



Toitū Te Whenua
Land Information
New Zealand

Pūrongo ā-tau Annual report

2022/23



Tō mātou karakia

Our opening karakia



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

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

Kia whai take ngā mahi katoa

Seek purpose in all that we do

Aroha atu aroha mai,
tātou i a tātou

Let us show respect for
each other

Toi te kupu

Hold fast to our language

Toi te mana

Hold fast to our spiritual strength

Toitū te whenua

Sustain the land

Haumi ē, hui ē, tāiki ē!

Gather and go forward together!



Ngā ihirangi

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Kupu takamua

Foreword



Adrienne Meikle (L) and Gaye Searancke (R)

Kia ora tātou,

It has been an honour to step in to act as Tumu Whakarae mō Toitū Te Whenua Land Information New Zealand while Gaye Searancke is on secondment to Te Kawa Mataaho Public Service Commission. It is also an honour to present to you the Toitū Te Whenua Annual Report for 2022/23.

An annual report is an opportunity to reflect on the year that has been. It offers an opportunity for stakeholders, customers and the New Zealand public to learn more about the mahi we do for and with them.

As you'll read in this report, data was important to customers and communities as they dealt with the damage and disruption caused by Cyclone Gabrielle and other weather events. Our kaimahi collaborated with regional and national agencies to provide key location data and imagery. That data and imagery helped detail the extent of the damage and supported real-time, on-the-ground decision-making.

Another important story on data this year was our new collaboration with Australia to develop SouthPAN, developing next-generation satellite-based location technology to improve the accuracy and reliability of positioning systems (like GPS) across New Zealand and Australia.

Kia ora tātou,

Nōku te hōnore ki te whakakapi hei Tumu Whakarae mō Toitū Te Whenua i a Gaye Searancke e mahi taupua ana i Te Kawa Mataaho Public Service Commission. He hōnore hoki kia tāpaetia i mua i tō koutou aroaro te Pūrongo ā-Tau a Toitū Te Whenua mō 2022/2023.

He pūrongo ā-tau he āheinga ki te huritao ki te tau kua pahure. He āheinga hoki mā te hunga whaipānga, mā ngā kiritaki me te marea o Aotearoa e ako he kōrero anō mō ā mātou mahi mā rātou, ki a rātou rānei.

Ka kitea, i a koutou e pānui ana i tēnei pūrongo, he mea nui ngā raraunga ki ā mātou kiritaki maha i a rātou e whāwhā ana ki te tūkinotanga me te whakatōhenehene tanganga nā Huripari Gabrielle me ētahi atu tūponotanga huarere ngā take. Ko tā ā mātou kaimahi, he āwhina mā te mahi tahi ki ngā umanga ā-takiwā, ā-motu hoki kia tukuna ai ngā raraunga tauwāhi matua me ngā whakaahua. Nā aua raraunga me aua whakaahua i āwhina kia āta mōhiotia te whānuitanga o te tūkinotanga, i āwhina hoki i te tukanga whakatau i taua wā tonu, i taua wāhi tonu hoki.

Ko tētahi atu kōrero nui mō ngā raraunga i tēnei tau ko tā mātou mahi tahi hou me Ahitereiria ki te whakaahu i a SouthPAN, ko tā mātou mahi tahi he whakawhanake i ngā pūnaha āmiorangi kimi tauwāhi e hou ake nei, kia pai ake te tika me te pono o ngā pūnaha kimi taunga (pēnei i te GPS) puta noa i a Aotearoa me Ahitereiria.

This year also saw us launch two new services on our Landonline property platform. Lawyers, conveyancers, surveyors, councils, banks and the public are already enjoying the benefits of these updated property services.

We also released new overseas investment dashboards to help customers better understand and navigate our information.

And we are proud to have reached an important milestone in relation to earthquake regeneration in Christchurch, with the final block of Crown-owned red-zone land being transferred to Christchurch City Council.

We are reminded in years like this of the importance of the data, information and imagery we hold and share, and how our work impacts people and communities as well as whenua, moana and arawai.

As you read this report, I hope you see not only our people's passion for their mahi but also our dedication to delivering value to New Zealanders.

Waihoki, i whakarewatia e mātou i tēnei tau e rua ngā ratonga hou mā tā mātou pūhara papanoho Landonline. E harikoa kētia ana ngā rōia, ngā mātanga rōia papanoho, ngā kairūri, ngā kaunihera, ngā pēke me te marea i te painga o ēnei ratonga papanoho.

Ka tukuna hoki e mātou he paemana hou mō ngā haumitanga o tāwāhi kia pai ake ai te mōhio o ā mātou kiritaki ki ā mātou pārongo, otirā kia pai ake ai ā rātou whakatere i aua pārongo.

E poho kererū ana mātou hoki kua eketia tētahi pae nui e pā ana ki te whakaora whai muri i ngā rū ki Ōtautahi, arā ko te whakawhitinga o te poraka whakamutunga o ngā whenua rohe whero nā te Karauna ki te Kaunihera o Ōtautahi.

E whakamaumaharatia ana mātou i roto i ēnei momo tau mō te hira o ngā raraunga, ngā pārongo me ngā whakaahua e puritia nei, e tohatohaina nei hoki e mātou, ā, he pēhea e pā ai ā mātou mahi ki ngā tāngata me ngā hapori, otirā ki ngā whenua, ngā moana me ngā arawai.

I a koe e pānui ana i tēnei pūrongo, ko te tūmanako ka kitea e koutou kua noa ko te ngākaunui o ā mātou tāngata ki ā rātou mahi, engari ka kitea hoki e koutou tō mātou manawanui kia whai hua te mahi e tukuna ana e mātou ki te iwi o Aotearoa.



Adrienne Meikle

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

Mō mātou

About us

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

We are charged with managing geographic information, meeting land surveying functions, handling land titles and managing Crown land and property. We have specific legislative functions and responsibilities relating to land transactions under more than 50 statutes.

To carry out these functions, we work with a diverse and wide range of people and organisations, including central and local government, Māori, the private sector and interest groups.


Customer-centricity shapes what we do – we want people to have a great experience when they interact with Toitū Te Whenua. Co-designing and modernising services and products such as Landonline helps us not only serve the public better, but also future-proofs Toitū Te Whenua and delivers on our outcomes and strategic priorities.

Our people are based mostly in Wellington, Hamilton and Christchurch, and are committed to providing lasting value to New Zealand. This commitment is underpinned by the whakataukī that inspires us – and from which our name is derived:

**Whatungarongaro te tangata
toitū te whenua.**

People come and go, but the
land remains.

This whakataukī reflects our view that all parts of our world are connected and related, and that the wellbeing of our people relies on the health of all elements of our environment.

 [Read about our whakapapa](#)



Property rights

Administering the Land Transfer Act 2017 and Cadastral Survey Act 2002, under which land title is guaranteed and property boundaries are defined, and maintaining the ownership register and survey records.

Māori Crown relations

Improving Toitū Te Whenua's role in the Māori Crown relationship by honouring Treaty settlement commitments, building enduring relationships and lifting capability to engage and partner with Māori.

Land

Providing confidence in our property rights system through the management of survey and title transactions, setting rating valuation standards and recording the physical features of our environment to provide up-to-date maps and information.

Support for emergency services

Supporting the work of our country's emergency services by making available copies of maps and charts to operational teams engaged in search and rescue, civil defence and emergency response work.

Regulatory systems

Exercising our role as stewards of key regulatory functions, administering 15 Acts, helping determine Aotearoa New Zealand's electoral boundaries, administering the rules for overseas investment and naming geographical features and places.

Geographic, geospatial and property information

Collecting, managing and releasing information to produce datasets, topographic maps and nautical charts for Aotearoa New Zealand, some Pacific Islands and the Ross Sea region of Antarctica.

Sea

Surveying our oceans and providing nautical charts and publications to ensure the safety of people at sea.

Data

Making our location-based information easy to find, share and use, providing a location-based reference system to enable accurate positioning of land and sea features and providing access to up-to-date land and seabed data.

Overseas investment

Acting as regulator under the Overseas Investment Act 2005 to help realise the benefits of overseas investment while protecting New Zealand's sensitive land and assets.

Crown property

Managing around 2 million hectares of Crown land, river and lake beds, high country pastoral leases and Crown forestry licences on land held for Treaty settlements.

Our mahi at a glance

Operations at a glance



5,500

complex land titles

reconfigured cross the Avon River/ Ōtakaro Corridor as part of Christchurch earthquake regeneration work.



8,000

properties previously managed by the Canterbury Earthquake Recovery Authority (CERA) and Toitū Te Whenua across Christchurch and Waimakariri transferred to local councils, enabling local regeneration.



1.2 million hectares

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



100,000+

registered users of the LINZ Data Service

a source of publicly available data including aerial imagery, elevation data, topographic data, property boundaries and title information, place names, street addresses and roads, and Crown land and properties managed by Toitū Te Whenua.



2,800

tonnes of material salvaged

during the demolition of 26 buildings at the former Masterton Hospital, as part of the Crown property demolition programme.



3,283,424

property search products delivered through both Landonline and Land Record Search.



3.2 million logins

to Landonline, the platform for New Zealand's property system.



11

geospatial datasets made fit for national and local emergency management – a critical deliverable of the Resilience and Climate Change Key Dataset Improvement Programme.



160

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



66

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



506

decisions made under the Overseas Investment Act 2005.



37

Electronic Navigational Charts issued in a new edition or with new cells, and 78 updated.



0

information technology security breaches this year.

Ā mātou mahi

Our work

In this section, we talk about our mahi in 2022/23, developing and caring for whenua, moana and arawai.

Our responsibilities include managing land titles, geodetic and cadastral survey systems, topographic information, hydrographic information, managing Crown property and supporting government decision-making around foreign ownership.

In this section

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[Jobs for Nature](#)

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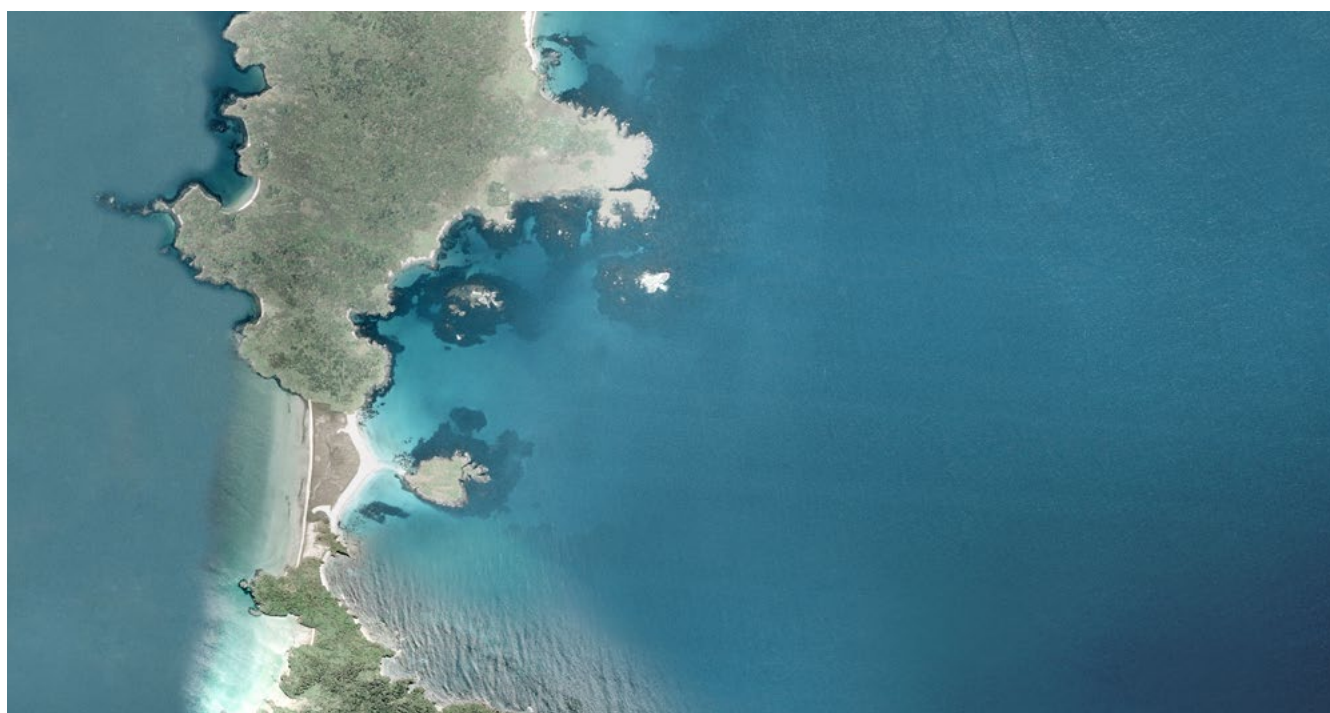
[Overseas investment](#)

[Our international mahi](#)

We maintain and build confidence in New Zealand's property through our information and regulatory systems. We are the stewards of four regulatory areas: property rights, property information, Crown land, and overseas investment.

We deliver a range of functions, including:

- maintaining an efficient and effective system for registering dealings in land
- ensuring the accuracy of the cadastre
- managing the national geodetic and survey-control systems
- providing high-quality information about properties, electoral boundaries, geographic place names and zoning
- acquiring, selling and managing Crown land and property, and carrying out responsibilities for Treaty settlements
- providing advice to ministers on investment in sensitive assets by overseas buyers.



Stewart Island/Rakiura, Southland Region.

Our impact in the south

We worked with leaseholders, iwi, Department of Conservation, the High Country Accord and High Country Advisory Group to develop easy-to-understand processes following changes to the Crown Pastoral Land Act 1998. See page 32.

Working with regions, we captured 88 percent of the West Coast and 80 percent of Canterbury in 3D mapping as part of the national light detection and ranging (LiDAR) elevation programme. See page 20.

In the wake of severe weather, we provided imagery to assist in emergency response and recovery decisions.

As part of our Jobs for Nature programme our project partner, Te Rūnanga o Hokonui, completed its third year of removing pest plants as well as trapping possums, rats, mustelids (ferrets, stoats and weasels) and hedgehogs. See page 38.

The final block of Crown-owned red-zone land in the Avon River/Ōtakaro Corridor was transferred to Christchurch City Council, bringing our role in the 12-year earthquake recovery programme to an end. The last block (1/29 blocks) was completed over three years, requiring extensive survey and title work on an approximate 5,500 property titles. See page 18.

Construction commenced on New Zealand's first satellite uplink centre for SouthPAN, our satellite-based augmentation system being delivered in partnership with Geoscience Australia. See page 24.

We worked with the Department of Conservation, Environment Canterbury and district councils in the South Canterbury region on weed control in braided rivers and on system-wide restoration of rivers systems.

We supported Matawhaanui Trust's aspiration of providing a Māori-led social housing solution by leasing 14 properties to the trust. See page 33.

Preparations began for demolition and remediation of the 80-hectare former Tokanui Psychiatric Hospital site, before consideration for purchase by Ngāti Maniapoto as part of their Treaty settlement. See page 34.

We're collaborating with City Rail Link in Auckland on a multi-year 3D surveying project, capturing data both above and below ground.

We completed a groundbreaking high-tech aerial laser survey that captures a high-resolution 3D map of Taranaki's land surface, to be used in local environmental management and planning.

We worked with the Tūwharetoa Māori Trust Board to develop a common geospatial information platform to help determine which Lake Taupō / Taupōmoana tributaries can be returned to iwi.

We sponsored the 2022 New Zealand Geospatial Research Conference at Massey University, bringing together researchers from universities, Crown Research Institutes, government agencies, iwi and private companies to encourage collaboration and cooperation.

We provided high-resolution satellite and aerial imagery to councils to aid in their Cyclone Gabrielle response. See page 14.

Our impact in the north

Property rights: the numbers 2022/23

Property is New Zealand's largest industry, making up 15 percent of GDP. Toitū Te Whenua works to maintain confidence in property for New Zealand as a critical enabler of investment, innovation and trade in our economy.

Our Property Rights team is responsible for delivering the survey and title system for New Zealand. We maintain the ownership register and survey records upon which the property market and land development activity depend.

A few numbers to illustrate the scale and scope of this work:

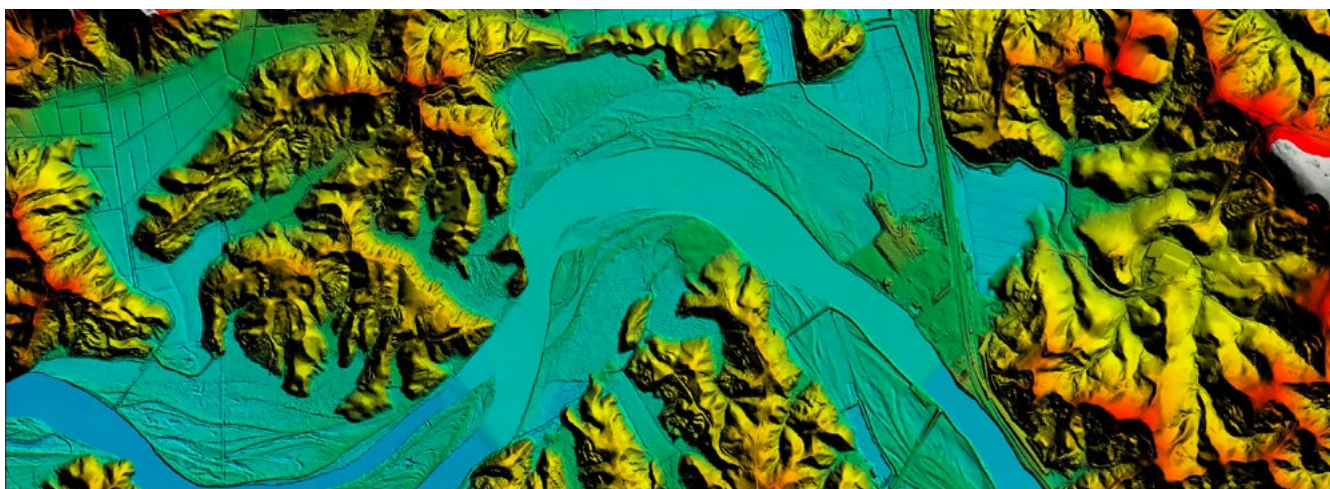
- **2,697,174** parcels in the cadastre (including road and water parcels such as rivers, lakes and the seabed)
- **2,361,206** live titles in the register
- **3,283,424** search products delivered (in both Landonline and Land Record Search)
- **497,183** title documents received
- **34,426** manual dealings received, an average of 138 per day
- **11,586** cadastral survey datasets received
- **75** technical requests processed on average per day
- **10.12** average working days to approve compliant cadastral survey datasets
- **11.18** average working days to approve compliant manual title transactions
- **5,214** average unique daily Landonline users.

While we missed the target of 10 working days for survey and titles processing, the consistency we achieved in delivery provided a more predictable experience for customers than in previous years. Our priority for this year was to work on high-demand request pathways and build staff capability and capacity for this complex work.

In line with New Zealand Institute of Economic Research predictions, the volume of property transactions was lower than in previous years. However, the number of transactions processed manually remained consistent. This indicates that while routine automated work has decreased, transactions that require our people's expertise have remained. Furthermore, we observed that as the market tightened, the number of transactions with a high level of complexity increased.

Our work in emergency response, recovery and resilience

Toitū Te Whenua supports central and local government agencies before, during and after emergency events by providing data, imagery and information.



Three-dimensional rendering of LiDAR data gathered on the Waikato coastline.

We have been reminded by Cyclone Gabrielle and Auckland's flooding that data can enable life-saving decisions and help safeguard property.

We supply and coordinate satellite imagery, aerial photography, light detection and ranging (LiDAR) elevation data and bathymetry (detailed sea-bed mapping) for agencies including the National Emergency Management Agency, New Zealand Defence Force, Waka Kotahi NZ Transport Agency, GNS Science and regional councils. Agencies use our data to measure the scale of damage and assess impacts, such as the extent of a flood or the loss of farmland after a fire.

We also serve an important coordination role in an emergency, we bring together the various requirements of multiple response agencies and coordinate the funding necessary to gather the data they need. We assist territorial authorities by coordinating with key agencies to determine what

needs to be delivered, any specific information needs, which funding mechanisms are available and whether any potential overlaps can be eliminated.

During the recent emergency weather events affecting the top of the South Island, the far north and east coast of the North Island, we assisted local government. We provided imagery that, combined with data provided by councils, was used by response and recovery personnel.

We have also managed and reconfigured land and titles in the Christchurch earthquake red zone, and made further progress in our multi-year effort to coordinate the improvement of vital emergency response data across multiple agencies.

[Learn more about our emergency management support](#)

Responding to Cyclone Gabrielle

When Cyclone Gabrielle hit the North Island on 12 February 2023, our teams acted quickly to lend a hand to local communities and those on land we manage.

We acquired and provided high-resolution satellite and aerial imagery covering about one-third of the North Island. Later, we provided detailed, post-cyclone imagery to local communities of the Hawke's Bay Region, and Gisborne and Tararua Districts.

We worked closely with the Ministry for Primary Industries, Hawke's Bay Regional Council, Gisborne District Council and the National Emergency Management Agency to understand which data would be most useful for cyclone recovery efforts. The satellite imagery we supplied to meet these needs illustrated the impact of flooding and landslides.

Imagery of cyclone-hit areas was also useful for those involved in the response and recovery at local levels, including farmers, community groups and industry boards. Users could zoom in to see how flooding had affected roads and communities.

We also made mapping data freely available to councils, emergency response agencies, industry and the general public via the LINZ Data Service and Basemaps. KiwiRail used our imagery to assess damage to railway bridges and supporting infrastructure.



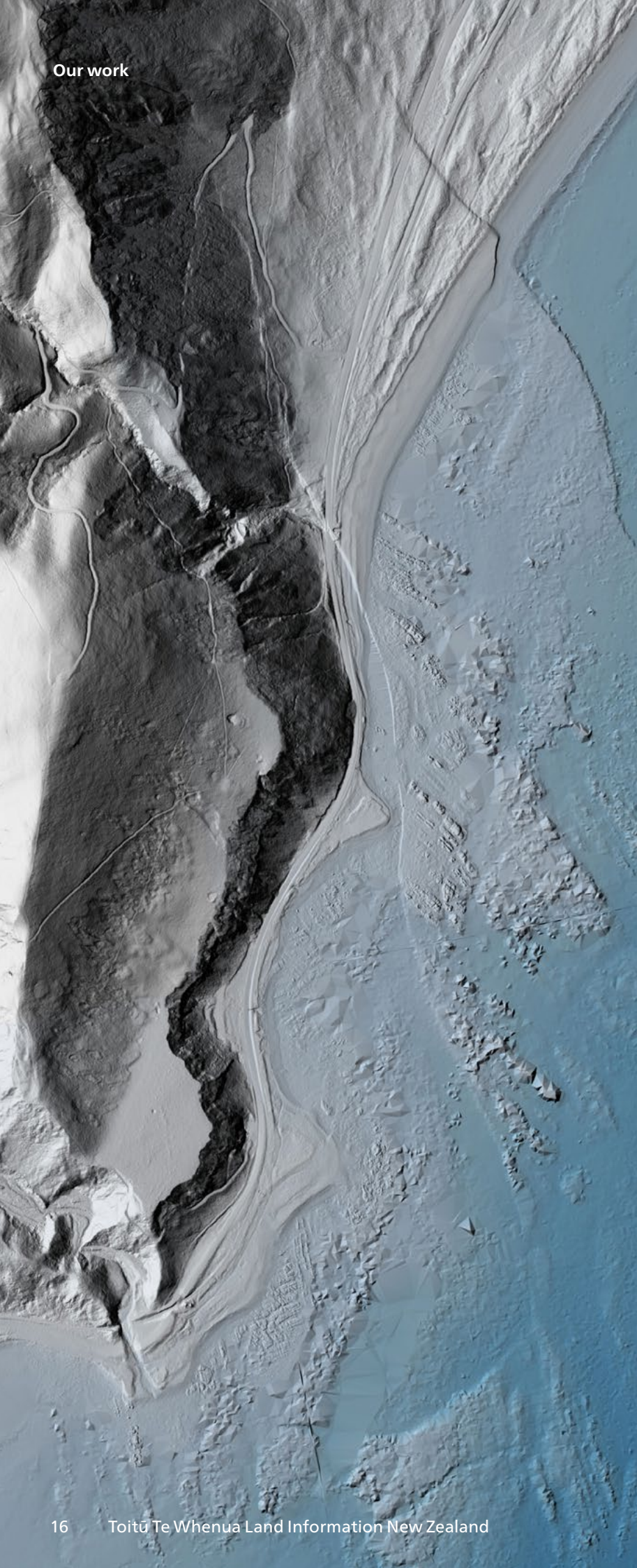
Before and after imagery of Cyclone Gabrielle's effects in the Hawke's Bay.



Flooded rural road during Cyclone Gabrielle.

Our Crown Property team supported displaced tenants who live on Crown land and found suitable Toitū Te Whenua-managed land for the Temporary Accommodation Service at the Ministry of Business, Innovation and Employment to house people and provide much-needed space for temporary infrastructure. We focused on supporting the local recovery with our iwi partners, making ourselves available to assist and support them.

Our Property Rights and Overseas Investment teams reinstated systems that had been set up during COVID-19 to help affected people navigate legal processes and consent requirements as easily as possible in the emergency situation. We extended reporting deadlines for overseas investment consent holders and reminded conveyancing professionals of electronic signing options for identity documents.



3D coastal mapping

In 2022/23 we were allocated \$39.2 million over four years to undertake 3D coastal mapping. This investment will support coastal communities, iwi, businesses and local and central government to prepare for the impacts of climate change and understand how the coastline is changing.

The project will capture around 85 percent of New Zealand's coastline. It will produce high-resolution imagery that will form part of the government's National Adaptation Plan.

The mapping aligns with our Mapping New Zealand 2025 work programme to create seamless land and sea mapping from the top of Aoraki/Mount Cook to the edge of the continental shelf.

Resilience and Climate Change Key Dataset Improvement Programme

We began the Resilience and Climate Change Key Dataset Improvement Programme in 2018. We partnered with Fire and Emergency New Zealand, Stats NZ Tatauranga Aotearoa, NIWA Taihoro Nukurangi, KiwiRail and Waka Kotahi NZ Transport Agency to provide an authoritative national view of data that can be relied on in an emergency.

We identified 12 key datasets focusing on people, property, transport, rivers, land and coast:

- Address
- Suburbs and localities
- Property
- Buildings
- Population
- Roads
- Rail
- Rivers and catchments
- Elevation
- Imagery
- Coastline
- Topo maps

These 12 key datasets play a role in decision-making in the context of emergency management, including risk reduction, readiness, response and recovery.

In June 2019, only two of the datasets were considered reasonably fit for purpose for emergency management. Data improvement plans were created in consultation with the wider emergency management community, the National Emergency Management Agency, the Local Government Geospatial Alliance and Geospatial Emergency Management Aotearoa.

We regularly engaged with others involved in emergency management, including central government, local government, Crown Research Institutes, academia and private consultancies to better understand customers' data requirements. Global Risk Consultants reviewed our data improvement plan to specifically consider Māori data needs.

As at June 2023, 11 of the 12 key datasets are ready to use in an emergency response. The road datasets still need refinement and we are working closely with Waka Kotahi to support their work to build a national road network model which has been highlighted as a priority. The emergency management community can now rely on more accurate, openly available, easier to use datasets.

The key to success in this programme was asking customers what data improvements they needed, and collaborating to deliver and share that data. Our efforts have required collaboration and engagement with affected communities, and a commitment to work with our partners to improve the data.

We are currently talking with the emergency management community to draft the next data improvement plan, which will help New Zealand make informed decisions in response to climate change, and with emergency management and managed retreat.

Earthquake recovery work completed in Christchurch

Soon after the Canterbury earthquakes, the Crown classified large areas of land that were badly damaged or posed an unacceptable risk to life as the 'red zone'. As a result, the Crown purchased about 8,000 properties across 800 hectares in the Avon River/Ōtakaro Corridor, Port Hills, Southshore, South New Brighton, Brooklands and Waimakariri. It also purchased about 450 central business district properties.

Up until 2015, the work programme was managed by the Canterbury Earthquake Recovery Authority (CERA). In late 2015, as CERA wound down, we took over responsibility for managing Crown-owned red-zone and central business district land and began leading the Crown's acquisition programme for Christchurch anchor projects. These included Te Kaha multi-use arena, the Parakiore Recreation and Sport Centre, the Performing Arts Precinct, the South Frame and the East Frame.

The Crown and insurers carried out more than 7,500 demolitions across the red-zone, stretching from Waimakariri to Christchurch's Port Hills, before progressively transferring the land to local leaders from 2019.

In June 2023, Toitū Te Whenua transferred the final block of Crown-owned red-zone land to Christchurch City Council – a significant achievement that ended our lead responsibilities for the city's recovery and regeneration following the Canterbury earthquakes.

This complex mahi was a cross-agency effort, bringing together the unique skillsets of various teams to meet a 30 June 2023 statutory deadline, as prescribed by the 2019 Global Settlement Agreement between the Crown and the Council.

