitting land title instruments into Landonline for registration.

### **The Survey Working Group**

Much like the LTC, the Survey Working Group's role is to give us feedback and advice on proposed new services and system enhancements for surveyors, including how we receive cadastral survey data sets into the system for validation and approval and the wider uses of spatial data.

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# Partnering drives system improvements

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## **Saving time when a property changes hands**

Buying a property is a significant transaction and investment for many New Zealanders. Our customers told us they wanted streamlined and easier to use end-to-end conveyancing processes. Lawyers and councils identified that the process for notifying a council when a property is sold was a sticking point.

Together with the Territorial Authority Focus Group, we developed and tested the Landonline Notice of Change of Ownership process with solicitors and councils. The solution brought together two duplicate processes in Landonline. Solicitors could then forward accurate data to councils, which in turn improved the accuracy of information held.

## **Ensuring this works for our customers**

To test the solution, we ran a pilot with Tauranga solicitors, conveyancers and Tauranga City Council. The feedback and suggestions from pilot participants helped further shape the solution.

“It’s a pleasure working with your team, and I certainly appreciate the opportunity to be able to offer feedback from our perspective. I am sure as a result of this project, councils will receive more accurate information.”

**Tauranga City Council rates team**

“We felt fine and all prepared for the go live of Notices. Really easy to use, go into it, the data is preloaded for you. Good that you do it all at once with e-dealing, and at the same time.”

**Sarah Dewhurst, Holland Beckett**

## **What next?**

Our intention is to release the new Notice of Change process to all solicitors and add more councils to the trial.

By placing our customers at the centre of what we do, we strengthened our relationships and ensured the delivery of a product that we are all proud of. The partnership will continue as we make further changes to streamline conveyancing processes.

Darrel White (LINZ),  
 Charmaine Henwood (LINZ),  
 Karli Chandler and  
 Rebecca Johnson  
 (Professionals Redcoats  
 Limited), Jill Shaw (LINZ)



### Finding property information easily

Our customers repeatedly told us they wanted a quicker, easier way to use Landonline, with fewer restrictions on how they accessed the system.

#### The approach

Our focus was on improving Landonline's search functionality for registered search customers, the highest users of Landonline.

We asked customers how they used our search functionality, what their pain points were and where improvements could be made. The result was a more intuitive registered user search application, accessible on any device or location. The new application saves time by allowing customers to login automatically.

We asked our customers to test the new product and be honest about it:

**"Landonline was very interested in our feedback, and they came in to meet with us. We turned a 30–45 minute meeting into about an hour-and-a-half's valuable discussion. It's very refreshing to have a development team interested in how the product gets used."**

**Rebecca Johnson,**  
**Compliance Manager at Professionals Redcoats Limited**

### Working flexibly to deliver for our customers

The COVID-19 pandemic, coupled with existing Landonline restrictions, meant some registered customers would not have been able to use our existing search functionality when they were working from home during the level 4 lockdown.

Thanks to the partnerships we have formed, the ongoing development and testing with our customers and the flexibility of our Agile work approach, we were able to launch Web Search two months early, enabling customers to search for and order electronic copies of property information from any device and location. Before this, Landonline users could search for property data only via dedicated workplace computers.

#### What's next?

We continue to receive customer feedback about how to improve the application and we recognise we can make further improvements. Our partnership with customers will ensure we play our part in delivering a world-class property system.

## Outcome 3

# Making best use of the Crown Estate

As the stewards and guardians of New Zealand's Crown land, we must ensure the way we manage this asset delivers the greatest benefits to all New Zealanders.

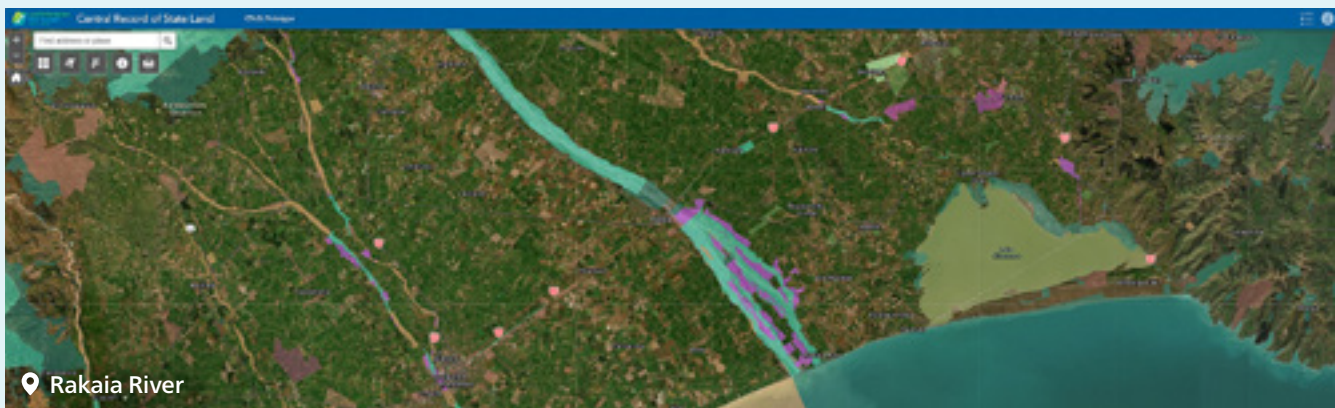
### Trends in our impact

Measure	Baseline	2019/20 performance	Desired direction of travel
Percentage of the Crown Estate registered in a central repository where ownership and managing agency has been identified	87%	89%	↑
Percentage of the Crown Estate registered in a central repository with a complete record of ownership, managing agency, current use and condition	0%	40%	↑
Percentage of the Crown Estate that is being actively managed in accordance with a strategic asset management plan	0%	90% 9.2 million of 10.2 million hectares	↑





# Knowing the Crown's land



On behalf of the Crown and along with other local and central authorities, we are guardians of a diverse range of land and properties. Centrally recorded publicly available information helps to understand the ownership and use of Crown land and will improve knowledge and decision making around the best use of it. The information will also improve the efficiency of land transactions and significantly reduce the amount of time and money spent on researching Crown land ownership.

In July 2019, we released a prototype of the Central Record of State Land (CRoSL) application. Considerable progress has been made since its launch to capture and collate accurate data, building CRoSL's capability and value in preparation for the public launch in 2021.

Users can now filter by region/owner, management agency information, the integration of publicly available datasets, colour coding and a help guide. We are working on introducing roading information and integrating non-public data sets.

Collaboration with stakeholders across local and central government is key to the success of CRoSL. During the development of CRoSL, we met with 16 central and local government groups to hear their views and input. We are currently working closely with Whakatane District Council, NZ Transport Agency, Dunedin City Council, Waitaki District Council, Selwyn District Council and the Department of Conservation to progress the functionality and depth of information available in CRoSL.



## Central Record of State Land information at a glance

11,478,274

hectares of Crown Land  
(43% of New Zealand)

96%

of data has managing agency  
information available

164

Crown Land Management  
Agencies identified

13

Key agencies<sup>9</sup> manage  
9.2 million hectares

1,400

Views since  
July 2019

9. Department of Conservation, Land Information New Zealand, New Zealand Defence Force, Ministry of Education, Landcorp Farming Limited, Transpower New Zealand Limited, Meridian Energy Limited, Auckland Council, Christchurch City Council, Dunedin City Council, Nelson City Council, Queenstown Lakes District Council, Wellington Regional Council.

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# Moving to local leadership

In relation to both Crown-owned red zone land and central city acquisitions, Christchurch's transition to local leadership progressed significantly over the past year.

We had a key role in negotiating the Global Settlement Agreement (GSA), a contract between the Crown and Christchurch City Council to finalise the remaining costs and responsibilities for the city's earthquake recovery and regeneration. It sets out that the management and ownership of nearly all Crown-owned residential red zone land will transfer to the Council progressively from 1 July 2020. The GSA was signed in September 2019, and to deliver it, we worked closely with the Department of the Prime Minister and Cabinet, the Treasury and Ōtākaro Limited. Our work focused on ensuring a smooth transition when management responsibility for more than 6,000 red zone properties in the 'flat lands' transfers from LINZ to the Council.

This transfer will be the culmination of an enormous amount of work since we assumed responsibility for the management of Crown-owned red zone land from the Canterbury Earthquake Recovery Authority in late 2015. We have kept 6,700 Crown-owned red zone properties in the Port Hills, Brooklands, Southshore, South New Brighton and the Ōtākaro Avon River Corridor (OARC) safe and secure and played a major role in transforming this land into a park-like state ready for regeneration.

We have a lead role in the GSA implementation and continue to work closely with Council officials as part of the Residential Red Zone Working Group. We continue to support the local community's activation of the red zones by facilitating transitional land-use activities, with about 30 projects bringing the area to life in the



past year – including Children's Day, Polyfest, Environmental Field Day and the Colour Zone Fun Run. As part of the transition to local leadership, we played an integral role in establishing the new community advisory group Te Tira Kāhikuhiku. This group now advises us and the council on temporary red zone initiatives and activities.

We are working towards transferring ownership of about 600 properties in Southshore, South New Brighton and Brooklands to the council. We are also focused on reconfiguring 5,500 OARC titles into fewer, larger lots with redundant interests removed before transferring this land to the Council. This large-scale title reconfiguration work is a key requirement of the GSA and is progressing well despite COVID-19 challenges, with an initial review of the 16,300 interests complete. Development of scheme plans for the new lots is also well underway.

Meanwhile, we continue to lead central business district acquisitions to enable progress on anchor projects, including the Canterbury Multi-Use Arena and Metro Sports Facility. Working closely with Ōtākaro Limited, we have made significant progress over the past year, with only a handful of sites remaining.

# Aligning Mackenzie agencies

We are one of five agencies,<sup>10</sup> working together with the Mackenzie community to protect the Mackenzie landscape, its water quality and its precious indigenous flora and fauna. Together we set up the Mackenzie Alignment Programme, under which we have brought together land management and consenting practitioners from across the Mackenzie Basin. We discuss land management and consent cases, share context and learnings, and provide greater transparency and communication about the management of public land. This marks a notable change in the way the five agencies consider consent applications and land-management decisions.

We held hui with Papatipu Rūnanga, the mana whenua, to understand their aspirations for the region and how they wish to be involved in the programme. This solid foundation will enable

the agencies to have robust discussions and co-design work programmes with mana whenua in the near future. In addition, we have discussed how agencies can be consistent in how they engage with rūnanga on policy changes and cultural capability and awareness.

The programme is also supporting the community and businesses in the region, which have been significantly impacted by COVID-19. To help the community and businesses recover, the programme is currently reassessing its priorities to see where it can add the most value. The programme has supported Department of Conservation and LINZ Nature for Jobs budget bids. Agency chief executives and ministers have met with the Waitaki and Mackenzie mayors and committed to working closely to deliver COVID-19 recovery projects.



📍 Lake Tekapo

10. Canterbury Regional Council, the Department of Conservation and the Waitaki and Mackenzie District Councils.

## Case study

# Partnership key to weed management in Central Otago lakes



📍 Cromwell Schools Lake Day 14 February 2020, Lake Dunstan

Plant pests in our lakes present many challenges to the users of the lakes and to us as property guardians. Our Aquatic Weeds Programme focuses on protecting some of our most celebrated lakes and rivers from fast-growing and invasive weeds such as lagarosiphon, commonly known as oxygen weed. Once established, oxygen weed can overwhelm indigenous biodiversity and have an impact on cultural activities, such as gathering mahinga kai, and recreational activities, such as boating and swimming. The weed also affects economic activities such as electricity generation.

In the Central Otago region, Lake Wānaka and Lake Dunstan are both affected by oxygen weed, and while the weed was successfully eradicated from Lake Wakatipu, the risk of transfer from the Kawarau River or another body of water back into Lake Wakatipu remains high.

### Collaborating delivers results

All three lakes have different challenges and need different management approaches. We oversee separate control programmes on each of the three lakes with the support of iwi and agencies such as the Otago Regional Council (ORC), Department of Conservation and the Ministry for Primary Industries. Boffa Miskell manages the control operations on our behalf, and NIWA supplies scientific input and monitoring.

Community groups, such as the Guardians of Lake Wānaka and Lake Dunstan, and district councils have been involved with weed control programmes in and around the lakes. We saw the opportunity to combine expertise and interests, and in early 2020, we brought the groups together from all three lakes to view the problems and challenges at a regional level.

On 11 March 2020, we co-hosted with Boffa Miskell, the ORC and NIWA the Regional Lakeweed Forum in Wānaka. Around 50 representatives of local community groups and national and local agencies attended the forum. A range of national and international biosecurity experts shared insights into lakeweed management and identified priorities for future work at a regional level. The feedback on the forum was very positive. Participants learnt about the tools being used to manage the spread of oxygen weed, made connections, and shared ideas.

This collaboration and sharing of scientific and practical knowledge have led to great results. Recent monitoring at Lake Wānaka shows

significant progress in oxygen weed control, particularly in the popular Paddock Bay. The recent review from NIWA states that “there is now more shoreline targeted for lagarosiphon eradication than any time in the last 15 years.”

We will continue to work with all parties across the region and intend to host a similar event in 2021 to build on the success of this year’s Regional Lakeweed Forum.

### Engaging young people in their local environment

To grow awareness in the local community about the challenges of lakeweed management in early 2020, we began working with teachers and students at Cromwell College. We held an information session at the college and led a field trip to the shores of Lake Dunstan, which is only short drive from the college grounds.

During the visit, we launched the Lake Invaders video competition and, alongside teachers, encouraged students to create videos about the problems caused by oxygen weed in the local area. Finalists were invited to attend the Regional Lakeweed Forum, where the winning video was announced.

Cromwell College teacher Karen Gallagher told the forum that the video competition helped students make connections between themselves, their community and their lake:

“It’s great to hear our students speaking up for the environment and for the students’ voices to be heard.”

## Outcome 4

# Safeguard New Zealand's interests in sensitive assets

We protect the interests of New Zealanders by ensuring overseas investment in sensitive assets<sup>11</sup> is responsible and contributes to New Zealand's prosperity and wellbeing.

### Trends in our impact

Measure	Baseline	2019/20 performance	Desired direction of travel
Percentage of overseas investors who report they have met all the requirements of the conditions of consent	82% Complied	78% Complied	↑

We are the regulator who ensures that overseas investment in these sensitive assets delivers real benefits to New Zealand. Foreign direct investment makes up almost 40 percent of New Zealand's economy and is a vital contributor to economic growth. Approximately 15 percent (\$15 billion – 16 billion for 2019/20) of all foreign direct investment into New Zealand goes through our regulatory system and is subject to strict controls.

11. A New Zealand asset that an overseas person generally must, under the current rules, obtain consent to purchase. This broadly includes sensitive land (such as residential property and non-urban land over five hectares), significant business assets (generally those worth at least \$100 million) and fishing quota.





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# Key statistics

Consent Pathway Decisions	2018/19	2019/20
One home to live in*	186	254
Residential land development*	38	32
Forestry*	11	39
Significant business assets	41	19
Sensitive land (benefit to New Zealand)	86	79
Official Information Act requests	136	98
Pre-app meetings	61	85

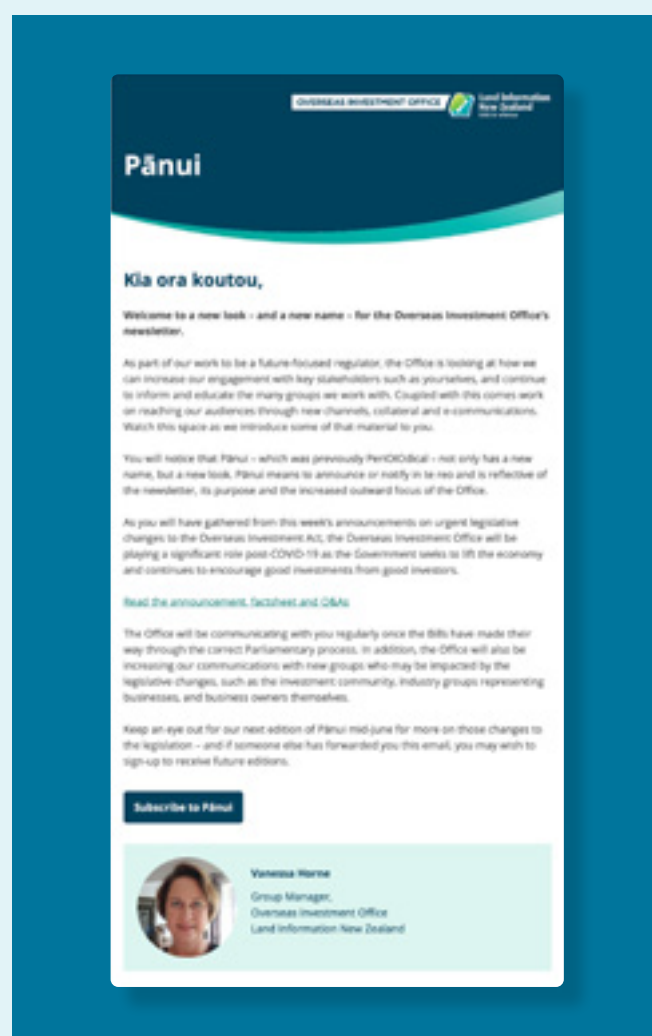
\*These application pathways were implemented on 22 October 2018.

# Transparency supports understanding

Transparency ensures that New Zealanders and overseas investors understand how sensitive assets are safeguarded, while demonstrating the benefits to New Zealand from their investment. Our regulatory role protects valued land, assets and people and at the same time recognises the constructive contribution that overseas investors make in New Zealand.

Our focus this year has been to increase visibility of the broader regulatory, economic and social context of overseas investment and the complex balance of investment benefits and concerns. The case studies below tell those broader investment stories, including the need for us as regulators to balance the support of economic development with the protection of New Zealand's sensitive assets.

