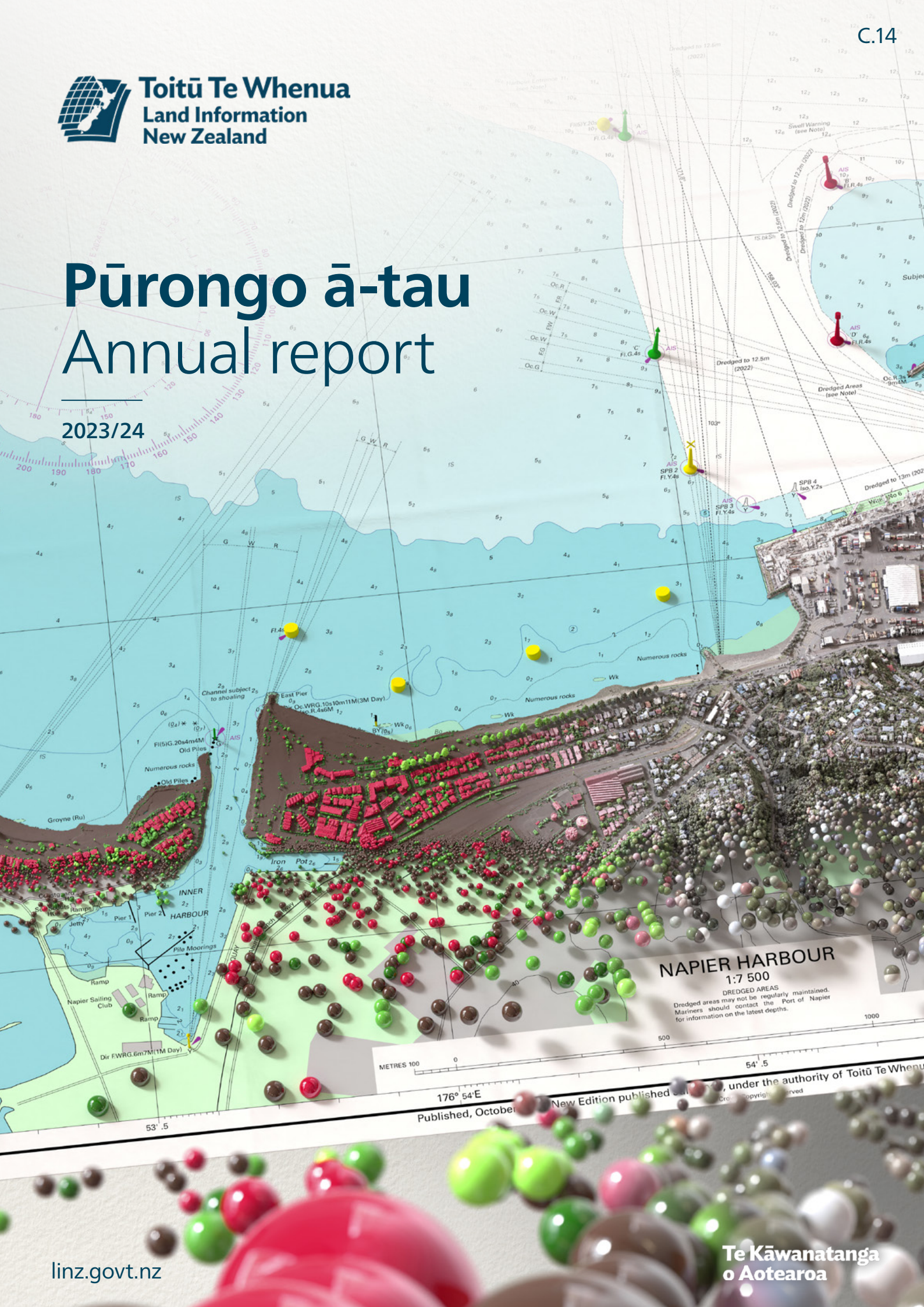


Pūrongo ā-tau Annual report

2023/24



NAPIER HARBOUR
1:7 500

DREDGED AREAS
Dredged areas may not be regularly maintained.
Mariners should contact the Port of Napier
for information on the latest depths.