Our Crown Property team led the programme, as well as coordinating thousands of demolitions, site clearances and extensive maintenance work. We developed a unique set of alternative survey requirements to optimise the surveying process, enabling our Property Rights team to complete the reconfiguration of the 5,500 complex property titles across this vast area and help scope the project for external surveyors. Our Property Rights team put in the mahi to complete the reconfiguration before the statutory deadline. Cross-functional support was provided by our Legal, Communications, Strategy and Finance teams.

Acquiring the final pieces of central city land for Christchurch's anchor projects was another significant stream of work. This was completed in June 2021, and work on all the anchor projects and precincts is now either under way or complete.



Red zone property in the Port Hills, before demolition started.

7,747 titles were transferred in the Christchurch residential red zone. The Avon River/Ōtakaro Corridor contained about 5,500 property titles that needed to be cleansed, amalgamated and reconfigured before they could be transferred to Christchurch City Council.

Across about 600 hectares of the river corridor, Toitū Te Whenua formally stopped roads and legally defined new boundaries, ensuring the land could be more readily used for regeneration purposes. We used powers under the Greater Christchurch Regeneration Act 2016 to achieve this.

Transferring ownership of Crown-owned red-zone land along the Avon River/Ōtakaro Corridor was the final stage. This work has enabled the council to use the land immediately for regeneration purposes, and many projects are already under way.

See pages 92 for our performance reporting, and 164 for our financial information, on this mahi.

LiDAR supports local communities and national resilience

Toitū Te Whenua is partnering with councils in 10 regions to obtain a baseline elevation dataset through the use of LiDAR (light detection and ranging). With co-funding from the Ministry of Business, Innovation and Employment's Kānoa – Regional Economic Development and Investment Unit, we have expanded our 3D mapping programme to significantly increase national coverage. This will support better integrated and evidence-based decision-making.

Detailed baseline data about the shape of our land and sea is valuable for modelling the potential impacts of environmental changes, and in making comparisons following resurvey of affected areas. We can use LiDAR data for better management of natural hazards, such as flooding, landslides and erosion. This data provides farm-scale land information to help the agriculture and forestry sectors. It is also widely used for development, engineering, architecture and design applications by the private sector.

LiDAR data enhances national resilience. Environmental modellers and decision-makers can use it to create models and maps that highlight areas potentially affected by various natural hazards. They can then make plans to mitigate the risks from these hazards to keep people and property safe.

By making this data freely available, we are supporting innovation and providing businesses of all sizes with access to detailed information.

To date we have published high-resolution 3D mapping data for Northland, Auckland, Waikato, Bay of Plenty, Taranaki, Hawke's Bay, Gisborne, Wellington, Marlborough, Tasman, West Coast, Canterbury, Otago and Southland.

Current LiDAR data coverage across the country sits at over 50 percent. This is set to increase to over 80 percent by the time the project concludes in 2024. We are currently processing and publishing data for the remaining portion.

Resurvey will be necessary to understand changes to the land over time, or following natural hazard events.

This data is available free of charge on the LINZ Data Service.

What is LiDAR?

LiDAR (light detection and ranging) uses a pulsed laser to measure the distance from an aircraft to the land beneath it. This information is combined with other data to generate a precise, 3D dataset describing the shape of the earth and its surface.

The benefits of LiDAR over other techniques include its higher resolution, accuracy (to within centimetres), large coverage areas, high point density and ground detection in densely vegetated terrain.

High-definition LiDAR survey of Taranaki

In December 2022, Toitū Te Whenua completed a groundbreaking survey to capture a 3D map of Taranaki's land surface, providing valuable data for a wide range of uses.

We partnered with Taranaki Regional Council on this project, which involved a twin-engine plane flying over Taranaki using LiDAR laser scanning to map the terrain.

This data will be used to generate maps and models that will have a wide range of uses in environmental management and planning. The council will use it to manage natural hazards, plan facilities, services and infrastructure, and track changes to the coastline and river channels.

High-resolution data is now available for the entire Taranaki Region. Bjorn Johns, Technical Leader, Imagery and Elevation, says the dataset was two years in the making.

'It's exciting that we now have accurate elevation information, right down to the property scale, for the entire Taranaki Region. The new digital elevation data provides certainty to councils and landowners and ensures their terrain modelling is as accurate as possible.

'The LiDAR data allows for improved 3D visualisation of the land, providing valuable context for planning and mapping. The data is available to anyone via the LINZ Data Service.'

S-100: preparing for a maritime digital transformation

Reliable up-to-date nautical information is vital for safe navigation. As the New Zealand Hydrographic Authority, Toitū Te Whenua commissions hydrographic surveys to map the seafloor, coastline and other marine features. We use this information to ensure that our nautical charts and publications meet the needs of mariners navigating in New Zealand waters, certain areas of the south-west Pacific, and Antarctica.

As part of our role, we are responsible for New Zealand's successful adoption of a new global standard for fully digital charts that will transform shipping navigation. Work is under way to prepare our country for the rollout of this new Universal Hydrographic Data Model – known as the S-100 standard – by 2030.

By adopting and implementing S-100, shipping and related services will receive up-to-date information in real time. This will unlock the potential of combining data to:

- improve navigation safety in open ocean and port environments
- improve efficiency and optimise load capacity
- reduce carbon emissions
- pave the way for autonomous shipping and e-navigation
- use data outside of navigation.



Napier Port, Hawke's Bay.



The S-100 products will improve navigation safety for mariners in the open ocean.

Toitū Te Whenua is working to help mariners prepare for this digital future by introducing three S-100 products from 2026: S-101 (Electronic Navigational Charts), S-102 (Bathymetry) and S-104 (Water Level). These will provide the foundation to enable New Zealand mariners to interface with S-100.

Using these products, mariners will be able to send and receive information about the physical environment, such as tides, weather, ice and other hazards. They'll also be able to share information about berthing and land-side services, maximising the efficiency of ports, ships and land-side transport providers.

Adam Greenland, National Hydrographer, says much work has been going on behind the scenes at Toitū Te Whenua to ensure the standard is successfully adopted by New Zealand.

■ We can unlock the potential of combining data to improve navigational safety in open ocean and port environments. We can also improve efficiency and optimise load capacity for ships and reduce carbon emissions.

We're charting the way for autonomous shipping and e-navigation, and also the use of data beyond navigation. ■

Adam Greenland, National Hydrographer

Toitū Te Whenua and Napier Port were awarded the Surveying and Spatial Sciences Institute's Hydrography Excellence Award for 2022.

SouthPAN: development of New Zealand and Australia's satellite-based augmentation system

One of the challenges for New Zealand industries is accessing reliable and accurate positioning data. Until now, access to enhanced positioning services has been difficult and costly, leading to missed opportunities for innovation, efficiency and development.

With SouthPAN, that is changing. New Zealand and Australia have developed a satellite-based augmentation system (SBAS) that will provide improved accuracy, integrity and availability of positioning data. This technology is already available in other parts of the world, including Europe and the United States.

Combined with other technologies, SouthPAN will support innovation, benefiting many sectors and industries including agriculture, transport, forestry, horticulture and utilities.

With early Open Services now freely available, SouthPAN enables farmers and growers to use virtual fences and drone-based spraying to manage livestock and crops. By 2028, SouthPAN will enable helicopters and planes to fly safely in weather they can't fly in now, reducing disruption due to adverse weather conditions. It also will improve safety in industries such as construction by providing improved accuracy for virtual barriers that protect people from heavy machinery.



Breaking ground at the Awarua Uplink Processing Centre site. Toitū Te Whenua Kaihautū Jan Pierce, Australian Deputy High Commissioner Amy Guihot, Lockheed Martin Regional Director for Australia and New Zealand David Ball, Land Information Minister Damien O'Connor, Space Ops NZ Ltd CEO Robin McNeill, Te Runaka O Awarua Kaiwhakahaere Dean Whaanga, and Great South Chair Ian Collier.

The quantified economic benefits from SouthPAN are estimated to be \$864 million over the next 20 years. This figure will grow as new technologies and innovations are developed to harness SouthPAN's possibilities.

Since announcing the partnership with Australia last year, we have achieved major milestones in the project:

- In September 2022, contracts were entered into and the formal delivery of SouthPAN commenced. This included an agreement between Toitū Te Whenua and Geoscience Australia (GA) for the supply of a satellite-based augmentation system, and GA entering into a contract with Lockheed Martin Australia for the provision of the SouthPAN service for 20 years.
- In March 2023, construction started on SouthPAN infrastructure with an event near Invercargill. The Minister for Land Information Damien O'Connor and Australian Deputy High Commissioner Amy Guihot joined partners at Awarua, where New Zealand's first SouthPAN satellite uplink centre will be based. Two 11-metre antennas are being built at the site. They will link to a control centre in Invercargill, monitored 24 hours a day.
- In May 2023, a new satellite service for SouthPAN was confirmed, with services to be broadcast for 15 years from a new Inmarsat I-8 satellite from 2027. The new SouthPAN satellite service will replace the Inmarsat 4F1 satellite, which was acquired as part of the SouthPAN test-bed trial.

Alongside the additional satellite capability, the SouthPAN network will be made up of more than 30 ground reference stations across New Zealand, Australia and further ashore including in Antarctica.



The Inmarsat 4F1 satellite will be used to provide SouthPAN services until its replacement with two new satellites.



A map of SouthPAN's Open Services coverage area.

Find financial information on page 147.

[Learn more about SouthPAN](#)

Modernising Landonline

We have made significant progress this year in our work to rebuild and future-proof Landonline, our technology platform for New Zealand’s property system.

Landonline was first introduced in 2000 and is still recognised globally as world-class, with New Zealand being one of the easiest places in the world to register property. The platform provides confidence in property rights and accurate land information, and is an important part of New Zealand’s economic infrastructure.

The Survey and Title Enhancement Programme (STEP) is now replacing the legacy system (‘Legacy Landonline’) with modernised services that meet customer needs and build an enduring capability (‘New Landonline’). Since inception of the project in 2019, we have worked closely with our customers to ensure the updated platform is as relevant and user-friendly as possible for those who use it every day.

This year, we launched two new services: Dealings (property title transaction instruments) and Survey Capture (survey services). These already have a wide reach for users including conveyancing professionals, surveyors, real estate agents, councils, banks and the public.

We will have completed the first phase of the wider modernisation programme by June 2025. By that time, we expect that all external customers and most internal customer-support staff will have migrated to New Landonline.

Throughout the programme, we have proactively tracked the progress of anticipated benefits to help ensure they are realised. These benefits include reduced risk to business continuity and confidence, improved ability to meet customer and policy needs, and economic benefits from increased productivity and efficiency.

An external governance board meets approximately every six weeks to provide oversight on delivery challenges, risks and financial performance.

Once the first phase is complete in June 2025, we will continue working with customers to prioritise the delivery of additional system enhancements.

Read more about the Landonline (STEP) programme on page 107 of our performance reporting section.



Taipari Strand, Te Atatū Peninsula.

Dealings application launched 31 October 2022

We launched our Dealings application in October 2022. It allows all e-dealing customers to process simple sale and purchases / refinances end-to-end (discharge mortgage, transfer and mortgage instruments (DTM)).

To help get the word out to professional users – lawyers and conveyancers – we announced the launch via a webinar with the New Zealand Law Society, which included a property market update from economist Tony Alexander.

Onboarding opportunities have been ongoing since the launch with an array of virtual and in-person sessions. Users have reported that the service is intuitive and easy to use, and uptake has risen steadily month-on-month. By 30 June 2023, approximately 30 percent of all DTM dealings were being processed in the new application.

Feedback has been positive. Many users are trying to use the Dealings application as much as their work allows and are eager for more functionality to be added quickly.

‘The benefit really is the time saving, and in our line, time is money,’ says David Lang, Partner at Saunders & Co law firm. ‘The time saving comes from it being such an intuitive system that it’s easy to follow. I didn’t need any training to work it out.’

‘I can actually complete my work quite a bit faster, which is a huge benefit for me and for the firm as a whole,’ says Kristine King, Director at DK Law.

Continued work on Dealings will focus on further simplifying DTM instruments and increasing user uptake.

Survey Capture function launched 31 March 2023

The new Survey Capture function allows surveyors to capture survey data and upload a cadastral survey dataset to New Landonline. The launch followed an 18-month pilot by a survey working group comprising 900 users in more than 100 firms. The group helped ensure that the application reflected customer needs and was easy to use.

All surveyors and their staff are now able to use the new platform for this aspect of their work. The response has been favourable with customers saying they like the updated navigation, our new drag and drop features, and being able to edit, rectify or amend their data.

‘It’s a lot easier to use, a lot more efficient, really intuitive for the team and simply is an easier system.’

Nicola Todd, licensed cadastral surveyor with Cuttriss Consultants Limited

‘The new version is pretty focused exactly on what a surveyor wants,’ says Michael Kuus, licensed cadastral surveyor with Adamson Shaw.

We plan to turn off Legacy Survey Capture at the end of 2023, depending on the success of further testing.

Notice of Change: completing national coverage

Notice of Change of Ownership (NoC) is a necessary step in legal conveyancing that is at the heart of the property system. In 2020, we launched an automated process with our Landonline customers to make it easier. As at 30 June 2023, 66 of New Zealand's 67 territorial authorities had adopted the service.

The NoC initiative stemmed from pain points in our process identified by both councils and conveyancing professionals, indicating a need to improve the process for changing property ownership details. Councils told us that the previous methods to inform them about property ownership were inefficient, provided incomplete data and often required rework. Conveyancing professionals told us they had to work in two systems and manually re-enter the same data. They wanted to create a notice in Landonline at the same time as registering a property transfer.

Now, the Landonline NoC service automatically notifies the relevant council of the change in ownership or property sale overnight, significantly reducing the number of errors and omissions received by councils.

The automated NoC service was achieved by co-design between Toitū Te Whenua, conveyancing professionals and councils, and has enabled all parties to streamline the conveyancing process. Key benefits include time savings from faster processing and efficiencies due to less re-work, less duplication as the service is automated, and improved data accuracy as information is from a trusted source.



Whangamatā, Coromandel Peninsula.

Customer Days a key to success

Every quarter we host customers of the Landonline system to contribute ideas and insights as we continue to develop New Landonline. The sessions are essential to the programme, as our customers co-design our products and services with us. Customer Days provide a forum to sense-check concepts around relevance and usability of our system, discuss which features to prioritise and share insights on the survey and legal professions as well as the property system as a whole.

Morning sessions are operational and bring together cadastral surveyors through the Survey Working Group (Survey and Spatial New Zealand and the Institute of Cadastral Surveyors), and lawyers through the Land Titles subcommittee of the New Zealand Law Society. We then meet as a combined group for a lunchtime plenary session that includes other external stakeholders (such as surveyor software providers).

In the afternoon, we have more strategic, high-level meetings with representatives from the legal profession (the New Zealand Law Society and Auckland District Law Society) and survey professionals (Survey and Spatial New Zealand), as well as Te Kooti Whenua Māori | Māori Land Court and our Chief Executive and Kaihautū.



Louise Lum presenting to customers at Customer Day.

Getting together in person is always valuable. Customer Day is a two-way conversation. We update them on the functionality we're developing, listen to their feedback and gain insights into what their priorities are. Their input is critical to informing programme deliverables, so when they speak, we listen.

James Mowat, Customer Engagement Lead

[View our Modernising Landonline video series on YouTube](#)

Modernising our digital presence and technology foundations

Website upgrade

In September 2022, the upgraded Toitū Te Whenua website (linz.govt.nz) went live, along with a new website developed to house Notices to Mariners and the NZ Chart Catalogue (charts.linz.govt.nz). The project gave us the opportunity to present a revitalised digital front door, providing our customers and stakeholders with more relevant and easily accessible information.

The website upgrade project kicked off in July 2021. It began by taking stock of content and thinking about how to make information easier for people to find.

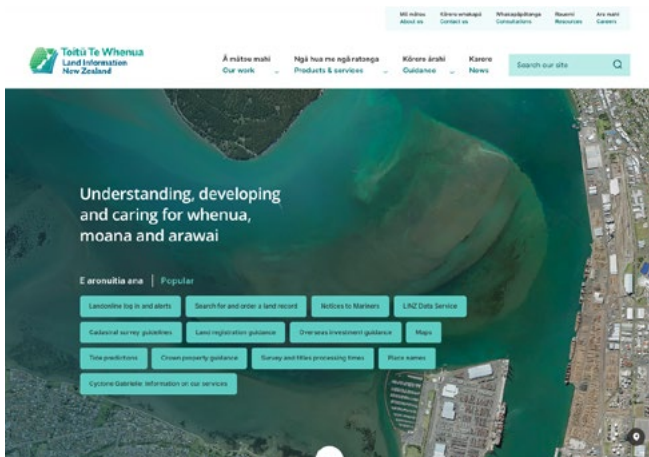
We carried out user research with customers and staff. This helped:

- guide the site structure and design
- streamline the layout of the site
- improve the search function.

As part of this project, we built smaller applications, such as the Topo50 Map Chooser, into the website using more modern, consistent and supportable technology and practices.

Since the launch of the websites, we have continued to make improvements, including developing a work programme of user research and content design to ensure content is clear (written in plain language) and relevant (meeting the needs of our customers). We have further developed the search functionality and updated our analytics, and we have looked at opportunities to use a clearer approach to managing and presenting large amounts of information.

[Visit our new website](#)



Homepages of linz.govt.nz and our Charts website, launched in September 2022.

Updating IT support and security

In April 2023, we entered into a new IT managed services agreement with Datacom for the provision of core services. This new agreement covers everything from the purchase of IT hardware and software, to the provisioning and hosting of datacentre infrastructure and professional project services.

Datacom has been a key supplier of IT services to Toitū Te Whenua, helping us consistently meet our technology-based service level targets, including consistent Landonline availability for our customers.

The new agreement will deliver efficiency gains and cost savings. As part of the agreement, we engage Datacom for technical staff who we integrated into our own teams, giving us greater control to speed up delivery.

Over the last two years, we have delivered a security improvement programme that has given us greater visibility and control of our IT environment, allowing us to reduce risk and remove security threats more quickly. More recently we have been focusing on continued security awareness.

We implemented training for all our people on IT security essentials, making this a mandatory e-learning module. Our people are now better equipped to protect information with the use of multi-factor authentication and can keep passwords safe through the use of a password manager.

We are pleased to report that we had no IT security breaches this year.

New look and feel for LINZ Data Service

In June 2023, we upgraded the LINZ Data Service user interface to enhance how users interact with the site and better support the way they work.

New features include:

- the ability for a user to curate their own list of favourite datasets
- the ability to create multiple map views
- the use of flexible workflows, like cropping on data viewing or export
- support for accessing data on mobile devices.

The LINZ Data Service website has over 100,000 registered users, who can access publicly available data for a wide range of uses.

Crown Pastoral Land Act changes

Toitū Te Whenua manages the Crown pastoral estate, which stretches from Marlborough to Southland. Crown pastoral land encompasses 2 million hectares, including some of New Zealand’s most iconic landscapes. We are responsible for managing and approving consent, easement and recreational permit applications on pastoral leases on the land.

Changes to the Crown Pastoral Land Act 1998 (CPLA) came into effect on 17 November 2022. These were designed to modernise the management of Crown pastoral land.

The CPLA changes reaffirm leaseholders’ rights as pastoral farmers while amending the existing regulatory system to manage leases in a way that balances the ecological, landscape, cultural, heritage and scientific values inherent to the land. This includes clarifying day-to-day farming practices, while improving consenting of activity that might impact those inherent values of the high country and addressing public expectations around access to the back country.

Cultural Heritage Ecological Landscape Scientific




The five components of inherent values in Crown pastoral land.

The reforms implement an outcomes-based approach that enables more transparent decision-making and stronger accountability. They also support evolving relationships between Māori and the Crown, while recognising the relationship of Māori with their ancestral lands.

One key change was the repeal of tenure review. This was a voluntary process enabling pastoral lease land with high conservation values to be returned to full Crown ownership (usually as conservation land administered by the Department of Conservation) while the leaseholder was given freehold title for the remainder of the land (typically the more modified or productive areas for pastoral farming activities).

Further amendments focused on consenting processes. Leaseholders now have an updated list of activities that:

- do not require consent (such as controlling exotic pest plants within limits, fencing within existing cultivated paddocks and maintaining existing tracks)
- need a consent (for example, constructing water storage infrastructure, clearing indigenous vegetation or creating new firebreaks)
- are prohibited (such as draining indigenous wetlands).

 [Read more about navigating CPLA changes on our website](#)

Enduring relationship between Matawhaanui and Toitū Te Whenua

Matawhaanui is a Māori Charitable Trust dedicated to its community of Raahui Pookeeka. A key focus for them is to assist whānau to acquire sturdy, hygienic and moisture-free rental homes and accelerate housing options and solutions to empower their community into home ownership.

Registered under the Community Housing Regulatory Authority, their people also have a real passion and sense of service to their community to provide a source of kai sovereignty to whānau through a community mara kai (community produce garden) – ensuring the overall health and wellbeing of whānau by applying a whānau-centric approach.

They have a strong alignment, as a tribally focused entity, to Waikato-Tainui, with a vision to ‘reclaim Raahui Pookeeka street by street, whānau by whānau.’

The relationship between Matawhaanui and Toitū Te Whenua began six years ago when the trust initially sought to purchase Toitū Te Whenua properties.

In the beginning, Matawhaanui felt frustrated by the inflexibility of legislation and policies, and lack of cultural understanding. After several hui of negotiations, planning, wānanga (discussions), and robust debates, purchasing the properties at that time was not a viable option. It was then agreed by Matawhaanui and Toitū Te Whenua to enter into a 25-year leasing opportunity of 14 properties that Matawhaanui would manage to deliver a Māori-led housing solution.

On 4 July 2023, the lease was signed between Toitū Te Whenua and Matawhaanui at Waahi Paa Marae in Raahui Pookeeka.

The signing of the lease signifies a long and enduring relationship between Toitū Te Whenua and Matawhaanui. It also opened up discussions about other opportunities of land and properties within Raahui Pookeeka.



Matawhaanui Trust Chair Norm Hill and Toitū Te Whenua Chief Executive Adrienne Meikle signing the lease agreement.

As part of the transition, Matawhaanui is continuing to work closely with Toitū Te Whenua to address housing repairs and Healthy Homes compliance on the 14 properties.

Former Tokanui Psychiatric Hospital demolition

Preparatory work began on the demolition of the former Tokanui Psychiatric Hospital, near Te Awamutu. The 80-hectare site requires significant demolition and remediation works before it can be considered for purchase by Te Nehenehenui Trust, the post-settlement governance entity for Ngāti Maniapoto, as a deferred selection property through their Treaty settlement.

In 2020/21, additional funding was allocated to enable delivery of the works. This is a positive development in what has been a long-standing Treaty issue.

Our role is to demolish derelict buildings and remediate soil contamination. This includes decisions from ministers on how demolition waste is to be managed and whether significant infrastructure will remain in situ, taking into account the views of Te Nehenehenui Trust.

No other property included in a Treaty settlement has required demolition and remediation on this scale, and no deed of settlement has entailed a commitment to undertake remediation.



The former Tokanui Psychiatric Hospital, south of Te Awamutu.



The new wastewater system installed for the residents in Tokanui Village.

Detailed investigations are well advanced in preparation for consent, and works are expected to commence in late 2024. We are engaging with both Tokanui Action Roopu (a mana whenua representative group) and Te Nehenehenui through the investigations progress to help inform the scope and method of the works.

The site is held in the Treaty Settlements Landbank. It includes 74 buildings, two wastewater treatment plants, a swimming pool, eight substations, closed landfills and substantial underground services and roading infrastructure. The buildings on the site contain hazardous materials, including asbestos and lead paint, and some are at risk of collapse. The associated health, safety and environmental risks are substantial and require constant security to prevent public access.

Hinepare Nurses' Home and Tuakana Annex

Hinepare Nurses' Home and Tuakana Annex buildings on the summit of Mataruahou were part of the Napier Hospital complex, which closed in 1998. Both are no longer useable, and Hinepare poses an earthquake risk.

In April 2023, we began the process of demolishing the buildings. This is now well under way, and we expect works to be completed by December 2023.

Demolition of the Hinepare Nurses' Home is taking place in stages. The top has been removed by small excavators, which were craned onto the building. Other parts are being taken down by a high-reach excavator before the foundations are removed. Following demolition, the site will be backfilled.

As the building is mostly concrete, it will be able to be recycled for use in building roads, footpaths and driveways. We'll be salvaging any timber we can from the annex, and some materials will be donated.

Once the demolition of both buildings is complete, the whenua will be offered to Mana Ahuriri to purchase as part of its Treaty settlement. We have worked closely with Mana Ahuriri to inform them of progress and support cultural monitoring for the site works. Community engagement prior to the works commencing was completed in early May. This included a commitment to ongoing communications as the project progresses.



Hinepare Nurses' Home demolition.

Treaty Settlements Landbank properties – residential

Toitū Te Whenua manages the Crown's Treaty Settlements Landbank including the residential portfolio, which contains 404 houses. Most of these are in North Island regions, where affordable housing is in high demand.

We took over the management of the Landbank portfolio in 2016 from the Ministry of Justice.

Since then, we have been increasing our understanding of properties and building information through Healthy Homes Standards assessments and detailed condition assessments. We have been addressing required remedial works, and commenced a Healthy Homes programme in 2019.

Healthy Homes update



Aerial view from Waikato River, Hamilton.

The Healthy Homes Standards require specific and minimum standards for heating, insulation, ventilation, moisture and drainage, and draught stopping in rental properties.

These Standards apply to 933 properties managed by Toitū Te Whenua. As of 30 June 2023, we have made improvements to

approximately 700 properties to meet the Healthy Homes Standards. This represents 75 percent of the homes we manage.

Despite challenges such as material supply shortages and labour resource constraints, we are on track to complete the work on all properties ahead of the 1 July 2025 deadline.

Regional Housing Improvement Programme

We have been funded for repairs and maintenance on Treaty Settlements Landbank tenanted houses for the Regional Housing Improvement Programme.

This funding will enable Toitū Te Whenua to maintain the tenanted Landbank housing and ensure these homes are ready and fit to be transferred to iwi as part of future Treaty settlements.

We have a programme of work to prioritise houses for repairs, based on their condition and on the availability of building materials and workers. We anticipate that we will be able to improve 191 properties over a four-year period. Over the 2022/23 financial year, we repaired 21 properties.

Biodiversity and biosecurity

We undertake biosecurity and biodiversity initiatives on Crown land and waterways that we manage as part of our annual terrestrial and aquatic weed control programmes, and through our Jobs for Nature programme. These programmes are carried out in partnership with iwi and rūnanga, regional and district councils, the Department of Conservation, hydro-electric companies and community trusts.

In 2022/23 we undertook aquatic weed control alongside mapping, monitoring and surveillance on the beds of nationally important lakes, including the South Island hydro lakes, iconic Otago lakes, and Lake Karapiro.

Aquatic weeds smother native species, impact cultural activities such as gathering mahinga kai, impede recreational activities, and affect economic uses of freshwater, for example hydrogeneration and irrigation.

On land, our pest and weed control work focused around riverbeds and water margins, including on South Island braided rivers such as the Rakaia, Rangitata, Waiau Toa / Clarence, and the Waimakariri. These braided rivers are recognised as nationally rare ecosystems and habitat to many of New Zealand's most threatened bird species.



Restoration planting on the shores of Lake Dunstan by the Lake Dunstan Charitable Trust Jobs for Nature project.

Jobs for Nature

In Budget 2020, Toitū Te Whenua's biosecurity and biodiversity programme was allocated \$40 million over four years from the Government's COVID-19 Jobs for Nature environmental response package.

This investment was part of \$315 million across government agencies used to address pests and weeds, which sits within the wider \$1.219 billion environmental COVID-19 response funding. The funding allowed Toitū Te Whenua to expand its biosecurity and biodiversity programme to support local economies, and invest in projects that are delivering environmental benefits across many of the lakes, rivers and lands where Toitū Te Whenua has responsibilities.

Toitū Te Whenua reports on progress and funding through the Jobs for Nature Secretariat, housed at Manatū Mō Te Taiao Ministry for the Environment.

We have been steadily increasing the rate at which we have achieved our employment and environmental objectives over the third financial year of the Jobs for Nature programme.



Trap making at the Department of Conservation's National Office in Wellington.

As in the first two years of the programme, we have met our targets for the third year as follows:

- As of 30 June 2023, there were 275 employment starts working a total of 144,039 hours in our Jobs for Nature projects for the 2022/23 financial year. This is the equivalent of 92 FTEs across a range of full-time, part-time and seasonal jobs.
- We are on track to meet or exceed our three environmental targets: area of animal pest control completed, area treated for weeds, and area where aquatic weeds were controlled.

As the programme is entering its final year, we are working closely with partners to ensure project outcomes are achieved. Where possible we are also providing support to project partners with longer-term aspirations to transition beyond Jobs for Nature.

Our geospatial team continues to support our Jobs for Nature partners through geospatial information tools for mapping weeds and pests, and reporting. These are helping to build a detailed picture of invasive weed location and spread. The information gives us and our partners a better understanding of the condition of the lands and waterways we are seeking to manage and restore.

Read more about Jobs for Nature on page 99 in our performance reporting section.