This year, we invested in an information and education strategy. Through this, targeted information on the regulatory regime and our regulatory performance is provided to stakeholders, including the public, to help them better understand our regulatory role. We proactively release information about every investment decision and have increased engagement with our key stakeholders through the monthly publication of *Pānui*,<sup>12</sup> whose readership has increased to over 1,000.



12. *Pānui* is the Overseas Investment Office's monthly e-newsletter; it replaced the previous *PeriOIOdical* from May 2020.

## Case study

# Camp Glenorchy development brings multi-level benefits to New Zealand

Philanthropists Paul and Deborah Brainerd were granted consent in 2014 to buy the Glenorchy holiday park and general store. The couple from the United States have spent \$40 million on new accommodation and upgrading the existing facilities. The Brainerds' intentions were to create a warm, friendly and sustainable gathering place for locals and tourists, offering accommodation and meeting spaces. The actual financial investment to date and community value of the facility exceeds the benefits that the 2014 consent identified for the development.

Collectively known as The Headwaters, this project has seen the redevelopment of the campground facilities, development of new eco-retreat cabins and the refurbishment of the general store. One goal of the project is to give back to the community, and a community trust was established to receive the future profits of the project. Local trustees distribute grants to support education, the environment and sustainably focused special projects.



Greenstone Lounge

Sustainability is at the centre of Camp Glenorchy's architectural design. The buildings are "living buildings", meaning they are water and energy positive. The investment has also included a boost to the community's employment opportunities and technological infrastructure. High-speed internet was installed, which supported the business's development and benefited the community and local school.

This investment enabled a building that integrates the work of local artists and craftspeople, offers high-quality accommodation in Glenorchy and creates jobs in the community. This year, the eco-resort played a role in supporting the community response to flooding, and COVID-19 by providing a safe environment for locals and stranded tourists.



Andrew Missen door – made from old car body parts

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# Increasing our influence

Our influence across the regulatory system helps ensure overseas investment benefits the long-term prosperity of New Zealand.

Our monitoring and enforcement functions ensure New Zealand receives the stated benefits from overseas investment and that conditions, particularly those imposed to protect our taonga, are complied with. We actively monitor the conditions of consent holders to ensure benefits are delivered and take action when an investment consent has not been sought. This year, we successfully prosecuted investors who breached our regulatory requirements.

## **Influence in action: Overseas investor fined almost \$3 million for illegal purchase**

The High Court ordered the overseas owners of two rural properties at Warkworth, north of Auckland, to pay \$2.95 million to the Crown after our investigation found they were bought in 2012 and 2014 without consent.

We have broadened our influence across international, economic, innovation and key primary sectors to support our regulatory functions. This has, in turn, broadened our understanding of how investments can bring benefits to New Zealand.

## **Case study: Costco investment to bring flow-on benefits**

Costco received Overseas Investment Office consent to purchase land that will see the third largest retailer in the world build a large retail warehouse, a petrol station and parking for at least 750 cars in Auckland. This investment will bring new jobs, more market competition and increased export of New Zealand products to other Costco stores worldwide.

# Partnering for better regulatory practices

Partnering with others ensures we can deliver on our regulatory responsibilities. Through our collective knowledge, we safeguard our sensitive assets by testing benefits claims, promoting compliance, understanding risk and ensuring alignment of regulatory systems.

## Partnership in action

The recent amendments to the Overseas Investment Act brought in a new regulatory function for a national interest assessment. To deliver this function, we need broader cross-sectoral advice to support ministers' decision making. The cross-agency Standing Committee for Overseas Investment<sup>13</sup> is a successful partnership that provides us timely and well-rounded advice on matters relating to national interest, national security and public order.

We also meet regularly with the Legal Reference Group to gain insights and understanding on the regulatory regime, to test process improvements and to share knowledge of the overseas investment environment.



Members from the Overseas Investment Office visiting forestry operations in the Central North Island

We are an active member of the Iwi Forestry Reference Group, which was established as a result of the forestry-related changes to the Overseas Investment Act in October 2018. The Reference Group, led by the Treasury, is a valuable forum for us to share insights into the forestry changes and to provide updates on how we approach application assessment under the new forestry test (particularly where there is iwi involvement).

13. The following agencies are core members on the committee: LINZ, MFAT, New Zealand Intelligence Community, MBIE, the Treasury, the DPMC and NZTE. In addition, IRD, MPI, NZ Police, Customs, DIA, the Ministry of Defence, NZDF, the Reserve Bank, the Ministry of Health, the Ministry for Culture and Heritage, the Commerce Commission, Callaghan Innovation and the Financial Markets Authority may be included.

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# Regulatory stewardship

We are stewards of four regulatory systems: Property Rights, Property Information, Crown Land and Overseas Investment.

Regulation plays an important role in New Zealand's society. It safeguards New Zealanders, protects property rights, and ensures that markets work fairly and efficiently. Regulation operates in a world of people, institutions and technological and social change, meaning that even the most robust regulatory design needs ongoing attention.

Aligned and consistent with our whakataukī and our outcomes, we are stewards of four regulatory systems. Successful stewardship of our regulatory systems is critical for New Zealanders to enjoy the use of our public land, to benefit from private land ownership and manage foreign investment in New Zealand's sensitive assets.

Our Regulatory Stewardship Strategy<sup>14</sup> formalises our approach and commitment to our stewardship responsibilities and outlines three key objectives:

- We identify and report on the benefits our regulatory systems deliver to New Zealand over time.
- We are deliberate about improving system performance.
- We actively identify and manage risks.

## **We identify and report on the benefits our regulatory systems deliver to New Zealand over time**

Being clear on the benefits that our systems deliver over time helps us to make sound choices on any new system design requirements and to address under-performance. During the year, we have started:

- developing performance indicators for each of our regulatory systems designing and implementing our Regulatory Impact Assessment Panel.

## **We are deliberate about improving system performance**

Regulatory system assessments are our key mechanism to identifying areas that our systems could be improved so they deliver net benefits to New Zealand over time. We have undertaken assessments of the Crown Pastoral Land and Crown Estate Management systems and are implementing the recommendations.

For the Crown Pastoral Land system, this year we have:

- clarified the system's objectives and the arrangements to achieve progress through the Crown Pastoral Land Bill
- undertaken a pilot to improve information, maps and data in the Mackenzie Basin (part of the wider programme of improvements)
- worked with Manaaki Whenua to prepare detailed vegetative cover information on all pastoral leases, which will assist monitoring and future planning
- improved our operations by increasing pastoral lease inspections and introduced new reporting tools
- improved the quality of our information and guidance to improve the public's involvement in the tenure review process

14. To read the strategy, go to [www.linz.govt.nz/regulatory-stewardship-strategy](http://www.linz.govt.nz/regulatory-stewardship-strategy)





- drafted a compliance and enforcement guide that is being tested with the High-Country Accord and the High-Country Advisory Group (HCAG). The HCAG is supportive of the proposed approach.

For the Crown Estate Management system, we started a number of operational and regulatory improvements, including supporting new urban development legislation, and developing enhancements for government agencies acquiring land under the Public Works Act, such as updating aspects of the Crown property accreditation system. Further work has been identified for the new financial year to give effect to the system assessment recommendations.

### We actively identify and manage risks

Recently the Valuer-General identified a pattern of falling performance in the rating valuation service provider market, causing concern about the viability of the Rating Valuation regulatory system over the medium term. To address these concerns, we prioritised an assessment of the rating valuation in the later half of 2019/2020. The assessment, due to be finalised in the first quarter of 2020/2021, is focusing on the aspects of the system's design and operational performance that need to be changed so the quality of valuation services improves over time.

The Overseas Investment Office's Monitoring and Intelligence Unit has implemented a risk-based approach for our due diligence, monitoring, and compliance processes. This approach helps ensure the we focus our regulatory efforts on

the highest-risk investors and the most sensitive New Zealand assets.

### Other regulatory activity

We have undertaken a range of other regulatory activity. For example:

- We produced the Index of Places and Streets for the upcoming general election.
- We consulted with stakeholders on proposed new rules for Cadastral Survey. We expect that the Cadastral Survey Rules 2020 will be finalised in August 2020 and will come into effect mid-2021.
- The New Zealand Geographic Board Ngā Pou Taunaha o Aotearoa published its 2020-25 Strategy, which aims to increase compliance and outreach and agreed a standard for Crown-protected area names with the Minister of Conservation.
- In 2019/20, the Property Rights Regulatory System was assessed to test whether it is fit for purpose over the medium term. The assessment found that while the system is robust and seen internationally and domestically as performing well, there are some areas that can be improved. Work on many of the improvement areas, such as the rebuild of Landonline, is underway, and we have made commitments to address those not already resourced in the next one to two financial years. The assessment and system owners' response are published on our website.

# Our organisation

## Tō mātou rōpū

Our diverse functions and ambitious plans are supported by technically expert, skilled and experienced teams within our organisation. This year we continued to build the health of our organisation, through focusing on:

- our BEST values
- risk management and assurance
- our people's engagement and capability
- systems capability
- our people's health, safety and wellbeing
- building an inclusive and diverse workplace
- business continuity.

# Our BEST values Bold, Expert and Stronger Together

Our BEST values, together with our whakataukī and our purpose,<sup>15</sup> are the foundation that gives us strength and meaning. Our values guide us as we work towards achieving our outcomes, support the Government's priorities and carry out our statutory functions.



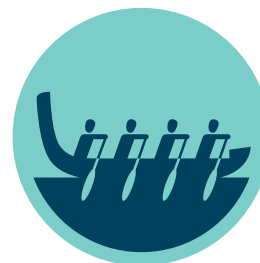
## **Bold** **Māia**

I am curious and courageous. I take personal responsibility to be positive and strive to be better.



## **Expert** **Matatau**

I am passionate about reaching my potential. I keep an open mind and share my knowledge. I am outward-looking, innovative and flexible.



## **Stronger Together** **Whakapiri**

I make connections to strengthen my work. I communicate effectively. I care and manaaki influences the way I work. I respect and value diversity.

15. More information on our whakataukī and our purpose can be found in the Our contribution to New Zealand (page 8).

# Improving our risk management and assurance

We are improving our management of risk, so we can become more skilled and able to take on more risk as we do more, innovate more and achieve more.

Our risk management approach is to systematically manage key risks and embed strong risk management practices in our business. We are actively seeking to provide assurance on key risks and identify improvement opportunities to strengthen organisational performance.

The Risk and Assurance Committee provides independent advice to support the Chief Executive in fulfilling her governance and management duties. The Committee helps to test and challenge our performance, ensuring that, in addition to meeting our legislative and regulatory requirements, we are focusing on continuous improvement and adding value to New Zealand.

The committee members have expertise across the governance, public sector management and risk management disciplines:

- **Jan Smolnicki (Chair)** – former partner at PricewaterhouseCoopers and expert in assurance
- **Howard Fancy** – former Secretary for Education and Chief Executive of the Ministry of Education
- **Jane Meares** – barrister and former Chief Legal Adviser at the Treasury
- **Jenn Bestwick** – Independent Director and Lead Reviewer with the States Services Commission Performance Improvement Framework.

Our annual Protective Security Requirement (PSR) self-assessment was completed during the year. Our PSR Governance Board oversaw the assessment to ensure we appropriately manage our information security, physical security and personnel security risks. An independent review of our self-assessment was conducted by our Internal Audit team to ensure it was robust.

To further improve our security, we are reassessing our approach to security, boosting capability where needed and ensuring there is strong governance in place.



Lauren Hakkaart, from Enterprise Risk, with a colleague going through the work programme for the year

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# Investing in our people's engagement and capability

Year on year, our engagement survey results show that our people are highly engaged, and our people continue to be committed to our work.

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Our annual engagement survey was postponed due to the COVID-19 lockdown and will now take place in September 2020. We are considering moving to a pulse survey format as this will give us a timelier perspective on how our people are feeling and engaging.

We began the development of a capability framework, which incorporates the Public Sector Leadership Success Profile and includes our specific capabilities: Better Outcomes for Māori; Embody Professionalism; Ensures Wellbeing; Inspires Change and Innovation. This framework will underpin all our people processes, and talent management and development, helping our people to better plan and navigate their own career paths.

We critiqued our approach to learning and development and will review this to optimise and better assess the return we receive from this investment. With the implementation of a learning management system, we will be able to translate our understandings into learning material for our leaders and our aspiring leaders in ways that we can better direct and track. We are focusing on how to better support first-time leaders by equipping them with the knowledge they need to be effective in their roles.

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# Investing in our talent

Our scholarships, some of which are in memory of long-serving members of the our whānau, are a key way we support our people to develop their careers and invest in their talent.

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## Sam Brown Memorial Scholarship, contributing to Māori and iwi development within the public service

This year, two of our solicitors were awarded the Sam Brown Memorial Scholarship. One recipient is undertaking a master's degree in Environmental Management (including Māori Natural Resource Policy), while the other is pursuing a qualification as a Chartered Financial Analyst.

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## Howard Pickering Memorial Scholarship for Geodesy, Cartography, Mapping and Imagery

The successful recipient of the Howard Pickering Memorial Scholarship for 2020 will undertake a postgraduate Diploma in Arts (Geospatial Science) at Massey University.

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## Postgraduate Geographic Information Sciences (GIS) Scholarship

Our recipient of the Postgraduate Geographic Information Sciences (GIS) Scholarship in 2020 will be undertaking a Master of Science by thesis, under the Victoria University of Wellington GIS Programme.

# Building systems capability

Changes forced on us by COVID-19 and the ongoing evolution and growth of our Business Transformation Group mean that design and servicing of the organisation is under increasing pressure to adapt. Understanding the employee experience, valuing wellbeing and building the workforce of the future are employment imperatives that require a systematic and organised approach.

This year, we started projects focused on the development of two systems that support employees and business activities: an enterprise learning management system and a health and safety risk manager (HSRM). The strengthening and integrating of our foundational systems with technology enables better management and availability of data and intelligence. Our increased understanding of our people's talent and development priorities will improve our decision making and support a broader understanding of the context of our operations and workforce.



Supporting each other in Hamilton:  
Chloe Cooper and Elena Nonoa

The centralised learning management system enables us to better manage and measure learning investment. All our people will have equal access to learning and development opportunities at any location, and at any time.

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# Keeping our people healthy, safe and well

The management of risk to the wellbeing of all people is paramount, and our goal is to further embed a health and safety culture in our workplace.

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The new HSRM system helps to increase awareness and leader capability while driving the organisation's strategic health and safety agenda.

Since the implementation of the new system, we have seen a significant improvement in the management of health and safety events, improved levels of health and safety awareness and growing leader capability. Leaders have created efficiencies in their health and safety work and are becoming more focused on their health and safety responsibilities.

Risk workshops with business units since the implementation of HSRM are ensuring our risks are better understood, control mechanisms are identified, and risk registers are developed in HSRM. This work also supports the development of site-specific safety plans for those working in the field. We are now seeing improved peer-to-peer training and support within business groups. This will be our continuing focus during 2020/21.



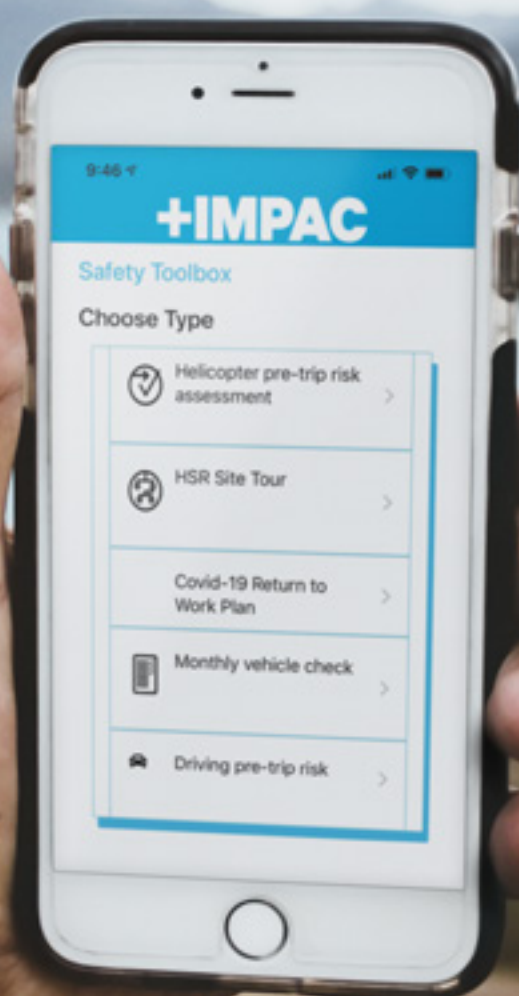
## COVID-19

COVID-19 was a challenge for our Executive Leadership Team, Incident Management Team, Health and Safety Team, and all our people in 2020. We quickly developed new policies and processes to support our people to work safely and effectively remotely over the lockdown period and then return to our workplaces in a planned way as restrictions eased.

Each of our offices had site safety plans for essential work during the COVID-19 alert levels. These supported the health and safety of employees who had to work in the office environment during this time.

The change in physical working conditions for employees saw increased reports of pain and discomfort. Our leaders were supported through HSRM and through collaboration among corporate business unit teams.

During the lockdown period, we deployed the HSRM safety toolbox for desktop, and smartphone functionality for use in the field. COVID-19 introduced a new critical risk and as New Zealand transitioned through alert levels, a new toolbox form was developed to help us plan, manage and respond to our people and leaders' needs. The COVID-19 toolbox enabled a risk assessment to be conducted for each returning staff member and was completed by more than 50 percent of our people.



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# Being an inclusive and diverse workplace

Our Manaaki Tāngata principles underpin inclusion and diversity in our workplace.

These guide us in how we consult, design, implement and work together to support our people.

- **Kotahitanga** – Bringing our diverse people together in unity and connectedness.
- **Whakamana** – Empowering and enabling all our people to contribute, particularly through validation and inclusion of their different perspectives.
- **Whakapiki** – Uplifting and supporting the capability of our people to make their best contribution.
- **Manaakitanga** – Demonstrating respect, generosity and care for our people in ways that enhance their overall wellbeing.

## Closing the gender pay gap

We completed our equal pay review in 2019 and have committed to closing the gender pay gap. We are improving the transparency of gender pay issues through the development of an online dashboard. This platform will gather and display information for different roles so the business can objectively track and monitor areas where issues may need to be addressed. This approach will enable our leaders to grow their understanding of gender pay equity and the drivers of gender differences in technical roles.

The new remuneration framework has made significant improvements in gender pay equity. Overall the gender pay gap has reduced, and we have also seen a change in the pattern of relative pay for positions of the same type or size.

This year, we began a phased refresh of all our human resources policies using our Manaaki Tāngata principles. The organisation has made considerable efforts to support our people's ability to work flexibly as well as build the leadership confidence and capability to manage these types of arrangements. Several new policies have been introduced to promote gender equity in pay and terms and conditions of employment, from increasing the flexibility in our employment arrangements to changes to the pay review process during parental leave.

## Committing to the Accessibility Charter

We are a signatory of the Accessibility Charter and have been working to make our information more accessible.

We are committed to the creation of a disability action plan, beginning with the creation of a disability advisory group that will provide us with recommendations. We aim to establish a disability network to support those of us with a disability.

# Improving business continuity

Instrumental to our ability to deliver services to our customers during COVID-19 was our investment in our business continuity. There is now greater resilience built into our key processes.

## **Information technology investment**

Our ability to continue delivery during COVID-19 proved the value of our investment into the delivery of our multi-year information systems strategic plan (developed in 2018). The delivery of our services via public cloud and with flexible working technology enabled our people to connect with the public and continue working from anywhere. We continue to invest in maturing and modernising our technology platforms for delivering services to the New Zealand public.



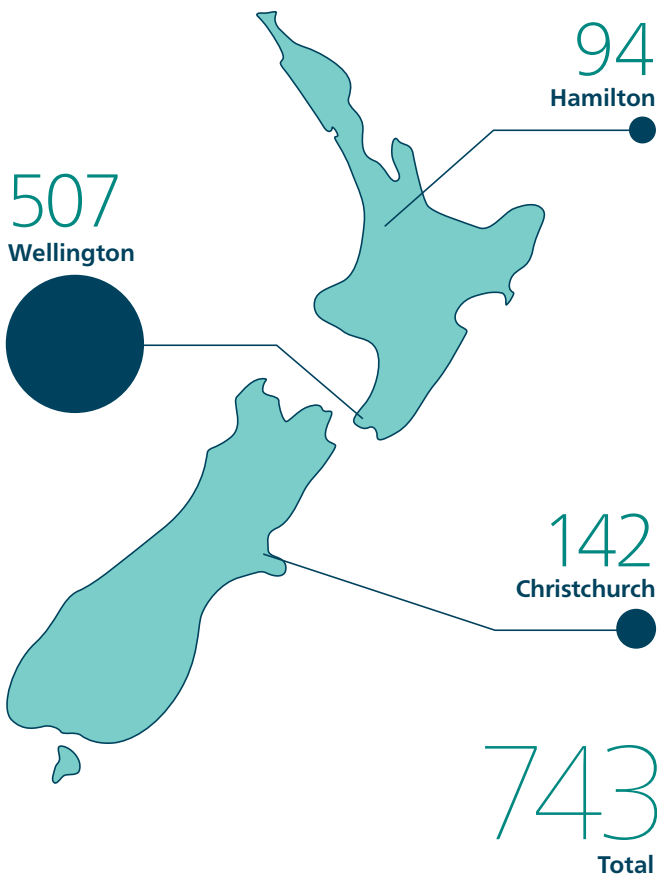
# Our people

Our people are our greatest resource. We are an organisation that is:

- gender inclusive
- age varied
- technically rich
- ethnically diverse.

## 2019/2020 employee figures (as at 30 June 2020)<sup>16</sup>

### Headcount

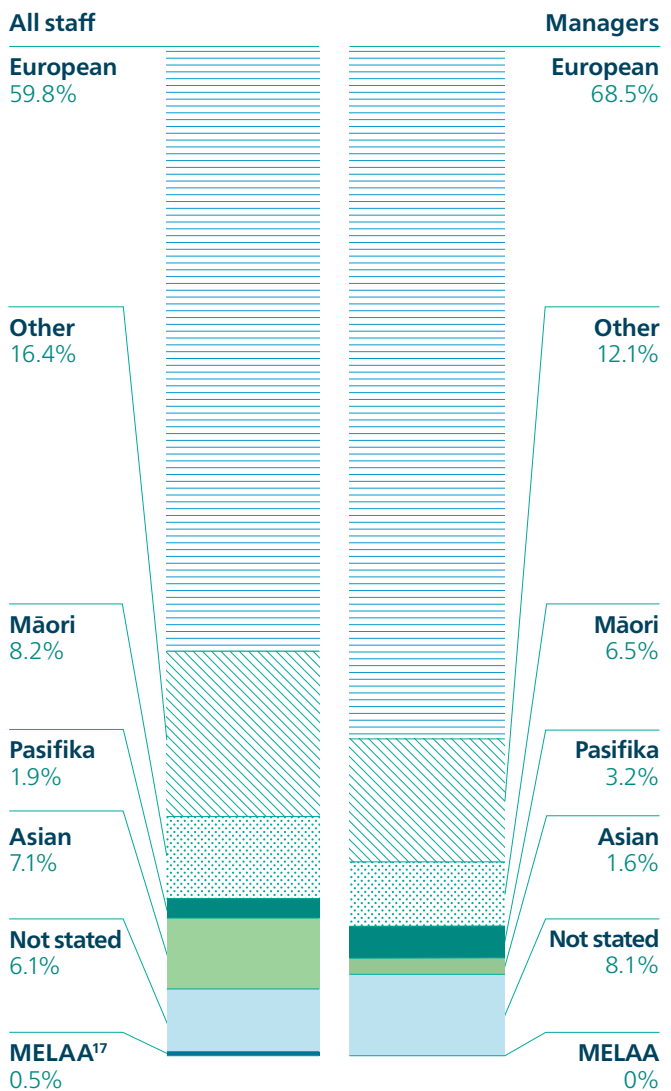


### Average tenure

7.6 years

Public service aggregate\*: 8.8 years

### Ethnic diversity



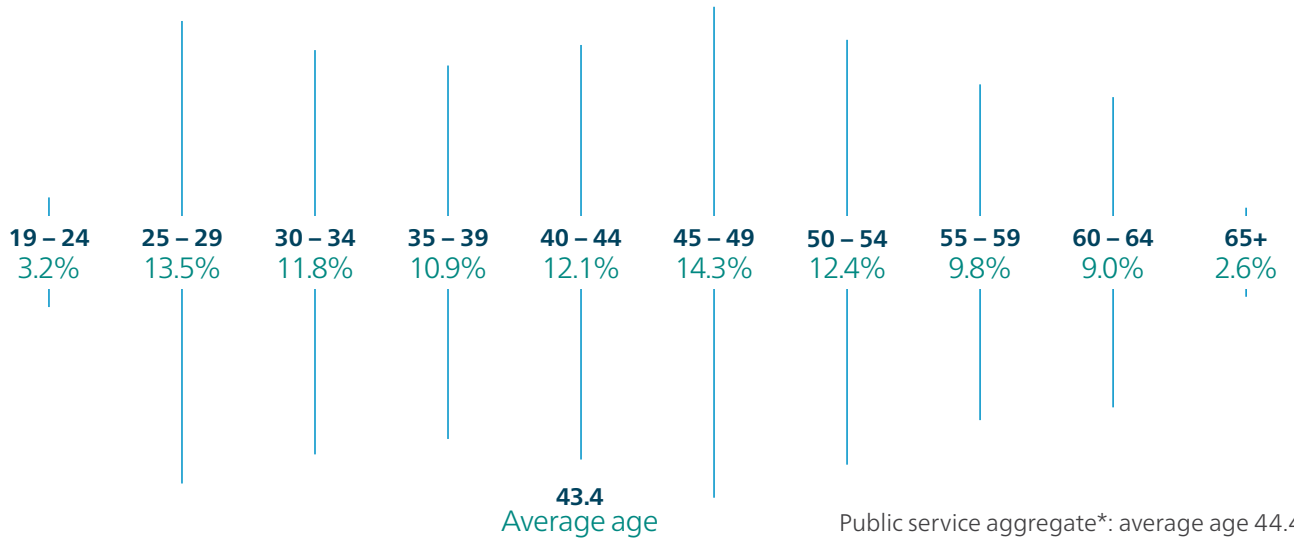
\*at 30 June 2019.

16. Includes all active employees and excludes contractors and those on leave without pay.

17. Middle Eastern, Latin American and African.



## Age brackets



## Gender diversity

### All staff

**Female**  
53.3%

**Male**  
46.7%

### Managers

**Female**  
47.6%

**Male**  
52.4%

Public service aggregate\*: 61.1% female (all staff)

### Gender pay gap

**10%**

Public service aggregate\*: 10.5%

### Organisation level (% of all staff)

**Level 1**  
0.1%

**Female** 100%

**Level 2**  
1.2%

**Female** 44.4%

**Male** 55.6%

**Level 3**  
7.1%

**Female** 54%

**Male** 46%

**Level 4**  
17.6%

**Female** 50.8%

**Male** 49.2%

**Level 5**  
45.9%

**Female** 53.6%

**Male** 46.4%

**Level 6**  
28.0%

**Female** 55%

**Male** 45%



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# Our performance reporting

## Tā mātou pūrongo mahi

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This section presents our delivery of outputs against the performance measures set out in the Estimates of Appropriations for Vote Lands 2019/20.

The Estimates of Appropriations are available from the Treasury's website <https://bit.ly/36iqE0T>

Unless otherwise specified, financial information in this section relates to departmental funding.


## Hydrographic survey

### Multi year appropriation

This appropriation is intended to achieve the collection and analysis of location-based information from marine, coastal and related environments.

#### Performance measure

New information from hydrographic surveys is available on charting products within 12 months of acceptance.

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved <sup>1</sup> 

#### Financial performance

##### Hydrographic survey

##### Multi year appropriation

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
6,631	Revenue Crown	3,850	3,850
2,614	Revenue other	3,000	3,936
<b>9,245</b>	<b>Total revenue</b>	<b>6,850</b>	<b>7,786</b>
<b>9,245</b>	<b>Total expenses</b>	<b>6,850</b>	<b>6,627</b>
-	<b>Net surplus/(deficit)</b>	-	<b>1,159</b>


## Land Information New Zealand — Capital expenditure

### Permanent legislative authority

This appropriation is intended to achieve the renewal, upgrade and redesign of life-expired assets, and purchase of new assets in support of the delivery of Land Information New Zealand's services.

#### Performance measure

Expenditure is in accordance with the department's intentions to renew and replace computer equipment, software, furniture and fittings, leasehold improvements, and office equipment.

2018/19 Actual	Budget standard	2019/20 Actual
New Measure	Achieved	Achieved 

#### Financial performance

##### Land Information New Zealand — Capital expenditure

##### Permanent legislative authority

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
539	Property, plant and equipment	883	2,326
5,701	Intangibles	12,693	13,256
1,860	Other	624	-
<b>8,100</b>	<b>Total expenses</b>	<b>14,200</b>	<b>15,582</b>

1. For 2019/20 25 electronic nautical charts were published following LINZ commissioned hydrographic surveys. Further to this, 13 paper hydrographic charts were made available.




## Canterbury earthquake recovery land ownership and management

### Multi-category appropriation

The overarching purpose of this appropriation is to support the recovery of Canterbury through the purchase, clearance, maintenance and management of land affected by the Canterbury earthquakes.

#### Performance measure

Ministerial satisfaction with Land Information New Zealand's Residential Red Zone activities.

2018/19 Actual	Budget standard	2019/20 Actual
9/10	7/10	9/10 

#### Financial performance

Canterbury earthquake recovery land ownership and management  
Departmental and non-departmental

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
5,927	Revenue Crown	5,889	5,889
-	Revenue other	-	-
<b>5,927</b>	<b>Total revenue</b>	<b>5,889</b>	<b>5,889</b>
<b>5,045</b>	<b>Total expenses departmental</b>	<b>5,889</b>	<b>7,561</b>
<b>38,136</b>	<b>Total expenses non-departmental</b>	<b>122,376</b>	<b>84,348</b>
<b>(37,254)</b>	<b>Net surplus/(deficit)</b>	<b>(122,376)</b>	<b>(86,020)</b>


## Crown land

### Multi-category appropriation

The overarching purpose of this appropriation is to enable the best economic, environmental and recreational uses of Crown-owned and Crown-used land.

#### Performance measure

Stakeholder satisfaction with Land Information New Zealand's Crown land performance.

2018/19 Actual	Budget standard	2019/20 Actual
7.5/10	7/10	6.6/10 <sup>2</sup> 

#### Financial performance

Crown land  
Multi-category appropriation

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
28,019	Revenue Crown	33,688	33,688
5,089	Revenue other	18,907	4,246
<b>33,108</b>	<b>Total revenue</b>	<b>52,595</b>	<b>37,934</b>
<b>32,673</b>	<b>Total expenses</b>	<b>52,595</b>	<b>36,925</b>
<b>435</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>1,009</b>

2. In 2019/20, Pastoral lessees were incorporated in the satisfaction survey for the first time. Nine lessees responded with an overall satisfaction of 4.3 out of 10. They will continue to be incorporated and we are working hard to improve our relationship with them.  
13 accredited suppliers responded with an overall satisfaction of 6.62 out of 10.  
26 key stakeholders responded with an overall satisfaction of 7.4 out of 10.

## Crown land

### Multi-category appropriation

#### Centralised clearance service for acquisitions and disposals

This category is intended to achieve comfort that the acquisition and disposal of all Crown land is compliant with regulatory and statutory requirements.

#### Performance measure

The timeliness of Clearances decisions is maintained or improved.

2018/19 Actual	Budget standard	2019/20 Actual
Not Achieved	Achieved	Not Achieved <sup>3</sup>

#### Financial performance

Centralised clearance service for acquisitions and disposals

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
-	Revenue Crown	-	-
585	Revenue other	1,198	686
<b>585</b>	<b>Total revenue</b>	<b>1,198</b>	<b>686</b>
<b>1,085</b>	<b>Total expenses</b>	<b>1,198</b>	<b>1,106</b>
<b>(500)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(420)</b>

#### Land disposal services for other agencies

This category is intended to achieve maximum value for the Crown from property that has been assigned to Land Information New Zealand for disposal.

#### Performance measures

Realised disposal value of properties is no less than 90% of current market value (other agencies).

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved <sup>4</sup>

Average disposal time of properties is no more than 36 months (other agencies).

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved <sup>5</sup>

#### Financial performance

Land disposal services for other agencies

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
2,084	Revenue Crown	3,317	3,317
1,641	Revenue other	16,909	1,702
<b>3,725</b>	<b>Total revenue</b>	<b>20,226</b>	<b>5,019</b>
<b>2,564</b>	<b>Total expenses</b>	<b>20,226</b>	<b>2,452</b>
<b>1,161</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>2,567</b>

3. The baseline is an average of 5.04 days, with 99% of decisions made in 5.83 days. For 2019/20 the average is 11.04 days, with 99% of decisions made in 13.92 days. There was an increase in the volume of decisions required. However, priority major customers are addressed in a timely manner.

4. We disposed of 34 properties for other agencies, with a total realised disposal value of \$21.9M (137% of current market value).

5. Average disposal time was 26.3 months.

## Land Information New Zealand biosecurity programme

This category is intended to achieve the delivery of an effective Land Information New Zealand biosecurity programme.

### Performance measure

Infestation at key sites is controlled in accordance with agreed plan.<sup>6</sup>

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Within 10% of agreed plan	Achieved 

### Financial performance

Land Information New Zealand biosecurity programme


Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
3,136	Revenue Crown	5,011	5,011
807	Revenue other	800	833
<b>3,943</b>	<b>Total revenue</b>	<b>5,811</b>	<b>5,844</b>
<b>4,541</b>	<b>Total expenses</b>	<b>5,811</b>	<b>6,688</b>
<b>(598)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(844)</b>

## Management of Crown land


This category is intended to achieve effective and efficient Crown land management.

### Performance measures

Realised disposal value of properties is no less than 90% of current market value (LINZ owned properties).

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved 

Outstanding rent is no more than 4% of total rental revenue.

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved 

### Financial performance

Management of Crown land

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
22,799	Revenue Crown	25,360	25,360
2,056	Revenue other	-	1,025
<b>24,855</b>	<b>Total revenue</b>	<b>25,360</b>	<b>26,385</b>
<b>24,483</b>	<b>Total expenses</b>	<b>25,360</b>	<b>26,679</b>
<b>372</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(294)</b>

6. The infestation management plan is prepared in agreement with the National Institute of Water and Atmospheric Research (NIWA).

7. The overall average achievement score across all sites is 100%, indicating continued progress in reducing aquatic weed and maintaining past gains at these key sites.


8. We disposed of 46 LINZ managed properties, with a total realised disposal value of \$22.1M (101% of current market value).

## Location based information

### Multi-category appropriation

The overarching purpose of this appropriation is to enable location information to be widely available, easily accessible and readily used.