Additional environmental mahi

- Toitū Te Whenua supports the multi-agency National Wilding Conifer Control Programme through programme planning at the governance and operational levels as well as through managing control data. The programme was established in 2016 to ensure a collaborative, coordinated and effective approach to national wilding management. It includes central and local government agencies and is supported by a wide range of stakeholder groups.
- Our development of geospatial information tools is helping our delivery agents and project partners in their work. We provide tools such as custom maps, online map viewers and dashboards, as well as project reporting, financial tracking, and mobile field applications for collecting data.

Long-term Insights Briefing

Together, Toitū Te Whenua and the Department of Conservation manage about 40 percent of New Zealand's land. This includes areas of high biodiversity such as the South Island's high country and marine reserves.

This year, we partnered with the Department of Conservation to publish a long-term approach to protecting biodiversity, focusing on the topic of 'how we can help biodiversity thrive through the innovative use of information and emerging technologies'.

Our Long-term Insights Briefing (LTIB) explores three technologies in particular: satellite imagery and remote sensing, artificial intelligence, and genetic technologies. It examines the possibilities for each of these technologies and pathways to implementation, including by building an understanding of the tools and possible approaches, empowering community participation, applying rules and oversight, and strengthening funding and investment.



Sampling environmental DNA from the Te Awa Kairangi / Hutt River. A low-cost and easy-to-use syringe type filter has made this technology more accessible.

The first round of consultation occurred in spring 2021. Submitters were asked about the topic and the proposed content. Future-thinking workshops were held in 2022, with participants including Treaty partners, Māori organisations, non-government organisations, Crown Research Institutes, industry representatives, local government, academics and individuals.

The second round of consultation ran from November 2022 to January 2023. The main themes to come through in submissions were the importance of:

- working with interested groups to leverage their knowledge, experience and skills
- partnership, honouring Te Tiriti o Waitangi and collaborative incorporation of indigenous knowledge (mātauranga Māori)
- relationship building, listening to different viewpoints and being open to different ways of doing things
- having the right foundations in place, such as regulation, data and digital infrastructure, and ethical frameworks
- education and training in digital technology at all levels to build the capacity and capability to use these tools to protect biosecurity
- the government's role in providing strategic leadership, clear goals and the pathway and resources to achieve those goals.



Our Long-term Insights Briefing, written in collaboration with the Department of Conservation.

Toitū Te Whenua and the Department of Conservation presented the LTIB to Parliament in March 2023. The Primary Production Select Committee asked us to speak to the LTIB in May 2023, and they released their report in August 2023.

[Read the Long-term Insights Briefing](#)

Overseas investment

Toitū Te Whenua is the regulator of the Overseas Investment Act. We apply policy settings as they are defined by the Treasury, which is the lead agency for advice relating to the Act. We are focused on processing applications for overseas investment in a timely manner following reforms to the Overseas Investment Act.

This year, Ministers and Toitū Te Whenua decided 506 applications, with 94 percent decided within their assessment timeframe. Forty-two decisions were made by the Associate Minister of Finance and the Minister for Land Information.

New dashboards

Customers and stakeholders can now find information about overseas investment on our website in new dashboards that feature an interactive, visual format. These present a large amount of data using graphs and maps of the world, aiming to make this information easier for people to access and understand at a glance.

The dashboards include information about approved overseas investment consents since the start of 2022. Users can see data about overseas investment pathways, and foreign investments

by region, industry and country – filtering by factors such as land area, size of investment and the nature of consent applications.

We created these dashboards in response to an increasing number of requests for regular publication of overseas investment data.



[See our overseas investment dashboards on our website](#)

Enforcement

Toitū Te Whenua took 40 enforcement actions during the fiscal year.

The actions taken include compliance letters, accepting enforceable undertakings, and administrative penalties at the less serious end of the spectrum. They also involved requiring disposal of sensitive assets and filing High Court proceedings seeking civil pecuniary penalties for serious non-compliance where overseas persons acquired sensitive assets without consent.

The enforcement team triaged 114 incidents for possible breaches of the Overseas Investment Act, and 86 of these have proceeded to further investigation.

We are working with Crown solicitors to progress a number of complex, high-priority investigations involving a wide range of serious offending, including some matters not previously considered by the courts.

Forestry update

The Overseas Investment (Forestry) Amendment Act 2022 (the Act) came into force on 16 August 2022. Its primary purpose is to ensure that the conversion of land to production forestry by overseas investors continues to bring broad benefits to New Zealand. Toitū Te Whenua has taken operational steps to implement the changes the Act brought about, including by engaging with key industry stakeholders.

Under the Act, the 'special forestry test' assesses whether a potential investor in forestry will use the land exclusively (or nearly exclusively) for forestry activities, will replant after harvesting and will not live on the land. Of the 162,858 hectares consented under the special forestry test in the financial year, 17,890 hectares were farm-to-forestry conversions involving 12,150 hectares of new planting area. No standing consents were granted in this period.

Following Cyclone Gabrielle, the Minister for the Environment appointed a panel to investigate land uses associated with the mobilisation of woody debris and sediment in Gisborne District and Wairoa District.

The panel reported back on 12 May 2023 and made recommendations directly relating to overseas investments in forestry. The panel also made recommendations that will affect existing and future overseas investors in forestry assets, including a review of approval criteria in the Overseas Investment Act 2005.

Toitū Te Whenua will work with the Treasury and other agencies to help prepare the government's response to the panel's recommendations.

The National Security and Public Order regime

The National Security and Public Order regime allows the government to manage significant national security and public order risks posed by foreign investments in certain strategically important assets not ordinarily subject to screening.

Under the regime, investors:

- must notify the government of any transactions involving dual-use and military technology, and critical direct suppliers to the military and intelligence community, prior to them being entered into
- may notify the government of any other voluntarily notifiable transaction before the transaction is entered into or up to six months afterwards.

Where such notifications are required, our Overseas Investment team assesses whether the particular transaction poses a significant national security or public order risk.

Supported by the New Zealand intelligence community, the team makes an initial assessment within the first 15 days under delegation from the Minister of Finance. Matters that are assessed as not likely to pose a significant risk are issued a direction order allowing them to proceed.

Other matters require further assessment, which extends the timeframe by a further 40 days. This assessment includes wider, multi-agency consultation and review by the Standing Committee for Overseas Investment, a multi-agency group that meets to contribute towards and review national interest and National Security and Public Order assessments.

The regime differs from the general consent frameworks in that the onus is on the government to demonstrate that a transaction poses significant risk, rather than investors having to demonstrate that it does not.

Our international mahi

Global geospatial hui at the United Nations

Jan Pierce, Kaihautū Customer Delivery, and Graeme Blick, Chief Geodesist, represented New Zealand at the twelfth annual session of the United Nations Committee of Experts on Global Geospatial Information Management. This was held at the United Nations Headquarters in New York in August 2022.



Graeme Blick, Chief Geodesist and Jan Pierce, Kaihautū Customer Delivery.

The gathering was the first time in three years that representatives from member states were able to meet face to face. With over 400 people in attendance and 70 states represented, numbers were similar to pre-pandemic levels. This highlights the continued interest in and importance of geospatial information globally and its importance as a tool to assist countries to meet the United Nations Sustainable Development Goals.

The primary objective of the United Nations Committee of Experts is to provide a forum for coordination and dialogue among member states, and between member states and relevant international organisations. The committee proposes work-plans with a view to promoting

global frameworks, common principles, policies, guidelines and standards for the interoperability and inter-changeability of geospatial data and services.

Topics covered at the twelfth annual session included:

- development of the global geodetic reference frame
- development of a global map for sustainable development
- geospatial information supporting sustainable development and the post-2015 development agenda
- adoption and implementation of standards by the global geospatial information community
- development of a knowledge base for geospatial information
- identification of trends in national institutional arrangements in geospatial information management
- integration of geospatial statistics and other information
- legal and policy frameworks, including critical issues related to authoritative data
- development of shared statement of principles on the management of geospatial information
- determining fundamental datasets.

Geographic names follow United Nations' lead

Wendy Shaw, Secretary for Ngā Pou Taunaha o Aotearoa New Zealand Geographic Board, represented New Zealand at the 2023 session of the United Nations Group of Experts on Geographical Names (UNGEGN) held at the United Nations Headquarters in New York in May 2023. The theme was 'Strengthening relationships, links and connections in geographical names standardization and for sustainable development and pandemic recovery'.

The session was attended by more than 200 UNGEGN delegates from 62 member states, who introduced and discussed 60 technical papers. Three reports were presented by New Zealand:

- our implementation of UNGEGN strategic actions relating to gender balance, diversity and inclusion, and contemporary Māori place names
- our new 2023 edition tangata whenua place names maps
- our national report.

The Group of Experts' goals are to encourage standardised and consistent geographical naming for all member states. Wendy has a formal role as a rapporteur on the bureau and was appointed for a further four years. The international place naming community is very interested in our stories and journey, and we constantly learn from other nations about their challenges and successes.

The group agreed to further collaboration on knowledge sharing and naming best practices. Toitū Te Whenua is in a good position to take part as not every country has geospatial and naming teams working in the same agency.



Graeme Blick, Chief Geodesist.

International Hydrographic Organization Assembly

Kaihautū Customer Delivery Jan Pierce and National Hydrographer Adam Greenland led the New Zealand delegation in May 2023 at the third session of the International Hydrographic Organization (IHO) Assembly in Monaco. They presented the report of the South West Pacific Hydrographic Commission to the session, including an account of regional initiatives that support the IHO Empowering Women in Hydrography project.

The conference provided an opportunity to showcase New Zealand science and technology internationally at the member state exhibition, which featured our marine datamesh prototype and Ocean Intelligence project. Adam was elected as assembly vice-chair.



Jan Pierce, Kaihautū Customer Delivery, with guests Matthew Borbash and John Lowell.

[!\[\]\(fa6f3af6bfa46c5d4a2d362681095beb_img.jpg\) Learn more about the IHO](#)

NZ G2G programme

NZ G2G is a government-to-government organisation that serves as a trusted partner to enable other countries to leverage New Zealand's world-leading expertise. Founded in 2014, it works with governments to build capability for their people and organisations to bring about transformative and sustainable change.

Through NZ G2G, Toitū Te Whenua has worked with several land administration agencies, sharing our experience with digitisation and automation of land registration processes. We have also learned a lot from our overseas counterparts.

Projects we have worked on through NZ G2G have included an Indian state government's geographic information system capability, His Majesty's Land Registry (England and Wales) and land regulatory compliance, the World Bank and Uganda's state government development of an indigenous land register, Queensland's Department of Resources, Lands Division's development of a digital cadastre and the University of Malaysia's research into a 3D cadastre.

Regional hydrographic cooperation: the South West Pacific Hydrographic Commission

Toitū Te Whenua hosted the 20th South West Pacific Hydrographic Commission meeting in Wellington in February 2023. The theme was building capability to prepare for and deliver the future of maritime navigation.

New Zealand is the current chair of the commission, represented by National Hydrographer Adam Greenland. This year's event, the first in-person meeting since 2020, included participants from Australia, Cook Islands, Fiji, Indonesia, Kiribati, Niue, Palau, Papua New Guinea, Marshall Islands, Samoa, Solomon Islands and Tonga, as well as representatives from France, the United Kingdom and the United States, which have charting authority in the south-west Pacific region. The International Hydrographic Organization sent a delegation, as well as other observer organisations and industry participants.

A highlight of the event was the signing of a cooperation agreement (memorandum of understanding) between the New Zealand Hydrographic Authority and Australia's Department of Defence. Both organisations believe that effective administration of their hydrographic and cartographic responsibilities will be enhanced by cooperation and coordination.

Antarctica update

As part of our ongoing work in Antarctica, Dave Collett, Karl Wilton and Lyndon Telfer travelled to Scott Base and Cape Roberts to repair and calibrate tide gauges managed by Toitū Te Whenua. The gauges provide linked datasets dating back to the 1950s, providing vital and authoritative data on Antarctica's sea levels, which helps scientists understand the extent of climate change.

The team also conducted surveys for new ground infrastructure as part of New Zealand and Australia's SouthPAN project and undertook monitoring surveys of historic huts and the Ross Island Wind Farm.

'The benefit of Antarctic sites for SouthPAN is that they track the GNSS satellites before New Zealand, so we can tell if there's a problem and advise users to ignore that satellite,' says Dave Collett, Antarctic Field Leader and SouthPAN Performance Engineer.

▀ **The physical and digital infrastructure we provide is really valued by the Antarctic community, and it's awesome to see many of the walls of Scott Base covered with LINZ topo maps.** ▀

Dave Collett

Top left: Lyndon Telfer and Karl Wilton during a tide gauge calibration survey, McMurdo Sound.

Top centre: Dave Collett holding the Scott Base Tide Gauge mount before deployment.

Top right: Lyndon Telfer and Karl Wilton during a tide gauge calibration survey, McMurdo Sound.

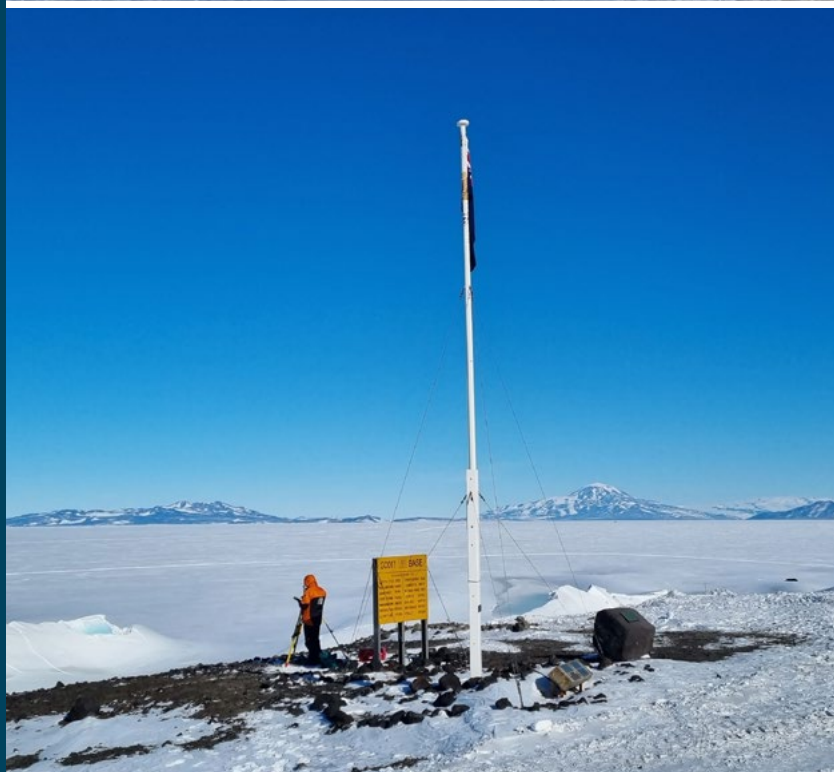
Middle left: Scott Polar Tent at Antarctic Field Training, Ross Ice Shelf.

Middle centre: Karl Wilton testing a snow shelter at Antarctic Field Training, Ross Ice Shelf.

Middle right: Karl Wilton during the monitoring survey of Terra Nova Hut, Cape Evans.

Bottom left: Karl Wilton undertaking a levelling survey in front of Scott Base.

Bottom right: Dave Collett, Karl Wilton and Lyndon Telfer getting their gear kitout prior to deployment.





Ngā hononga Māori Karauna Māori Crown relations

We have created a new strategic outcome: that we are a respected and honourable Treaty partner with strong and enduring relationships. We are building strategic relationships that support the aspirations of iwi, hapū, whānau and Māori. We are working on how we give effect to this outcome and will continue to do so in the coming year.

We have an extensive Māori Crown relations work programme. This section provides an update on some of our work in this area over the past year, including our Treaty settlement work programme, Whāinga Amorangi and our Māori Language Plan.

In this section

[Our progress with Treaty settlements](#)

[Case study – Hokonui Hills](#)

[Our Māori Language Plan](#)

[Whāinga Amorangi](#)

Our progress with Treaty settlements

Settlements reached

This year, Toitū Te Whenua was a party to achieving settlement with two Treaty claimant groups: Ngāti Maniapoto reached agreement in December 2022 and Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua in March 2023.

On their settlement day, Toitū Te Whenua transferred to Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua two commercial redress properties: 10,313 hectares of Ngāumu Forest and 1.6 hectares of grazing land at Whareama. This also included two cultural redress properties comprising the former Castlepoint School and the former Akitio School, both of which contained school buildings and residential dwellings.

Ceremonies

This year, the Toitū Te Whenua Treaty team was invited to the Ngāti Maru (Taranaki) and Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua apology ceremonies. The team also attended the initialing of the deed of settlement for Te Korowai-o-Wainuiārua in December 2022 in Parliament.

Iwi relationships

The Treaty partnership and iwi relationships are central to Treaty settlements. The team and one of the iwi claimant groups this year, Te Korowai-o-Wainuiārua, initiated a collaborative approach to working through their redress properties. All parties agreed the value of early and regular engagement to establish and agree outcomes on specific properties. This involved conversations internally with Toitū Te Whenua groups and with Te Arawhiti Office for Māori Crown Relations.

Treaty settlement milestones

The Treaty team also contributed to the milestone achievements of other iwi claimant groups, including:

- Whakatōhea iwi signed a deed of settlement in May 2023
- Ngāti Maru commercial redress, Te Wera Crown Forest License, was transferred in August 2022
- Heretaunga Tamatea and Ahuriri Hapū commercial redresses, Kaweka and Gwavas Crown Forest Licenses, were transferred in August 2022
- Te Wairoa iwi and hapū commercial redress, Patunamu Crown Forest License, was transferred in September 2022.

We acknowledge that with the remaining settlement negotiations, engagement with iwi and Māori is integral to demonstrating our commitment to upholding Toitū Te Whenua as an honourable Treaty partner.

Case study – Hokonui Hills

Te Rūnanga o Hokonui has been working to restore plant and animal life across Southland’s Hokonui Hills with support from the Crown Property Biosecurity and Biodiversity team and the Jobs for Nature programme.

Three years of dedicated trapping and water and habitat management have seen the people and environment of the Hokonui Hills flourish.

The Hokonui Hills are home to many native bird, plant and skink species, and have a physical and spiritual significance to the people of Te Rūnanga o Hokonui.

Te Rūnanga o Hokonui project manager Brian Kerr says the rūnanga has taken a holistic iwi approach to its restoration of the hills’ environment, and built life opportunities for its people and a cultural reconnection with the whenua.



Checking a pest trap.

‘Through our mahi, I have enjoyed watching our rangatahi connect with nature and grow in capability and confidence.

‘A proud moment for me was watching one of our rangatahi remove gorse with a chainsaw. He knew all the correct health and safety procedures and used the chainsaw safely and with confidence.

He has come such a long way from when he started with us, and Jobs for Nature funding played a big role in making that growth happen.’

A key part of the mahi the rūnanga is undertaking is pest trapping and weed control.

Brian says, ‘I personally have found great satisfaction in working with our community while connecting with nature.

‘We have undertaken extensive trapping of pests, including possums, rats, mustelids and hedgehogs. We estimate we have trapped over 1,700 pests.

‘We have also worked to remove pest plant species like gorse to ensure our natives have space to grow.

▀ The biodiversity outcomes for our whenua have been outstanding and we’re hearing native birdsong return to the bush. ▀

Brian Kerr, Te Rūnanga o Hokonui

The Toitū Te Whenua Jobs for Nature project with Te Rūnanga o Hokonui is now in its fourth and final year.

Our Māori Language Plan

We have finished year two of He Whāriki Whakatupu te Reo Māori, our Māori Language Plan, which represents our commitment to the revitalisation of te reo Māori.

This iteration of our plan focuses on creating an environment where te reo Māori can be sown and nurtured so that it thrives. We have had several successes this year, including:

- developing our closing karakia, and using our karakia to open and close our week as an organisation
- using more te reo Māori, both verbally and in writing, including in our reports and emails
- incorporating more te reo Māori into our communications, including on our website and in our social media
- developing structured spaces in which to practise te reo Māori, both in our offices and virtually.

Whāinga Amorangi

We are in year two of phase one of He Mahere Whāinga Amorangi, our Whāinga Amorangi Plan. This aims to uplift the capability of our people to engage with Māori and understand Māori perspectives.

Phase one focuses on New Zealand history and Te Tiriti o Waitangi, te reo Māori, and tikanga and kawa. We have extended our planned completion of phase one by a year, to December 2025, to ensure we achieve our aspirations.

Most of our people have completed He Pikinga – Timatanga, an introduction to New Zealand history and Te Tiriti o Waitangi, te ao Māori and Māori pronunciation, which is part of our induction.

In addition, 316 (or about 33 percent) of our people have undertaken one of our intermediate New Zealand history and Te Tiriti o Waitangi courses, and about 202 (or about 22 percent) of our people have undertaken one of our te reo Māori courses.

We are developing further tikanga and kawa and te ao Māori courses, which will be deployed next year.

Our people are becoming more comfortable in New Zealand history and Te Tiriti o Waitangi, te reo Māori, and tikanga and kawa, which is an important step in uplifting our capability to engage with Māori and understand Māori perspectives.

More informal and semi-structured spaces are being established to practice and nurture Māori language and culture. An example in our Hamilton office is a dedicated in-person time set aside by some of our people that focuses on te ao Māori and is an opportunity for participants to discuss and understand concepts such as karakia, waiata and whaikōrero. Another example in our Christchurch office focused on pepeha, whakapapa, pōwhiri, mihi whakatau and mihimihi. We expect this to continue in the coming year.

New Zealand history and Te Tiriti o Waitangi

Our goal is that all of our people are working towards the 'comfortable' level of New Zealand history and Te Tiriti o Waitangi, and that our leaders are at the 'comfortable' level¹ by December 2023. This way, our people can understand and value the partnership between Māori and the Crown, and the role they have as public servants to uphold and strengthen that relationship to deliver better outcomes for Māori. He Pikinga Te Tiriti o Waitangi is our internal course to help our people understand Te Tiriti and what it means for them and their role as public servants. It is available to all our people and is mandatory for leaders. This year, 220 of our people participated in the course.

We also had 235 staff attend the Wall Walk, a half-day interactive workshop that raises awareness of key events in New Zealand from a Māori perspective.



Teams of our people at the Wall Walk researched and presented their own learning back to the group.

Te reo Māori

Another goal is that all of our people are working towards the 'comfortable' level of te reo Māori, and that our leaders are at the 'comfortable' level by December 2025.

This year we delivered Ka Piki, a series of te reo Māori courses delivered by experienced te reo Māori trainers, primarily to our leaders. This year, 116 participated in Ka Piki – Level 1, and a further 26 started Ka Piki – Level 2.

We have made use of the *Māori Made Easy* series of self-learning books to lift our te reo Māori capability. In the past year, 120 of our people completed or partially completed all four kete/workbooks, and a further 56 completed kete/workbook 1.

Our aspirations for proficiency align with Maihi Karauna, the Crown's Strategy for Māori Language Revitalisation 2019–2023, and goals set by Te Puni Kōkiri for all public servants to reach by 2040.



Our Friday waiata.

¹ Defined by Te Arawhiti as knowing basics and able to engage appropriately in a short-term transactional setting.

Ā mātou putanga

Our outcomes

Our outcomes are part of our strategic intentions work. For this financial year they cover:

- high-value geographic and property information
- a world-class property system
- making best use of the Crown estate
- the overseas investment regime serving New Zealand's changing needs.

All our mahi has contributed to these outcomes, and almost all our work is either in collaboration with partners and customers or involves enabling and supporting others. In developing these outcomes, we worked with other agencies and partners to identify the key challenges for New Zealand that Toitū Te Whenua can most effectively help solve, one of which was data for resilience and climate change.

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

In this section

High-value geographic and property information

A world-class property system

Making the best use of the Crown estate

The overseas investment regime serves New Zealand's changing needs

This is the last financial year for which we will be reporting on these outcomes. From 2023/24, Toitū Te Whenua will be reporting on our new outcomes, outlined in the strategic intentions section of this report.

High-value geographic and property information






Our aim in terms of high-value geographic and property data is to ensure people can use our information to make well-informed decisions about things that matter to them. As part of this outcome area, we provide data that supports resilience and emergency management activities.

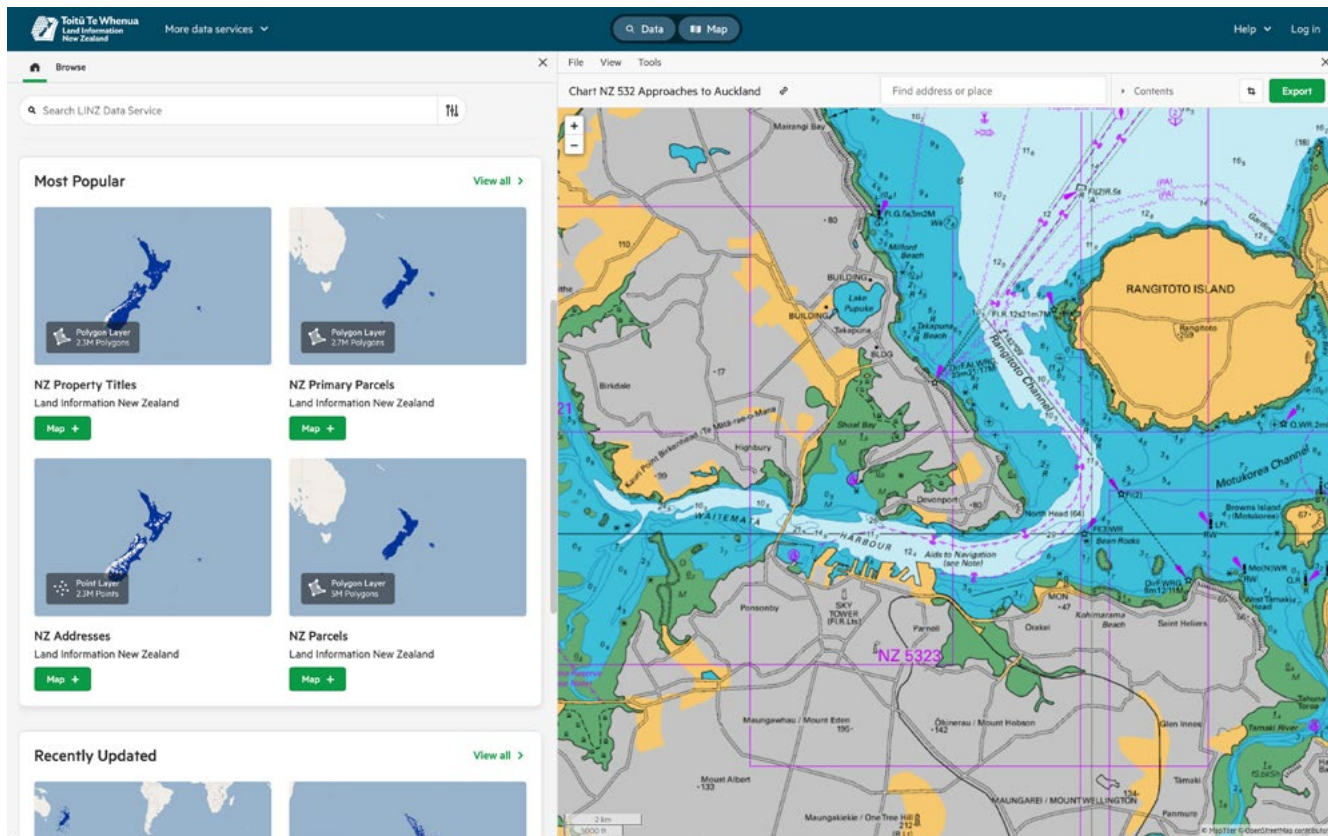
These results indicate we have made a positive difference for our customers working in climate change resilience, as well as showing where we can continue to focus our efforts, such as around data accessibility.

Our data is critical in informing decision-making for our key users. Over the past few years, key users have generally been happy with the accessibility and quality of our data. Although we have seen a reduction in satisfaction in the quality of data score this year, only three customers responded to this question, making it difficult to draw meaningful conclusions.

As Toitū Te Whenua has moved to provide ArcGIS REST services and produce Basemaps products to better meet the needs of our customers, we have seen a steady increase in the uptake of these services over the past few years.

Taken together, these results indicate that we are providing high-value geographic and property information that is helping New Zealanders understand their whenua, moana and arawai. As part of this outcome area, we have also supported our resilience and emergency management customers to use data to make informed decisions that help protect New Zealanders.

Indicator	Measure (%)	Baseline	2020/21	2021/22	2022/23	On track
Users report satisfaction with our data, and that it is meeting or exceeding their needs	Percentage of key users who report that key datasets are critical for decision-making	64	100	100	100	
	Percentage of key users who report that key datasets are of the appropriate quality	50	77.8	85.7	67	
	Percentage of key users who report ease in accessing data critical to informing decisions	64	100	75	75	
Data is being accessed and used	Number of interactions with LINZ ArcGIS REST services	n/a	44.6 million	118 million	172 million	
	Number of tiles served in Toitū Te Whenua LINZ Basemaps	n/a	0.8 billion	1.5 billion	1.96 billion	



The upgraded LINZ Data Service interface.

Work is ongoing to continually improve the experience of our services. In June 2023, we launched an upgrade of the LINZ Data Service user interface to enhance how users interact with the site and better support the way they work.

New features include:

- the ability for a user to curate their own list of favourite datasets
- the ability to create multiple map views
- the use of flexible workflows, like cropping on data viewing or export
- support for accessing data on mobile devices.

The LINZ Data Service website has over 100,000 registered users who have access to data for a wide range of uses.

A world-class property system

Our aim is to ensure people can own, transact, develop and invest in land and property with confidence, supporting them to grow and thrive. We have done this through maintaining and improving New Zealand’s property rights system.

Our property system has always been strong. Users have consistently reported high levels of satisfaction with the technology platform’s ability to meet growth and changing needs. We see consistently low levels of errors in title and survey transactions. Additionally, property experts have increasingly rated our ownership models as fit for growth and changing needs.

Taken together, these results demonstrate the robustness of the systems and processes that underpin the property system and help to maintain user confidence in buying, selling and owning property.

Our Modernising Landonline programme ensures the technology platform for our property register is future-proofed and will continue to meet customer needs.

Indicator	Measure (user score)	Baseline	2019/20	2020/21	2021/22	2022/23	On track
Regular engagement occurs with stakeholders to ensure systems meet their needs	Mean user score of the technology platform’s ability to anticipate growth and changing needs*	3.63	3.88	3.76	3.93	3.94	
Information and advice provided is correct and reliable and future-proofed	Mean score of the extent to which property ownership models anticipate urban growth and changing needs	n/a	n/a	3.65	3.76	3.8	

Indicator	Measure (%)	Baseline	2019/20	2020/21	2021/22	2022/23	On track
Consistently low rates of corrections indicate a more stable system	Percent cadastral survey datasets requiring correction	n/a	1.7	1.45	1.37	1.34	
	Percent title transactions requiring correction	n/a	0.12	0.12	0.14	0.13	

* The scores for FY 2020/21 and 2021/22 were reported incorrectly in the 2021/22 report and have been corrected here.





Making the best use of the Crown estate

New Zealanders, visitors and future generations benefit from a well-managed Crown estate. We work to deliver the best balance of economic, social, environmental and cultural outcomes from Crown land.

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

We have continued to refine our asset management plans around asset type, to ensure they continue to provide for the best use of the Crown estate and a consistent asset management approach. Additionally, we have identified a suite of asset improvement items, and begun work on these where possible.

We have seen a reduction in our stakeholder satisfaction around support in managing land. We have responded to this over the last year by progressing two initiatives – the first is working towards a changed internal structure and the second is our Enhanced Crown Property Programme. These are focused on achieving outcomes, better and actively managing assets for the future and improving our customers' experience. We will begin to see the impact of these changes and improvements over the next few years as the structure, new processes and system are bedded down.

Indicator	Measure (%)	Baseline	2019/20	2020/21	2021/22	2022/23	On track
Asset management and improvement plans result in more sustainable land	Percentage of Toitū Te Whenua-managed estate that has an up-to-date strategic asset management plan in place	n/a	n/a	0	100	100	
Government agencies enabled and supported to sustainably manage their land	Percentage of the Crown Estate (held by major-holding agencies) recorded in the Central Register of State Land	87	89	92	97	98	
	Stakeholder satisfaction with being well supported by Toitū Te Whenua in managing land	n/a	n/a	3.5	3	2.6	
	Measure (million ha)	Baseline	2019/20	2020/21	2021/22	2022/23	On track
	Amount of land in the Central Register of State Land	n/a	n/a	1.02	1.07	1.09	

The overseas investment regime serves New Zealand's changing needs





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

The minister continues to be happy with the performance of the overseas investment regime, indicating that Toitū Te Whenua is performing well in implementing ministerial directions and decisions.

This financial year, 60 percent of the conditions of consents that are currently in place for overseas investments were due, with the other 40 percent due in the future. Of the 60 percent of consents due, 58 percent were complied with,

while 2 percent were not. Last year, 3 percent of the conditions were not met. This decrease in conditions of consent not met indicates we are still on track with this outcome. This improved compliance helps ensure New Zealand benefits from overseas investment.

Our performance in the new statutory timeframes has slightly decreased this year. It was expected that this financial year we would meet 100% of these timeframes. With less than two years of data around these timeframes, it is unclear if this drop in performance is a trend or if the past year will turn out to be an outlier. Additionally, these timeframes will continue to be reviewed to ensure they are fit for purpose.

Indicator	Measure (user score)	Baseline	2019/20	2020/21	2021/22	2022/23	On track
Stakeholders remain confident with the performance of the system and its ability to realise government policy goals	Ministers' assessment of the Overseas Investment Office's performance*	n/a	n/a	3	4	4	
Indicator	Measure (%)	Baseline	2019/20	2020/21	2021/22	2022/23	On track
Regulatory governance frameworks to ensure capability, compliance and risk identification are in place	Percentage of overseas investors who report they have met all the requirements of the conditions of consent	82	78	70	67	58	
	Percentage of conditions of consent not met	4	8	5	3	2	
	Applications assessed within statutory timeframes (excluding valid exceptions)	n/a	n/a	n/a	96	94	

* This years score is from the Associate Minister of Finance.

He takunetanga rautaki

Strategic intentions

2023–2027

Through understanding, developing and caring for whenua, moana and arawai, Toitū Te Whenua plays an important role in contributing to the wellbeing of New Zealand. To achieve our broader outcomes, deliver on government priorities and do a great job for New Zealand, we need to be ready for the future.

In this section

[Our strategic intentions](#)

[Our kaupapa](#)

[Our new strategic outcomes](#)

Our strategic intentions

In October 2022, we published He takunetanga rautaki – Strategic intentions 2023–2027. This includes the four new strategic outcomes that will shape our priorities in the coming years:

- We are a respected and honourable Treaty partner with strong and enduring relationships.
- The geographic, geospatial and property information we provide is trustworthy and reliable, freely available and well used.
- We are a trusted regulator, delivering a fair and transparent regulatory system.
- The Crown estate we are responsible for is well managed and enhanced for existing and future generations.



Our Strategic intentions 2023–2027 report.

Toitū Te Whenua is focused on supporting the Crown relationship with Māori under Te Tiriti o Waitangi, and enabling quality outcomes for iwi and Māori. We are also working on becoming as agile and flexible as we can, maintaining our strong technology foundations and embedding a customer-centric approach to prepare us for the future.

Measuring performance against our outcomes

Our outcomes act as our pouwhenua (land marker or post). They help guide us, and our key partners, by describing our aspirations for the future of the whenua, moana and arawai that we maintain, protect and manage on behalf of all New Zealanders.

The outcomes also give meaning to our contribution to making New Zealand a better place for our nation's people and the future generations who will call New Zealand home: they help us deliver the success that we want to see.

We will measure the progress and achievement of our strategic outcomes as part of our agency performance assessment and will provide the results in ongoing annual reports. Where appropriate, we will supplement the results with information from case studies and evaluations.

Since announcing our strategic intentions in October, our people have been developing the details of how we will chart progress, using high-quality data and stakeholder and partner input, and reflecting domestic and international environments on issues including climate change and biodiversity. We will ensure our measures reflect international best practice and allow us to track our progress in a global context.

Our kaupapa

Toitū Te Whenua Land Information New Zealand is the government’s lead agency for property and location information, Crown property and regulating overseas investment – working across land, sea, data and regulatory areas.

Outcome

We are a respected and honourable Treaty partner with strong and enduring relationships.

Outcome

The geographic and property information we provide is trustworthy and reliable, freely available and well used.

The whakataukī that inspires us

**Whatungarongaro te tangata
toitū te whenua.**

People come and go but the land remains.

Our purpose is to understand, develop and care for whenua, moana and arawai.

Values we bring to our work



**Māia
Bold**



**Matatau
Expert**



**Whakapipiri
Stronger
together**

Outcome

We are a trusted regulator, delivering fair and transparent regulatory systems.

Outcome

The Crown estate we are responsible for is well-managed and enhanced for existing and future generations.

Our new strategic outcomes

Outcome: we are a respected and honourable Treaty partner with strong and enduring relationships

As part of the Crown, Toitū Te Whenua has a role in honouring the Crown's commitments to iwi and Māori, including Treaty settlement commitments. Under this outcome, our aim is to build and maintain enduring relationships with Māori and iwi, gain their trust and understand their aspirations so we can help them achieve better economic and social wellbeing outcomes for their people. A significant and core part of our work is making sure our Treaty settlements are settled fairly and in good time.

This outcome area is new, and Toitū Te Whenua is developing and refining measures and evaluating indicators. As this outcome matures, we expect to see positive changes arising from our efforts.

Building good relationships and earning trust and respect takes time and a willingness to invest in building foundations and connections.

Our impacts and how we aim to measure them

Meaningful engagement:

We engage in a genuine and meaningful way to build trust, respect and mutual understanding, and ensure Māori perspectives are considered in decision-making processes.

How we aim to measure this impact:

We understand, and continue to build, staff capability and capacity to engage with Māori and iwi and understand Māori and iwi satisfaction with their relationship with Toitū Te Whenua.

Honouring our Treaty commitments:

We uphold the principles of the Treaty in all we do.

How we aim to measure this impact:

We understand our Treaty commitments, including all-of-government accountabilities, and are transparent about the successes and challenges.

Positive outcomes for Māori:

Our work and relationships with Māori contribute to a nationwide growth in better outcomes and wellbeing for Māori at individual, whānau and iwi level.

How we aim to measure this impact:

We understand what wellbeing looks like for Māori, and how we contribute to Māori wellbeing.

Outcome: the geographic and property information we provide is trustworthy and reliable, freely available and well used

Access to robust geospatial information and data is vital to our work and is a valuable contribution to wider New Zealand work such as natural disaster resilience and recovery efforts, and economic prosperity.

Geographic, geospatial and property information is used to understand and analyse the patterns and relationships in our land and other locations, support efficient infrastructure development and respond to climate change.

Trustworthy and reliable location-related information is important to building New Zealand's environmental, economic, cultural and social prosperity, as it helps individuals, businesses and policymakers make informed decisions. This leads to more efficient allocation of resources, improved policies and programmes, and better outcomes for individuals and society.

Trustworthy, reliable and well-used data and information is gained through ensuring we have the right systems and functions in place to collect, curate, store and share data, and identifying opportunities to support wider government needs for geospatial datasets.

Establishing trust in data is an iterative process and will involve ongoing critical evaluation, validation and verification from many sources to prove its reliability and worth. Through engagement and education, we will build more customers and users of our location information and data.

This outcome represents one of the more mature areas for Toitū Te Whenua. Our previously established objectives have been met or exceeded and Toitū Te Whenua is now advancing efforts to grow our influence and impact in the geospatial information and data landscape.

Our impacts and how we aim to measure them

Data-informed decision-making:

We have clear frameworks in place to govern, collect and store information so that users can have confidence in the value of the data we provide.

How we aim to measure this impact:

We understand how our data is used to inform decision-making and whether it is meeting or exceeding customers' needs.

Modernised and integrated data and platforms:

We continually monitor and maintain our data so that we can identify and manage risks or problems, and a variety of users can use the data.

How we aim to measure this impact:

Our data meets commonly agreed data standards, and we continue to provide modernised data platforms to meet customers' needs.

Information supports and empowers communities:

Open and easy access to our data helps other agencies, parties and communities make informed decisions.

How we aim to measure this impact:

Communities feel supported to use our data to make decisions and respond to events, such as cyclone recovery efforts.

Outcome: we are a trusted regulator, delivering fair and transparent regulatory systems

We are responsible for four regulatory systems – overseas investment, property rights, property information, and the Crown land system (which is made up of two subsystems – the Crown pastoral land and Crown estate management systems).

Trust in these regulatory systems is achieved through clear and well-maintained, evidence-based frameworks that provide clarity, accountability and transparency. In undertaking our regulatory stewardship role, we ensure our own systems are effective and that they contribute to the wider system of New Zealand regulation and legislation.

A well-functioning property rights system underpins every modern economy. New Zealand's property system is highly functioning and stable. As stewards of four regulatory systems supporting the overall property system, we ensure these systems remain stable, fit for purpose and able to deliver benefits for New Zealand. People will be able to enjoy access to our country's public land, waterways and sea, and benefit from private land ownership.

The Crown land we are responsible for will be managed to deliver benefits to New Zealand. The overseas investment system also ensures that investments in sensitive land and assets are of benefit to New Zealand and helps mitigate risk to our national security and public order by screening these types of overseas investments.

The systems we oversee support important social outcomes, such as security of tenure for housing and access to public land and amenities for recreational and cultural purposes.

This outcome has brought together two of our former outcomes ('world class property system' and 'the overseas investment regime serves New Zealand's changing needs'). Toitū Te Whenua is building on the previous measures, addressing any gaps and weak areas.



Our impacts and how we aim to measure them

Regulatory systems are robust, reputable and trustworthy:

Well-designed regulatory systems provide a stable environment, fostering confidence and strengthening New Zealand's reputation.

How we aim to measure this impact:

Our international reputation remains high, public perception is good and key stakeholders remain happy with the system's performance. Regulatory governance frameworks are in place and help ensure capability, compliance and risk identification.

Efficient transactions for users:

Users find our systems and processes customer-centric and trustworthy, with transparent decision-making.

Systems meet customers' needs providing seamless and easy to use services with up-to-date accessible guidance.

How we aim to measure this impact:

We understand customer needs through regular engagement and ensure our systems meet those needs. Information and advice provided is correct, reliable and future-proofed. We continuously improve our systems, so they are easy for customers to access and use.

Stable property system builds confidence:

Our work ensures the property system remains strong with clear rights, processes and obligations to ensure it remains well respected, and people have confidence in it.

How we aim to measure this impact:

Confidence in the property system and its ability to meet future needs remains high.

📍 Aerial view of Westhaven Marina, North Auckland.



Outcome: the Crown estate we are responsible for is well managed and enhanced for existing and future generations

Toitū Te Whenua manages around 2 million hectares of New Zealand’s 26.8 million hectares – about 8 percent of New Zealand’s land area. We hold this land in trust for all New Zealanders, current and future.

The land we hold includes Crown land, river and lake beds, high-country pastoral leases and Crown forestry licences on land held for Treaty settlements. Through careful and sustainable management, we maintain the land for ecological, cultural, recreational and economic uses and benefits.

To maintain land for the future, we must manage it sustainably and effectively, and conserve and enhance the values of the land, waterways and sea. A combination of planning, good governance and engagement will enable us to effectively and responsibly manage the land we hold. A core component of our role is undertaking the Treaty settlement process in a fair and consistent manner.

This outcome has undergone significant changes in the past year. The Crown Pastoral Land Reform Act 2022 has changed the way land is administered, and new regulations and standards are being developed to support the implementation of the changes. Toitū Te Whenua is entering a transition phase in which new legislation, ways of working and measuring impact are being brought in to allow for more flexible and effective ways of working.

Our impacts and how we aim to measure them

The land is managed sustainably

We have the right tools and processes in place to maintain and improve land that we hold in trust for New Zealanders.

How we aim to measure this impact: Asset management and improvement plans are in place and actioned. Properties, including leases, are effectively managed and remediated.

Treaty settlement decisions are fair and consistent:


We deliver our Treaty commitments in ways that build trust and respect between all partners.

How we aim to measure this impact: Māori are satisfied with the engagement they have with Toitū Te Whenua.

Strong connections to land and landscapes:

We protect, preserve and encourage the use of landscapes that matter to New Zealanders and our sense of identity.

How we aim to measure this impact: People’s connection to New Zealand landscapes, and support for the sustainable management of them, grows.

 [Read our Strategic Intentions 2023–2027](#)

Tō mātou rōpū whakahaere

Our organisation

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

We share our commitment to being a responsible employer where people are treated with dignity and respect, and where people feel safe and confident to bring their whole selves to work. We highlight how we keep our people safe at work, wherever they may be working. And we outline how we are supporting our people to better engage with Māori and understand Māori perspectives.

Lastly, we celebrate the achievements of our people, and their contribution to New Zealand.

In this section

Our kaihautū

Governance and leadership

Our people (the facts and figures)

Our people (who we are)

Kia Toipoto

Employee-led networks

Health and safety

Our commitment to supplier diversity

Organising Ourselves

Award-winning expertise and mahi

Our kaihautū

Ko Mauao te maunga.

Ko Tauranga te moana.

I whānau mai ahau i Tauranga Moana.

I tupu ake au i Waikato me Tāmaki Makaurau.

Kei Te Whanganui a Tara ahau e noho ana.

He Kaihautū Organisational Effectiveness ahau.

Ko **Claire Richardson** tōku ingoa.



Ko Te Wharangi/ Johnston Hill te maunga.

Ko Te Whangānui a Tara te moana.

I whānau mai ahau i Waitara.

I tupu ake au i te Wairarapa.

Kei Karori ahau e noho ana.

Ko **Gaye Searancke** tōku ingoa.

Ko Te Tumu Whakarae mō Toitū Te Whenua ahau.

Me Te Pou Turuki mō Te Kawa Mataaho ahau hoki.



Ko Ruapehu te maunga.

Ko Tongariro te awa.

I tupu ake au i Te Tihi o Maru.

Kei Te Whanganui a Tara ahau e noho ana.

He Kaihautū Digital Delivery ahau.

Ko **Murray Young** tōku ingoa.



Ko Te Whanaupaki te maunga.

Ko Ōtākou te moana.

I whānau mai au i Ōtepoti.

Nō Ōtepoti me Murihiku ōku whānau.

I tupu ake au i Ōtepoti.

Kei Te Whanganui a Tara ahau e noho ana.

Ko Te Tumu Whakarae mō Toitū te Whenua ahau.

Ko **Adrienne Meikle** tōku ingoa.



Ko Panekire te maunga.

Ko Waikaretaheke te awa.

Ko Mataatua te waka.

Ko Tūhoe te iwi.

Ko Ngāti Hinekura me Ngāti Ruapani ngā hapū.

I whānau mai au ki Ōtautahi.

Kei Te Whanganui a Tara ahau e noho ana.

He Kaihautū Māori Crown Relations ahau.

Ko **Kathy Mansell** tōku ingoa.



Ko Te Mata te maunga.

Ko Tukituki te awa.

Nō Heretaunga ahau.

Kei Te Whanganui a Tara ahau e noho ana.

He Kaihautū Customer Delivery ahau.

Ko **Jan Pierce** ahau.



Ko Kaukau te maunga.

Ko Te Whanganui a Tara te moana.

I whānau mai au, i Karori Kei Kelburn ahau, e noho ana.

Ko Ngāti Pākehā tōku iwi.

Kei Toitū Te Whenua tōku mahi.

He Ringatohu ki Te Tumu Whakarae mō Toitū Te Whenua ahau.

Ko **Richard Hawke** tōku ingoa.



Governance and leadership

In line with our continuing effort to increase efficiency and create more value for New Zealand, we reorganised our leadership into new governance boards and leadership squads in 2022/23. These enable targeted decision-making and accountability across a range of areas.

The five boards are:

- Strategic and Organisational Outcomes
- Culture, Change and Capability
- Māori Crown Relations
- External Relations
- Organisational Change.

We have seven leadership squads:

- Planning and Reporting
- People, Safety and Security
- Architecture and IT Operations
- Survey and Title
- Overseas Investment
- Land and Property
- Performance.

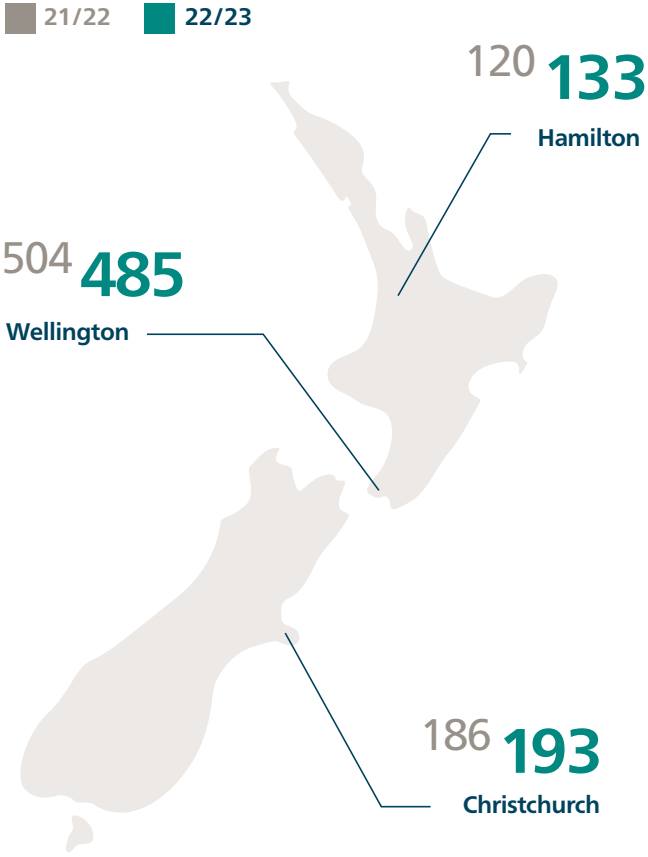
Combined, these leadership groups are streamlining delivery of services and maintaining our new 120-day planning cycle to achieve our outcomes for New Zealand.



Our Ngā Amokura 120-day Planning Hui is held three times a year.

Our people (the facts and figures)

Headcount by location



Average tenure (years)



Staff with a disability (%)



Flexible working

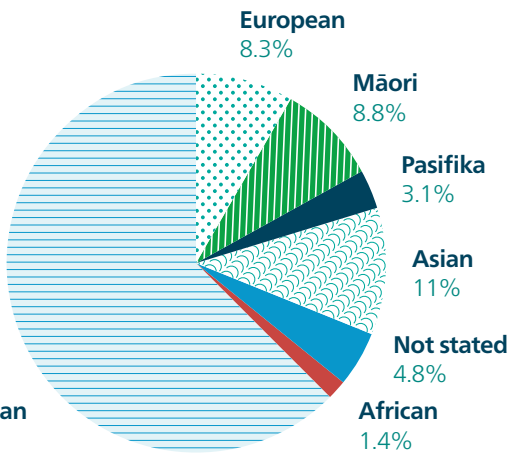
In 2022/23 we adopted a 'flexible by default' approach that includes the ability to work from home. This approach is to balance the needs of the business with flexibility for our people.



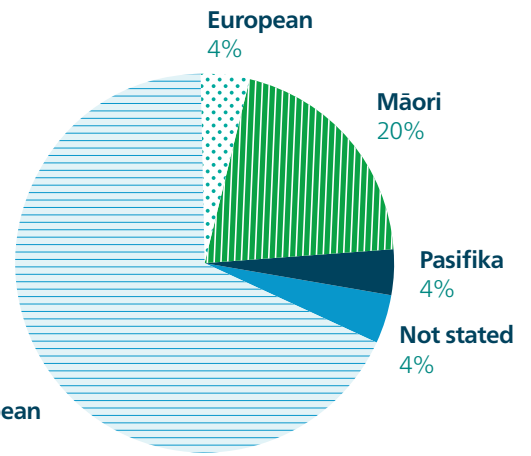
Ethnic diversity

22/23

All staff (%)

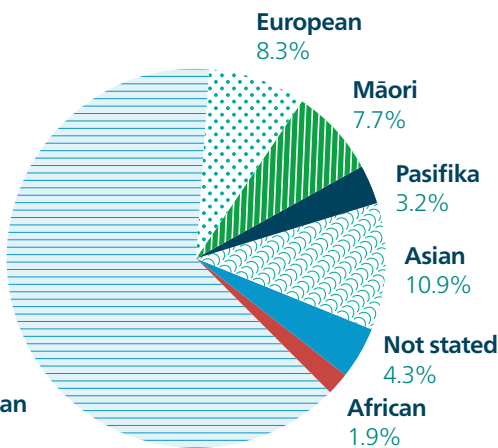


Tier 1 to 3 managers (%)

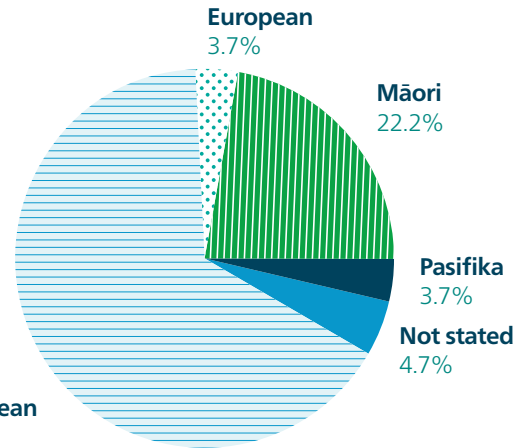


21/22

All staff (%)



Tier 1 to 3 managers (%)



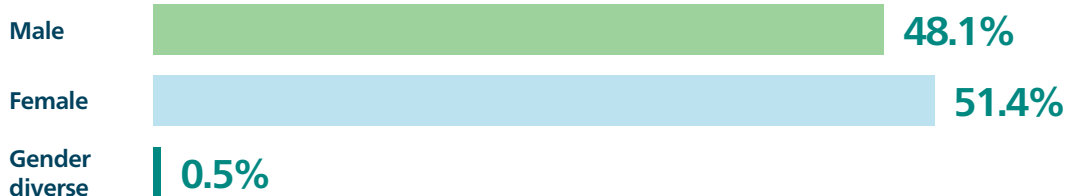
Gender diversity (%)

All staff

22/23



21/22



Our people (who we are)

Papa Pounamu – our commitment to diversity and inclusion

We remain committed to being a workplace where there is fairness and equity, people are treated with dignity and respect, and they feel safe and confident to bring their whole selves to work. The Papa Pounamu Public Service work programme is set by Te Kawa Mataaho Public Service Commission. It outlines the diversity and inclusion work programme for the wider public service. Papa Pounamu currently focuses on five priority areas:

1. **Te whakawhanaungatanga**
Building relationships
2. **Te Urupare i te Mariu** Addressing bias
3. **Te āheinga ā-ahurea** Cultural competence
4. **Ngā tūhononga e kōkiritia ana e ngā kaimahi** Employee-led networks
5. **Hautūtanga Ngākau Tuwhera**
Inclusive leadership.

In 2022/23 we have overseen many new diversity and inclusion initiatives as part of the Toitū Te Whenua Papa Pounamu action plan.



Our Customer Engagement team at their team planning day, 2023.

Through 2022/23, we implemented our Papa Pounamu action plan as follows:

Diversity dimension	Completed actions
<p>Te whakawhanaungatanga Building relationships</p>	<ul style="list-style-type: none"> Created a communications approach that details and supports individuals to access information. Refreshed resources on Whatukura and Te Arawai (our intranet and online learning portal) that describe the concept of public sector spirit of service to the community. Updated team-building resources for day-to-day practices such as commissioning work, providing feedback, building team morale and one-on-one discussions.
<p>Te Urupare i te Mariu Addressing bias</p>	<ul style="list-style-type: none"> Refreshed and relaunched unconscious bias training and resources for all our people. Developed tools and resources to support leaders and employees with flexible and remote working arrangements across Toitū Te Whenua.
<p>Te āheinga ā-ahurea Cultural competence</p>	<ul style="list-style-type: none"> Continued to build cultural capability through the Whāinga Amorangi programme, and achieved high employee engagement in our te reo Māori and New Zealand history / Treaty of Waitangi learning. Reviewed our intercultural calendar and resource hub to recognise the celebration of specific weeks and festivities special to different communities. Reported diversity and inclusion learning as part of our Diversity, Equity and Inclusion dashboard.
<p>Ngā tūhononga e kōkiritia ana e ngā kaimahi Employee-led networks</p>	<ul style="list-style-type: none"> Continued to run network hub meetings to facilitate connection of staff networks and their activities. Created Pāmamao (Remote Workers Network). Reviewed and refreshed employee-led networks information in our Timatanga induction programme.
<p>Hautūtanga Ngākau Tuwhera Inclusive leadership</p>	<ul style="list-style-type: none"> Rolled out training on the Human Rights Act 1998 for all leaders. Provided diversity and inclusion refresher training for our Kaihautū (executive leadership team). Developed and implemented inclusive leadership training for all people leaders, with an initial focus on tiers 2 and 3. Reviewed the accessible pool of resources on inclusive leadership on Whatukura and Linzone (our document management system). Launched a new flexible working policy.

Note: Papa Pounamu supports the delivery of Kia Toipoto, our pay gaps action plan, and as such some of the actions may be duplicated across these plans.

Kia Toipoto

In April 2023, the Toitū Te Whenua Kia Toipoto pay gaps action plan was approved by Kaihautū. This updated plan builds on what has already been accomplished through our 2021/2022 pay gaps action plan. It incorporates specific actions to address the workplace drivers of gender, Māori, Pacific, Asian and other ethnic pay gaps in line with the expectations of public service agencies.

In the last financial year our pay gaps have lessened for our Māori, Pasifika, and other ethnic groups. There has been slight increases in the gender pay gap, which will continue to be a focus in 2023/24.

Representation continues to be a key driver of our gender and ethnic pay gaps. As part of establishing the Kia Toipoto Action Plan we engaged with a wide range of representatives across our network groups and the Public Service Association.