#### Performance measures

Customer satisfaction with Land Information New Zealand's location based information products and services.		
2018/19 Actual	Budget standard	2019/20 Actual
8.1/10	7/10	8.2/10 

Data released by Land Information New Zealand has been assessed under NZGOAL <sup>9</sup> and appropriately licensed.		
2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved <sup>10</sup> 

#### Financial performance


Location based information  
Multi-category appropriation

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
19,794	Revenue Crown	22,846	22,846
866	Revenue other	2,604	932
<b>20,660</b>	<b>Total revenue</b>	<b>25,450</b>	<b>23,778</b>
<b>19,802</b>	<b>Total expenses departmental</b>	<b>25,450</b>	<b>20,333</b>
-	<b>Total expenses non-departmental</b>	<b>2,050</b>	<b>1,779</b>
<b>858</b>	<b>Net surplus/(deficit)</b>	<b>(2,050)</b>	<b>1,666</b>

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

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.		
2018/19 Actual	Budget standard	2019/20 Actual
9.8/10	7/10	9.3/10 

#### Financial performance

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

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
783	Revenue Crown	783	783
-	Revenue other	-	-
<b>783</b>	<b>Total revenue</b>	<b>783</b>	<b>783</b>
<b>777</b>	<b>Total expenses</b>	<b>783</b>	<b>952</b>
<b>6</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(169)</b>

9. For more information on the New Zealand Government Open Access and Licensing (NZGOAL) framework, visit: <https://bit.ly/30iEv3v>


10. All published data has been assessed and is NZGOAL compliant. One dataset (Property Owners) uses a custom license to protect personal data. This has been reviewed and considered appropriately licensed.

## Land Information New Zealand location based information infrastructure


This category is intended to achieve high-quality fit for purpose location based information and associated products and services.

### Performance measures


Current address information is received or sought from territorial authorities at least every three months.

2018/19 Actual	Budget standard	2019/20 Actual
100%	95%	100% 


The percentage of cadastral surveys that are connected to geodetic marks.

2018/19 Actual	Budget standard	2019/20 Actual
99%	98%	99.6% 


The percentage of Topo50 maps of mainland New Zealand that are reviewed and updated at least once every 7 years.

2018/19 Actual	Budget standard	2019/20 Actual
99%	95%	100% 


Maritime hazards and critical information are notified within 1 working day.

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved 

Availability of Global Navigation Satellite System data is in accordance with agreed timeframes.<sup>11</sup>

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved 

The percentage of sea level data transmitted and received within 10 minutes.

2018/19 Actual	Budget standard	2019/20 Actual
99%	95%	98.1% 

### Financial performance

Location based information infrastructure

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
16,213	Revenue Crown	17,013	17,013
866	Revenue other	2,454	932
<b>17,079</b>	<b>Total revenue</b>	<b>19,467</b>	<b>17,945</b>
<b>16,136</b>	<b>Total expenses</b>	<b>19,467</b>	<b>16,426</b>
<b>943</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>1,519</b>

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

## Location based information


### Multi-category appropriation

#### Leading the New Zealand geospatial strategy

This category is intended to achieve the development of an integrated spatial data infrastructure.

#### Performance measure

Identified key datasets are maintained or improved.

2018/19 Actual	Budget standard	2019/20 Actual
Achieved	Achieved	Achieved <sup>12</sup> 

#### Financial performance

Leading the New Zealand geospatial strategy


Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
2,798	Revenue Crown	2,798	2,798
-	Revenue other	150	-
<b>2,798</b>	<b>Total revenue</b>	<b>2,948</b>	<b>2,798</b>
<b>2,889</b>	<b>Total expenses</b>	<b>2,948</b>	<b>1,963</b>
<b>(91)</b>	<b>Net surplus/ (deficit)</b>	<b>-</b>	<b>835</b>

#### Regional elevation data capture – administration

This category is intended to achieve effective and efficient administration of the New Zealand regional elevation data capture project.

#### Performance measure

LINZ administers the New Zealand regional elevation data capture project in accordance with the 2018 Memorandum of Understanding with MBIE.

2018/19 Actual	Budget standard	2019/20 Actual
New Measure	Achieved	Achieved 

#### Financial performance

Regional elevation data capture – administration

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
-	Revenue Crown	260	260
-	Revenue other	-	-
<b>-</b>	<b>Total revenue</b>	<b>260</b>	<b>260</b>
<b>-</b>	<b>Total expenses</b>	<b>260</b>	<b>77</b>
<b>-</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>183</b>


12. At present this measure only includes datasets key to resolving the challenges of resilience and climate change. As we progressively identify further key datasets, these will be baselined and included in the measure. Key datasets are identified and agreed with our stakeholders.

**Satellite-based augmentation system (SBAS)**

This category is intended to achieve improved access to accurate satellite based positioning technology for New Zealanders.

**Performance measure**

Agreement between Australia and New Zealand signed and procurement commenced through issuing of RFP to market by 30 June 2020.

2018/19 Actual	Budget standard	2019/20 Actual
New Measure	Achieved	Achieved <sup>13</sup> 

**Financial performance**

Satellite-based augmentation system (SBAS)


Actual 2019 \$000	Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
- Revenue Crown	1,992	1,992
- Revenue other	-	-
- <b>Total revenue</b>	<b>1,992</b>	<b>1,992</b>
- <b>Total expenses</b>	<b>1,992</b>	<b>915</b>
- <b>Net surplus/(deficit)</b>	<b>-</b>	<b>1,077</b>

**Regional elevation data capture – delivery (Non-departmental)**

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.

2018/19 Actual	Budget standard	2019/20 Actual
New Measure	Achieved	Achieved 

**Financial performance**

Regional elevation data capture – delivery (Non-departmental)

Actual 2019 \$000	Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
- <b>Total expenses non-departmental</b>	<b>2,050</b>	<b>1,779</b>
- <b>Net surplus/(deficit)</b>	<b>(2,050)</b>	<b>(1,779)</b>

13. Request for Tender was issued on 13 March 2020. We signed the Joint Project Agreement, with Geoscience Australia, on 5 June 2020.

# Managing the overseas investment regime

## Multi-category appropriation

The overarching purpose of this appropriation is to achieve compliance with the Overseas Investment Act 2005.

### Administering the overseas investment regime (other than residential property)


This category is intended to achieve effective administration of New Zealand's overseas investment (sensitive asset) regime.


#### Performance measures

Ministerial satisfaction with Land Information New Zealand's advice on overseas investment matters.		
2018/19 Actual	Budget standard	2019/20 Actual
7/10	7/10	7/10 <sup>14</sup> 

LINZ engages stakeholders through at least 40 Overseas Investment Office presentations and industry articles per year, with the aim of providing better information to improve compliance.		
2018/19 Actual	Budget standard	2019/20 Actual
New Measure	At least 40	46 

#### Performance measures

Ministerial satisfaction with Land Information New Zealand's Overseas Investment Office performance.		
2018/19 Actual	Budget standard	2019/20 Actual
7/10	7/10	8/10 

Significant Business Assets applications for consent decided within 40 working days - excludes retrospective applications and applications pending investigation.		
2018/19 Actual	Budget standard	2019/20 Actual
78%	75%	100% <sup>15</sup> 

#### Financial performance

Administering the overseas investment regime  
Multi-category appropriation

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
3,485	Revenue Crown	5,687	5,687
6,510	Revenue other	13,331	7,241
<b>9,995</b>	<b>Total revenue</b>	<b>19,018</b>	<b>12,928</b>
<b>11,953</b>	<b>Total expenses</b>	<b>19,018</b>	<b>13,834</b>
<b>(1,958)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(906)</b>

14. The result is the rating provided by the Minister for Land Information. The Associate Minister of Finance chose not to provide a rating.


15. 19 Significant Business Assets applications were decided in 2019/20.



## Administering the residential property regime

This category is intended to achieve effective administration of New Zealand's overseas investment (residential property) regime.

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.

2018/19 Actual	Budget standard	2019/20 Actual
53%	75%	85% <sup>16</sup> 


### Financial performance

Administering the overseas investment regime (other than residential)


Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
-	Revenue Crown	-	-
4,296	Revenue other	7,733	4,372
<b>4,296</b>	<b>Total revenue</b>	<b>7,733</b>	<b>4,372</b>
<b>5,733</b>	<b>Total expenses</b>	<b>7,733</b>	<b>6,202</b>
<b>(1,437)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(1,830)</b>

### Performance measures

Applications for consent for a house to live in decided within 10 working days – excluding non-individual applicants.

2018/19 Actual	Budget standard	2019/20 Actual
100%	90%	100% <sup>17</sup> 

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, and exemptions; but excluding standing consents.

2018/19 Actual	Budget standard	2019/20 Actual
100%	90%	98% <sup>18</sup> 

### Financial performance

Administering the residential property regime

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
-	Revenue Crown	-	-
1,620	Revenue other	3,439	1,948
<b>1,620</b>	<b>Total revenue</b>	<b>3,439</b>	<b>1,948</b>
<b>3,246</b>	<b>Total expenses</b>	<b>3,439</b>	<b>2,832</b>
<b>(1,626)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>884</b>

16. 63 Sensitive Land applications were decided in 2019/20.

17. 250 house to live in applications were decided in 2019/20.

18. 64 other applications for consent were decided in 2019/20.

# Managing the overseas investment regime

## Multi-category appropriation

### Monitoring and enforcement of the overseas investment regime

This category is limited to monitoring and enforcing compliance of overseas investors in New Zealand with the Overseas Investment Act 2005.

#### Performance measures

Monitoring of Home to Live In; non-compliance issues detected that are reviewed within 5 working days.		
2018/19 Actual	Budget standard	2019/20 Actual
New Measure	90%	100% <sup>19</sup>

Monitoring of Other pathways; non-compliance issues detected that are reviewed within 10 working days.		
2018/19 Actual	Budget standard	2019/20 Actual
New Measure	90%	100% <sup>20</sup>

Investments with a proactive monitoring regime.		
2018/19 Actual	Budget standard	2019/20 Actual
New Measure	At Least 24	28

The percentage of incidents reviewed for possible breach of the Overseas Investment Act within 10 working days of receipt.		
2018/19 Actual	Budget standard	2019/20 Actual
98%	90%	98% <sup>21</sup>

The number of enforcement actions taken by Land Information New Zealand's Overseas Investment Office.		
2018/19 Actual	Budget standard	2019/20 Actual
36 <sup>22</sup>	40	46

#### Financial performance

Monitoring and enforcement of the overseas investment regime

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
3,485	Revenue Crown	5,687	5,687
594	Revenue other	2,159	921
<b>4,079</b>	<b>Total revenue</b>	<b>7,846</b>	<b>6,608</b>
<b>2,974</b>	<b>Total expenses</b>	<b>7,846</b>	<b>4,800</b>
<b>1,105</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>1,808</b>

19. We monitored a total of eight non-compliance issues in 2019/20. All of them were referred to Enforcement for action.

20. We monitored a total of 31 non-compliance issues in 2019/20. 23 were referred to Enforcement for action; 5 required no further action; 1 resulted in a site visit; 2 required further analysis.

21. We reviewed 163 incidents for possible breach of the Overseas Investment Act in 2019/20.

22. The budget standard for 2018/19 was 20 enforcement actions taken by the Overseas Investment Office.

## Policy advice and related services

### Multi-category appropriation


The overarching purpose of this appropriation is to provide policy advice and other support to Ministers in discharging their policy decision-making and other portfolio responsibilities.

### Ministerial services, appointments, implementation and operational policy

This category is intended to achieve high quality, timely policy advice and services to Ministers.

#### Performance measure

The satisfaction score given by the Minister for Land Information for the overall quality of policy advice and support services provided by the department.

2018/19 Actual	Budget standard	2019/20 Actual
New Measure	3.5/5	3.98/5 


#### Financial performance

Policy advice and related services  
Multi-category appropriation

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
3,643	Revenue Crown	5,143	5,143
-	Revenue other	-	-
<b>3,643</b>	<b>Total revenue</b>	<b>5,143</b>	<b>5,143</b>
<b>3,623</b>	<b>Total expenses</b>	<b>5,143</b>	<b>4,758</b>
<b>20</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>385</b>

#### Performance measure

The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by the department.

2018/19 Actual	Budget standard	2019/20 Actual
7/10 <sup>23</sup>	3.5/5	4/5 

#### Financial performance

Ministerial services, appointments, implementation and operational policy

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
650	Revenue Crown	650	650
-	Revenue other	-	-
<b>650</b>	<b>Total revenue</b>	<b>650</b>	<b>650</b>
<b>539</b>	<b>Total expenses</b>	<b>650</b>	<b>511</b>
<b>111</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>139</b>

23. The budget standard for 2018/19 was 7/10.

## Policy advice and related services

### Multi-category appropriation

#### Policy advice

This category is intended to achieve high quality, timely policy advice and services to Ministers.

#### Performance measures

The quality of policy advice papers.		
2018/19 Actual	Budget standard	2019/20 Actual
		

The satisfaction score given by the Minister for Land Information for the quality of LINZ policy advice.		
2018/19 Actual	Budget standard	2019/20 Actual
		

#### Financial performance

##### Policy advice



Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
2,993	Revenue Crown	4,493	4,493
-	Revenue other	-	-
<b>2,993</b>	<b>Total revenue</b>	<b>4,493</b>	<b>4,493</b>
<b>3,084</b>	<b>Total expenses</b>	<b>4,493</b>	<b>4,247</b>
<b>(91)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>246</b>

## Property rights

### Multi-category appropriation

The overarching purpose of this appropriation is to ensure that property rights and information are clear, certain, easily tradable and accessible.

#### Performance measure

Customer satisfaction with survey and title services.		
2018/19 Actual	Budget standard	2019/20 Actual
		

#### Financial performance

##### Property rights

##### Multi-category appropriation

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
250	Revenue Crown	250	250
69,672	Revenue other	79,716	67,563
<b>69,922</b>	<b>Total revenue</b>	<b>79,966</b>	<b>67,813</b>
<b>71,861</b>	<b>Total expenses</b>	<b>79,966</b>	<b>71,978</b>
<b>(1,939)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(4,165)</b>

24. The budget standard for 2018/19 was 7/10.

## Regulating valuation

This category is intended to achieve the effective and efficient regulation of registered property valuers and valuation activities.

### Performance measures

Valuers Registration Board satisfaction with support provided by Land Information New Zealand.			Objections to rating valuations are settled in accordance with agreed plan. <sup>27</sup>		
2018/19 Actual	Budget standard	2019/20 Actual	2018/19 Actual	Budget standard	2019/20 Actual
10/10	7/10	10/10 	Achieved	Achieved	Achieved <sup>28</sup> 
The time to investigate complaints against valuers is maintained or improved.			Initial carrying capacity assessments are accepted by Crown Pastoral lessees in accordance with agreed plan.		
2018/19 Actual	Budget standard	2019/20 Actual	2018/19 Actual	Budget standard	2019/20 Actual
Achieved <sup>25</sup>	Achieved	Achieved <sup>26</sup> 	Achieved	Achieved	Achieved <sup>29</sup> 

## Financial performance

### Regulating valuation

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
-	Revenue Crown	-	-
1,624	Revenue other	2,516	1,345
<b>1,624</b>	<b>Total revenue</b>	<b>2,516</b>	<b>1,345</b>
<b>1,602</b>	<b>Total expenses</b>	<b>2,516</b>	<b>1,152</b>
<b>22</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>193</b>

25. The baseline was an average of 89.5 days, with 99% of complaints investigated within 230.7 days. These times were maintained in 2018/19.

26. The budget standard was re-baselined to an average of 134.4 days, with 99% of all investigations completed within 250.9 days. In 2019/20, the average time to complete an investigation was 118.7 days, with 99% of all investigations completed within 235.8 days.

27. 80% of objections are settled within plus or minus 30% of the original rating value.

28. 90% of objections were settled within plus or minus 30% of the original rating value. In 2018/19, 99% of objections were settled within plus or minus 30% of the original rating value.

29. 95% of all assessments were accepted in accordance with the agreed plan. In 2018/19, 100% of all assessments were accepted.

## Property rights

### Multi-category appropriation

#### The survey and title system

This category is intended to achieve the delivery of Landonline.

#### Performance measures

Landonline system is available to customers in accordance with agreed times. <sup>30</sup>			Time to integrate approved cadastral survey datasets into the cadastre.		
2018/19 Actual	Budget standard	2019/20 Actual	2018/19 Actual	Budget standard	2019/20 Actual
99.99%	99.5%	99.79% <sup>31</sup>	Average of 13.6 days 99% integrated in 201.1 days	Average of 5.7 days 99% processed in 29.5 days	Average of 5.48 days 99% processed in 31.3 days <sup>32</sup>
Percentage of approved cadastral survey datasets requiring correction.			Time to process compliant manual title transactions.		
2018/19 Actual	Budget standard	2019/20 Actual	2018/19 Actual	Budget standard	2019/20 Actual
1.48%	Less than 2%	1.7%	Average of 6.02 days 99% integrated in 21.3 days	Average of 6.5 days 99% integrated in 33.2 days	Average of 5.65 days 99% integrated in 22.36 days
The percentage of title transactions requiring correction			Time to approve compliant cadastral survey datasets.		
2018/19 Actual	Budget standard	2019/20 Actual	2018/19 Actual	Budget standard	2019/20 Actual
0.12%	Less than 0.2%	0.12%	Average of 5.7 days 99% approved within 15.34 days	Average of 6.7 days 99% approved within 40.4 days	Average of 8.05 days 99% approved within 21.4 days <sup>33</sup>

#### Financial performance

The survey and title system

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
250	Revenue Crown	250	250
68,048	Revenue other	77,200	66,218
<b>68,298</b>	<b>Total revenue</b>	<b>77,450</b>	<b>66,468</b>
<b>70,259</b>	<b>Total expenses</b>	<b>77,450</b>	<b>70,826</b>
<b>(1,961)</b>	<b>Net surplus/(deficit)</b>	<b>-</b>	<b>(4,358)</b>


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

### Multi-category appropriation

The overarching purpose of this appropriation is to support the Treaty settlement process through providing for the purchase and preparation of assets for potential use in Treaty settlements.

#### Performance measure

Ministerial satisfaction with Land Information New Zealand's management of the Treaty Settlement Landbank.