This helped us understand whether our internal systems, processes and practices are contributing to our gender and ethnic pay gaps. The insights from this engagement helped form the basis of our action plan. Our full Kia Toipoto action plan can be found on our website.

Pay gaps	2021/22	2022/23
Gender	10.7%	11.9%
Asian	10.0%	9.9%
Māori	1.0%	-0.1%
Middle Eastern / Latin American / African	13.7%	10.8%
Pasifika	18.5%	14.2%

Through 2023/24 we will progress our Kia Toipoto Action Plan by:

- building, as part of our talent management approach, a database of internal job candidates that helps us identify our Māori and Pacific Peoples’ talent and have a better understanding of women in our science, technology, engineering and mathematics (STEM) roles and their career development and aspirations, which will help address gender representation and pay gaps
- establishing a progression and promotion system built on role-based capability to support the growth of Māori and Pasifika employees and clearly define development options
- reviewing and refreshing our existing people policies by applying Manaaki Tangata (care for people) principles to remove bias or discrimination
- embedding Te Orowaru (equity work assessment process), which is supported by Te Kawa Mataaho Public Service Commission and Public Service Association Te Pūkenga
- ensuring recruitment efforts are targeting diverse candidates, and increasing posting of job ads through Māori and Pacific Peoples’ media outlets and job boards
- meeting the cultural needs of Māori and Pacific candidates during interviews
- continuing work to reduce the ethnic wage gap through updating our relativity measures
- establishing, in partnership with our existing employee networks, an onboarding process for Māori and Pasifika.

Employee-led networks



Pink Shirt Day was Friday 19 May 2023, it aims to stamp out bullying by celebrating diversity and promoting kindness and inclusion.

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

We hold a monthly hui to bring the networks together and help coordinate their initiatives and events.

Disability Action Advisory Group

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

- our policies and work practices, so our organisation can be a more accessible and inclusive workplace for people with disabilities

- our products and services, so usability and accessibility are improved for our external customers.

The Network marked Global Accessibility Awareness Day on 18 May 2023 with a well-attended online presentation by two invited guests, who talked about their experiences of living with disability.

Whānau Group

Our Whānau Group promotes the use and celebration of the Māori language and culture at Toitū Te Whenua, from practicing te reo Māori and learning tikanga, to organising celebrations like Matariki or Te Wiki o te Reo Māori.

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

Toitū Te Whenua Pasifika Network

This network brings Pacific Peoples' perspective to discussions and provides an environment for networking and connecting across Toitū Te Whenua. This includes building capabilities and skills for our Pacific Peoples, as well as mentoring, encouraging and supporting people with their career pathways and other goals.

The network also brings insight to the diversity of Pacific Peoples' communities and how this can be considered in the context of Toitū Te Whenua's roles and priorities.



Toitū Te Whenua Pasifika Network.

LINZ Women's Network

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

They regularly run activities including panel discussions, networking events and development opportunities. The network is connected to the wider Government Women's Network.



Parents and Caregivers Network

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

Te Rōpū Āniwaniwa Rainbow Network

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



Other networks and groups

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

Health and safety

Our work takes place in a wide range of environments and locations across New Zealand, including oceans, lakes, rivers, roadsides, forests and high country, as well as field work in Antarctica.

This involves a spectrum of risks including demolitions, hazardous substances, driving, forestry operations, use of helicopters, weather, working at height, water and contact with animals. We also have to manage unreasonable conduct towards our workers.

This year we have made good progress in our focus areas: critical risks, health, safety and wellbeing systems, and enhancing health and safety governance.

We are committed to the health, safety and wellbeing of our employees, contractors, third-party suppliers, subcontractors, visitors and the public – or anyone who could be exposed to risks associated with our work.

Our Kaihautū govern health, safety and wellbeing through active surveillance of our performance and verifying that our systems and processes are effective. They maintain an open-door policy when it comes to health, safety and wellness matters.

At the same time, our Health and Safety team constantly monitors our critical health, safety and wellbeing risks. The team works alongside a range of people and specialist providers who deliver our work and manage risks day to day.

Our regional health and safety committees provide a forum where people can raise issues, share their views and contribute to decisions that support wellbeing and safety across the organisation.

We have been updating our worker participation committee and systems to ensure they meet our obligations. In 2023/24 we are updating our committee structure and membership to address a variety of workplaces and concerns, including office- and field-based streams, and team wellness.

This year we completed more than 300 site-specific safety plans and safety toolbox assessments. This proactive health and safety planning helps to make sure people are considering the risks associated with any given work site.

Direct support and capability uplift



Canterbury Region road works.

We make a range of resources available to our people on our intranet to support their health and wellbeing. We provide health monitoring to those in specific roles, and we have a discounted private health insurer scheme.

Our health and safety committees also support worker health and wellbeing initiatives. We are developing a health and wellbeing strategy for the next three years.

Currently we have an online and in-person employee assistance programme (available at all three of our regional offices). This year we began procurement of future employee assistance services with the intention of broadening the range of services, support and choices available to our diverse workforce.

We provide free flu vaccinations and support workers affected by COVID-19.

In addition, we have worked to grow our people's health, safety and wellbeing capability in the following ways:

- Kaihautū received training in August 2022 to support them in discharging their health and safety officer duties.
- We provided fire warden, civil defence and evacuation chair training to our people across all three regional hubs (Wellington, Christchurch and Hamilton).
- Our first aid training provider issued 10 new first aid certificates and 12 refresher course certifications to Toitū Te Whenua employees.

We will continue to provide support so that our people and suppliers are informed and proactive in managing health and safety risks. We will continue to prioritise effective governance, people engagement, risk management and continuous improvement practices.

Our commitment to supplier diversity

Toitū Te Whenua recognises that supplier diversity enables a more equitable and prosperous New Zealand. We want to create a more inclusive and sustainable supply base that:

- reflects the rich diversity of New Zealand
- empowers marginalised communities to thrive and prosper in an enduring way
- honours Te Tiriti o Waitangi.

This year, to align with the Government Procurement Rules, we developed a supplier diversity strategy to focus efforts on increasing contracts with the following supplier types:

- **Year 1 focus (2023):** Māori suppliers – those having at least 50 percent Māori ownership, or a Māori Authority as defined by Inland Revenue. As at March 2023, we had 3.8 percent Māori suppliers, and we are committed to at least 5 percent of our procurement contracts being awarded to Māori suppliers by 20 June 2024.
- **Year 2 focus (2024):** Pasifika suppliers – those having at least 50 percent Pasifika ownership. In 2022/23, we developed contracting benchmarks for Pasifika suppliers, and we will set a target by 30 June 2024.
- **Year 3 focus (2025):** Social enterprises – those businesses that reinvest the majority of their profits in the fulfilment of their social mission. In 2022/23, we developed contracting benchmarks for social enterprise suppliers, and we will set a target by 30 June 2024.

We recognise that success requires collaboration with both our partners and suppliers. With this in mind, we have established relationships with the following key external partners to support the implementation of our strategy:

- Amotai – social procurement support and access to Māori and Pasifika suppliers across Aotearoa New Zealand
- the Ākina Foundation – social procurement support and connection with certified social enterprises for community and environmental impact
- Te Puni Kōkiri – support with internal capability uplift when engaging with Māori suppliers: Te Puni Kōkiri jointly owns the Progressive Procurement Policy with the Ministry of Business, Innovation and Employment
- Ministry of Business, Innovation and Employment – lead agency for providing procurement stewardship for government: the ministry jointly owns the Progressive Procurement Policy with Te Puni Kōkiri.

Organising Ourselves



The Organising Ourselves team – Rachel Kleinsman, Liz Hamrick, Louise Hornabrook, Tim Ingleton, Kate Fogarty, Lizzie Barone.

Organising Ourselves is our multi-year programme to set Toitū Te Whenua up well for the future – enabling us to work more efficiently, to focus on our customers, and have the strong digital foundations required to deliver our services.

In 2021, we reduced our executive leadership team and simplified our structure into four groups: Customer Delivery, Digital Delivery, Organisational Effectiveness and a dedicated Māori Crown Relations team. Two broad-based roles (job families) were then introduced in our Digital Delivery group in 2022, and then further roles were developed for consultation in early 2023.

In June 2023, we completed consultation on Design Phase Part Two which included structural changes and new ways of working across most business groups, as well as implementation of 13 new broad-based roles. This sets us up to be more efficient with less duplication.

We have scheduled implementation of Phase Two decisions for October 2023.

Design Phase Part Three, which will include Property Rights, our Contact Centre and part of the Learning Support team, is scheduled for 2024. Part Three will use the broad-based roles developed in Part Two.

Award-winning expertise and mahi

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

Hydrography Excellence Award for Toitū Te Whenua and Napier Port

In November 2022, Toitū Te Whenua and Napier Port were awarded the Surveying and Spatial Sciences Institute's Hydrography Excellence Award for the 'Next Generation Charting for Napier Port' project.



Marvin Espino, Senior Nautical Cartographer, accepts the Hydrography Excellence Award on behalf of Toitū Te Whenua.

The project was praised for its high level of innovation and technical expertise, and for its significant contribution to the hydrography industry.

Beginning in early 2021, the project created New Zealand's first official high-density electronic navigational chart. Published in June 2022, the new chart provides much greater detail than a standard navigational chart. This detail enhances the safety of navigation in and around Napier Port, and it expands the range of weather and tidal conditions in which safe navigation may be conducted.

'Our successful collaboration with Napier Port on this work has resulted in improved navigational safety at the port, as well as establishing an end-to-end process for future charting products nationally,' says Adam Greenland, National Hydrographer. 'We are so thrilled our project was recognised with this prestigious award.'

The award was announced at the New Zealand Spatial Excellence Awards in Wellington.

Meet Andrew Tyrrell, award-winning map maker

Andrew Tyrrell, Geospatial Analyst from our Geospatial Asset Management team, was recognised and awarded 'Best Print Map' at the 2022 New Zealand Cartographic Society map awards, held at the National Library in Wellington as part of GeoCart'2022. This was the first time the national map exhibition had been held since 2018.

The map shows Crown pastoral leases and public conservation land across Te Waipounamu South Island, with all leases and national parks named on a basemap depicting the terrain and landcover. The map was created using open data from Toitū Te Whenua, the Department of Conservation and NIWA.



Andrew Tyrrell.

New website wins Australasian awards

Our upgraded website (linz.govt.nz) won runner-up in two categories for the first-ever DrupalSouth Splash Awards in May 2023.

The awards recognised websites across Australasia for their outstanding design, development and delivery. Toitū Te Whenua received runner-up in the design / user experience category and the government category.

Digital Communications Manager Anna Pethig says it's satisfying that independent experts reviewed our website against robust criteria and judged it to be among the best in the Australasian region:

▀ **It's nice to see the hard work of the project team, our vendor (Sparks Interactive) and the wider Toitū Te Whenua whānau recognised. It is a testament to our customer-centric approach, working with our people, stakeholders and customers.** ▀

Anna Pethig, Digital Communications Manager



Jack Kilborn from Sparks Interactive with Anna Pethig, Digital Communications Manager.

Tā mātou pūrongo i ngā mahi

Our performance reporting

This section reports on what we achieved within each appropriation against the expectations set in the Vote Lands – Estimates and Supplementary Estimates of Appropriations for 2022/23.

In this section

Compliance with and Administration of the Overseas Investment Regime

Hydrographic Surveying

Land Information New Zealand – Capital Expenditure

Canterbury Earthquake Recovery Land Ownership and Management

Crown Land

Location Based Information

Property Rights

Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements

Compliance with and Administration of the Overseas Investment Regime

This appropriation is intended to achieve the effective administration of the Overseas Investment Regime.


Performance measures

Ministerial satisfaction of Land Information New Zealand's advice on overseas investment matters	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	4/5 

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


The number of industry articles and presentations delivered to stakeholders each year by the Overseas Investment Office	2021/22 actual	Budget standard	2022/23 actual
	36	At least 40	29 

The budget standard was not met due to Cyclone Gabrielle disrupting planned presentations for the year. The focus shifted to training to ensure that customers and stakeholders understand the overseas investment laws, which will aid in meeting regulatory outcomes.

The percentage of Home to Live In non-compliance issues detected that are reviewed within 5 working days	2021/22 actual	Budget standard	2022/23 actual
	100%	90%	100% 


Twelve incidents of potential non-compliance.

Note: Home to Live In includes applications for consent for a house to live in but excludes applications by non-individuals (for example, a trust) or applications where there is sensitive land.

The percentage of other pathways non-compliance issues detected that are reviewed within 10 working days	2021/22 actual	Budget standard	2022/23 actual
	94.74%	90%	100% 

We reviewed 18 non-compliance issues within 10 working days in 2022/23.

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

The percentage of incidents reviewed for possible breach of the Overseas Investment Act within 10 working days of receipt	2021/22 actual	Budget standard	2022/23 actual
	99.3%	90%	100% 


We triaged 114 incidents for possible breach of the Overseas Investment Act 2005 in 2022/23.

Note: that the 10 working day timeframe commences upon receipt of the notification by Toitū Te Whenua Land Information New Zealand.

Compliance with and Administration of the Overseas Investment Regime (continued)

The number of investments with a proactive monitoring regime	2021/22 actual	Budget standard	2022/23 actual
	34	At least 24	29 


We had 29 cases which had proactive monitoring undertaken on them in 2022/23.

The number of enforcement actions taken by Land Information New Zealand's Overseas Investment Office	2021/22 actual	Budget standard	2022/23 actual
	47	At least 40	41 


We undertook 41 enforcement actions in 2022/23.

The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2021/22 actual	Budget standard	2022/23 actual
	5/5	3.5/5	4.63/5 

Note: These scores reflect the Minister's satisfaction with Toitū Te Whenua Land Information New Zealand's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. The score is also reported under the Crown Land, Location Based Information and Property Rights multi-category appropriations.

The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	5/5 

Note: These scores reflect the Minister's satisfaction with Toitū Te Whenua Land Information New Zealand's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. The score is also reported under the Crown Land, Location Based Information and Property Rights multi-category appropriations.

The quality of policy advice papers	2021/22 actual	Budget standard	2022/23 actual
	89%	90% of papers score at least 3/5	100% 

Note: The score reflects the quality of all of Toitū Te Whenua Land Information New Zealand's policy advice, not solely policy advice funded by this appropriation. The score is also reported under the Crown Land, Location Based Information and Property Rights multi-category appropriations.

The percentage of Ministerial applications sent to the Minister for decision earlier than 20 working days of the statutory timeframe	2021/22 actual	Budget standard	2022/23 actual
	New Measure	90%	65.8% 

The budget standard was not met due to influx of complex applications and turnover of skilled personnel.

Note: This is a new performance measure for 2022/23. The Overseas Investment Act Reform introduced new end-to-end statutory timeframe for processing all applications after 24 November 2021 to a different workflow for measurement. The replacement measure will enable reporting on the new workflow.

Financial performance

Compliance with and Administration of the Overseas Investment Regime

Departmental Output Expenses


Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
8,265	Revenue Crown	5,628	5,630
9,317	Revenue other	13,642	9,471
17,582	Total revenue	19,270	15,101
12,855	Total expenses	19,270	12,834
4,727	Net Surplus (Deficit)	-	2,267

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Hydrographic Surveying

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

Performance measures

The percentage of new information from hydrographic surveys that is available on large scale charting products within 12 months of acceptance	2021/22 actual	Budget standard	2022/23 actual
	100%	100%	100% 

Note: Large-scale charts enable safe passage around New Zealand's coastline as they provide greater detail (scales between 1:4,000 and 1:100,000). The budget standard was changed for 2022/23 from 'charting products' to 'large scale charting products' to be more specific and improve clarity.

Financial performance

Multi Year Appropriation
Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
4,455	Revenue Crown	4,218	5,443
727	Revenue other	–	–
5,182	Total revenue	4,218	5,443
5,182	Total expenses	4,218	5,443
–	Net Surplus (Deficit)	–	–


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

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 the purchase of new assets in support of the delivery of Land Information New Zealand’s services.

Performance measure

Expenditure is in accordance with Land Information New Zealand’s intentions to renew and replace computer equipment, software, furniture and fittings, leasehold improvements, and office equipment	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 

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

Financial performance

Land Information New Zealand – Capital expenditure

Permanent legislative authority

Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
1,016	Property, Plant and Equipment	705	1,798
23,723	Intangibles	40,795	27,941
–	Other	–	–
24,739	Total expenses – departmental	41,500	29,739


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Canterbury Earthquake Recovery Land Ownership and Management


Multi-category appropriation

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

Performance measure

Ministerial satisfaction with Land Information New Zealand's Residential Red Zone activities	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	5/5 

Rating provided by the Minister for Land Information.

Land Information New Zealand meets its obligations under the Global Settlement Agreement	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 

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

Financial performance

Canterbury earthquake recovery land ownership and management
Departmental Output Expenses and Non-departmental Other Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
4,036	Revenue Crown	4,531	4,531
–	Revenue other	–	–
4,036	Total revenue	4,531	4,531
2,505	Total expenses departmental	4,531	1,733
18,044	Total expenses non-departmental	14,789	609
(16,513)	Net surplus/(deficit)	(14,789)	2,189


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Canterbury Earthquake Recovery Land Ownership and Management

Category: Managing the recovery

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

Performance measure

Land Information New Zealand meets its obligations under the Global Settlement Agreement	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 

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

Financial performance

Managing the recovery

Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
4,036	Revenue Crown	4,531	4,531
–	Revenue other	–	–
4,036	Total revenue	4,531	4,531
2,505	Total expenses	4,531	1,733
1,531	Net surplus/(deficit)	–	2,798

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Crown Land

Multi-category appropriation

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

Performance measure

Stakeholder satisfaction with Land Information New Zealand's Crown Estate performance	2021/22 actual	Budget standard	2022/23 actual
	7.16/10	3.5/5	3.39/5 

Note: Stakeholders surveyed include pastoral lessees, regional biosecurity managers, client agencies who contract Toitū Te Whenua Land Information New Zealand's land management and disposal services, and other agencies who require regulatory advice or use the Crown property clearance service. The budget standard was changed for 2022/23 from 7/10 to 3.5/5 for internal consistency and to align with Department of the Prime Minister and Cabinet (DPMC) Ministerial satisfaction survey.

Financial performance

Crown land

Multi-category appropriation

Departmental and Non-departmental Output Expenses and Other Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
50,107	Revenue Crown	55,521	55,519
4,587	Revenue other	8,995	5,828
54,694	Total revenue	64,516	61,347
51,600	Total expenses – departmental	64,516	54,740
14,494	Total expenses – non-departmental	17,927	16,749
(11,400)	Net surplus/(deficit)	(17,927)	(10,142)






* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Crown Land

Category: Crown Land Management Expenses

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

Performance measures

Infestation at key sites is controlled in accordance with agreed plan	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Within 10% of the agreed plan	Achieved 
The overall average achievement score across all sites is 95.5%. Note: The infestation management plan is prepared in agreement with the National Institute of Water and Atmospheric Research (NIWA).			
The percentage of pastoral leases that have been inspected within the last two years	2021/22 actual	Budget standard	2022/23 actual
	94%	90%	90% 
A total of 140 pastoral leases were inspected.			
Outstanding rent for Land Information New Zealand-managed Crown properties is no more than 4% of total rental revenue	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 
Outstanding rent was 2.77% of total rental revenue.			
Percentage of properties disposed of where the realised disposal value is no less than 90% of current market value	2021/22 actual	Budget standard	2022/23 actual
	85.29%	80%	100% 
All properties were sold for more than 90% of their current market value. The total realised disposal value for quarter 4 was \$3 million.			
Percentage of properties that are disposed of within 36 months of entering the disposal programme	2021/22 actual	Budget standard	2022/23 actual
	85.29%	75%	84% 

Crown Land

Category: Crown Land Management Expenses (continued)

Percentage of priority clearances decisions (where urgency is requested by customer) made within customer defined timeframes	2021/22 actual	Budget standard	2022/23 actual
	99.18%	95%	95.07% 

A total of 270 priority clearances decisions were made in 2022/23.

Percentage of non-priority clearances decisions made within 15 working days	2021/22 actual	Budget standard	2022/23 actual
	99.28%	80%	84.58% 

A total of 823 non-priority clearances decisions were made in 2022/23.


The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	5/5 

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

The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	4.63/5 

The Minister's overall satisfaction score for Toitū Te Whenua Land Information New Zealand's policy advice was '4.63' and this has been recorded across four performance measures.

Note: These scores reflect the Minister's satisfaction with Toitū Te Whenua Land Information New Zealand's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. The score is also reported under the Compliance with and administration of the overseas investment regime appropriation and the Location Based Information and Property Rights multi-category appropriations.

The quality of policy advice papers	2021/22 actual	Budget standard	2022/23 actual
	89%	90% of papers score at least 3/5	100% 

Note: The score reflects the quality of all of Toitū Te Whenua Land Information New Zealand's policy advice to the Minister for Land Information, not solely policy advice funded by this appropriation. This score is reported under multiple appropriations.

Financial performance

Crown Land Management Expenses

Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
50,107	Revenue Crown	55,521	55,519
4,587	Revenue other	8,995	5,828
54,694	Total revenue	64,516	61,347
51,600	Total expenses	64,516	54,740
3,094	Net surplus/(deficit)	-	6,607


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Crown Land

Category: Contaminated Sites and Forestry Operations

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

Performance measures

Harvesting is completed in accordance with the plan agreed with the forest manager	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Not achieved 

The budget standard was not met because harvesting was not completed in accordance with the agreed plan. 20% of the forest was damaged by Cyclone Gabrielle and forest areas were closed until deemed safe. Salvage harvesting in affected areas started in May 2023 and will be completed in the 2023/24 financial year.

Financial performance

Contaminated sites and forestry operations

Non-departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
2,988	Total expenses	3,070	3,511
(2,988)	Net surplus/(deficit)	(3,070)	(3,511)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Crown Land

Category: Biosecurity and Biodiversity Funding

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

Performance measures

The number of full time equivalent (FTE) jobs created through the COVID-19 Environmental Response (Jobs for Nature) funding is in line with the agreed plan	2021/22 actual	Budget standard	2022/23 actual
	New measure	At least 45	Achieved 

The Jobs for Nature projects have worked 144,039 hours from 1 July 2022 to 30 June 2023 which equates to 92 FTE.

Note: FTE is defined as 1560 work hours (30 hours per week x 52 weeks). This measure has been revised to be more appropriate given programme objectives and development. The Jobs for Nature funding covers wages for staff employed, but also native plants, predator traps, herbicides, tools and specialist equipment, vehicles, drones and transport costs, and training to make the work happen.

Financial performance

Biosecurity and biodiversity Funding

Non-departmental Output Expenses

Actual 2022 \$000	Supplementary estimates* 2023 \$000	Actual 2023 \$000
2,613	3,000	3,560
(2,613)	(3,000)	(3,560)
Net surplus/(deficit)		

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Location Based Information

Multi-category appropriation

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

Performance measure

Customer satisfaction with Land Information New Zealand's location based information products and services	2021/22 actual	Budget standard	2022/23 actual
	8.4/10	3.5/5	4.2/5 

Note: The budget standard was changed for 2022/23 from 7/10 to 3.5/5 for internal consistency and to align with Department of the Prime Minister and Cabinet (DPMC) Ministerial satisfaction survey.

Financial performance

Location based information

Multi-category appropriation

Departmental and Non-Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
70,395	Revenue Crown	97,792	97,792
1,276	Revenue other	1,654	2,170
71,671	Total revenue	99,446	99,962
23,686	Total expenses – departmental	99,446	84,509
3,260	Total expenses – non-departmental	3,790	1,808
44,725	Net surplus/(deficit)	(3,790)	13,645

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Location Based Information

Category: 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	2021/22 actual	Budget standard	2022/23 actual
	9.9/10	3.5/5	4.94/5 

Note: The budget standard was changed for 2022/23 from 7/10 to 3.5/5 for internal consistency and to align with Department of the Prime Minister and Cabinet (DPMC) Ministerial satisfaction survey.

Financial performance

Administration of the New Zealand Geographic Board

Ngā Pou Taunaha o Aotearoa

Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
783	Revenue Crown	783	783
–	Revenue other	–	–
783	Total revenue	783	783
1,099	Total expenses	783	1,176
(316)	Net surplus/(deficit)	–	(393)


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Location Based Information


Category: Land Information New Zealand
location-based information infrastructure

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


Performance measure

The percentage of Topo50 maps of mainland New Zealand that are reviewed and updated at least once every 7 years	2021/22 actual	Budget standard	2022/23 actual
	100%	95%	100% 


A total of 91 topographic sheets were reviewed in 2022/23.

Availability of Global Navigation Satellite System data is in accordance with agreed timeframes	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 


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

The percentage of urban cadastral surveys that are within 500m of a geodetic mark	2021/22 actual	Budget standard	2022/23 actual
	97.95%	95%	98.46% 






A total of 5,879 out of a total of 5,971 of urban cadastral surveys were within at least 500m of a geodetic mark.

The percentage of rural cadastral surveys that are within 1,000m of a geodetic mark	2021/22 actual	Budget standard	2022/23 actual
	79.44%	80%	79.52% 

The budget standard would have been met if a further 12 surveys had been within 1,000m of a geodetic mark. In future geodetic programme planning, the position of the surveys which were further than 1000m will be considered to assess whether there are enough control marks to support rural cadastral surveying and accurate property boundaries.


The percentage of maritime hazards and critical information are notified within 1 working day	2021/22 actual	Budget standard	2022/23 actual
	100%	100%	100% 

A total of seven notifications were received in 2022/23.

The percentage of sea level data transmitted and received within 10 minutes	2021/22 actual	Budget standard	2022/23 actual
	97.5%	95%	99.6% 
Identified key datasets are maintained or improved	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 
Five datasets were maintained, two were improved and are fit for purpose.			
Land Information New Zealand administers the New Zealand Regional Elevation Data Capture Project in accordance with the 2018 Memorandum of Understanding with MBIE	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 
All quarterly reports were delivered to MBIE during 2022/23.			
The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	5/5 
Note: These scores reflect the Minister's satisfaction with Toitū Te Whenua Land Information New Zealand's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. This score is reported under multiple appropriations.			
The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	4.63/5 
The Minister's overall satisfaction score for Toitū Te Whenua Land Information New Zealand's policy advice was '4.63' and this has been recorded across four performance measures.			
Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall ministerial support services and policy advice, not solely support services and advice funded by this appropriation. The score is reported under multiple appropriations.			

Location Based Information

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

The quality of policy advice papers	2021/22 actual	Budget standard	2022/23 actual
	89%	90% of papers score at least 3/5	100% 

Note: The score reflects the quality of all of Toitū Te Whenua Land Information New Zealand's policy advice to the Minister for Land Information, not solely policy advice funded by this appropriation. The score is reported under multiple appropriations.

Financial performance

Location based information infrastructure
Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
69,612	Revenue Crown	97,009	97,009
1,276	Revenue other	1,654	2,170
70,888	Total revenue	98,663	99,179
22,587	Total expenses	98,663	83,333
48,301	Net surplus/(deficit)	-	15,846


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Location Based Information

Category: Regional elevation data capture – delivery

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 Land Information New Zealand and successful applicant councils	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 

68% of co-funding distributions were made in accordance with contracts.

Financial performance

Regional elevation data capture – delivery

Non-departmental Output Expenses

Actual 2022 \$000	Supplementary estimates* 2023 \$000	Actual 2023 \$000
3,260	3,790	1,808
(3,260)	(3,790)	(1,808)
Net surplus/(deficit)		


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Property Rights

Multi-category appropriation

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

Performance measure

Customer satisfaction with Survey and Title services	2021/22 actual	Budget standard	2022/23 actual
	8.46/10	3.5/5	4.16/5 

Note: The budget standard was changed for 2022/23 from 7/10 to 3.5/5 for internal consistency and to align with Department of the Prime Minister and Cabinet (DPMC) Ministerial satisfaction survey.

Financial performance

Property Rights

Multi-category appropriation

Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
1,412	Revenue Crown	1,412	1,412
79,540	Revenue other	104,950	79,418
80,952	Total revenue	106,362	80,830
81,912	Total expenses – departmental	106,362	94,352
786	Total expenses – non-departmental	743	1,323
(1,746)	Net surplus/(deficit)	(743)	(14,845)


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Property Rights


Category: Property Rights Expenses


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

Performance measure


Valuers Registration Board satisfaction with support provided by Land Information New Zealand	2021/22 actual	Budget standard	2022/23 actual
	10/10	3.5/5	5/5 

Note: The budget standard was changed for 2022/23 from 7/10 to 3.5/5 for internal consistency and to align with Department of the Prime Minister and Cabinet (DPMC) Ministerial satisfaction survey


The time to investigate complaints against valuers is maintained or improved	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 

The percentage of objections to rating valuations that are settled within plus or minus 30% of the original rating valuation	2021/22 actual	Budget standard	2022/23 actual
	90%	80%	90% 

Achieved with objections currently tracking at over 90% within the baseline.

Initial carrying capacity assessments are accepted by Crown Pastoral Lessees in accordance with the agreed plan	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 

A total of 14 assessments were completed, and one entered the dispute resolution process.

Landonline system is available to customers in accordance with agreed times	2021/22 actual	Budget standard	2022/23 actual
	100%	99.5%	99.81% 

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


Property Rights

Category: Property Rights Expenses (continued)

Time to approve compliant cadastral survey datasets	2021/22 actual	Budget standard	2022/23 actual
	Average of 14.1 days	Average of 10 days	10.12 

The budget standard was not met due to skilled personnel turnover and skilled staff being needed to recruit and train new staff.

Note: The budget standard was changed for 2022/23 from average of 6.7 days to average of 10 days to line up with our historic measure of 10 days.

Percentage of approved cadastral survey datasets requiring correction	2021/22 actual	Budget standard	2022/23 actual
	1.37%	Less than 2%	1.34% 

A total of 154 plans required amendment out of 11,488 plans approved.

Time to process compliant manual title transactions	2021/22 actual	Budget standard	2022/23 actual
	Average of 10.73 days	Average of 10 days	11.18 days 

The budget standard was not met due to skilled personnel turnover and skilled staff being needed to recruit and train new staff.

Note: The budget standard was changed for 2022/23 from average of 6.5 days to average of 10 days to line up with our historic measure of 10 days.

The percentage of title transactions requiring correction	2021/22 actual	Budget standard	2022/23 actual
	0.14%	Less than 0.2%	0.13% 

A total of 1,178 corrections were required out of 281,476 titles processed.


The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	5/5 

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

The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice	2021/22 actual	Budget standard	2022/23 actual
	4/5	3.5/5	4.63/5 

The Minister's overall satisfaction score for Toitū Te Whenua Land Information New Zealand's policy advice was '4.63' and this has been recorded across the four performance measures.

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

The quality of policy advice papers	2021/22 actual	Budget standard	2022/23 actual
	89%	90% of papers score at least 3/5	100% 

Note: The score reflects the quality of all of Toitū Te Whenua Land Information New Zealand's policy advice to the minister for Land Information, not solely policy advice funded by this appropriation. This score is reported under multiple appropriations.

Financial performance

Property Rights

Departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
1,412	Revenue Crown	1,412	1,412
79,540	Revenue other	104,950	79,418
80,952	Total revenue	106,362	80,830
81,912	Total expenses	106,362	94,352
(960)	Net surplus/(deficit)	-	(13,522)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements

Multi-category appropriation

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

Performance measure

Ministerial satisfaction with Land Information New Zealand's management of the Treaty Settlement Landbank	2021/22 actual	Budget standard	2022/23 actual
	5/5	3.5/5	5/5 

Financial performance

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

Multi-category appropriation

Non-departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
69,092	Total expenses	37,846	20,304
(69,092)	Net surplus/(deficit)	(37,846)	(20,304)


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements

Category: 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	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Achieved 

Demolitions works continue to be completed according to prioritisation plan. This has seen work start on the Hinepare Nurses' Home in Napier and works completed at the former Masterton Hospital, along with a number of smaller priority projects.

Financial performance

Preparation of Assets

Non-departmental Output Expenses

Actual 2022 \$000		Supplementary estimates* 2023 \$000	Actual 2023 \$000
59,599	Total expenses	12,153	8,152
(59,599)	Net surplus/(deficit)	(12,153)	(8,152)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2022/23.

Pūrongo pūtea

Financial statements

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Statement of responsibility

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

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

In my opinion:

- the annual report fairly reflects the operations, progress, and the organisational health and capability of Toitū Te Whenua;
- the financial statements fairly reflect the financial position of Toitū Te Whenua as at 30 June 2023 and its operations for the year ended on that date; and
- the forecast financial statements fairly reflect the forecast financial position of Toitū Te Whenua as at 30 June 2024 and its operations for the year ending on that date.



Adrienne Meikle

Te Tumu Whakarae mō Toitū Te Whenua
Chief Executive & Secretary for Land Information
28 September 2023

Our financial reporting

Statement of comprehensive revenue and expense For the year ended 30 June 2023

Actual 2022		Note	Actual 2023	Unaudited budget 2023	Unaudited forecast 2024
\$000			\$000	\$000	\$000
Revenue					
138,670	Revenue Crown		170,327	142,706	185,797
95,447	Other revenue	2	96,886	114,291	145,461
234,117	Total revenue		267,213	256,997	331,258
Expenses					
90,232	Personnel costs	3	97,624	98,958	98,911
8,081	Service contracts*		68,418	72,425	114,219
5,841	Depreciation and amortisation	7,8	10,056	6,653	6,585
2,778	Capital charge	4	4,223	3,271	5,602
70,806	Other operating expenses	5	77,756	75,690	105,941
177,738	Total expenditure		258,077	256,997	331,258
56,379	Net surplus and total comprehensive revenue and expense		9,136	-	-

* In 2023 \$66m of this relates to SouthPAN operations.

Explanation of significant variances against the original budget 2022/23 are detailed in Note 16. The accompanying accounting policies and notes form part of these financial statements.

Statement of financial position

As at 30 June 2023

Actual 2022		Note	Actual 2023	Unaudited budget 2023	Unaudited forecast 2024
\$000			\$000	\$000	\$000
Assets					
Current assets					
45,532	Cash and cash equivalents	15	65,037	20,928	29,856
88,631	Trade and other receivables	6	45,124	32,974	63,005
1,937	Prepayments		3,052	2,409	1,937
254	Inventory		254	304	254
136,354	Total current assets		113,467	56,615	95,052
Non-current assets					
–	Other financial assets	15	1,143	–	81,990
59,781	Intangible assets	8	79,249	102,393	140,673
3,563	Property, plant and equipment	7	3,797	2,382	2,231
63,344	Total non-current assets		84,189	104,775	224,894
199,698	Total assets		197,656	161,390	319,946
Liabilities					
Current liabilities					
12,819	Trade and other payables	9	24,656	10,946	12,819
56,699	Return of operating surplus	10	27,030	–	–
9,717	Employee entitlements	11	10,540	8,630	9,717
2,589	Provisions	12	1,559	3,662	2,589
682	Deferred revenue	2	131	372	682
82,506	Total current liabilities		63,916	23,610	25,807
Non-current liabilities					
–	Other financial liabilities	15	2,771	–	81,990
3,195	Employee entitlements	11	3,086	3,523	3,195
3,195	Total non-current liabilities		5,857	3,523	85,185
85,701	Total liabilities		69,773	27,133	110,992
113,997	Net assets		127,883	134,257	208,954
Taxpayers' funds					
77,544	General funds	13	105,470	134,257	208,954
36,453	Memorandum accounts	13	22,413	–	–
113,997	Total taxpayers' funds		127,883	134,257	208,954

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

Statement of changes in taxpayers' funds

For the year ended 30 June 2023

Actual 2022		Note	Actual 2023	Unaudited budget 2023	Unaudited forecast 2024
\$000			\$000	\$000	\$000
92,597	Balance as at 1 July		113,997	114,317	145,777
56,379	Total comprehensive revenue and expense		9,136	–	–
21,720	Capital Injections		31,780	19,940	63,177
(56,699)	Repayment of operating surplus to the Crown	10	(27,030)	–	–
113,997	Balance as at 30 June		127,883	134,257	208,954

Statement of cash flows

For the year ended 30 June 2023

Actual 2022		Actual 2023	Unaudited budget 2023	Unaudited forecast 2024
\$000		\$000	\$000	\$000
	Cash flows from operating activities			
84,664	Receipts from revenue Crown	213,918	142,706	166,423
93,482	Receipts from other revenue	96,202	114,291	145,461
(76,439)	Payments to suppliers	(134,772)	(117,786)	(220,366)
(89,252)	Payments to employees	(96,840)	(129,915)	(98,808)
(2,778)	Payments for capital charge	(4,223)	(3,228)	(5,499)
446	Goods and services tax (net)	238	–	–
10,123	Net cash flows from operating activities	74,523	6,068	(12,789)
	Cash flows from investing activities			
(1,232)	Purchase of property, plant and equipment	(1,798)	(705)	(705)
(23,723)	Purchase of intangible assets	(28,301)	(46,835)	(50,782)
(24,955)	Net cash flows from investing activities	(30,099)	(47,540)	(51,487)
	Cash flows from financing activities			
21,720	Capital contribution	31,780	19,940	63,177
(11,347)	Repayment of surplus to the Crown	(56,699)	–	–
10,373	Net cash flows from financing activities	(24,919)	19,940	63,177
(4,459)	Net increase/(decrease) in cash and cash equivalents	19,505	(21,532)	(1,099)
49,991	Cash and cash equivalents at the beginning of the year	45,532	42,460	30,955
45,532	Cash and cash equivalents at the end of the year	65,037	20,928	29,856

Explanation of significant variances against the original budget 2022/23 are detailed in Note 16. The accompanying accounting policies and notes form part of these financial statements.

Statement of cash flows (continued)

Reconciliation of net surplus with net cash flows from operating activities

Actual 2022 \$000		Actual 2023 \$000
56,379	Net surplus	9,136
	Add back non-cash items	
1,556	Depreciation and assets written off	1,565
4,285	Amortisation of intangible assets	8,494
–	– Impairment of intangible assets	339
–	– Net loss on derivative instruments at fair value	1,628
(328)	Movements in non-current employee entitlements	(109)
72	Other non-cash items	5
5,585	Total non-cash items	11,922
	Add back items classified as investing or financing activities	
–	– Net loss/(gain) on sale of property, plant and equipment	–
	Movements in statement of financial position items	
50	(Increase)/decrease in inventory	–
(55,729)	(Increase)/decrease in receivables	43,502
472	(Increase)/decrease in prepayments	(1,115)
2,184	Increase/(decrease) in payables	11,285
95	Increase/(decrease) in provisions	(1,030)
1,087	Increase/(decrease) in employee entitlements	823
(51,841)	Net movements in statement of financial position items	53,465
10,123	Net cash flow from operating activities	74,523

Explanation of significant variances against the original budget 2022/23 are detailed in Note 16. The accompanying accounting policies and notes form part of these financial statements.

Statement of commitments

As at 30 June 2023

Actual 2022 \$000		Actual 2023 \$000
	Non-cancellable operating lease commitments	
3,582	Not later than 1 year	4,555
4,622	Later than 1 year and not later than 5 years	10,221
754	Later than 5 years	–
8,958	Total non-cancellable operating lease commitments	14,776

Non-cancellable operating lease commitments

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

Toitū Te Whenua's non-cancellable operating leases have varying terms, escalation clauses and renewal rights. There are no restrictions placed on Toitū Te Whenua by any of its leasing arrangements. Commitments and contingencies are disclosed exclusive of Goods and Services Tax (GST).

Statement of contingencies

As at 30 June 2023

Unquantifiable contingent liabilities

Toitū Te Whenua has no known unquantifiable contingent liabilities as at 30 June 2023 (2022: nil).

Quantifiable contingent liabilities

Toitū Te Whenua has no known quantifiable contingent liabilities as at 30 June 2023 (2022: nil).

Quantifiable contingent assets

Actual 2022 \$000		Actual 2023 \$000
329	Legal proceedings and disputes	329
329	Total quantifiable contingent assets	329

Legal proceedings and disputes

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

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

Notes to the departmental financial statements

For the year ended 30 June 2023

Note 1

Statement of accounting policies

Reporting entity

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

In addition, Toitū Te Whenua reports on the Crown activities and trust monies it administers in the non-departmental statements and schedules on pages 144 to 163.

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

These financial statements are for the year ended 30 June 2023. The financial statements were authorised for issue by the Chief Executive on 28 September 2023.

Basis of preparation

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

Statement of compliance

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

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

Measurement base

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

Presentation currency and rounding

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

Changes in accounting policies

PBE FRS 48 Service performance reporting

Toitū Te Whenua has adopted the PBE FRS 48 Service performance reporting standard and have provided additional disclosure required on the selection, measurement, and presentation of service performance information.

PBE IPSAS 41 Financial instruments

Toitū Te Whenua has adopted the PBE IPSAS 41 Financial instruments standard however there is no impact on the financial statements as the requirements are similar to those contained in PBE IFRS 9 standard. No additional disclosure is required.

Note 1

Statement of accounting policies (continued)

Standards issued and not yet effective and not early adopted

There are no new standards issued by the External Reporting Board that is effective for the year ended 30 June 2023.

Critical judgements and estimates

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

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

Summary of significant accounting policies

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

Cash and cash equivalents

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

Foreign currency transactions (including those for which the Department holds forward exchange contracts) are translated into New Zealand dollars using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the Statement of comprehensive revenue and expense.

Toitū Te Whenua has a foreign exchange policy to minimize the foreign exchange exposure arising from the joint operations with Geoscience Australia for Southern Positioning Augmentation Network (SouthPAN) to deliver satellite-based augmentation system (SBAS) technology to Australasia.

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.

Note 1**Statement of accounting policies (continued)****Revenue – non-exchange transactions***Revenue Crown*

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

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

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

Financial instruments

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

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

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

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

Financial assets at amortised cost

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

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

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

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

Financial liabilities

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

Foreign Currency Transactions

Forward contracts are used to manage the exposure to foreign exchange risk arising from Toitū Te Whenua's contractual arrangements as part of the SouthPAN joint operations.

Foreign currency transactions, including those for which foreign exchange forward contracts are held, are translated to New Zealand dollars at the Treasury's rate applicable on the day of settlement. Any unhedged (lower value) foreign currency transactions are recorded at Westpac actual rates on the transaction date.

Note 1

Statement of accounting policies (continued)

Foreign exchange gains or losses arising from the settlements of such transactions and from the translation of foreign currency monetary assets and liabilities are recognised in the Statement of Comprehensive Revenue and Expense.

Monetary assets and liabilities denominated in foreign currencies are recognised and subsequently measured at fair value. Movements in the fair value are recognised as gains or losses in the Statement of Comprehensive Revenue and Expense at balance date.

Foreign exchange contracts are classified as current if the contract is due for settlement within 12 months of balance date, otherwise, the full fair value of foreign exchange derivatives is classified as non-current.

Joint Arrangements

Toitū Te Whenua has entered into an agreement with Geoscience Australia (GA) to jointly develop the Southern Positioning Augmentation Network (SouthPAN), a satellite-based positioning system. GA and Toitū Te Whenua have equal representation on the governing bodies that make decisions and have joint control in relation to the provision of the services. The costs of the project are divided according to an agreed proportion of 75% for GA and 25% for Toitū Te Whenua.

Joint arrangements are classified as either joint operations or joint ventures, based on the contractual rights and obligations between the parties to the arrangement.

The SouthPAN joint arrangement is not structured as a separate vehicle, therefore it is a joint operation. Joint operation gives parties that have joint control of the arrangement, the direct rights to the assets and obligations for the liabilities. There are no capital commitments for property, plant and equipment or intangible assets at this stage.

Provisions

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

Restructuring

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

Onerous contracts

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

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

Note 1**Statement of accounting policies (continued)**

Budget and forecast figures

The budget figures are for the year ended 30 June 2023 and were published in the 2021/22 annual report. They are consistent with the financial information in the Budget Economic and Fiscal Update (BEFU) 2022.

The forecast figures are for the year ending 30 June 2024 and are consistent with the best estimate financial forecast information submitted to the Treasury for BEFU 2023 for the 2023/24 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 our Chief Executive in April 2023.

The Chief Executive is responsible for the forecast financial statements, including the appropriateness of the assumptions underlying them and all other required disclosures.

Significant assumptions used in preparing the forecast financial information

The forecast figures contained in these financial statements reflect Toitū Te Whenua's purpose and activities and are based on a number of assumptions on what may occur during the 2023/24 year.

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

The main assumptions were as follows:

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

Estimated year-end information for 2022/23 was used as the opening position for the 2023/24 forecasts.

The actual financial results achieved for 30 June 2023 are likely to vary from the forecast information presented, and the variations may be material.

Note 2 Other revenue

Accounting policy

Revenue – exchange transactions

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

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

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

Revenue received in advance is recorded as deferred revenue.

Actual 2022 \$000		Actual 2023 \$000
49,022	Titles fees	45,608
12,584	Survey fees	16,749
15,644	Search fees	14,936
9,317	Overseas Investment Office applications	9,471
4,409	Project revenue	4,602
1,569	Rating valuation audit charge	1,479
1,044	Management of Crown land	1,066
746	Licence and sign-up fees	639
585	Crown property clearances fees	559
–	Foreign exchange gains	541
527	Miscellaneous	1,236
95,447	Total other revenue	96,886

Note 3

Personnel costs

Actual 2022 \$000		Actual 2023 \$000
77,175	Salaries and wages	81,167
8,281	Contract employees	11,570
2,565	Contributions to defined contribution and benefits schemes*	2,628
928	Increase/(decrease) in employee entitlements	724
103	ACC levies	69
1,180	Other personnel costs	1,466
90,232	Total personnel costs	97,624

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

Note 4

Capital charge

Accounting policy

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

The Department pays a capital charge to the Crown based on its taxpayers' funds (excluding memorandum accounts) as at 30 June and 31 December of the previous calendar year. The capital charge rate for the year ended 30 June 2023 was 5.0% (2022: 5.0%).

Note 5

Other operating expenses

Accounting policy

Operating leases

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

Payments made under operating leases are charged in equal installments 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.

Note 5 Other operating expenses (continued)

Actual 2022 \$000		Actual 2023 \$000
24,292	Computer operating costs	26,683
20,968	Crown property services	20,339
7,193	Professional services	7,686
6,482	Contracts for topography and hydrography	6,445
6,545	Contractors and consultancy	5,216
3,560	Leasing and renting costs	3,595
2	Foreign exchange losses	4,468
544	Travel	1,396
797	Repairs and maintenance	895
344	Fees paid to auditors (financial statement audit)	364
(117)	Restructuring costs	–
196	Other operating costs	669
70,806	Total other operating expenses	77,756

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.

Actual 2022 \$000		Actual 2023 \$000
10,659	Receivables from non-related parties	9,735
2,875	Receivables from departments	3,888
(529)	Less: provision for doubtful debts	(534)
13,005	Net receivables	13,089
75,626	Monies receivable from the Crown	32,035
88,631	Total trade and other receivables	45,124

Note 6**Trade and other receivables (continued)****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 2023, Toitū Te Whenua had one that was insolvent (2022: none).

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

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

Actual 2022 \$000	Actual 2023 \$000
(457) Balance as at 1 July	(529)
(155) Additional provisions (made)/reversed during the year	(19)
83 Receivables written off during the period	14
(529) Balance as at 30 June	(534)

An impairment analysis is performed regularly to measure expected credit losses. As at 30 June 2023, all overdue receivables have been assessed for impairment and appropriate provisions applied, as follows:

	Gross 2023 \$000	Provision 2023 \$000	Net 2023 \$000
30 June 2023			
Current	12,089	–	12,089
>30 Days	661	–	661
>60 Days	218	–	218
>90 Days	655	(534)	121
Total	13,623	(534)	13,089

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

Note 7

Property, plant and equipment

Accounting policy

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

Additions

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

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

Disposals

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

Subsequent costs

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

Depreciation

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

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

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

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

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

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

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

Impairment (non-cash generating assets)

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

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

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

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

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

Impairment (cash generating assets)

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

Note 7

Property, plant and equipment (continued)

	Leasehold improvements \$000	Computer hardware \$000	Plant and equipment \$000	Furniture and fittings \$000	Total \$000
Cost					
Balance as at 1 July 2022	5,516	3,048	1,135	4,027	13,726
Additions	–	602	36	1,162	1,800
Disposals	–	–	(241)	–	(241)
Balance as at 30 June 2023	5,516	3,650	930	5,189	15,285
Accumulated depreciation and impairment losses					
Balance as at 1 July 2022	5,092	1,804	1,060	2,207	10,163
Depreciation charge for the year	326	671	26	542	1,565
Eliminated on disposal	–	–	(240)	–	(240)
Balance as at 30 June 2023	5,418	2,475	846	2,749	11,488
Carrying amount					
As at 30 June 2023	98	1,175	84	2,440	3,797
Cost					
Balance as at 1 July 2021	5,300	2,889	1,128	3,178	12,495
Additions	216	159	7	849	1,231
Balance as at 30 June 2022	5,516	3,048	1,135	4,027	13,726
Accumulated depreciation and impairment losses					
Balance as at 1 July 2021	4,650	1,172	1,030	1,755	8,607
Depreciation charge for the year	442	632	30	452	1,556
Eliminated on disposal	–	–	–	–	–
Balance as at 30 June 2022	5,092	1,804	1,060	2,207	10,163
Carrying amount					
As at 30 June 2022	424	1,244	75	1,820	3,563

Impairment

There has been no impairment to property, plant and equipment during the financial year (2022: nil).

Note 8

Intangible assets

Accounting policy

Software acquisition and development

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

Subsequent costs

Subsequent to recognition, intangible assets with finite useful lives are carried at cost less accumulated amortisation and impairment. Staff training and ongoing software maintenance costs are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the statement of comprehensive revenue and expense.

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

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

Impairment (non-cash generating assets)

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

Impairment (cash generating assets)

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

Note 8 Intangible assets (continued)

Further information

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

Actual 2022 \$000		Actual 2023 \$000
	Cost	
123,684	Balance as at 1 July	147,407
23,723	Additions	28,301
–	Disposals	(569)
147,407	Balance as at 30 June	175,139
	Amortisation and impairment losses	
83,341	Balance as at 1 July	87,626
4,285	Amortisation expense	8,491
–	Eliminated on disposal	(227)
87,626	Balance as at 30 June	95,890
59,781	Carrying value of intangible assets	79,249

Work in progress

The carrying amount at 30 June 2023 includes \$21.175 million of work in progress (2022: \$36.299 million), as follows:

Actual 2022 \$000		Actual 2023 \$000	Actual 2023 \$000	Actual 2023 \$000
		Acquired computer software	Internally developed computer software	Total Intangible work in progress
	Cost			
26,648	Balance as at 1 July	3,651	32,648	36,299
23,723	Additions	780	27,521	28,301
(14,072)	Capitalisation	(4,274)	(38,994)	(43,268)
–	Write-offs	(157)	–	(157)
36,299	Balance as at 30 June	–	21,175	21,175

Impairment

Toitū Te Whenua has not recognised any impairment loss this year for internally developed software (2022: nil).

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

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

Goods and Services Tax

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

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

Actual 2022		Actual 2023
\$000		\$000
11,643	Trade and accrued expenses	23,276
139	ACC levy payable	105
1,037	GST, FBT and other tax payable	1,275
12,819	Total trade and other payables	24,656

Note 10

Return of operating surplus

Actual 2022 \$000		Actual 2023 \$000
56,379	Net surplus	9,136
659	Add deficits of memorandum accounts	14,040
(339)	Add unrealised (increase)/decrease in remeasurements	3,854
56,699	Total return of operating surplus	27,030

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

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

Note 11

Employee entitlements

Accounting policy

Employee entitlements

Short-term employee entitlements

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

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

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

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

Long-term employee entitlements

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

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

2022		2023
3.34%	Long-term discount rate	5.43%
3.01%	Salary inflation rate	3.35%

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**

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

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

Further information

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

Expected future payments are discounted using discount rates derived from the yield curve of New Zealand government bonds. The discount rates used have maturities that match, as closely as possible, the estimated future cash flows. A long-term discount rate of 5.43% (2022: 3.34%) has been applied and a salary inflation factor of 3.35% (2022: 3.01%) was used. The discount rates and salary inflation factor used are those advised by the Treasury.

Actual 2022 \$000		Actual 2023 \$000
	Current portion	
6,176	Annual leave	6,314
2,537	Salaries and wages	2,813
865	Refresher and retirement leave	1,227
139	Sick leave	186
9,717	Total current employee entitlements	10,540
	Non-current portion	
3,195	Refresher and retirement leave	3,086
3,195	Total non-current employee entitlements	3,086
12,912	Total employee entitlements	13,626

Note 12

Provisions

Accounting policy

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

Provision for global settlement agreement

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

Provision for Tokanui hospital remediation works

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

Actual 2022 \$000		Actual 2023 \$000
575	Global settlement agreement	65
2,014	Tokanui hospital remediation works	1,494
2,589	Total provision	1,559

	Global settlement agreement \$000	Tokanui hospital remediation works \$000	Total \$000
Opening balance	575	2,014	2,589
Amounts used against the provision	(510)	(520)	(1,030)
Balance as at 30 June	65	1,494	1,559

Note 13

Equity

Accounting policy

Taxpayers' funds

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

Memorandum accounts

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

Capital management

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

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

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

Actual 2022 \$000		Actual 2023 \$000
	Taxpayers' funds	
55,485	Balance as at 1 July	77,544
56,379	Net surplus	9,136
21,720	Capital injections	31,780
659	Transfers of memorandum account net deficit for the year	14,040
(56,699)	Return of operating surplus to the Crown	(27,030)
77,544	Balance as at 30 June	105,470
	Memorandum accounts	
37,112	Opening balance 1 July	36,453
(659)	Net memorandum account deficit for the year	(14,040)
36,453	Balance as at 30 June	22,413
113,997	Total equity	127,883

Note 13
Equity (continued)

Memorandum accounts

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

Survey and title

For the year ended 30 June 2023

Actual 2022 \$000		Actual 2023 \$000
41,928	Balance as at 1 July	40,945
	Income	
77,971	Operating revenue	77,939
	Expenses	
78,954	Operating expenses	91,440
(983)	Net deficit	(13,501)
40,945	Balance as at 30 June	27,444

Overseas investment regime

For the year ended 30 June 2023

Actual 2022 \$000		Actual 2023 \$000
(2,955)	Balance as at 1 July	(1,923)
	Income	
9,317	Income from Overseas Investment Office applications	9,471
	Expenses	
8,285	Expenses from Overseas Investment Office operations	9,130
1,032	Net surplus	341
(1,923)	Balance as at 30 June	(1,582)

Note 13

Equity (continued)

Crown property clearances

For the year ended 30 June 2023

Actual 2022 \$000		Actual 2023 \$000
(1,861)	Balance as at 1 July	(2,569)
	Income	
585	Operating revenue	559
	Expenses	
1,293	Operating expenses	1,439
(708)	Net deficit	(880)
(2,569)	Balance as at 30 June	(3,449)

Total memorandum accounts

For the year ended 30 June 2023

Actual 2022 \$000		Actual 2023 \$000
37,112	Balance as at 1 July	36,453
	Income	
87,873	Operating revenue	87,969
	Expenses	
88,532	Operating expenditure	102,009
(659)	Net deficit	(14,040)
36,453	Balance as at 30 June	22,413

Action taken to address surpluses and deficits

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

Note 14 Related party information

Identity of related parties

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

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

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

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

Key management personnel compensation

Key management personnel are the members of the Executive Leadership Team, which consisted of Te Tumu Whakarae and four Kaihautu for the financial year. Te Tumu Whakarae's remuneration and other benefits are determined and paid by Te Kawa Mataaho Public Service Commission.

In 2022 there was a Chief Executive and seven Deputy Chief Executives until 31 July 2021 and then Te Tumu Whakarae and four Kaihautu from 1 August 2021.

Key management personnel compensation (including the Chief Executive)

Actual 2022 \$000		Actual 2023 \$000
2,064	Salaries and other short-term employee benefits	1,784
2,064	Total key management personnel compensation	1,784

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

Note 15

Financial instruments

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

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

Toitū Te Whenua has NZD \$98m in fair value (\$107m notional value) outstanding in foreign exchange forward contracts as at 30 June 2023 (2022: nil) to cover for the exposure arising out of the SouthPAN contract with Geoscience Australia (GA).

Categories of financial instruments

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

Actual 2022 \$000		Note	Actual 2023 \$000
	Financial assets at amortised cost		
45,532	Cash and cash equivalents (NZD)		62,963
–	– Foreign currencies deposit held with Treasury		2,074
45,532	Total Cash and cash equivalents		65,037
88,631	Trade and other receivables	6	45,124
–	– Other Financial Assets (Forward contracts)		1,143
134,163	Total financial assets measured at amortised cost		111,304
	Financial liabilities measured at amortised cost		
12,819	Trade and other payables	9	24,656
–	– Other Financial Liabilities (Forward contracts)		2,771
12,819	Total financial liabilities measured at amortised cost		27,427

Financial instrument risk

Toitū Te Whenua's activities expose it to a variety of financial instrument risks, including currency risk, credit risk and liquidity risk. Toitū Te Whenua has foreign exchange management policy to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. The policy does not allow any transactions that are speculative in nature to be entered into.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. Currency risk arises from contracts for the supply of future goods and services, which are denominated in a foreign currency. Toitū Te Whenua has entered into an On Supply Agreement (OSA) with Geoscience Australia (GA) for the supply of a satellite-based augmentation system, which is exposed to currency risk arising mainly from the AUD, EUR and USD. Toitū Te Whenua's foreign exchange management policy requires Toitū Te Whenua to fully cover for the foreign currency exposure risk with the help of forward exchange contracts for settlements at a future date.

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.

Note 15 Financial instruments (continued)

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

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

At 30 June 2023 there were no significant other concentrations of credit risk. The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of financial position. Refer to note 6 for a breakdown of the trade and other receivables balance.

Liquidity risk

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

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

The Survey & Title Memorandum Account is projecting a shortfall in third party revenue from fees due to increased expenditure to operate legacy Landonline, while developing and implementing the new Landonline platform. A capital funding initiative has been approved as a repayable Line of Credit that Toitū Te Whenua will only draw down as needed. We are reviewing survey and title fees to address the cost pressure and repay the line of credit over time.