2018/19 Actual	Budget standard	2019/20 Actual
9/10	7/10	9/10 

#### Financial performance

Purchase and preparation of assets for possible use in future Treaty of Waitangi settlements  
Multi-category appropriation


Actual 2019 \$000		Unaudited Supplementary Estimates 2020 \$000	Actual 2020 \$000
7,446	<b>Total expenses non-departmental</b>	17,160	7,032
(7,446)	<b>Net surplus/(deficit)</b>	(17,160)	(7,032)

## Preparation of assets

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.

2018/19 Actual	Budget standard	2019/20 Actual
New Measure	Achieved	Achieved <sup>34</sup> 

#### Financial performance

Preparation of assets  
Non-departmental

Actual 2019 \$000		Unaudited Supplementary Estimates 2020 <sup>34</sup> \$000	Actual 2020 \$000
1,559	<b>Total expenses non-departmental</b>	11,047	3,415
(1,559)	<b>Net surplus/(deficit)</b>	(11,047)	(3,415)

30. The Landonline system will be available to customers from 6am to 10pm Monday to Thursday, 6am to 7pm Friday, and 9am to 5pm Saturday.

31. We have built more redundancy into the Landonline system following an external network outage in November 2019.

32. The overall performance was negatively impacted due to 24 outdated adjustments that were 30 days or more. This represents 0.25% of the 9541 total adjustments.

33. Constraints experienced with remote working during the COVID-19 lockdown and delays to recruitment impacted the end of year results.

34. We completed demolitions as planned at 6 sites and undertook hazard management remediation works as planned at 5 sites.

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# Financial statements

## Pūrongo Pūtea

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# Statement of responsibility

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

- the preparation of the Department'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 the Department 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 the Department, whether or not that information is included in the annual report.

In my opinion:

- the financial statements fairly reflect the financial position of the Department as at 30 June 2020 and its operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of the Department as at 30 June 2021 and its operations for the year ending on that date.



**Gaye Searancke**

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

28 September 2020

## Our financial reporting

### Statement of comprehensive revenue and expense For the year ended 30 June 2020

Actual 2019 \$000		Note	Actual 2020 \$000	Unaudited Budget 2020 \$000	Unaudited Forecast 2021 \$000
<b>Revenue</b>					
67,749	Revenue Crown		77,353	71,899	73,342
84,751	Other revenue	2	83,919	120,547	99,537
<b>152,500</b>	<b>Total revenue</b>		<b>161,272</b>	<b>192,446</b>	<b>172,879</b>
<b>Expenses</b>					
67,059	Personnel costs	3	75,662	67,099	77,083
6,697	Depreciation and amortisation	7,8	6,477	5,000	6,551
2,908	Capital charge	4	3,097	3,905	3,049
77,538	Other operating expenses	5	76,780	116,442	86,196
<b>154,202</b>	<b>Total expenditure</b>		<b>162,016</b>	<b>192,446</b>	<b>172,879</b>
<b>(1,702)</b>	<b>Net surplus/(deficit) and total comprehensive revenue and expense</b>		<b>(744)</b>	<b>-</b>	<b>-</b>

Explanation of significant variances against the original budget 2019/20 are detailed in Note 15.  
The accompanying accounting policies and notes form part of these financial statements.

## Statement of financial position

### As at 30 June 2020

Actual		Note	Actual	Unaudited	Unaudited
2019			2020	Budget	Forecast
\$000			\$000	2020	2021
				\$000	\$000
<b>Assets</b>					
<b>Current assets</b>					
15,871	Cash and cash equivalents		18,389	24,183	25,927
55,233	Trade and other receivables	6	45,030	27,131	45,294
1,589	Prepayments		2,116	1,638	1,589
317	Inventory		367	285	317
<b>73,010</b>	<b>Total current assets</b>		<b>65,902</b>	<b>53,237</b>	<b>73,127</b>
<b>Non-current assets</b>					
20,156	Intangible assets	8	26,028	49,942	37,144
4,675	Property, plant and equipment	7	4,830	3,526	3,864
<b>24,831</b>	<b>Total non-current assets</b>		<b>30,858</b>	<b>53,468</b>	<b>41,008</b>
<b>97,841</b>	<b>Total assets</b>		<b>96,760</b>	<b>106,705</b>	<b>114,135</b>
<b>Liabilities</b>					
<b>Current liabilities</b>					
10,557	Trade and other payables	9	8,733	11,345	10,611
5,105	Return of operating surplus	10	7,504	-	-
116	Provisions		2,903	138	116
4,920	Employee entitlements	11	7,916	4,494	4,927
14	Deferred revenue		14	109	14
<b>20,712</b>	<b>Total current liabilities</b>		<b>27,070</b>	<b>16,086</b>	<b>15,668</b>
<b>Non-current liabilities</b>					
2,886	Employee entitlements	11	3,695	2,693	2,886
<b>2,886</b>	<b>Total non-current liabilities</b>		<b>3,695</b>	<b>2,693</b>	<b>2,886</b>
<b>23,598</b>	<b>Total liabilities</b>		<b>30,765</b>	<b>18,779</b>	<b>18,554</b>
<b>74,243</b>	<b>Net assets</b>		<b>65,995</b>	<b>87,926</b>	<b>95,581</b>
<b>Taxpayers' funds</b>					
51,622	General funds	12	48,524	87,926	95,581
22,621	Memorandum accounts	12	17,471	-	-
<b>74,243</b>	<b>Total taxpayers' funds</b>		<b>65,995</b>	<b>87,926</b>	<b>95,581</b>

Explanation of significant variances against the original budget 2019/20 are detailed in Note 15.  
The accompanying accounting policies and notes form part of these financial statements.

## Statement of changes in taxpayers' funds For the year ended 30 June 2020

Actual		Note	Actual	Unaudited	Unaudited
2019			2020	Budget	Forecast
\$000			\$000	2020	2021
				\$000	\$000
79,550	Balance as at 1 July		74,243	77,126	77,781
(1,702)	Total comprehensive revenue and expense		(744)	-	-
1,500	Capital Injections		-	10,800	17,800
(5,105)	Repayment of operating surplus to the Crown	10	(7,504)	-	-
<b>74,243</b>	<b>Balance as at 30 June</b>	<b>12</b>	<b>65,995</b>	<b>87,926</b>	<b>95,581</b>

## Statement of cash flows For the year ended 30 June 2020

Actual		Note	Actual	Unaudited	Unaudited
2019			2020	Budget	Forecast
\$000			\$000	2020	2021
				\$000	\$000
<b>Cash flows from operating activities</b>					
67,943	Receipts from revenue Crown		87,353	81,114	73,342
96,222	Receipts from other revenue		83,944	122,047	99,537
(85,200)	Payments to suppliers		(73,241)	(103,026)	(86,478)
(66,611)	Payments to employees		(71,710)	(67,099)	(76,942)
(2,908)	Payments for capital charge		(3,097)	(3,012)	(2,908)
(502)	Goods and services tax (net)		7	(5,024)	-
<b>8,944</b>	<b>Net cash flows from operating activities</b>		<b>23,256</b>	<b>25,000</b>	<b>6,551</b>
<b>Cash flows from investing activities</b>					
(2,396)	Purchase of property, plant and equipment		(2,375)	(705)	(705)
(5,662)	Purchase of intangible assets		(13,258)	(24,295)	(15,095)
(8,058)	<b>Net cash flows from investing activities</b>		<b>(15,633)</b>	<b>(25,000)</b>	<b>(15,800)</b>
<b>Cash flows from financing activities</b>					
1,500	Capital contribution		-	10,800	17,800
(699)	Repayment of surplus to the Crown		(5,105)	-	-
<b>801</b>	<b>Net cash flows from financing activities</b>		<b>(5,105)</b>	<b>10,800</b>	<b>17,800</b>
1,687	Net increase/(decrease) in cash and cash equivalents		2,518	10,800	8,551
14,184	Cash at beginning of year		15,871	13,383	17,376
<b>15,871</b>	<b>Cash at end of year</b>		<b>18,389</b>	<b>24,183</b>	<b>25,927</b>

Explanation of significant variances against the original budget 2019/20 are detailed in Note 15.  
The accompanying accounting policies and notes form part of these financial statements.

## Statement of cash flows (continued)

## Reconciliation of net surplus/(deficit) with net cash flows from operating activities

Actual 2019 \$000		Actual 2020 \$000
(1,702)	<b>Net surplus/(deficit)</b>	(744)
	<b>Add back non-cash items</b>	
1,248	Depreciation and assets written off	1,756
5,449	Amortisation of intangible assets	4,721
-	Loss/(Gain) on intangible assets	2,665
193	Movement in non-current employee entitlements	809
(2)	Other non-cash items	626
<b>6,888</b>	<b>Total non-cash items</b>	<b>10,577</b>
	<b>Add back items classified as investing or financing activities</b>	
-	Net loss/(gain) on sale of property, plant and equipment	-
	<b>Movements in working capital</b>	
(32)	(Increase)/decrease in inventory	(50)
3,278	(Increase)/decrease in receivables	10,041
49	(Increase)/decrease in prepayments	(527)
58	Increase/(decrease) in payables	(1,824)
(22)	Increase/(decrease) in provisions	2,787
427	Increase/(decrease) in employee entitlements	2,996
<b>3,758</b>	<b>Net movements in working capital</b>	<b>13,423</b>
<b>8,944</b>	<b>Net cash inflow/(outflow) from operating activities</b>	<b>23,256</b>

Explanation of significant variances against the original budget 2019/20 are detailed in Note 15.  
The accompanying accounting policies and notes form part of these financial statements.

## Statement of commitments

As at 30 June 2020

Actual 2019 \$000		Actual 2020 \$000
	<b>Non-cancellable operating lease commitments</b>	
3,321	Not later than 1 year	3,036
9,392	Later than 1 year and not later than 5 years	7,002
1,220	Later than 5 years	657
<b>13,933</b>	<b>Total non-cancellable operating lease commitments</b>	<b>10,695</b>

### Non-cancellable operating lease commitments

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

The Department's non-cancellable operating leases have varying terms, escalation clauses and renewal rights. There are no restrictions placed on the Department by any of its leasing arrangements. Commitments and contingencies are disclosed exclusive of GST.

## Statement of contingencies

As at 30 June 2020

### Unquantifiable contingent liabilities

The Department has no known unquantifiable contingent liabilities as at 30 June 2020 (2019: one).

### Quantifiable contingent liabilities

Actual 2019 \$000		Actual 2020 \$000
540	Legal proceedings and disputes	50
<b>540</b>	<b>Total quantifiable contingent liabilities</b>	<b>50</b>

### Legal proceedings and disputes

Legal proceedings and disputes represent the estimated legal costs as well as any amounts claimed by claimants in relation to fulfilling the Department's statutory roles and functions.

### Quantifiable contingent assets

Actual 2019 \$000		Actual 2020 \$000
308	Legal proceedings and disputes	-
<b>308</b>	<b>Total quantifiable contingent assets</b>	<b>-</b>

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

# Notes to the departmental financial statements

## Note 1

### Statement of accounting policies

For the year ended 30 June 2020

#### Reporting entity

Land Information New Zealand (the Department) is a government department as defined by section 2 of the Public Finance Act 1989 (PFA) and is domiciled and operates in New Zealand. The relevant legislation governing the Department's operations includes the PFA and Public Accountability Act 1998. The Department's ultimate parent is the New Zealand Crown.

The Department reports on the Crown activities and trust monies it administers in the non-departmental statements and schedules on pages 114 to 133.

The Department'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 Public Benefit Entity (PBE) accounting standards.

These financial statements are for the year ended 30 June 2020. The financial statements were authorised for issue by the Chief Executive on 28 September 2020.

#### 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 Generally Accepted Accounting Practice (NZ GAAP), and Treasury Instructions.

These financial statements, including the comparatives, have been prepared in accordance with Tier 1 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 the Department is New Zealand dollars.

#### Changes in accounting policies

There have been no changes in accounting policies during the financial year, other than the adoption of amendments to PBE Standards as disclosed below.

#### PBE IPSAS 39 Employee Benefits

A new standard PBE IPSAS 39 *Employee Benefits* was issued in May 2017. The standard, which replaces PBE IPSAS 25, is effective from 1 January 2019, with early adoption permitted.

- PBE IPSAS 39 differs from PBE IPSAS 25 in that it:
  - removes the option to defer the recognition of some actuarial gains and losses from post-employment benefit obligations
  - eliminates different presentation options for actuarial gains and losses
  - introduces the net interest approach, which is to be used for determining the defined benefit cost for defined benefit plans
  - structures the disclosures for defined benefit plans according to explicit disclosure objectives for defined benefit plans.

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

The External Reporting Board has issued three standards and amendments, relevant to the Department. The new or amended standards are not yet effective and have not been early adopted by the Department.

### **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 2020.

The standard is effective from 1 January 2022, with early adoption 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.
- The Department plans to adopt the new standard from 2021/22.

### **PBE IPSAS 2 Statement of Cashflows**

A new amendment PBE IPSAS 2 *Statement of Cashflows* was issued in November 2018. The standard is effective from 1 January 2021, with early adoption permitted.

- 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 will have no impact on the financial statements.
- The Department plans to adopt the new amendment from 2021/22.

### **PBE IPSAS 41 Financial Instruments**

A new standard PBE IPSAS 41 *Financial Instruments* was issued in March 2019.

The standard is effective from 1 January 2022, with early adoption permitted.

- The objective of this standard is to establish principles for the financial reporting of financial assets and financial liabilities.
- This standard supersedes PPBE 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.
- The Department plans to adopt the new amendment from 2021/22.

### **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:

- Measuring long service leave and retirement leave gratuities – refer to note 11.
- 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.
- Valuation of amounts owed to staff for Holidays Act liability – refer to note 11.

### **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.

#### **Cash and cash equivalents**

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

The Department 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 the Department'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, the Department 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 the Department 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 its 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 receivables from exchange transactions.

### *Financial liabilities*

All financial liabilities are recognised at amortised cost. The financial liabilities include payables under exchange transactions.

## Provisions

A provision is recognised when the Department 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.

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## Budget and forecast figures

The budget figures are for the year ended 30 June 2020 and were published in the 2018/19 annual report. They are consistent with the financial information in the Budget Economic and Fiscal Update (BEFU) 2019.

The forecast figures are for the year ending 30 June 2021 and are consistent with the best estimate financial forecast information submitted to the Treasury for BEFU 2020 for the 2020/21 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 2020. 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 the Department's purpose and activities and are based on a number of assumptions on what may occur during the 2019/20 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 the Department's best estimate of future costs that will be incurred.

Estimated year-end information for 2019/20 was used as the opening position for the 2020/21 forecasts.

The actual financial results achieved for 30 June 2021 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 Department (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.

<b>Actual 2019</b> \$000	<b>Actual 2020</b> \$000	
44,387	Titles fees	43,115
14,271	Search fees	13,647
8,527	Survey fees	8,601
6,509	Overseas Investment Office applications	7,241
3,133	Project revenue	4,103
1,618	Rating valuation audit charge	1,345
1,246	Land disposals	1,227
863	Licence and sign-up fees	856
585	Crown property clearances fees	686
1,918	Management of Crown land	1,084
1,694	Miscellaneous	2,014
<b>84,751</b>	<b>Total other revenue</b>	<b>83,919</b>

**Note 3****Personnel costs**

<b>Actual 2019</b> \$000	<b>Actual 2020</b> \$000	
62,845	Salaries and wages	68,603
816	Contract employees	1,330
141	ACC levies	116
2,099	Contributions to defined contribution and benefits schemes	2,238
1,158	Increase/(decrease) in employee entitlements	2,006
-	Other personnel costs	1,369
<b>67,059</b>	<b>Total personnel costs</b>	<b>75,662</b>

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

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## Note 4

### Capital charge

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#### 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 2020 was 6.0% (2019: 6.0%).

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## Note 5

### Other operating expenses

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#### 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 2019 \$000		Actual 2020 \$000
5,574	Crown property services	23,531
18,676	Computer operating costs	18,619
6,871	Professional services	10,189
11,176	Contractors and consultancy	9,849
11,198	Contracts for topography and hydrography	8,871
3,532	Leasing and renting costs	3,448
1,480	Travel	1,555
309	Fees paid to auditors (financial statement audit)	312
7,596	Repairs and maintenance	246
40	Net loss on disposal of property, plant and equipment	-
157	Restructuring costs	(31)
10,929	Other operating costs	191
<b>77,538</b>	<b>Total other operating expenses</b>	<b>76,780</b>

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**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 2019</b>		<b>Actual 2020</b>
\$000		\$000
9,838	Receivables from non-related parties	9,797
(313)	Less: provision for doubtful debts	(475)
<b>9,525</b>	<b>Net receivables</b>	<b>9,322</b>
45,708	Monies receivable from the Crown	35,708
<b>55,233</b>	<b>Total trade and other receivables</b>	<b>45,030</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 2020, the Department has identified one debtor that is insolvent (2019: two).

Concentration of receivables is with the Crown and therefore the Department has no significant exposure to credit risk. The Department 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 the Department's exposure to bad debts is not significant.

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

<b>Actual 2019</b>		<b>Actual 2020</b>
\$000		\$000
(5)	Balance as at 1 July	(313)
(323)	Additional provisions (made)/reversed during the year	(177)
15	Receivables written off during the period	15
<b>(313)</b>	<b>Balance as at 30 June</b>	<b>(475)</b>

## Note 6

### Trade and other receivables (continued)

An impairment analysis is performed regularly to measure expected credit losses. As at 30 June 2020, all overdue receivables have been assessed for impairment and appropriate provisions applied, as follows:

	<b>Gross 2020</b>	<b>Provision 2020</b>	<b>Net 2020</b>
	\$000	\$000	\$000
Current	7,954	-	7,954
>30 Days	520	-	520
>60 Days	156	-	156
>90 Days	1,167	(475)	692
<b>Total</b>	<b>9,797</b>	<b>(475)</b>	<b>9,322</b>

	<b>Gross 2019</b>	<b>Provision 2019</b>	<b>Net 2019</b>
	\$000	\$000	\$000
Current	8,193	-	8,193
>30 Days	740	-	740
>60 Days	215	-	215
>90 Days	690	(313)	377
<b>Total</b>	<b>9,838</b>	<b>(313)</b>	<b>9,525</b>

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

Property, plant and equipment consist of leasehold improvements, furniture and office 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 Expenses.

**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 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 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 Expenses in the period which they have been incurred.

**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:

<b>Type of asset</b>	<b>Estimated life</b>
Leasehold property improvements	Over the term of the lease
Computer hardware	2 to 10 years
Plant and equipment	3 to 11 years
Furniture and fittings	3 to 11 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.

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

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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, the Department needs to consider a number of factors such as its condition, expected period of use by the Department 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 Expenses 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.

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**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>					
<b>Balance as at 1 July 2019</b>	<b>5,854</b>	<b>822</b>	<b>1,600</b>	<b>2,413</b>	<b>10,689</b>
Additions	49	1,322	66	474	1,911
<b>Balance as at 30 June 2020</b>	<b>5,903</b>	<b>2,144</b>	<b>1,666</b>	<b>2,887</b>	<b>12,600</b>
<b>Accumulated depreciation and impairment losses</b>					
<b>Balance as at 1 July 2019</b>	<b>4,115</b>	<b>381</b>	<b>607</b>	<b>911</b>	<b>6,014</b>
Depreciation charge for the year	657	350	256	493	1,756
<b>Balance as at 30 June 2020</b>	<b>4,772</b>	<b>731</b>	<b>863</b>	<b>1,404</b>	<b>7,770</b>
<b>Carrying amount</b>					
<b>As at 30 June 2020</b>	<b>1,131</b>	<b>1,413</b>	<b>803</b>	<b>1,483</b>	<b>4,830</b>

	Leasehold Improvements \$000	Computer Hardware \$000	Plant and Equipment \$000	Furniture and Fittings \$000	Total \$000
<b>Cost</b>					
<b>Balance as at 1 July 2018</b>	<b>5,851</b>	<b>307</b>	<b>1,061</b>	<b>1,071</b>	<b>8,290</b>
Additions	3	515	539	1,342	2,399
<b>Balance as at 30 June 2019</b>	<b>5,854</b>	<b>822</b>	<b>1,600</b>	<b>2,413</b>	<b>10,689</b>
<b>Accumulated depreciation and impairment losses</b>					
<b>Balance as at 1 July 2018</b>	<b>3,501</b>	<b>290</b>	<b>349</b>	<b>624</b>	<b>4,764</b>
Depreciation charge for the year	614	91	256	287	1,248
Other movement	-	-	2	-	2
<b>Balance as at 30 June 2019</b>	<b>4,115</b>	<b>381</b>	<b>607</b>	<b>911</b>	<b>6,014</b>
<b>Carrying amount</b>					
<b>As at 30 June 2019</b>	<b>1,739</b>	<b>441</b>	<b>993</b>	<b>1,502</b>	<b>4,675</b>

**Impairment**

There has been no impairment to property, plant and equipment during the financial year (2019: 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.

#### Further information

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

Actual 2019 \$000		Actual 2020 \$000
	<b>Cost</b>	
<b>89,360</b>	<b>Balance as at 1 July</b>	94,986
5,701	Additions	13,258
(75)	Disposals	(2,872)
<b>94,986</b>	<b>Balance as at 30 June</b>	<b>105,372</b>
	<b>Amortisation and impairment losses</b>	
<b>69,418</b>	<b>Balance as at 1 July</b>	<b>74,830</b>
5,449	Amortisation expense	4,721
(37)	Eliminate on disposal	(2,872)
-	Impairment losses	2,665
<b>74,830</b>	<b>Balance as at 30 June</b>	<b>79,344</b>
<b>20,156</b>	<b>Total intangible assets</b>	<b>26,028</b>

#### Work in progress

The carrying amount at 30 June 2020 includes \$11.090 million of work in progress (2019: \$7.841 million).

**Note 8****Intangible assets (continued)****Impairment**

The Department has recognised an impairment loss of \$2.665 million (2019: nil) for internally developed software. The impairment arose due to technical issues in developing and deploying the desired functionality of the software. The impairment expenses were established based on the cost incurred on these developments. The impairment loss has been recognised in the Statement of Comprehensive Revenue and Expense in the line item "Other operating expenses".

**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 (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. Where GST is not recoverable as input tax, then it is recognised as part of the asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (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. Therefore, the carrying value of creditors and other payables approximates their fair value.

<b>Actual 2019</b>		<b>Actual 2020</b>
\$000		\$000
10,135	Trade and accrued expenses	8,177
144	ACC levy payable	271
278	GST, FBT and other tax payable	285
<b>10,557</b>	<b>Total trade and other payables</b>	<b>8,733</b>

## Note 10

### Return of operating surplus

Actual 2019 \$000		Actual 2020 \$000
(1,702)	Net surplus/(deficit)	(744)
372	Add unrealised (increase)/decrease in remeasurements	98
6,435	Add (surpluses)/deficits of memorandum accounts	8,150
<b>5,105</b>	<b>Total return of operating surplus</b>	<b>7,504</b>

Remeasurements, that 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 Public Finance Act 1989 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.

	2020	2019
Long-term discount rate	1.63%	2.23%
Salary inflation rate	2.72%	2.92%

**Note 11****Employee entitlements (continued)****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.

**Judgements and estimates****Retiring and long service leave**

The Department 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 1.63% has been applied (2019: 2.23%) and a salary inflation factor of 2.72% (2019: 2.92%) was used. The discount rates and salary inflation factor used are those advised by the Treasury.

Actual 2019 \$000		Actual 2020 \$000
	<b>Current portion</b>	
3,616	Annual leave	4,793
506	Salaries and wages	2,513
614	Refresher and retirement leave	432
184	Sick leave	178
<b>4,920</b>	<b>Total current employee entitlements</b>	<b>7,916</b>
	<b>Non-current portion</b>	
2,886	Refresher and retirement leave	3,695
<b>2,886</b>	<b>Total non-current employee entitlements</b>	<b>3,695</b>
<b>7,806</b>	<b>Total employee entitlements</b>	<b>11,611</b>

## Note 12 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 approval for 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

The Department's capital is its equity, which comprise of taxpayers' funds and memorandum accounts. Equity is represented by net assets.

The Department manages its revenues, expenses, assets, liabilities, and general financial dealings prudently. The Department'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 Public Finance Act.

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

Actual 2019 \$000		Actual 2020 \$000
	<b>Taxpayers' funds</b>	
50,494	Balance as at 1 July	51,622
(1,702)	Net surplus/(deficit)	(744)
1,500	Capital injections	-
6,435	Transfers of memorandum account net (surplus)/deficit for the year	8,150
-	Equity Transfer	(3,000)
(5,105)	Return of operating surplus to the Crown	(7,504)
<b>51,622</b>	<b>Balance as at 30 June</b>	<b>48,524</b>
	<b>Memorandum accounts</b>	
29,056	Opening balance 1 July	22,621
-	Equity Transfer	3,000
(6,435)	Net memorandum account surpluses/(deficits) for the year	(8,150)
<b>22,621</b>	<b>Balance as at 30 June</b>	<b>17,471</b>
<b>74,243</b>	<b>Total equity</b>	<b>65,995</b>

### 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 one is to provide a long-run perspective to the pricing of outputs.

**Note 12**

## Equity (continued)

## Survey and title

**For the year ended 30 June 2020**

Actual 2019 \$000		Actual 2020 \$000
33,882	Balance as at 1 July	31,775
	<b>Income</b>	
68,048	Operating revenue	66,218
	<b>Expenses</b>	
70,155	Operating expenses	70,595
<b>(2,107)</b>	<b>Net surplus/(deficit)</b>	<b>(4,377)</b>
<b>31,775</b>	<b>Balance as at 30 June</b>	<b>27,398</b>

## Overseas investment regime

**For the year ended 30 June 2020**

Actual 2019 \$000		Actual 2020 \$000
(4,297)	Balance as at 1 July	(8,125)
	<b>Income</b>	
6,509	Income from OIO applications	7,241
	<b>Expenses</b>	
10,337	Expenses from OIO operations	10,594
<b>(3,828)</b>	<b>Surplus/(deficit) for the period</b>	<b>(3,353)</b>
	<b>Other adjustments</b>	
-	Capital injection	3,000
<b>(8,125)</b>	<b>Balance as at 30 June</b>	<b>(8,478)</b>

## Crown property clearances

**For the year ended 30 June 2020**

Actual 2019 \$000		Actual 2020 \$000
(529)	Balance as at 1 July	(1,029)
	<b>Income</b>	
585	Operating revenue	686
	<b>Expenses</b>	
1,085	Operating expenses	1,106
<b>(500)</b>	<b>Surplus/(deficit) for the period</b>	<b>(420)</b>
<b>(1,029)</b>	<b>Balance as at 30 June</b>	<b>(1,449)</b>

## Note 12

### Equity (continued)

#### Total memorandum accounts

##### For the year ended 30 June 2020

Actual 2019 \$000		Actual 2020 \$000
29,056	Balance as at 1 July	22,621
	<b>Income</b>	
75,142	Operating revenue	74,145
	<b>Expenses</b>	
81,577	Operating expenditure	82,295
<b>(6,435)</b>	<b>Surplus/(deficit) for the period</b>	<b>(8,150)</b>
	<b>Other adjustments</b>	
-	Capital injection	3,000
<b>22,621</b>	<b>Balance as at 30 June</b>	<b>17,471</b>

## Note 13

### Related party information

#### Identity of related parties

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

The Department enters into numerous transactions with other government departments, Crown entities 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.

The Department 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 this one transaction described above, the Department has not entered into any other related party transactions.

#### Key management personnel compensation

Key management personnel are the members of the Executive Leadership Team. The Executive Leadership Team consists of the Chief Executive and seven Deputy Chief Executives. The Chief Executive's remuneration and other benefits are determined and paid by the Te Kawa Mataaho Public Service Commission (formerly State Services Commission).

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

Actual 2019 \$000		Actual 2020 \$000
2,295	Salaries and other short-term employee benefits	2,400
<b>2,295</b>	<b>Total key management personnel compensation</b>	<b>2,400</b>

Key management personnel compensation excludes the remuneration and other benefits of the responsible Ministers of the Department. 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 the Department.



## Note 14

### Financial instruments

The Department 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 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:

Actual 2019 \$000		Note	Note 2020 \$000
<b>Financial assets at amortised cost</b>			
15,871	Cash and cash equivalents		18,389
55,233	Trade and other receivables	6	45,030
<b>71,104</b>	<b>Total loans and other receivables</b>		<b>63,419</b>
<b>Financial liabilities measured at amortised cost</b>			
10,557	Trade and other payables	9	8,733
<b>10,557</b>	<b>Total financial liabilities measured at amortised cost</b>		<b>8,733</b>

#### Financial instrument risk

##### Currency risk and interest rate risk

The Department 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 Department'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 6). There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

At 30 June 2020 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 the Department will encounter difficulty raising liquid funds to meet commitments as they fall due.

In meeting its liquidity requirements, the Department closely monitors its forecast cash requirements with the expected cash drawdown as negotiated with New Zealand Debt Management through the Treasury. The Crown maintains a target level of available cash to meet liquidity requirements.

At 30 June 2020 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.

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**Note 15****Explanations of major variances against budget**

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**Statement of comprehensive revenue and expenses**

Revenue Crown was greater than budget by \$5.454 million. This was due to one-off increases in funding across multiple areas.

Other revenue was \$36.628 million below budget. This is because of changes to the phase 1 reforms of the Overseas Investment Act did not see the increase in revenue that were anticipated, as well as the amount recovered from other government departments being lower than forecast. This variance is offset by a decrease in related expenses.

Other operating expenses were \$39.662 million below budget and this is mainly attributable to a decrease in Overseas Investment regime expenses and costs of managing properties on behalf of other government departments.

**Statement of financial position**

Intangible assets were \$23.914 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.

Trade and other receivables were \$17.899 million above budget. This is related to the variance in the rebuild of Landonline.

**Statement of cash flows**

Receipts from other revenue were lower than budgeted by \$38.103 million. This is because of the changes to the phase 1 reforms of the Overseas Investment Act and lower amounts recovered from other government departments. Consequently, payments to suppliers were \$29.785 million lower than budget.

Purchase of intangible assets were \$11.037 million lower than budget primarily because of timing of payments related to the rebuild of Landonline.

Capital contribution was \$10.800 million lower than budgeted, this amount was due to fund the purchase of capital items but was not required in the 2020 year as a result of the lower than budgeted purchase of intangible assets. This amount is now forecast to be received in the 2020/21 financial year.

**Note 16****The effects of COVID-19**

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On 11 March 2020, the World Health Organization declared the outbreak of COVID-19 a pandemic and two weeks later the New Zealand Government declared a State of National Emergency. The country was in lockdown at Alert Level 4 from 26 March to 27 April, and then remained in lockdown at Alert Level 3 until 13 May. During this period, the Department closed its offices in Hamilton, Wellington and Christchurch. All staff were working from home and all functions were maintained.

The main impact on the Department's financial statements due to COVID-19 is explained below:

- A reduction in third-party revenue for Survey and Title and the Overseas Investment Regime as a result of lower applications received over this period.

The effect on our operations is reflected in these financial statements, based on the information available to the date these financial statements are signed. At this time, it is difficult to determine the full ongoing effect of COVID-19 and therefore some uncertainties remain. There could also be other matters that affect the Department in future, of which we are not yet aware. To the extent possible, we have considered the likely impact of COVID-19 on areas such as our provisioning for doubtful debts. To date there has not been a significant impact on the Department's financial performance or position.

**Note 17****Events after balance date**

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There were no significant events after balance date.

## Non-departmental statements and schedules

### For the year ended 30 June 2020

The following non-departmental statements and schedules record the revenue, capital receipts, expenses, assets, liabilities, commitments, contingent liabilities, contingent assets and trust accounts that the Department 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 2020.

### Schedule of non-departmental revenue

#### For the year ended 30 June 2020

Actual 2019 \$000		Actual 2020 \$000	Unaudited Budget 2020 \$000
	<b>Operating revenue</b>		
3,619	Sale of goods and services	4,542	3,327
14,731	Rental income	14,813	12,669
40,912	Proceeds from sale of NZ Transport Agency properties	13,498	35,000
3,698	Gain on sale of asset	7,386	-
5,517	Miscellaneous revenue	4,858	1,080
<b>68,477</b>	<b>Total non-departmental operating revenue</b>	<b>45,097</b>	<b>52,076</b>
	<b>Other revenue</b>		
3,550	Gain/(Loss) on revaluation of biological assets and shares	(1,611)	-
<b>3,550</b>	<b>Total non-departmental other revenue</b>	<b>(1,611)</b>	<b>-</b>
<b>72,027</b>	<b>Total non-departmental revenue</b>	<b>43,486</b>	<b>52,076</b>

### Schedule of non-departmental capital receipts

#### For the year ended 30 June 2020

Actual 2019 \$000		Actual 2020 \$000	Unaudited Budget 2020 \$000
	<b>Capital receipts</b>		
32,614	Property sales	9,881	6,350
9,460	Land tenure reform sales	12,150	85,447
3,463	Sale of Landbank properties	25,375	-
<b>45,537</b>	<b>Total non-departmental capital receipts</b>	<b>47,406</b>	<b>91,797</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 2020

Actual		Actual	Unaudited
2019		2020	Budget
\$000		\$000	2020
			\$000
	<b>Operating expenses</b>		
1,607	Non-departmental output classes	2,186	3,370
	<b>Other expenses to be incurred by the Crown</b>		
14,777	Loss on sale of held for sale assets	74,631	-
40,912	Proceeds of sale of NZ Transport Agency properties	13,498	35,000
2,527	Depreciation and amortisation	3,736	3,753
1,835	GST input expense	2,823	6,692
(2)	Debts written-off/(recovered)	852	145
691	Rental and leasing costs	685	700
11,308	Impairment of held for sale assets	-	-
2,765	Movement in Huntly East provision	(10,551)	-
40,671	Other operating expenses	19,583	30,099
<b>117,091</b>	<b>Total non-departmental operating expenses</b>	<b>107,443</b>	<b>79,759</b>

## Schedule of non-departmental capital expenditure

### For the year ended 30 June 2020

Actual		Actual	Unaudited
2019		2020	Budget
\$000		\$000	2020
			\$000
	<b>Capital expenditure</b>		
11,128	Land tenure reform purchases	13,870	96,114
9,163	Property purchases	4,780	35,000
435	Huntly East purchases	-	500
-	Land exchanges	-	350
<b>20,726</b>	<b>Total non-departmental capital expenditure</b>	<b>18,650</b>	<b>131,964</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 2020

Actual 2019 \$000			Actual 2020 \$000	Unaudited Budget 2020 \$000
<b>Assets</b>				
<b>Current assets</b>				
20,959	Cash and cash equivalents		31,002	58,743
19,700	Prepayments		12,850	23,450
49,136	Trade and other receivables	2	2,068	61,165
215,191	Assets held for sale	4	204,620	167,233
610	Work in progress		-	994
1,191	Biological assets	5	465	941
<b>306,787</b>	<b>Total current assets</b>		<b>251,005</b>	<b>312,526</b>
<b>Non-current assets</b>				
719,877	Land and improvements	6	728,518	779,906
28,693	Biological assets	5	27,815	25,433
10,551	Intangible assets	7	10,391	10,711
2,800	Deposits		2,474	-
237	Share investment		229	334
<b>762,158</b>	<b>Total non-current assets</b>		<b>769,427</b>	<b>816,384</b>
<b>1,068,945</b>	<b>Total non-departmental assets</b>		<b>1,020,432</b>	<b>1,128,910</b>

## Schedule of non-departmental liabilities

As at 30 June 2020

Actual 2019 \$000			Actual 2020 \$000	Unaudited Budget 2020 \$000
<b>Current liabilities</b>				
13,194	Trade and other payables	3	8,732	(10,354)
187	Deferred revenue		187	-
13,647	Provisions	8	88,840	13,527
<b>27,028</b>	<b>Total current liabilities</b>		<b>97,759</b>	<b>3,173</b>
<b>Non-current liabilities</b>				
7,347	Deferred revenue		7,160	7,722
20,370	Provisions	8	11,511	15,975
<b>27,717</b>	<b>Total non-current liabilities</b>		<b>18,671</b>	<b>23,697</b>
<b>54,745</b>	<b>Total non-departmental liabilities</b>		<b>116,430</b>	<b>26,870</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 2020

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.