Sensitivity analysis

The impact of a 5 per cent movement, both up and down, in the New Zealand dollar against the currencies held by Treasury on behalf of Toitū Te Whenua in its foreign currency deposit account with all other variables held constant at 30 June 2023 is \$104k. (2022: Nil).

Note 16**Explanations of major variances against budget**

Statement of comprehensive revenue and expense

Revenue Crown was greater than budget by \$27.621 million. This increase was mainly due to \$18m funding for Southern Positioning Augmentation Network (SouthPAN), as well as other one-off increases in funding across multiple areas.

Other revenue was \$17.405 million below budget as the amount recovered from third party being lower than budget.

The unaudited forecast figures for 2024 show increases in revenue and expenses driven by SouthPAN and the Survey and Title Enhancement Project (STEP).

Statement of financial position

Cash and cash equivalents were \$44.109 million higher than budget due to the increase in Crown revenue and funds drawn down for the Landonline rebuild. This spending has been delayed as explained below.

Intangible assets were \$23.144 million below budget. Expenditure on the rebuild of Landonline has been lower than anticipated in the current phase of the programme. The timing of the expenditure across the total programme has been adjusted to reflect this.

Statement of cash flows

Receipts from revenue Crown was higher due to the SouthPAN funding.

Payments to suppliers and employees when combined are close to budget. Individually the variances are due to classification differences between SouthPAN related employee costs and operational costs.

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

Note 17**Events after balance date**

There were no events after balance date that required adjustment or disclosure in the financial statements.

Non-departmental statements and schedules

For the year ended 30 June 2023

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

For a full understanding of the Crown's financial position and the results of its operations for the period, reference should be made to the consolidated financial statements of the Government for the year ended 30 June 2023.

Schedule of non-departmental revenue

For the year ended 30 June 2023

Actual 2022		Actual 2023	Unaudited budget 2023
\$000		\$000	\$000
	Operating revenue		
4,924	Sale of goods and services	4,391	3,054
14,383	Rental income	13,863	11,484
58,572	Proceeds from sale of Waka Kotahi NZ Transport Agency properties	24,100	39,000
2,036	Gain on sale of asset	11,069	–
288	Miscellaneous revenue	452	3,260
80,203	Total non-departmental operating revenue	53,875	56,798
	Other revenue		
2,810	Gain/(Loss) on revaluation of biological assets	(4,943)	–
2,810	Total non-departmental other revenue	(4,943)	–
83,013	Total non-departmental revenue	48,932	56,798

Schedule of non-departmental capital receipts

For the year ended 30 June 2023

Actual 2022		Actual 2023	Unaudited budget 2023
\$000		\$000	\$000
	Capital receipts		
14,363	Property sales	15,746	7,350
5,070	Land tenure reform sales	26,410	85,447
10,746	Sale of landbank properties	20,740	–
30,179	Total non-departmental capital receipts	62,896	92,797

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 2023

Actual 2022		Actual 2023	Unaudited budget 2023
\$000		\$000	\$000
6,248	Non-departmental output classes	5,320	5,470
2,120	Loss on sale of held for sale assets	3,986	–
58,572	Proceeds of sale of Waka Kotahi NZ Transport Agency properties	24,100	39,000
2,741	Depreciation and amortisation	3,595	3,614
4,407	GST input expense	3,549	2,924
62	Debts written-off/(recovered)	78	645
685	Rental and leasing costs	685	685
1,420	Impairment of assets	428	–
47,061	Long term treaty obligations	805	–
31,490	Other operating expenses	18,566	24,491
154,806	Total non-departmental expenses	61,112	76,829

Schedule of non-departmental capital expenditure

For the year ended 30 June 2023

Actual 2022		Actual 2023	Unaudited budget 2023
\$000		\$000	\$000
	Capital expenditure		
5,674	Land tenure reform purchases	30,053	96,114
10,649	Property purchases	8,131	6,250
–	– Huntly East purchases	–	1,500
–	– Land exchanges	–	350
16,323	Total non-departmental capital expenditure	38,184	104,214

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 2023

Actual 2022		Note	Actual 2023	Unaudited budget 2023
\$000			\$000	\$000
Current assets				
17,280	Cash and cash equivalents		21,474	29,793
4,140	Prepayments		4,315	12,300
3,000	Trade and other receivables	2	1,690	2,887
–	Work in progress		241	–
414	Biological assets	5	–	584
24,834	Total current assets		27,720	45,564
Non-current assets				
1,030,277	Property, plant & equipment	6	961,628	990,473
14,618	Biological assets	5	9,824	22,275
3,362	Intangible assets	7	3,202	15,784
2,635	Deposits		2,376	2,787
–	Share investment		–	231
1,050,892	Total non-current assets		977,030	1,031,550
202,032	Assets held for sale	4	212,945	197,525
1,277,758	Total non-departmental assets		1,217,695	1,274,639

Schedule of non-departmental liabilities

As at 30 June 2023

Actual 2022		Note	Actual 2023	Unaudited budget 2023
\$000			\$000	\$000
Current liabilities				
10,609	Trade and other payables	3	4,059	23,731
187	Deferred revenue		187	–
78,663	Provisions	8	68,963	81,427
89,459	Total current liabilities		73,209	105,158
Non-current Liabilities				
6,788	Deferred revenue		6,601	7,160
7,319	Provisions	8	7,640	55,953
14,107	Total non-current liabilities		14,241	63,113
103,566	Total non-departmental liabilities		87,450	168,271

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 2023

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

Toitū Te Whenua, on behalf of the Crown, has non-cancellable capital commitments of \$12.397m (2022: \$8.512m).

Schedule of non-departmental contingent liabilities and contingent assets

As at 30 June 2023

Unquantifiable contingent liabilities

Toitū Te Whenua, on behalf of the Crown, has three unquantifiable contingent liabilities as at 30 June 2023 (2022: four).

Huntly East land subsidence policy

The Huntly East land subsidence policy obligates the Crown to repair any damage because of mine subsidence and act as a guaranteed purchaser for properties affected by mining in the Huntly East area. The Crown is not able to establish with sufficient certainty the value of the potential liability arising from this.

SouthPAN Guarantee

Toitū Te Whenua, on behalf of the Crown, has provided an indemnity to Geoscience Australia (GA) for the Southern Positioning Augmentation Network (SouthPAN), which is a joint initiative to deliver satellite-based augmentation system (SBAS) technology to Australasia.

The indemnity is to cover 25 percent of the liability of any third-party end-user claims from SouthPAN, limited by the relevant contract duration for the initiative. Currently there are no known claims, hence the Crown is unable to quantify this liability.

Legal claims

The lessee of a pastoral lease has issued legal proceedings for judicial review against the Commissioner of Crown Lands. The legal proceedings say that the Commissioner has made a decision in breach of the lease (i.e. the right to renewal) and the relief sought at this stage is a declaration that the Commissioner's decision/position is invalid, with no financial relief sought. The Crown is unable to determine the value impact in the event of the Court finding in favour of the plaintiff.

Quantifiable contingent liabilities

Actual 2022 \$000		Actual 2023 \$000
	Quantifiable contingent liabilities	
3,500	Legal proceedings and disputes	3,500
20,554	Other contingent liabilities	18,844
24,054	Total quantifiable contingent liabilities	22,344

Financial statements

Toitū Te Whenua manages a portfolio of land across New Zealand on behalf of the Crown. The Crown portfolio is a consolidation of land parcels and includes land surplus to the requirements of other government agencies, and other parcels of land that have been discovered where no owner can be located.

Liabilities in relation to Crown land can arise from a variety of circumstances:

- the requirement to clean up contamination on land that was previously owned by the Crown
- land that the Crown had obtained without following due process, in which case legal claims over the land may be made, or offers of compensation may be agreed
- fulfilment of obligations conferred on the Crown by the previous landowners, which are now the responsibility of Toitū Te Whenua to rectify.

The contingent liability for legal proceeding disputes represents outstanding claims against the Crown. Other contingent liabilities represent the best estimate of the cost of mitigating potential liabilities within the Crown property portfolio

Quantifiable contingent assets

Actual 2022 \$000		Actual 2023 \$000
	Quantifiable contingent assets	
100	Legal proceedings and disputes	98
100	Total quantifiable contingent assets	98

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

Statement of trust monies

For the year ended 30 June 2023

Toitū Te Whenua administers five trust accounts, on behalf of the Crown, under Part 7 of the PFA. The transactions through these accounts and their balances are not included in Toitū Te Whenua's annual financial statements.

	As at 1 July 2022 \$000	Contribution \$000	Distribution \$000	As at 30 June 2023 \$000
Trust account				
Endowment Rentals Trust	3	361	(360)	4
Hunter Soldiers Assistance Trust	58	2	(1)	59
Crown Forestry Licences Trust	3,475	6,248	(8,126)	1,597
Deposits Trust	300	30	(330)	–
Crown Land Bond Trust	20	155	(175)	–
Total	3,856	6,796	(8,992)	1,660

Endowment Rentals Trust

The Endowment Rentals Trust is used to administer revenue received by Toitū Te Whenua on behalf of three organisations: Victoria University of Wellington, Taranaki Scholarships Trust Board and the University of Otago.

- Revenue is derived from rental income from land owned by the Crown but endowed, through legislation, to Victoria University of Wellington and Taranaki Scholarships Trust Board.
- Revenue is derived from rental income from land where the freehold has been endowed to the University of Otago, but where the land is managed as a pastoral lease by Toitū Te Whenua.

All net rents and any other income from the land are received into the Trust account. Toitū Te Whenua then forwards the income, after deducting an administration fee (which is set by the responsible Minister), to the respective endowment recipient.

Hunter Soldiers Assistance Trust

The Hunter Soldiers Assistance Trust was established in 1921 to administer revenue from the sale or lease of lands, gifted to the Crown by Sir George Hunter, for the purpose of assisting discharged soldiers within the Hawke's Bay area. The gifted land has all been sold; the only income is now interest on the capital held in the Trust account.

Crown Forestry Licences Trust

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

Deposit Trust

This trust was established to hold monies in relation to land transactions, monies are put on trust in order to earn interest. Source of funds: interest earned on balance held in multi-deposit schemes.

Crown Land Bond Trust

This trust account was opened in March 2021, to hold trust monies resulting from bonds held over Crown land leases. These bonds are held in accordance with lease agreements regarding, but not limited to, Residential Red Zone access authority, mining access and pastoral lease land access.

Notes to the non-departmental financial statements

For the year ended 30 June 2023

Note 1

Statement of accounting policies

Reporting entity

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

The non-departmental balances are consolidated into the financial statements of the Government. For a complete understanding of the Crown's financial position, results of operations and cash flows for the year, reference should also be made to the financial statements of the Government for the year ended 30 June 2023.

Basis of preparation

The non-departmental statements and schedules have been prepared in accordance with the Government's accounting policies as set out in the financial statements of the Government, and in accordance with relevant Treasury instructions and Treasury circulars.

Measurement and recognition rules applied in the preparation of these non-departmental statements and schedules are consistent with New Zealand generally accepted accounting practice (PBE Accounting Standards) as appropriate for public benefit entities.

Presentation currency and rounding

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

Standards issued and not yet effective and not early adopted

There are no new standards issued by the External Reporting Board that is effective for the year ended 30 June 2023.

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.

PBE FRS 48 Service performance reporting

Toitū Te Whenua has adopted the PBE FRS 48 Service performance reporting standard and have provided additional disclosure required on the selection, measurement, and presentation of service performance information.

PBE IPSAS 41 Financial instruments

Toitū Te Whenua has adopted the PBE IPSAS 41 Financial instruments standard however there is no impact on the financial statements as the requirements are similar to those contained in PBE IFRS 9 standard.

Note 1**Statement of accounting policies (continued)**

Revenue*Exchange revenue*

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

Sales of goods and services

Revenues from the sale of goods and services are recognised when earned and is reported in the financial year to which it relates.

Rental income

Rental income received from those tenants who pay market rent is recognised on a straight-line basis over the term of the lease.

Proceeds from sale of Waka Kotahi NZ Transport Agency properties

Revenue from the sale of properties belonging to Waka Kotahi NZ Transport Agency are recognised upon receipt of the property sale proceeds.

*Non-exchange revenue***Fines and penalties**

Revenue from fines and penalties is recognised when the infringement notice is issued. Revenue is measured at fair value.

Grant expenditure

Non-discretionary grants are those grants awarded if the grant application meets the specified criteria. They are recognised as an expense when an application that meets the specified criteria for the grant has been received. Toitū Te Whenua's non-discretionary grants have no substantive conditions (i.e. use for restricted purposes or repay).

Discretionary grants are those grants where Toitū Te Whenua has no obligation to award on receipt of the grant application.

For discretionary grants without substantive conditions, the total committed funding over the life of the funding agreement is recognised as an expense when the grant is approved, and the approval has been communicated to the applicant.

Grants with substantive conditions are recognised as an expense at the earlier of the grant payment date or when the grant conditions have been satisfied.

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash in transit and funds held in bank accounts administered by Toitū Te Whenua. All cash held in bank accounts is held in on demand accounts and no interest is payable to Toitū Te Whenua.

Goods and Services Tax (GST)

All items in the financial statements, including appropriation statements, are stated exclusive of GST, except for receivables and payables, which are stated on a GST-inclusive basis. GST is returned on revenue received on behalf of the Crown, where applicable. An input tax deduction is not claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-departmental expenditure is recognised as a separate expense and eliminated against GST revenue on consolidation of the Government's financial statements.

Note 1

Statement of accounting policies (continued)

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.
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

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

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

Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of surplus or deficit.

The financial assets at fair value through surplus or deficit include share investments included under other non-current financial assets.

Financial liabilities

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

Budget and forecast figures

The budget figures are for the year ended 30 June 2023. They are consistent with the financial information in the BEFU 2022.

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.

Actual 2022 \$000		Actual 2023 \$000
2,478	Debtors from non-related parties	1,504
719	Accounts receivable – Departments	392
(197)	Less: provision for doubtful debts	(206)
3,000	Total trade and other receivables	1,690

Debtors are shown net of provision for doubtful debts, which is \$0.206 million in the current year (2022: \$0.196 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 2023, the provision for impairment is as follows:

Actual 2022 \$000		Actual 2023 \$000
(184)	Balance as at 1 July	(197)
(13)	Net additional (provisions made)/reversed during the year	(9)
(197)	Balance as at 30 June	(206)

Note 3**Trade and other payables****Accounting policy**

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

Actual 2022 \$000		Actual 2023 \$000
10,517	Trade payables and accrued expenses	3,864
92	GST payable	195
10,609	Total payables	4,059

Note 4

Assets held for sale

Accounting policy

Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction.

Assets are initially recorded as held for sale when:

- they are available for immediate sale in their present condition
- the sale is highly probable, with a committed plan to sell determined by:
 - initialling of the deed of settlement, for properties being transferred to a claimant group as cultural or commercial redress through a Treaty of Waitangi settlement; or
 - the point in time when a notice of interest is provided from a claimant group for a deferred selection property under a Treaty settlement; or
 - the point in time when a property is offered to a claimant group under a right of first refusal through a Treaty settlement; or
 - Cabinet sign-off, for properties in the Canterbury earthquake regeneration area; or
 - the point in time when the Commissioner for Crown land gives approval to issue the substantive proposal to the lessee(s) for properties being sold through tenure review; or
 - the point in time the property is actively marketed for sale at a price that is reasonable to its fair value.

Assets held for sale are generally expected to be disposed of in the next 12 months and are designated as current.

For assets held for sale in respect of Treaty settlement claims, the disposal process is subject to legislative and other third-party processes beyond the Department's control that can take longer than 12 months to complete. Under these circumstances assets held for sale are designated as non-current.

Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Further information

Prior to held for sale classification, the properties were recognised within the Crown's property, plant and equipment note (note 6). Impairment and loss on sale for properties held for sale, have been disclosed in the schedule of non-departmental expenses.

Actual 2022 \$000		Actual 2023 \$000
49,009	Crown forest land	35,401
4,331	Crown pastoral land	4,048
15,245	Canterbury regeneration land	1,226
62,611	Specialised land	100,262
42,490	Rated land	42,879
933	Riverbeds, lakebeds, and other special land	898
10,637	Forests	10,902
16,776	Improvements	17,329
202,032	Total current assets held for sale	212,945

Note 5 Biological assets

Accounting policy

Forests

The fair value of forests is based on the present value of future cash flows after tax. Forests are valued annually by specialist, independent, external registered valuers.

Further information

Forests

There are a number of forests on Crown properties that are not on Crown forest land which are not administered under the Crown Forest Assets Act 1989. These include three on soil conservation reserve land. All income from harvesting these forests goes to the appropriate regional council (to meet their forest management, harvesting and restocking expenditure with any surplus being used for soil conservation activities within the region).

There is one forest (McLaren Gully/West Taieri SD Forest) held under the Crown Forest Assets Act 1989 on Crown forest land. No Crown forest licence was issued for the property, therefore all income from harvest goes to the Crown.

Actual 2022 \$000		Actual 2023 \$000
	Cost	
22,859	Carrying amount as at 1 July	15,032
2,810	Revaluation increase/(decrease)	(4,943)
(10,637)	Transfers (to)/from assets held for sale	(265)
15,032	Carrying amount as at 30 June	9,824
	Represented by:	
414	Current	–
14,618	Non-current	9,824
15,032	Total	9,824

Note 6

Property, plant and equipment

Accounting policy

Property, plant & equipment assets are broken down into the following asset classes for reporting purposes:

- orchards
- Crown forest land
- Crown pastoral land
- Canterbury regeneration land
- rated land
- specialised land
- riverbeds, lakebeds and other special land
- improvements

Revaluations

Property, plant & equipment is revalued at least every three years to ensure the carrying amount does not differ materially from fair value. Fair value is determined on a class of asset basis. The carrying value of revalued items is reviewed at each balance date to ensure those values are not materially different to fair value. Additions between revaluations are initially recorded at cost.

Revaluation methods

Orchards

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

Orchards are considered bearer plants and as such are classified as property, plant and equipment. The fair value of orchards is determined using a direct comparison approach.

Crown forest land

For properties where a licensee pays a fee for rights to grow trees on Crown land, fair value is determined by calculating expected cash flows from licence fees.

For properties where no licence fees are payable, fair value is determined either by:

- the market value of the land; or
- the current ratable value adjusted annually by a property index.

Crown pastoral land

For properties under tenure review, fair value is determined by an independent external valuer on the following basis:

- the land being converted to freehold is deemed to be market value at its highest and best use
- the land being retained by the Crown for conservation purposes is deemed to be at fair value.

For all other pastoral land, fair value is determined by calculating the net present value of expected cash flows from lease payments.

Canterbury regeneration land

For properties in the central business district, fair value is deemed to be market value.

For properties in the residential red zone, fair value is deemed to be market value.

Note 6**Property, plant and equipment (continued)****Specialised land**

For properties where there is a unique or special characteristic, as determined by a review of land use, area (in hectares) and economic value, fair value is determined by market value. Properties are revalued at least every three years by independent external registered valuers. The most recent valuations were performed as at 30 June 2023 by CBRE Limited, Arotahi Agribusiness Limited and Darroch Limited. An annual review is undertaken to assess for wider economic factors that might affect the value of the properties within this asset category.

Rated land

Properties in this category are those that are subject to local/territorial authority rates under the Local Government (Rating) Act 2002 and have no identified impairment or encumbrance that might otherwise affect the value of the property.

For properties in this category, fair value is determined by the current rateable value adjusted annually by a property index derived from the difference between rateable values and recent sales values on a region-by-region basis.

Riverbeds, lakebeds and other special land

Properties in this category include rating-exempt properties as set out in Schedule 1 of the Local Government (Rating) Act 2002. In addition to land used for riverbeds and lakebeds, this category includes land used for railways land affected by soil erosion, and so on. This category mostly relates to properties with a land use of "rural" or "other" and relatively lower economic value when compared to other asset categories.

The category also includes properties that may ordinarily qualify and be categorised as "rated" that have been re-categorised because of an impairment or encumbrance that has been recognised on the property. For properties in this category, fair value is determined by the impaired market value or is deemed as acquisition cost if no market valuation data is available.

Improvements

Improvements are shown at cost or valuation, less accumulated depreciation and impairment costs.

Properties scheduled for demolition

For properties scheduled for completion of demolition works in the next five years, annual revaluations of improvements are not deemed necessary. The land only will be revalued according to the respective revaluation method.

Accounting for revaluations

Revaluation movements are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve for that class of asset, this balance is expensed in the schedule of non-departmental expenses. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the schedule of non-departmental expenses will be recognised first in the schedule of non-departmental expenses up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Additions

The cost of property, plant and equipment is recognised as an asset only if it is probable that future economic benefits or service potential associated with the property will flow to the Crown and its cost can be measured reliably.

In most instances property, plant and equipment assets are recognised initially at cost. Where an item of property, plant and equipment is acquired at no cost, or for a nominal cost, it is recognised at fair value at the date of acquisition and a corresponding gain is recorded in the schedule of non-departmental capital expenditure.

Note 6

Property, plant and equipment (continued)

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the schedule of non-departmental revenue or expenses.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic or service potential associated with the item will flow to the Crown and the cost of the item can be measured reliably. All other costs are recognised as an expense in the period they are incurred.

Work in progress

Work in progress is recognised at cost less accumulated impairment.

Depreciation

Depreciation is calculated on a straight-line basis on all improvements, other than non-current work in progress and assets classified as 'held for sale', at rates that will write down the cost (or valuation) of the assets to their estimated residual values over their useful economic lives. The useful economic life for the majority of improvements is deemed to be 50 years. For properties scheduled for demolition works, the useful economic life is accelerated to the point that the residual value is nil at the time the demolition works are started.

	Orchards	Crown forest land	Crown pastoral land	Canterbury regeneration land	Specialised land	Rated land	Riverbeds, lakebeds, and other special land	Improvements	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cost or valuation									
Balance as at 1 July 2022	3,175	74,867	155,672	9	270,133	381,185	22,725	124,223	1,031,989
Revaluation increase/(decrease)	(960)	2,733	(8,268)	–	(7,648)	4,261	493	(16,939)	(26,328)
Additions	–	–	12,896	–	4,400	2,685	–	1,280	21,261
Disposals	–	–	(1,960)	–	–	–	(26)	(290)	(2,276)
Impairment	–	–	–	–	–	–	–	(313)	(313)
Transfers (to)/from asset classes	–	–	–	–	3,378	1,845	(5,223)	–	–
Transfers (to)/from assets held for sale	–	(236)	–	–	(45,001)	(10,980)	(294)	(3,854)	(60,365)
Balance as at 30 June 2023	2,215	77,364	158,340	9	225,262	378,996	17,675	104,107	963,968
Accumulated depreciation									
Balance as at 1 July 2022	–	–	–	–	–	–	–	1,712	1,712
Depreciation charge for the year	–	–	–	–	–	–	–	3,435	3,435
Reversal on revaluation	–	–	–	–	–	–	–	(2,805)	(2,805)
Disposals	–	–	–	–	–	–	–	(2)	(2)
Balance as at 30 June 2023	–	–	–	–	–	–	–	2,340	2,340
Carrying amount									
As at 30 June 2022	3,175	74,867	155,672	9	270,133	381,185	22,725	122,511	1,030,277
As at 30 June 2023	2,215	77,364	158,340	9	225,262	378,996	17,675	101,767	961,628

Note 6**Property, plant and equipment (continued)**

	Orchards	Crown forest land	Crown pastoral land	Canterbury regeneration land	Specialised land (restated)	Rated land (restated)	Riverbeds, lakebeds, and other special land (restated)	Improvements	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cost or valuation									
Balance as at 1 July 2021	2,334	68,780	175,888	–	293,361	318,973	36,577	117,968	1,013,881
Revaluation increase/(decrease)	841	6,087	(19,112)	–	7,807	70,707	2,445	14,743	83,518
Additions	–	–	2,237	4,524	–	2,789	1,845	1,792	13,187
Disposals	–	–	(550)	(4,524)	–	(365)	(595)	(731)	(6,765)
Transfers (to)/from asset classes	–	–	–	–	855	14,171	(15,026)	–	–
Transfers (to)/from assets held for sale	–	–	(2,791)	9	(31,890)	(25,090)	(2,521)	(9,549)	(71,832)
Balance as at 30 June 2022	3,175	74,867	155,672	9	270,133	381,185	22,725	124,223	1,031,989
Accumulated depreciation									
Balance as at 1 July 2021	–	–	–	–	–	–	–	3,856	3,856
Depreciation charge for the year	–	–	–	–	–	–	–	2,581	2,581
Reversal on revaluation	–	–	–	–	–	–	–	(4,552)	(4,552)
Disposals	–	–	–	–	–	–	–	(173)	(173)
Balance as at 30 June 2022	–	–	–	–	–	–	–	1,712	1,712
Carrying amount									
As at 30 June 2021	2,334	68,780	175,888	–	293,361	318,973	36,577	114,112	1,010,025
As at 30 June 2022	3,175	74,867	155,672	9	270,133	381,185	22,725	122,511	1,030,277

Note 7**Intangible assets****Accounting policy****Easements**

Intangible assets consist of easements; that is, rights to access land. These rights are capitalised on the basis of the costs incurred to acquire that right.

Intangible assets are shown at cost less accumulated amortisation and impairment losses.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful economic life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the schedule of non-departmental expenses.

The useful economic life of an easement is deemed to be equivalent to the contractual term of the right to access land.

Note 7**Intangible assets (continued)****Further information**

There are intangible assets associated with three properties in the Crown estate:

- In April 2018, the Crown took possession of multiple intangible assets associated with a property purchased for the landbank. An impairment against these intangible assets was recognised during the year.
- 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 2022		Actual 2023
\$000		\$000
	Cost	
5,442	Carrying amount as at 1 July	5,442
5,442	Carrying amount at 30 June	5,442
	Amortisation and impairment losses	
1,920	Balance as at 1 July	2,080
160	Amortisation expense	160
2,080	Balance as at 30 June	2,240
3,362	Carrying value of intangible assets	3,202

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 2023 published by the Treasury.

Note 8

Provisions (continued)

Provision for loss on sale

The Crown has made a provision for the loss on sale of assets held for sale. The provision is recognised when there is an agreement to dispose of Crown-owned property for less than the fair value of the property.

Provision for remediation works

A provision was established in November 2021 for remediation works to be carried out at Tokanui hospital. The amount of the provision is based on the estimated costs of the demolition and remediation.

Actual 2022 \$000		Actual 2023 \$000
	Current provisions	
472	Onerous lease provision	505
30,479	Loss on sale provision	20,142
47,712	Remediation works and other	48,316
78,663	Total current	68,963
	Non-current provisions	
7,319	Onerous lease provision	7,640
7,319	Total non-current	7,640
85,982	Total provisions	76,603

	Onerous lease provision \$000	Loss on sale provision \$000	Remediation works \$000	Other provisions \$000	Total \$000
2023					
Balance as at 1 July	7,791	30,479	47,061	651	85,982
Additional provisions made during the year	1,482	3,735	2,000	–	7,217
Discounting changes	(656)	–	–	–	(656)
Amounts used against the provision	(472)	(14,072)	(1,195)	(201)	(15,940)
Balance as at 30 June	8,145	20,142	47,866	450	76,603

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 2022 \$000		Actual 2023 \$000
Financial assets at amortised cost		
17,280	Cash and cash equivalents	21,474
3,000	Trade and other receivables	1,690
20,280	Total financial assets measured at amortised cost	23,164
Financial liabilities at amortised cost		
10,609	Trade and other payables	4,059
10,609	Total financial liabilities measured at amortised cost	4,059

Financial instrument risk

Currency risk and interest rate risk

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

Credit risk

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

The Crown's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents and net debtors (note 2). There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

The Crown is permitted to deposit funds only with Westpac (which has a Standard and Poor's credit rating of AA-), a registered bank, and enter into foreign exchange forward contracts with the Treasury (which has a Standard and Poor's credit rating of AA). These entities have high credit ratings.

Liquidity risk

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

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

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

Schedule of non-departmental revenue**Proceeds from sale of Waka Kotahi NZ Transport Agency properties**

Proceeds from the sale of Waka Kotahi NZ Transport Agency properties received were under budget due to lesser property sales than forecast by Waka Kotahi NZ Transport Agency.

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

Land tenure reform sales were \$59.037 million below budget. The budget here represents the appropriation limit rather than a forecast. The timing of land tenure reform sales is difficult to predict and can take many years to reach settlement.

Sale of landbank properties

Landbank property sales were \$20.740 million above budget. This amount was not budgeted. The sale of landbank properties occur as a result of settlement of Treaty of Waitangi claims and sale of properties tagged as deferred selection properties within treaty claims, the timing of which is difficult to predict.

Schedule of non-departmental expenses**Proceeds from sale of Waka Kotahi NZ Transport Agency properties**

Proceeds from the sale of Waka Kotahi NZ Transport Agency properties paid were less than budget due to lesser property sales than forecast by Waka Kotahi NZ Transport Agency.

Other operating expenses

Other operating expenses were \$5.925 million under budget. This was largely due to the winding down of the Canterbury Earthquake recovery programme.