The Department, on behalf of the Crown, has no non-cancellable capital or lease commitments (2019: nil).

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

### As at 30 June 2020

#### Unquantifiable contingent liabilities

The Department, on behalf of the Crown, has one unquantifiable contingent liability as at 30 June 2020 (2019: nil). 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. In 2019 this was recognised as a provision (refer note 8).

#### Quantifiable contingent liabilities

Actual 2019 \$000		Actual 2020 \$000
	<b>Quantifiable contingent liabilities</b>	
8,656	Legal proceedings and disputes	6,200
18,751	Other contingent liabilities	18,751
<b>27,407</b>	<b>Total quantifiable contingent liabilities</b>	<b>24,951</b>

The Department 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 and 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 had been obtained by the Crown without following due process. In these cases, 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 land owners, which are now the responsibility of the Department 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 2019 \$000		Actual 2020 \$000
	<b>Quantifiable contingent assets</b>	
3,250	Legal proceedings and disputes	505
<b>3,250</b>	<b>Total quantifiable contingent assets</b>	<b>505</b>

Legal proceedings and disputes represent the amounts claimed by the Department, on behalf of the Crown, in relation to fulfilling the Department's statutory roles and functions.

## Statement of trust monies

### For the year ended 30 June 2020

The Department administers three trust accounts, on behalf of the Crown, under Part 7 of the Public Finance Act. The transactions through these accounts and their balances are not included in the Department's annual financial statements.

	As at 1 July 2019	Contribution	Distribution	As at 30 June 2020
	\$000	\$000	\$000	\$000
<b>Trust account</b>				
Endowment Rentals Trust	18	295	(311)	2
Hunter Soldiers Assistance Trust	58	-	-	58
Crown Forestry Licences Trust	1,164	5,569	(5,031)	1,702
<b>Total</b>	<b>1,240</b>	<b>5,864</b>	<b>(5,342)</b>	<b>1,762</b>

### Endowment Rentals Trust

The Endowment Rentals Trust is used to administer revenue received by the Department 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 the Department.

All net rents and any other income from the land are received into the Trust account. The Department 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 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 now being interest on the capital held in the Trust account.

### Crown Forestry Licences Trust

The Trust is used to administer annual Crown forestry licence fees. Licence fees are paid by forestry companies operating on Crown land, which is being held for Treaty settlement. The licence fee income is then forwarded to the Crown Forestry Rental Trust (CFRT). The CFRT is an independent body, which has responsibility for distributing the income to the appropriate beneficiary, upon completion of a Treaty settlement for the land.



# Notes to the non-departmental financial statements

## Note 1

### Statement of accounting policies

For the year ended 30 June 2020

#### Reporting entity

These non-departmental schedules and statements present financial information on public funds managed by the Department on behalf of the Crown.

The non-departmental balances are consolidated into the Financial Statements of the Government and therefore, 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 2020.

#### 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 (Tier 1 Public Benefit Entity (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.

#### 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.

##### *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.

##### **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. However, 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.

##### **Share investment**

Shares in a dairy cooperative company are held in respect of a property retained in the Landbank for Treaty settlement purposes. The shares are required to be held to facilitate farm operations on a leased property.

Fair value is determined by the market value of the shares at balance date. Gains or losses on revaluation are reported in the Schedule of Non-Departmental Revenue.

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## 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 receivables from exchange transactions.

#### **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 investments in quoted equity shares included under other non-current financial assets.

### *Financial liabilities*

All financial liabilities are recognised at amortised cost. The financial liabilities include payables under exchange transactions.

## Budget and forecast figures

The budget figures are for the year ended 30 June 2020. They are consistent with the financial information in the BEFU 2019.

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 2019</b>		<b>Actual 2020</b>
\$000		\$000
5,486	Debtors from non-related parties	5,077
47,159	Rock-fall/roll – Christchurch City Council	-
301	Accounts receivable - Departments	301
(3,810)	Less: provision for doubtful debts	(3,310)
<b>49,136</b>	<b>Total trade and other receivables</b>	<b>2,068</b>

Debtors are shown net of provision for doubtful debts, which was \$3.310 million in the current year (2019: \$3.810 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 2020, the provision for impairment is as follows:

<b>Actual 2019</b>		<b>Actual 2020</b>
\$000		\$000
(4,163)	Balance as at 1 July	(3,810)
353	Net additional (provisions made)/reversed during the year	500
<b>(3,810)</b>	<b>Balance as at 30 June</b>	<b>(3,310)</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. Therefore, the carrying value of trade and other payables approximates their fair value.

<b>Actual 2019</b>		<b>Actual 2020</b>
\$000		\$000
13,126	Trade payables and accrued expenses	8,720
68	GST payable	12
<b>13,194</b>	<b>Total payables</b>	<b>8,732</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; and
- 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
  - Cabinet sign-off, for properties in the Canterbury Earthquake Regeneration area; or
  - the point in time when the Commissioner for Crown Lands gives approval to issue the Substantive Proposal to the lessee(s) for properties being sold through Tenure Review; 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
  - the point in time when agreement is reached with a claimant group in respect of the sale of a deferred selection property under a Treaty settlement; 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 land and improvements note (note 6). Impairment and loss on sale for properties held for sale, have been disclosed in the Schedule of Non-Departmental Expenses.

Actual 2019 \$000		Actual 2020 \$000
48,777	Crown forest land	45,985
1,129	Crown pastoral land	381
75,093	Canterbury regeneration land	75,071
41,374	\$1m+ land	39,675
33,005	Rated land	29,152
3,927	Non-rated land	4,018
11,886	Improvements	10,338
<b>215,191</b>	<b>Total current assets held for sale</b>	<b>204,620</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.

##### Orchards

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.

#### 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:

- Four on land held in the Landbank for Treaty settlement purposes.
- Three on Soil Conservation Reserve land. All income from harvesting 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 on Crown forest land. However, no Crown Forest Licence was ever issued for the property. Therefore, all income from harvests goes to the Crown.

##### Orchards

There are five kiwifruit orchards, all of which are on land held in the Landbank for Treaty settlement purposes.

Actual 2019 \$000		Actual 2020 \$000
	<b>Cost</b>	
26,334	Carrying amount as at 1 July	29,884
-	Additions	-
3,550	Revaluation increase/(decrease)	(1,604)
<b>29,884</b>	<b>Carrying amount as at 30 June</b>	<b>28,280</b>
	<b>Represented by:</b>	
1,191	Current	465
28,693	Non-current	27,815
<b>29,884</b>	<b>Total</b>	<b>28,280</b>

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## Note 6

### Land and improvements

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#### Accounting policy

Land and Improvements assets are broken down into the following asset classes for reporting purposes:

- Crown forest land
- Crown pastoral land
- Canterbury regeneration land
- Land valued at greater than \$1 million
- Rated land
- Non-rated land
- Improvements

#### Revaluations

Land and improvements are 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

##### *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, if it is assessed to be valued at over \$1 million; or
- the current rateable 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.

##### *\$1m+ land*

For properties where the value is assessed as being greater than \$1 million, fair value is determined by market value. Properties are revalued at least every three years by independent external registered valuers. 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 but have a property value less than \$1 million and have no identified impairment or encumbrance that might otherwise affect the value of the property.

For properties under \$1 million with a rateable value, 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.

**Note 6****Land and improvements (continued)*****Non-rated 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 but have a land value less than \$1 million. It includes land used for railways, riverbeds, land affected by soil erosion etc.

It also includes properties that may ordinarily qualify and be categorised as “Rated” but have been re-categorised because of an impairment or encumbrance that has been recognised on the property, such as those properties eligible under the Huntly East Land Subsidence Policy.

For properties under \$1 million with no rateable value, or where there is a special characteristic, significant impairment or encumbrance, 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 land and improvements 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 land and improvement assets are recognised initially at cost. Where a land and improvements asset 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.

**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.

## Note 6

### Land and improvements (continued)

#### 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 scheduled to start.

	Crown Forest Land \$000	Crown Pastoral Land \$000	Canterbury Regeneration Land \$000	\$1m+ Land \$000	Rated Land \$000	Non-rated Land \$000	Improve- ments \$000	Total \$000
<b>Cost or valuation</b>								
Balance as at 1 July 2019	71,904	53,293	24,800	253,607	195,872	21,605	100,003	721,084
Revaluation increase/(decrease)	3,502	3,090	700	(753)	16,291	758	(944)	22,644
Additions	-	3,221	850	-	1,505	1,708	1,195	8,479
Disposals	-	(1,370)	-	-	(18)	(666)	-	(2,054)
Transfers (to)/from asset classes	-	-	-	6,201	(6,861)	660	-	-
Transfers (to)/from assets held for sale	-	(148)	40	(13,676)	(4,084)	(574)	(411)	(18,853)
<b>Balance as at 30 June 2020</b>	<b>75,406</b>	<b>58,086</b>	<b>26,390</b>	<b>245,379</b>	<b>202,705</b>	<b>23,491</b>	<b>99,843</b>	<b>731,300</b>
<b>Accumulated depreciation</b>								
Balance as at 1 July 2019	-	-	-	-	-	-	1,207	1,207
Depreciation charge for the year	-	-	-	-	-	-	3,576	3,576
Reversal on revaluation	-	-	-	-	-	-	(1,989)	(1,989)
Disposals	-	-	-	-	-	-	(12)	(12)
<b>Balance as at 30 June 2020</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,782</b>	<b>2,782</b>
<b>Carrying amount</b>								
As at 30 June 2019	71,904	53,293	24,800	253,607	195,872	21,605	98,796	719,877
<b>As at 30 June 2020</b>	<b>75,406</b>	<b>58,086</b>	<b>26,390</b>	<b>245,379</b>	<b>202,705</b>	<b>23,491</b>	<b>97,061</b>	<b>728,518</b>



## Note 6

## Land and improvements (continued)

	Crown Forest Land \$000	Crown Pastoral Land \$000	Canterbury Regeneration Land \$000	\$1m+ Land \$000	Rated Land \$000	Non-rated Land \$000	Improve- ments \$000	Total \$000
<b>Cost or valuation</b>								
Balance as at 1 July 2018	72,653	52,954	100,682	240,264	185,266	20,302	94,679	766,800
Revaluation increase/(decrease)	11,905	462	(1,082)	9,907	17,558	(56)	(2,109)	36,585
Additions	-	2,720	1,672	-	4,036	549	5,641	14,618
Disposals	-	(2,781)	(1,379)	-	-	(20)	-	(4,180)
Transfers (to)/from asset classes	-	-	-	9,116	(9,765)	723	172	246
Transfers (to)/from assets held for sale	(12,654)	(62)	(75,093)	(5,680)	(1,223)	107	1,620	(92,985)
<b>Balance as at 30 June 2019</b>	<b>71,904</b>	<b>53,293</b>	<b>24,800</b>	<b>253,607</b>	<b>195,872</b>	<b>21,605</b>	<b>100,003</b>	<b>721,084</b>
<b>Accumulated depreciation</b>								
Balance as at 1 July 2018	-	-	-	-	-	-	577	577
Depreciation charge for the year	-	-	-	-	-	-	2,367	2,367
Reversal on revaluation	-	-	-	-	-	-	(1,693)	(1,693)
Disposals	-	-	-	-	-	-	(44)	(44)
<b>Balance as at 30 June 2019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,207</b>	<b>1,207</b>
<b>Carrying amount</b>								
As at 1 July 2018	72,653	52,954	100,682	240,264	185,266	20,302	94,102	766,223
<b>As at 30 June 2019</b>	<b>71,904</b>	<b>53,293</b>	<b>24,800</b>	<b>253,607</b>	<b>195,872</b>	<b>21,605</b>	<b>98,796</b>	<b>719,877</b>

## Note 7

### Intangible assets

#### Accounting policy

##### Easements

Intangible assets consist of easements i.e. 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.

#### 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.

Actual 2019 \$000		Actual 2020 \$000
	<b>Cost</b>	
12,151	Carrying amount as at 1 July	12,151
<b>12,151</b>	<b>Carrying amount at 30 June</b>	<b>12,151</b>
	<b>Amortisation and impairment losses</b>	
1,440	Balance as at 1 July	1,600
160	Amortisation expense	160
<b>1,600</b>	<b>Balance as at 30 June</b>	<b>1,760</b>
<b>10,551</b>	<b>Total intangible assets</b>	<b>10,391</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 2020 published by the Treasury.

#### Huntly East subsidence

The Crown has a constructive obligation to purchase properties affected by mining in the Huntly East area. This obligation was established by the Government's revised Huntly East Land Subsidence Policy in 1997, under Cabinet minute CAB (97) M 33/7A. The Huntly East Land Subsidence Policy requires that if an eligible property is not sold on the open market within six months, the Crown will buy the property from the vendor at current market value. This policy will remain in place until all eligible properties have been purchased by the Crown. Every eligible property purchased by the Crown in the Huntly East Land Subsidence Policy zone is covenanted, to protect the Crown from future liability, then on-sold. In 2020 the provision was reversed and is now disclosed as a non-quantifiable contingent liability.

Actual 2019 \$000		Actual 2020 \$000
	<b>Current provisions</b>	
676	Onerous lease provision	520
369	Huntly East provision	-
12,246	Loss on sale provision	86,877
356	Other	1,443
<b>13,647</b>	<b>Total current</b>	<b>88,840</b>
	<b>Non-current provisions</b>	
10,188	Onerous lease provision	11,511
10,182	Huntly East provision	-
<b>20,370</b>	<b>Total non-current</b>	<b>11,511</b>
<b>34,017</b>	<b>Total provisions</b>	<b>100,351</b>

**Note 8**  
Provisions (continued)

	<b>Onerous Lease Provision</b>	<b>Huntly East Provision</b>	<b>Loss on Sale Provision</b>	<b>Other Provisions</b>	<b>Total</b>
	\$000	\$000	\$000	\$000	\$000
<b>2020</b>					
<b>Balance as at 1 July</b>	10,864	10,551	12,246	356	34,017
Additional provisions made during the year	-	-	76,071	180	76,251
Reversal of previous provision	-	(10,551)	-	(29)	(10,580)
Discounting changes	1,723	-	-	-	1,723
Amounts used against the provision	(556)	-	-	-	(556)
Unused amounts reversed during the year	-	-	(440)	(64)	(504)
<b>Balance as at 30 June</b>	<b>12,031</b>	<b>-</b>	<b>86,877</b>	<b>443</b>	<b>100,351</b>

	<b>Onerous Lease Provision</b>	<b>Huntly East Provision</b>	<b>Loss on Sale Provision</b>	<b>Other Provisions</b>	<b>Total</b>
	\$000	\$000	\$000	\$000	\$000
<b>2019</b>					
<b>Balance as at 1 July</b>	9,024	7,786	-	446	17,256
Additional provisions made during the year	-	-	12,246	64	12,310
Reversal of previous provision	-	928	-	(146)	782
Discounting changes	1,840	1,837	-	-	3,677
Unused amounts reversed during the year	-	-	-	(8)	(8)
<b>Balance as at 30 June</b>	<b>10,864</b>	<b>10,551</b>	<b>12,246</b>	<b>356</b>	<b>34,017</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:

Actual 2019 \$000		Actual 2020 \$000
	<b>Financial assets at amortised cost</b>	
20,959	Cash and cash equivalents	31,002
49,136	Receivables	2,068
<b>70,095</b>	<b>Total loans and receivables</b>	<b>33,070</b>
	<b>Financial liabilities at amortised cost</b>	
13,194	Financial liabilities measured at amortised cost	8,732
<b>13,194</b>	<b>Total payables</b>	<b>8,732</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 (Standard and Poor's credit rating of AA-), a registered bank, and enter into foreign exchange forward contracts with New Zealand Debt Management (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 as negotiated with New Zealand Debt Management through the Treasury. The Crown maintains a target level of available cash to meet liquidity requirements.

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**Note 10****Explanations of major variances against budget**

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**Schedule of non-departmental revenue****Proceeds from sale of New Zealand Transport Agency properties**

Proceeds from sale of New Zealand Transport Agency properties received were \$21.502 million below budget. This is due to fewer purchases of NZTA properties than expected.

**Schedule of non-departmental capital receipts****Land tenure reform sales**

Land tenure reform sales were \$73.297 million below budget as there were fewer settlements than expected. The timing of land tenure reform sales is difficult to predict and can take years to reach settlement.

**Sale of Landbank properties**

Landbank properties were \$25.375 million above budget. This amount was not budgeted for. 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 New Zealand Transport Agency properties.**

Proceeds from sale of New Zealand Transport Agency properties paid were \$21.502 million below budget. This is due to fewer purchases of NZTA properties than expected.

**Other operating expenses**

Other operating expenses were \$10.516 million below budget. Most of this underspend was in the Canterbury Earthquake Recovery Land Ownership and Management MCA due to delays in demolition work and write-down of improvements on settlement of properties, as well as some costs resulting from the Global Settlement Agreement with Christchurch City Council being treated as departmental expense.

**Schedule of non-departmental capital expenditure****Property purchases**

Property purchases were \$30.220 million below budget due to ongoing negotiations and timing of settlements for the remaining 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 \$82.244 million below budget due to fewer settlements than expected and thus, a lower acquisition of property. 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****The effects of COVID-19 on the Crown**

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On 11 March 2020, the World Health Organization declared the outbreak of COVID-19 a pandemic and two weeks later the New Zealand Government declared a State of National Emergency. The country was in lockdown at Alert Level 4 from 26 March to 27 April, and then remained in lockdown at Alert Level 3 until 13 May.

Valuations of Crown assets obtained were current at 30 June 2020 and in line with the Crown's accounting policies. A number of these continue to refer to pre-lockdown evidence when determining the valuation. Therefore there is a higher risk than in other years that the value assessed may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the valuer could not reasonably have been aware of as at the date of valuation).

The effect on our operations is reflected in these financial statements, based on the information available to the date these financial statements are signed. It is difficult to determine the full ongoing effect of COVID-19 and therefore some material uncertainties remain. There could also be other matters that affect the Crown financial information in future, of which we are not yet aware. To the extent possible we have considered the likely impact of COVID-19 on areas such as our provisioning for doubtful debts. To date there has not been a significant impact on the Crown's financial performance or position.

**Note 12****Events after balance date**

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There were no significant events after balance date.

## Appropriation statements

The following statements report information about the expenses and capital expenditure incurred against each appropriation for the year ended 30 June 2020. 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 2020

Actual 2019 \$000		Expenditure Before Remeasurements 2020 \$000	Approved Appropriation 2020 \$000	Actual 2020 \$000
<b>Departmental capital expenditure</b>				
8,100	Capital expenditure	15,582	14,200	15,582
<b>8,100</b>	<b>Total departmental capital expenditure</b>	<b>15,582</b>	<b>14,200</b>	<b>15,582</b>
<b>Non-departmental output expenses</b>				
<b>Output classes to be supplied by other parties</b>				
137	Contaminated Sites	95	370	95
1,470	Forest Plantation Activity	2,091	3,500	2,091
<b>1,607</b>	<b>Total non-departmental output expenses</b>	<b>2,186</b>	<b>3,870</b>	<b>2,186</b>
<b>Other expenses to be incurred by the Crown</b>				
-	Bad and Doubtful Debts	852	1,945	852
668	Compensation Claims under section 173 of the Land Transfer Act 1952 PLA	-	-	-
192	Crown Forest Management	84	300	84
2,527	Depreciation	3,736	3,959	3,736
-	Impairment of Intangible Assets	-	7,500	-
11,308	Impairment of Land for Treaty Settlements	-	45	-
523	Land Liabilities	400	943	400
12,246	Loss on sale of Landbank properties	-	525	-
40,912	Proceeds from Sale of New Zealand Transport Agency Properties	13,498	100,000	13,498
3,216	Rates on Crown Land	4,247	4,457	4,247
691	Residual Crown Leasehold Rents	685	700	685
231	Soil Conservation Reserve Management	280	380	280
104	Tangoio Catchment Management Fund	104	120	104
<b>72,618</b>	<b>Total non-departmental other expenses</b>	<b>23,886</b>	<b>120,874</b>	<b>23,886</b>
<b>Non-departmental capital expenditure</b>				
435	Crown acquisitions - Huntly East	-	1,500	-
-	Crown Purchases- Land Exchanges	-	350	-
-	Land Tenure Reform Acquisitions	13,870	96,114	13,870
<b>435</b>	<b>Total non-departmental capital expenditure</b>	<b>13,870</b>	<b>97,964</b>	<b>13,870</b>
<b>Multi-category appropriations</b>				
<b>43,181</b>	<b>Canterbury Earthquake Recovery Land Ownership and Management MCA</b>	<b>91,909</b>	<b>128,265</b>	<b>91,909</b>
<b>Departmental output expenses</b>				
5,045	Managing the Recovery	7,561	5,889	7,561
<b>Non-departmental output expenses</b>				
612	Clearance of built structures and associated works	1,411	4,181	1,411
2,686	Initial write-down in the value of land and improvements	497	4,305	497
2,531	Loss on disposal of Land and Improvements	75,071	79,802	75,071
3,452	Management and Clearance of Land	4,369	4,924	4,369
203	Mass Movement of Land	7	597	7
25,121	Purchase of land and improvements operational	1,715	17,952	1,715
255	Write down in the value of land and improvements	115	115	115



Actual 2019 \$000		Expenditure Before Remeasurements 2020 \$000	Approved Appropriation 2020 \$000	Actual 2020 \$000
<b>Multi-category appropriations continued</b>				
<b>Canterbury Earthquake Recovery Land Ownership and Management MCA continued</b>				
<b>Non-departmental capital expenditure</b>				
3,276	Purchase of land and improvements capital	1,163	10,500	1,163
<b>32,673</b>	<b>Crown Land MCA</b>	<b>36,925</b>	<b>52,595</b>	<b>36,925</b>
<b>Departmental output expenses</b>				
1,085	Centralised clearance service acquisitions and disposals	1,106	1,198	1,106
2,564	Land disposal services for other agencies	2,452	20,226	2,452
4,541	Land Information New Zealand Biosecurity Programme	6,688	5,811	6,688
24,483	Management of Crown Land	26,679	25,360	26,679
<b>19,802</b>	<b>Location Based Information MCA</b>	<b>22,112</b>	<b>27,500</b>	<b>22,112</b>
<b>Departmental output expenses</b>				
777	Administration of the New Zealand Geographic Board Ngā Pou Tanaha o Aotearoa	952	783	952
16,136	Land Information New Zealand Location Based Information Infrastructure	16,426	19,467	16,426
2,889	Leading the New Zealand Geospatial Strategy	1,963	2,948	1,963
-	Regional elevation data capture - administration	77	260	77
-	Satellite-Based Augmentation System (SBAS)	915	1,992	915
<b>Non-departmental output expenses</b>				
-	Regional elevation data capture - delivery	1,779	2,050	1,779
<b>11,953</b>	<b>Managing the Overseas Investment Regime MCA</b>	<b>13,834</b>	<b>19,018</b>	<b>13,834</b>
<b>Departmental output expenses</b>				
5,733	Administering the Overseas Investment Regime (other than residential property)	6,202	7,733	6,202
3,246	Administering the Residential Property Regime	2,832	3,439	2,832
2,974	Monitoring and Enforcement of the Overseas Investment Regime	4,800	7,846	4,800
<b>71,861</b>	<b>Property Rights MCA</b>	<b>71,978</b>	<b>79,966</b>	<b>71,978</b>
<b>Departmental output expenses</b>				
1,602	Regulating Valuation	1,152	2,516	1,152
70,259	The Survey and Title system	70,826	77,450	70,826
<b>3,623</b>	<b>Policy Advice and Related Services MCA</b>	<b>4,758</b>	<b>5,143</b>	<b>4,758</b>
<b>Departmental output expenses</b>				
3,084	Policy Advice	4,247	4,493	4,247
539	Ministerial Services, Appointments, Implementation and Operational Policy	511	650	511
<b>7,446</b>	<b>Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements MCA</b>	<b>7,032</b>	<b>17,160</b>	<b>7,032</b>
<b>Non-departmental other expenses</b>				
1,559	Preparation of Assets	3,415	11,047	3,415
<b>Non-departmental capital expenditure</b>				
5,887	Purchase of Assets	3,617	6,113	3,617
<b>190,539</b>	<b>Total multi-category appropriations</b>	<b>248,548</b>	<b>329,647</b>	<b>248,548</b>
<b>273,299</b>	<b>Total annual and permanent appropriations for the year</b>	<b>304,072</b>	<b>566,555</b>	<b>304,072</b>

Actual 2019 \$000		Actual 2020 \$000
	<b>Multi-category appropriations</b>	
	Department output expenses	
	Hydrographic Survey	
20,300	Original appropriation	20,300
-	Adjustments	-
<b>20,300</b>	<b>Total adjusted approved appropriation</b>	<b>20,300</b>
-	Cumulative actual expenditure at 1 July	9,245
9,245	Current year actual expense	6,627
<b>9,245</b>	<b>Cumulative actual expenditure at 30 June</b>	<b>15,872</b>
<b>11,055</b>	<b>Appropriation remaining at 30 June</b>	<b>4,428</b>
	Non-departmental capital expenditure	
	Land Tenure Acquisitions	
480,570	Original appropriation	-
-	Adjustments	-
<b>480,570</b>	<b>Total adjusted approved appropriation</b>	<b>-</b>
92,344	Cumulative actual expenditure at 1 July	-
11,128	Current year actual expense	-
<b>103,472</b>	<b>Cumulative actual expenditure at 30 June</b>	<b>-</b>
<b>377,098</b>	<b>Appropriation remaining at 30 June</b>	<b>-</b>

## Statement of unappropriated expenditure

### For the year ended 30 June 2020

There was no unappropriated expenditure or unappropriated capital expenditure incurred during the year ended 30 June 2020 (2019: Nil). The Department has not received any capital injections during the year without, or in excess of authority (2019: Nil).



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## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF LAND INFORMATION NEW ZEALAND'S ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2020

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 88 to 113, that comprise the statement of financial position, statement of commitments and statement of contingencies as at 30 June 2020, 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 2020 on pages 70 to 85;
- ▶ the appropriation statements on page 134 to 136; and
- ▶ the schedules of non-departmental activities which are managed by the Department on behalf of the Crown on pages 114 to 133 that comprise:
  - the schedules of assets; liabilities; commitments; and contingent liabilities and contingent assets as at 30 June 2020;
  - the schedules of expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2020;
  - the statement of trust monies for the year ended 30 June 2020; 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 88 to 113:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2020;
    - 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 70 to 85:
  - presents fairly, in all material respects, for the year ended 30 June 2020:
    - 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 134 to 136 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 114 to 133 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 2020;
  - expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2020; and
  - the statement of trust monies for the year ended 30 June 2020.

Our audit was completed on 28 September 2020. 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.



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### **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.

### **Emphasis of Matter**

#### **Impact of Covid-19**

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid-19 as set out in Note 16 of the Departmental financial statements and Note 11 of the non-departmental schedules.

#### **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 the 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.



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- ▶ We evaluate the appropriateness of the reported performance information within the Department's framework for reporting its performance.
- ▶ 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 69, 86 to 87 and 140 to 147, 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

# Key agency relationships

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## Working with Māori, iwi and hapū

---

### Māori and iwi

#### Collaborate

We are making progress in our work with Māori, iwi and hapū, including their pre- and post-settlement governance entities.

---

### Office for Māori Crown Relations

Te Arawhiti

#### Inform/Influence

Our work to partner and engage with Māori will be informed by cross-government direction.

Te Arawhiti understands what we are doing to meet our Treaty obligations.

---

## Working with central government

---

### National Emergency Management Agency (NEMA)

Te Rākau Whakamarumarū

#### Collaborate

NEMA has a clear understanding of our interests with respect to resilience.

Together, we have a common view about our role in emergency management.

---

### The Treasury

Te Tai Ōhanga

#### Inform/influence

The Treasury is well informed about our investment and spending priorities.

We are well informed about the Government's fiscal and economic priorities.

---

### Ministry of Business, Innovation and Employment (MBIE)

Hīkina Whakatutuki

#### Inform/influence

We are working together effectively on joint interests.

---

### Ministry for Environment (MfE)

Manatū Mō Te Taiao

#### Collaborate

We understand each other's priorities with respect to environmental data and climate change.

We have a shared view with respect to Climate Change/Sustainability Chief Executive's agenda.

---

**Department of Conservation**

Te Papa Atawhai

**Collaborate**

We will have a shared understanding and co-ordinated approach and programme with respect to priorities in common.

---

**Ministry of Housing and Urban Development**

**Explore**

We have shared strategic priorities with respect to property system and urban areas.

We have a shared view of Ministers' priorities where our interests overlap.

---

**Stats NZ**

Tatauranga Aotearoa

**Collaborate**

We have a shared view about New Zealand's data system and its direction/priorities.

We actively support one or more LINZ-led data initiatives of mutual interest.

---

**Department of Internal Affairs**

Te Tari Taiwhenua

**Collaborate**

Our digital strategy informs and is informed by cross-government priorities.

We work together effectively on local government, identity, and digital initiatives.

---

**Ministry for Primary Industries (MPI)**

Manatū Ahu Matua

**Inform/influence**

We understand each other's priorities/direction with respect to geospatial data.

We have a shared view of government priorities with respect to biosecurity and land management.

---

**Māori Land Court**

Te Kooti Whenua Māori

**Collaborate**

With the Ministry of Justice, we work on operational implementation of Whenua Māori reforms.

We partner on property system and technical improvements for Māori landowners.

---

## Partnering with local government

### Local government

We collaborate around data, information and land management, especially around rivers and lake beds.

---

## Partnering with sector agencies

### New Zealand Law Society and the Auckland District Law Society

Te Kāhui Ture o Aotearoa

#### Inform/influence

We have a shared view of priority issues with respect to property, tenure and transfer.

We are closely engaged on all operational matters affecting lawyers.

### Survey and Spatial New Zealand

#### Inform/influence

They are well informed about our plans that affect survey and spatial professionals.

We understand and influence their priorities with respect to survey and spatial issues.

---

## Partnering with international counterparts

### United Nations Committee of Experts on Global Geospatial Information Management (UN-GGIM)

We represent New Zealand on the UN-GGIM, which sets the direction and policy frameworks for production and use of geospatial information, geodesy, emergency/disaster management and marine geospatial information.

### International Hydrographic Organisation (IHO)

As New Zealand's Hydrographic Authority, we are a member of the IHO.



## Appendix B

# Ngā Pou Taunaha o Aotearoa New Zealand Geographic Board

## Overview of performance in 2019/20

New Zealand Geographic Board Ngā Pou Taunaha o Aotearoa (the Board) is the national authority responsible for official place naming in New Zealand, its offshore islands, its continental shelf, and the Ross Dependency of Antarctica.

The Board's functions are set out in the New Zealand Geographic Board (Ngā Pou Taunaha o Aotearoa) Act 2008 and include:

- deciding on proposals for new, altered or discontinued place names, including Crown protected area, Antarctic, and undersea feature names
- approving and adopting recorded place names as official
- fulfilling Treaty of Waitangi partnership obligations by advising parties on place names used in settlements, and engaging with post-settlement governance entities about processing other Māori place names
- validating Antarctic and Crown protected area names
- maintaining a publicly available New Zealand Gazetteer of place names.

Much of the Board's work is carried out by a Secretariat who report to the Chairperson. Both LINZ and the Board are careful to ensure the Board's independent statutory role in decision-making, policy development and process integrity.

The Board finalised and published its *Te Rautaki | Strategy 2020-2025*. This signals a broadening of the Board's work with increased attention to outreach and compliance. It also set some ambitious goals for making large numbers of place names official.

The Honorary Geographic Board of New Zealand was established in 1924, so the Board has started planning for suitable recognition and celebration of its centenary in 2024.

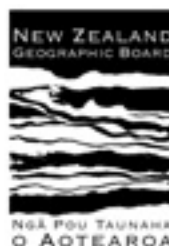
In 2019/20, the Minister for Land Information made five decisions of the 1240 decisions that were notified in the New Zealand Gazette.

They were:

- Manawatū-Whanganui Region
- Maniaiti / Benneydale
- Te Ara-o-Tūrongo
- Ōtorohanga District
- Tamatea / Dusky Sound.

Other notable achievements include:

- Reviewing 10 Treaty of Waitangi settlements, making 10 recommendations to Te Arawhiti, and publishing 33 official Treaty settlement place names in the New Zealand Gazette.
- Compiling new versions of four naming standards: Crown protected area, Antarctica, New Zealand and Region & District.
- Completing a contribution to the Government's commemoration, Tuia – Encounters 250, by posting 271 features with place names from Cook's voyages on Google Earth™ using a 3-D fly through.<sup>17</sup>
- Launching an enhanced online Gazetteer, the primary tool people use to find place names and information about them. The Board improved the user experience and provided accessibility for those who are colour challenged.
- Appointing five new members to the Board. Three former Board members will continue to sit on each of the Board's three committees to provide continuity for informed decision making.



17. <https://bit.ly/2EKcxBj>

<b>Official place names published in the New Zealand Gazette</b>	
NZGB decisions – assigned and altered place names in New Zealand	17
NZGB decisions – approved recorded official names in New Zealand	516
NZGB decisions - Antarctica	650
NZGB decisions – Undersea	1
Minister’s decisions	3
Treaty settlement place names, including Crown protected areas	45
Alterations to District and Region names	3
Department of Conservation’s Crown protected area names reviewed and concurred	2
Other amendments/corrigenda	3
<b>Total</b>	<b>1,240</b>


## Appendix C

# Land tenure reform acquisitions

This appropriation is a non-departmental capital expenditure with one performance measure that is required to be reported in an appendix to the 2019/20 Annual Report.

### Performance measure

Pastoral lease acquisitions comply with the Crown Pastoral Land Act 1998.

2018/19 Actual	Budget Standard	2019/20 Actual
Achieved	Achieved	Achieved <sup>18</sup> 

18. In 2019/20, one tenure review was completed in accordance with Crown Pastoral Land Act 1998.

# Statutory information

This table details information required under section 181 of the Land Act 1948 for the year ended 30 June 2019.

Details	Number	Number Total Area (hectares)	Price Paid (\$)	Total Annual Rent Payable (\$)
Areas of private land or lessees' interest in Crown land purchased during the year	-	-	-	-
Areas of land purchased on behalf of Te Arawhiti	13	15.67	3,617,000	n/a
Leases and licences granted during the year	12	115.95 ha	n/a	2,451
Leases and licences current at the end of the year <sup>19</sup>	1466	10,981	n/a	2,673,286

## Appendix D

# New Zealand Business Number

We continue with the implementation of the NZBN into our business systems. The Ministry of Business, Innovation and Employment is to implement further enhancements to the Organisation Part Number (OPN – Branch Level NZBN's). Once this is complete we will be able to fulfil our obligations.

19. These figures now include leases and licences for the LINZ Landbank portfolio.

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# Directory

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## Wellington office

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### 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

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## Christchurch office

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### 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

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