Loss on sale of held for sale assets

Loss on sale of held for sale assets was \$3.986 million higher than budget. Losses on sale are not forecast. These losses are due to agreements to dispose of landbank properties.

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

Property purchases were \$1.881 million above budget largely due to timing of settlements for the purchase of assets for the possible use in Treaty of Waitangi settlements.

Land tenure reform purchases

Land tenure reform purchases were \$66.061 million below budget due to the budget being the upper limit rather than a forecast. In line with land tenure reform sales, the timing of land tenure reform purchases is difficult to predict and can take years to reach settlement

Note 11**Events after balance date**

There were no events after balance date that required adjustment or disclosure in the financial statements.

Appropriation statements

The following statements report information about the expenses and capital expenditure incurred against each appropriation for the year ended 30 June 2023. 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 2023

Actual 2022		Expenditure before remeasurements 2023	Approved appropriation 2023	Actual 2023
\$000		\$000	\$000	\$000
	Departmental output expenses			
12,855	Compliance with and administration of the overseas investment regime	12,834	19,270	12,834
12,855	Total Departmental output expenses	12,834	19,270	12,834
	Departmental capital expenditure			
24,739	Capital expenditure	29,739	41,500	29,739
24,739	Total departmental capital expenditure	29,739	41,500	29,739
	Non-departmental output expenses			
	Other expenses to be incurred by the Crown			
62	Bad and doubtful debts	78	1,145	78
–	– Impairment of intangible assets	–	791	–
58,572	Proceeds from sale of New Zealand Transport Agency Properties	24,100	100,000	24,100
58,634	Total non-departmental other expenses	24,178	101,936	24,178
	Non-departmental capital expenditure			
–	– Crown Acquisitions – Huntly East	–	1,500	–
–	– Crown Purchases – Land Exchanges	–	350	–
–	– Acquisition of Special land	–	500	–
5,674	Land Tenure Reform Acquisitions	30,053	96,114	30,053
5,674	Total non-departmental capital expenditure	30,053	98,464	30,053
	Multi-category appropriations (MCA)			
20,549	Canterbury Earthquake Recovery Land Ownership and Management MCA	2,342	19,320	2,342
	Departmental output expenses			
2,505	Managing the Recovery	1,733	4,531	1,733
	Non-departmental output expenses			
11,382	Acquisition and disposal of land and improvements	5	3,353	5
1,958	Management, clearance and assistance of land and built structures	604	8,000	604
	Non-departmental capital expenditure			
4,704	Purchase of land and improvements capital	–	3,436	–

Actual 2022		Expenditure before remeasurements 2023	Approved appropriation 2023	Actual 2023
\$000		\$000	\$000	\$000
66,094	Crown Land MCA	71,489	81,943	71,489
	Departmental output expenses			
51,600	Crown Land Management Expenses	54,740	64,516	54,740
	Non-departmental output expenses			
2,988	Contaminated Sites and Forestry Operations	3,511	3,070	3,511
	Non-departmental other expenses			
2,613	Biosecurity and Biodiversity Funding	3,560	3,000	3,560
5,677	Crown Land Expenses	6,058	5,972	6,058
475	Loss on sale of Crown-owned assets	25	771	25
2,741	Depreciation and Amortisation	3,595	4,614	3,595
26,946	Location Based Information MCA	90,785	103,236	86,317
	Departmental output expenses			
1,099	Administration of the New Zealand Geographic Board Ngā Pou Tanaha o Aotearoa	1,176	783	1,176
22,587	Land Information New Zealand Location Based Information Infrastructure	87,801	98,663	83,333
	Non-departmental output expenses			
3,260	Regional elevation data capture – delivery	1,808	3,790	1,808
82,696	Property Rights MCA	95,673	107,105	95,673
	Departmental output expenses			
81,910	Property Rights Expenses	94,350	106,362	94,350
	Non-departmental other expenses			
786	Land Liabilities	1,323	743	1,323
69,092	Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements MCA	20,304	37,846	20,304
	Non-departmental other expenses			
59,599	Preparation of assets	8,152	12,153	8,152
1,420	Impairment of land for treaty settlements	60	2,000	60
2,128	Loss on sale of landbank properties	3,961	6,587	3,961
	Non-departmental capital expenditure			
5,945	Purchase of assets	8,131	17,106	8,131
265,377	Total multi-category appropriations	280,593	349,450	276,125
367,279	Total annual and permanent appropriations for the year	377,397	610,620	372,929

Financial statements

Actual 2022 \$000		Actual 2023 \$000
	Multi-year appropriations	
	Department output expenses	
	Hydrographic Surveying	
5,700	Original appropriation	12,700
5,700	Total adjusted approved appropriation	12,700
–	Cumulative actual expenditure at 1 July	5,182
5,182	Current year actual expense	5,443
5,182	Cumulative actual expenditure at 30 June	10,625
518	Appropriation remaining at 30 June	2,075

Statement of unappropriated expenditure

For the year ended 30 June 2023

There was no unappropriated expenditure or unappropriated capital expenditure incurred during the year ended 30 June 2023 (2022: nil). Toitū Te Whenua has not received any capital injections during the year without, or in excess of authority (2022: nil).



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LAND INFORMATION NEW ZEALAND'S ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

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 114 to 143, that comprise the statement of financial position, statement of commitments and statement of contingencies as at 30 June 2023, 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 for the appropriations administered by the Department for the year ended 30 June 2023 on pages 56 to 60 and 87 to 111;
- ▶ the appropriation statement and statement of unappropriated expenses on pages 164 to 166; and
- ▶ the schedules of non-departmental activities which are managed by the Department on behalf of the Crown on pages 144 to 163 that comprise:
 - the schedules of assets; liabilities; commitments; and contingent liabilities and contingent assets as at 30 June 2023;
 - the schedules of expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2023;
 - the statement of trust monies for the year ended 30 June 2023; and
 - the notes to the schedules that include accounting policies and other explanatory information.

Opinion

In our opinion:

- ▶ the financial statements of the Department:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2023;
 - 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 for the appropriations administered by the Department for the year ended 30 June 2023:
 - presents fairly, in all material respects:
 - 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 statement of budgeted and actual expenses and capital expenditure incurred against appropriations and statement of unappropriated expenses of the Department are presented, 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 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 2023;
 - expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2023; and
 - the statement of trust monies for the year ended 30 June 2023.

Our audit was completed on 28 September 2023. 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.

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 appropriations and statement of unappropriated expenses of the Department, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.
- ▶ schedules of non-departmental activities, in accordance with the Treasury Instructions, that present fairly those activities managed by the Department on behalf of the Crown.

The Chief Executive is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Department for assessing the Department's ability to continue as a going concern. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Department, or there is no realistic alternative but to do so.

The Chief Executive's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

Our objectives are to obtain reasonable assurance about whether the information we audited, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to Vote Lands.

We did not evaluate the security and controls over the electronic publication of the information we audited.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- ▶ We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ▶ We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- ▶ We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.



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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 55, 61 to 86, 112 to 113 and 170 to 181, 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 (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Department.

David Borrie
Ernst & Young
Chartered Accountants
On behalf of the Auditor-General
Wellington, New Zealand

Ngā āpitihanga

Appendices

In this section

Appendix A: Carbon Neutral
Government Programme reporting

Appendix B: Ngā Pou Taunaha o
Aotearoa New Zealand Geographic Board

Appendix C: Land tenure reform
acquisitions

Appendix D: New Zealand Business
Number

Appendix A:

Carbon Neutral Government Programme reporting

The Carbon Neutral Government Programme was established to accelerate the reduction of emissions within the public sector. The programme was launched in December 2020 and aims to make a number of organisations within the public sector carbon neutral from 2025.

Toitū Te Whenua is committed to measuring and reporting our carbon emissions and taking action to reduce them. Our emissions inventory enables us to understand our emissions, identify where we need to make changes and raise awareness across the agency.

As property managers, we need to understand the impacts of climate change on the land we manage. Toitū Te Whenua also has an active role in coordinating and promoting the use of geographic data to support New Zealand to prepare for and respond to emergency events and climate change.

Our 2022/23 emissions

Our total emissions for July 2022 to June 2023 are 632.77 tonnes CO₂ equivalent (tCO₂e).

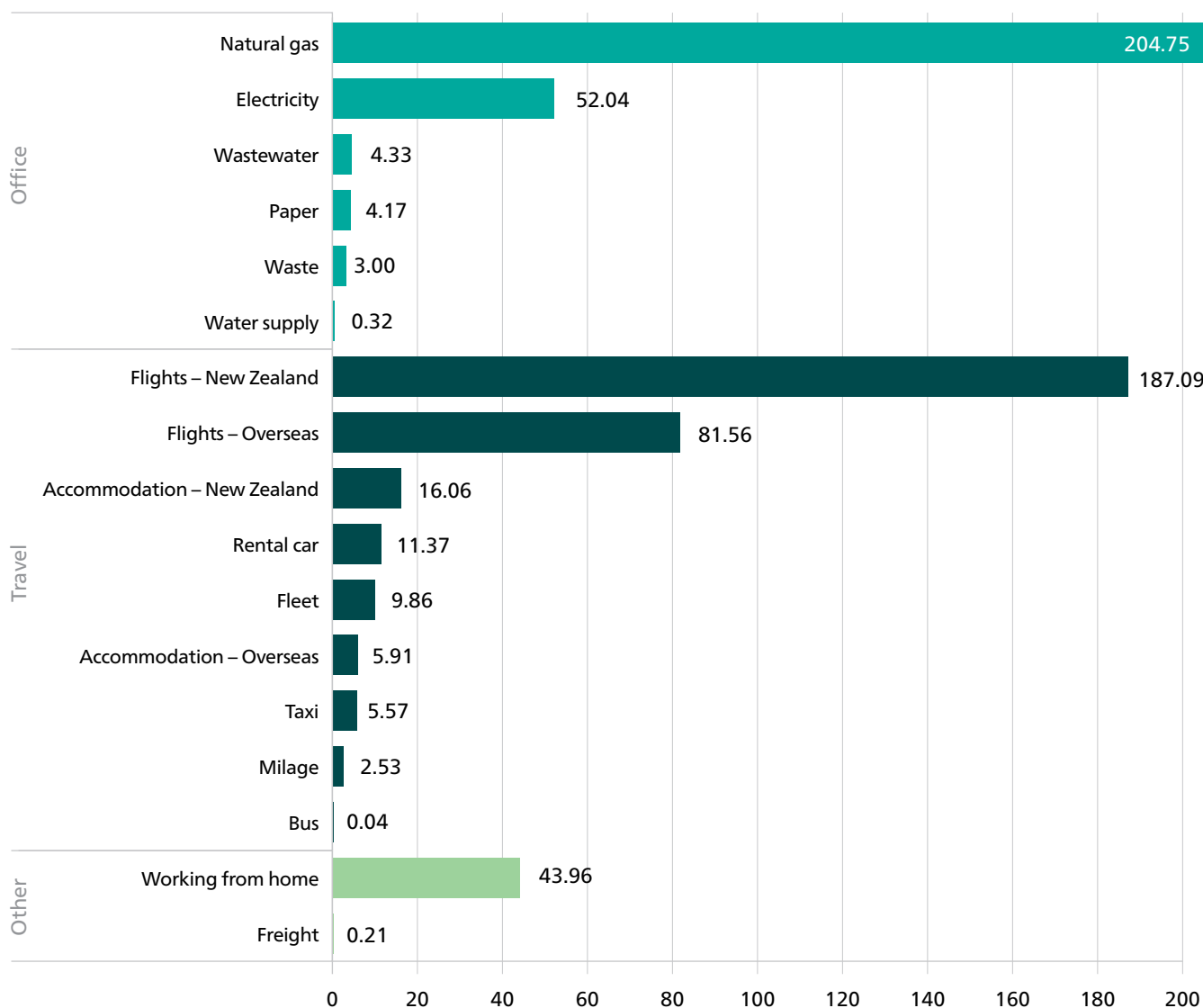
Split by scope*

ISO 14064-1 category	GHG protocol scope**	Calculated emissions (tCO ₂ e)
Category 1: Direct emissions and removals	Scope 1	207.34
Category 2: Indirect emissions from imported energy	Scope 2	45.49
Category 3: Indirect emissions from transportation	Scope 3 Additional	65.92
	Scope 3 Mandatory	288.38
Category 4: Indirect emissions from products used by organisation	Scope 3 Additional	8.82
	Scope 3 Mandatory	16.82
	Scope 3 Mandatory	19.02
Total		632.77

* Scope and category refer to the international frameworks to group emissions and reductions based on source. Category means the grouping of direct and indirect emissions and removals as per ISO 14064-1 which is an international standard for the quantification and reporting of greenhouse gas emissions and removals

** The Greenhouse Gas protocol splits emissions into 'scopes' according to the emission source.

Split by source



Natural gas is used for heating and hot water in our Wellington office. This is one of our top emissions sources, but we cannot change this in our current building.

Electricity is a significant source of our emissions. We have made improvements in this area, and we actively seek ways to become more energy efficient in our office spaces.

Emissions related to working from home make up a noticeable portion of our emissions. In the last few years flexible working has become part of our way of working.

Air travel, and travel in general, has been identified as a key area in which we need to make changes. We have revised our travel policy, and reducing travel-related emissions is a focus for us.

Emissions reduction targets

We have set our overall reduction targets for 2025 and 2030 in accordance with the Carbon Neutral Government Programme simplified method of defining '1.5°C-consistent' levels of reduction. These are consistent with the intent of the Climate Change Response (Zero Carbon) Amendment Act 2019 and the Paris Agreement of limiting global warming to 1.5°C above pre-industrial levels. Reviewing our emissions shows that there is reduction potential within Toitū Te Whenua.

Our base year is July 2019 to June 2020, as this was when we began measuring our carbon emissions. We acknowledge that this may not have been a 'typical' year, as the period March to June 2020 was affected by COVID-19 lockdowns, but it could be representative of potentially disrupted years to come.

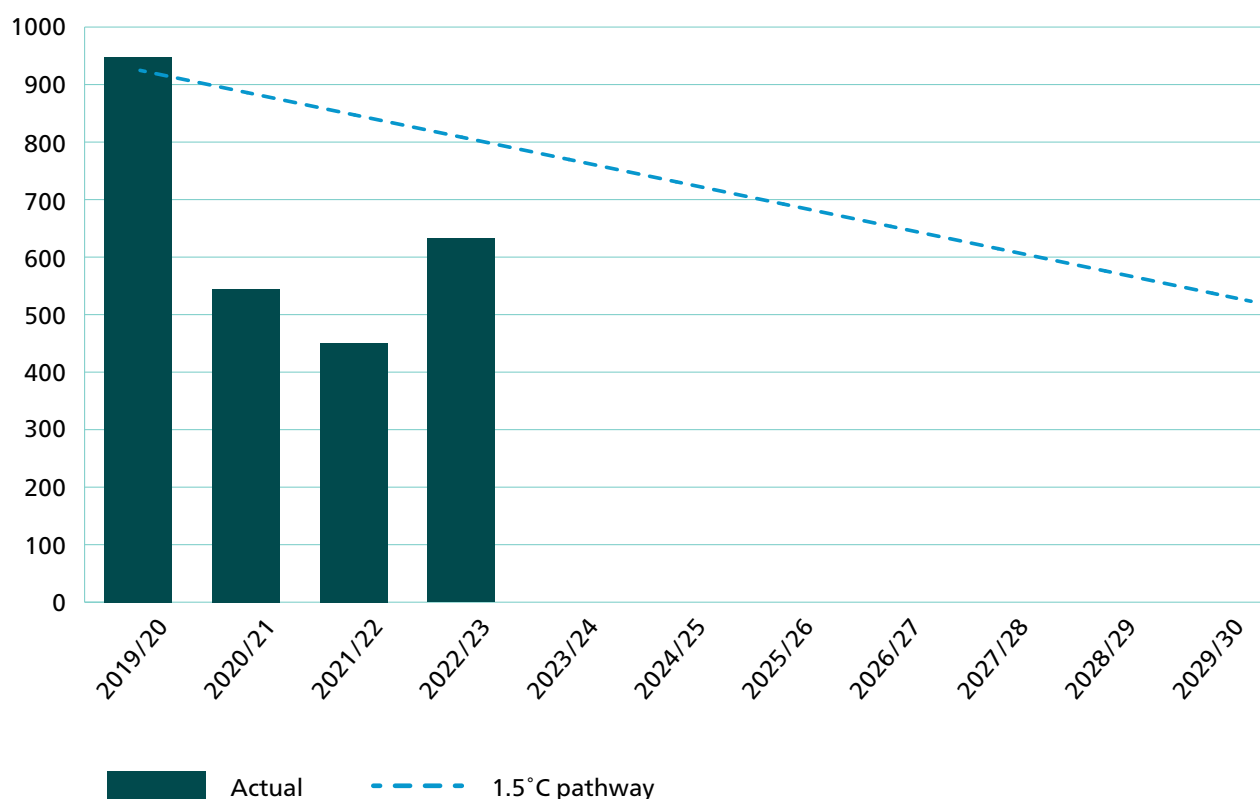
Total emissions for our base year are 948.24 tCO₂e. This was recalculated due to changes to the emission factors for purchased electricity between the guidance that the Ministry for the Environment published in 2020 and the updated guidance it published in 2022. While the impact on our overall emissions was minor, this was more material at the emission-specific level.

Our overall emissions have increased from 2021/22 but are still below our base year and Toitū Te Whenua is on track to achieve our reduction target. The increase from last year was expected, as travel restrictions due to COVID-19 had been lifted and overseas travel had resumed. Emissions related to both overseas and domestic flights were lower than they were in our base year.

Despite the increase from 2021/22, we have reduced our emissions from our base year by 33 percent, which aligns with our goal to reduce our reported emissions by 21 percent by 2025. Improvements in data have made a significant difference in our reporting, and reductions associated with these data improvements should be locked in for future years.

	2025	2030
Percentage reduction from base year (2019/20)	21%	42%
Reduction in tCO ₂ e from base year	at least 199	at least 398
Total gross emissions in tCO ₂ e	no more than 749	no more than 550

Performance against target



Sustainability initiatives

We are working to reduce our emissions and waste and to raise environmental awareness in several areas.

Travel-related emissions

We will:

- promote and provide guidance on our revised travel policy
- centralise our travel approach across business groups
- improve our audiovisual technology
- explore electric vehicle options for rental cars
- investigate low-emission options and alternatives for taxis
- review our fleet annually.

We have revised our travel policy and explored various alternatives, such as the airport bus. There has been a high-level acknowledgement of the need for us to make changes in this area.

Electricity and natural gas use in our offices

We will:

- trial sensors for lighting in our Wellington office
- consider premises options in Wellington that are more efficient than our current building.

We have installed LED lighting in our Wellington office and addressed heating issues in our Christchurch office.

Waste to landfill

We will reduce contamination of organic waste and recycling through education and making changes to products. We have promoted plastic-free July, organised waste audits and changed to plastic-free teabags and plant-based milk bottles. We have joined schemes that recycle hard-to-recycle materials such as single-use coffee cups.

Other

We will review our supply chains, and raise awareness across Toitū Te Whenua. We have made changes to some of our suppliers, published articles and created resource pages on our intranet, and now include an introduction to sustainability in our staff induction. We are planning to incorporate environmental and climate change considerations into our planning processes.

Compiling our emissions inventory

Our emissions inventory was compiled in accordance with international standards and has been verified by Toitū Envirocare. An operational control consolidation approach was used to account for our emissions. This covers our corporate emissions but excludes third-party contractors and activities of our leaseholders and tenants. It currently excludes emissions from datacentres and cloud hosting. Staff commute is also not included as it is challenging to get this data.

Some data is straightforward to obtain, but some is more challenging. We plan to improve data quality by working with our suppliers as well as looking at internal changes. For example, we will investigate the feasibility of installing water meters in our Christchurch and Hamilton offices. We now weigh our waste at all three of our offices.

Our emissions results align with the Manatū Mō Te Taiao Ministry for the Environment's 2023 Measuring Emissions Guidance. This edition updated the global warming potential (GWP) values to align with the requirements for greenhouse gas inventory reporting under the Paris Agreement.

As agreed in decisions 18/CMA.1 and 5/CMA.3, parties to the Paris Agreement are required to use the 100-year time-horizon GWP (GWP100) values, as listed in table 8.A.1 of the Fifth Assessment Report (AR5) of the Intergovernmental Panel on Climate Change, excluding the value for fossil methane.

For more detail see our full greenhouse gas emissions inventory and management report on our website.

Appendix B:

Ngā Pou Taunaha o Aotearoa New Zealand Geographic Board

Ngā Pou Taunaha o Aotearoa New Zealand Geographic Board is New Zealand's national place-naming authority. Toitū Te Whenua supports the board through a secretariat who provide administrative support, research, advice, outreach and project delivery. The Surveyor-General is the ex-officio chairperson of the 10-member board. The board's fundamental role is to:

- give places and features official names
- approve as official existing recorded place names that are unofficial
- change place names (for example, by correcting their spelling)
- alter district and region names of territorial authorities
- provide advice on place names that are part of cultural redress in Treaty of Waitangi claim settlements
- review Crown reserve names managed by the Department of Conservation.

The board's naming jurisdiction covers New Zealand, its offshore islands, undersea regions on the continental shelf and the Ross Sea region of Antarctica. The board maintains the *New Zealand Gazetteer*, which lists over 54,500 place names. The board does not name roads or the country name of New Zealand.

The purpose, functions and duties of the board are described in its legislation. This includes:

- achieving a coordinated and standardised approach to place naming
- establishing effective procedures, including consultation
- recognising cultural and heritage values
- providing and giving access to an authoritative record of official geographic names.

In 2022/23, the board publicly notified 19 place name proposals, inviting submissions for or against:

- Drury Railway Station, south of Auckland
- Ngākōroa Railway Station, south of Auckland
- Paerātā Railway Station, south of Auckland
- Karanga-a-Hape Railway Station, central Auckland
- Maungawhau / Mount Eden Railway Station, central Auckland (final name Maungawhau Railway Station)
- Te Waihorotiu Railway Station, central Auckland
- Waitematā Railway Station, central Auckland
- Ryan Creek, Remutaka Range
- Stewart Crags, Haast River (final name Kea Crag)
- Stewart Creek, Haast Pass/Tioripatea
- Kororāreka, from Russell (no final determination in 2022/23)
- Ngāmoko Stream, Coromandel Peninsula
- Te Awa o Mokotūāraro, from Clive River
- Te Kamo, a suburb in Whangārei (no final determination in 2022/23)
- Herwin Creek, Richmond Range
- Pūāwhē, Pirongia Mountain (no final determination in 2022/23)
- Rangiriri, a locality north of Huntly (no final determination in 2022/23)
- Whangamarino, a locality north of Huntly (no final determination in 2022/23)
- Te Kakau Bank, an undersea feature offshore from the southeast coast of the North Island (no final determination in 2022/23).

In 2022/23, the minister made final decisions on 10 place names:

- Maungatūtū, a maunga of volcanic origins between Ohauti and Oropi (localities), south of Tauranga
- Lake Te Horonui, a lake formed by a landslide in February 2018, inland between Gisborne District and Wairoa District. The board could not decide between Lake Te Horonui and Lake Mangapōike due to the opposing responses from mana whenua. The minister decided on Lake Te Horonui, which describes the great landslide that blocked Mangapōike River in February 2018
- four central Auckland railway stations along the new City Rail Link, with names reflecting local geographic features:
 - Waitematā Railway Station
 - Te Waihorotiu Railway Station
 - Karanga-a-Hape Railway Station
 - Maungawhau Railway Station
- three railway stations on the North Island Main Trunk between Pukekohe and Papakura, with names reflecting their destinations or a local geographic feature:
 - Paerātā Railway Station
 - Ngākōroa Railway Station
 - Drury Railway Station
- Te Awa-o-Mokotūāraro, changed from Clive River.

The following table records the numbers of place names (excluding proposals) notified in 2022/23 in the *New Zealand Gazette*.

Minister’s decisions on place names	13
Board’s final decisions on place names	5
Secretary’s delegated decisions on reviewing and concurring on Crown protected area name (notified by the Department of Conservation)	1
Recorded place names approved as official	156
Treaty settlement place names (including discontinuing Crown protected area names)	63
Altered undersea feature names	3
Other amendments/corrigenda (including to standardise existing official names with macrons)	12
Total	265

The board completed two new maps in 2022/23 named *Tangata Whenua Place Names – Te Ika-a-Māui* and *Tangata Whenua Place Names – Te Waipounamu*. The maps show just under 1,800 pre-European Māori and Moriori place names.

The board will mark its centenary in 2024. For further information about its achievements and performance, see the board’s full 2022/23 annual report on the LINZ website.


Appendix C:

Land tenure reform acquisitions

What is intended to be achieved

This appropriation is intended to achieve acquisition of the lessees' interest in pastoral lease land and purchase of any land and/or assets required to complete the acquisition of lessee interests in order to achieve tenure review outcomes under the Crown Pastoral Land Act 1998, or to achieve government high-country objectives.

Performance measure

All pastoral lease acquisitions comply with the Crown Pastoral Land Act 1998.	2021/22 actual	Budget standard	2022/23 actual
	Achieved	Achieved	Not applicable 

Since the end of Tenure Review (17th May 2022) due to a legislation change, there can be no further properties accepted into the Tenure Review Programme. The Tenure Review implementation process will continue for the properties with a signed Substantive Proposal in place before the legislation was enacted.

Statutory information

This table details information required under section 181 of the Land Act 1948 for the year ending 30 June 2023.

Details	Number	Total area (hectares)	Price paid (\$)	Total annual rent payable(\$)
Areas of private land or lessees' interest in Crown land purchased during the year	1	3,139	3,009,916	12,038
Areas of land purchased on behalf of Te Arawhiti	4	40,538.2	7,961,531.66	28,600
Leases and licences granted during the year and current at the end of the year	175	1,287,972	–	2,782,551

Appendix D:

New Zealand Business Number

We continue to implement the New Zealand Business Number (NZBN) into our business systems.

About our images

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21	Taranaki Maunga, Taranaki Region. Imagery created by LINZ using LiDAR data sourced from LINZ Data Service under Creative Commons Attribution 4.0 .
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25 (top)	Image by Inmarsat.
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26	Taipari Strand, Te Atatū Peninsula, Auckland Region. Basemaps sourced from LINZ Data Service under Creative Commons Attribution 4.0 . Imagery was captured for Auckland Council by AAM NZ Ltd.

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28	Whangamatā, Coromandel Peninsula. Orthophotography within the Waikato Region captured in the summer flying seasons between 2020 and 2023. Sourced from LINZ Data Service under Creative Commons Attribution 4.0 .
34 (top)	Tokanui Village, Waikato Region. Image by Toitū Te Whenua.
34 (bottom)	Tokanui Psychiatric Hospital, south of Te Awamutu, Waikato Region. Image by Toitū Te Whenua.
35	Hinepare Nurses' Home, Napier, Hawke's Bay Region. Image by Conrad Blind McMahon Services.
36	Waikato River, Waikato Region. Image by Toitū Te Whenua.
37	Lake Dunstan, Otago Region. Image by Tracey Burton.
38	Crown copyright.
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48 (top centre)	Scott Base, Ross Island, Antarctica. Photo: LINZ K150-2223
48 (top right)	McMurdo Sound, Cape Roberts, Antarctica. Photo: Dave Collett, LINZ K150-2223
49 (middle left)	Ross Ice Shelf, Antarctica. Photo: Lyndon Telfer, LINZ K150-2223
49 (middle centre)	Ross Ice Shelf, Antarctica. Karl Wilton in photo. Photo: Lyndon Telfer, LINZ K150-2223
49 (middle right)	Terra Nova Hut, Cape Evans, Ross Island, Antarctica. Photo: Dave Collett, LINZ K150-2223
49 (bottom left)	Scott Base, Ross Island, Antarctica. Photo: Dave Collett, LINZ K150-2223
49 (bottom right)	Antarctica NZ Warehouse, Christchurch, Canterbury Region. Photo: LINZ K150-2223
52	Hokonui Hills, Southland Region. Image by Te Rūnanga o Hokonui.
66/67	Aerial view of Westhaven Marina, North Auckland. Sourced from LINZ Data Service for Auckland Council by AAM NZ Ltd. Used under Creative Commons Attribution 4.0 .
81	Canterbury Region. Image by Terry Wreford Hann, Toitū Te Whenua.

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Tō mātou karakia

Our closing karakia



Kua ea te kaupapa

Our work has come to a
satisfactory conclusion

Ka rea ngā hua

The fruit is growing
(therefore the land and the
environment are healthy)

Ka rere ngā arawai

The waterways continue to flow
(therefore the waterways are strong
and moving forward)

Kua mau te mātauranga

We now have the knowledge

Hei arahina ngā mahi o
Toitū Te Whenua

To lead and drive the work
of Toitū Te Whenua

Kia tau te rangimārie

May peace settle

Ki runga i a tātou katoa

Upon all of us

Haumi ē, hui ē, tāiki ē!

Gather and go forward together!





Published in October 2023
by Toitū Te Whenua Land Information New Zealand
PO Box 5501, Wellington 6145, New Zealand

ISSN 1177-1119 print
ISSN 1177-8717 online

This document is available at: linz.govt.nz



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