METRES 100 0 500 1000
176° 54'E
54° 5
Published, October 2023. New Edition published under the authority of Toitū Te Whenua
Copyright reserved

Tō mātou karakia whakatuwhera

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!



Cover image: A hydrographic chart of Napier Harbour forms the upper portion of the image, with a point cloud created from LiDAR data in the lower half. The left side of the point cloud was analysed to identify the objects that have been captured with buildings coloured red, trees coloured green, and the ground shown in brown. In the lower right, the point cloud is given its real-world colour from the aerial imagery.

Ngā ihirangi

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Kupu takamua

Foreword



Kia ora tātou,

It is a privilege to be Acting Chief Executive of Toitū Te Whenua Land Information New Zealand while Gaye Searancke is on secondment to Te Kawa Mataaho Public Service Commission. I am proud to present Toitū Te Whenua's Annual Report for 2023/24, which highlights the achievements and mahi of all the people who work here.

Toitū Te Whenua works to understand, develop and care for whenua, moana and arawai – New Zealand's land, sea and waterways. These are a critical foundation for our economy and society, and the public services we provide help to ensure they are well understood so they can be well managed. Our work ensures that New Zealanders have high-quality information on our land and water and have confidence in land ownership and the boundaries of property.

The data we gather and make available is a driver for innovation, business efficiency and economic growth supporting industries as diverse as farming, construction, aviation and logistics. Our high-quality data helps New Zealand communities make important decisions on development and resilience, plan for climate change and natural disasters, and enable growth with infrastructure development.

We are working hard to be an agile and responsive organisation that is focused on meeting the needs of our customers. As part of this, we have successfully completed a major organisational change and transformation programme that is designed to set us up for the future. We are now organised around our customers and have the flexibility to respond when our customers' needs change.

Kia ora tātou,

Nōku te hōnore ki te tū hei Tumu Whakarae Whakakapi o Toitū Te Whenua i a Gaye Searancke e mahi taupua ana ki Te Kawa Mataaho. Kei te poho kererū ahau ki te whakaatu i te Pūrongo ā-Tau o Toitū Te Whenua mō te tau 2023/24, he mea e miramira ana i ngā whakatutukinga me ngā mahi a ngā tāngata katoa e mahi ana i konei.

Kei te whai a Toitū Te Whenua ki te mārama, te whakawhanake me te tiaki i te whenua, te moana me ngā arawai o Aotearoa. He tūāpapa waiwai ēnei ki tō tātou ohanga, pāpori hoki, ā, mā ngā ratonga tūmatanui e whakarato nei mātou e whakakoia kei te mārama pai ēnei, kia pai anō te whakahaere. Mā ā mātou mahi e whakakoia kei a ngāi Aotearoa he pārongorongo e kounga ana mō ō tātou whenua, wai hoki, kia māia hoki rātou ki te rangatiratanga ā-whenua me ngā rohenga papanoho.

Mā ngā raraunga e kohi nei mātou, e hōrapa hoki e whakaoho te auahatanga, te whāomotanga ā-pakihi me te whakawhanaketanga ā-ohanga, he mea tautoko i ngā ahumahi kanorau pērā i ngā ahumahi ahuwahenua, hangahanga, rererangi, whakahaere hoki. Mā ō mātou raraunga e kounga ana e āwhina ngā hāpori o Aotearoa ki te whakarite i ngā whakatauranga hirahira e pā ana ki te whakawhanaketanga me te aumangea, me te whakamahere ki te āhuarangi hurihuri me ngā aituā māori, ki te whakamana hoki i te whakatipu mā te whakawhanake i te tūāhanga.

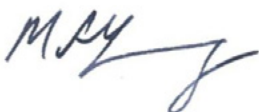
Kei te whakapau kaha mātou kia moruki, kia urupare hoki mātou hei rōpū whakahaere, e arotahi atu ana ki te whakatutuki i ngā hiahia o ā mātou kiritaki. Hei tautoko i tēnei kua oti pai i a mātou tētahi huarahi whakawhitihiti me te

We have built key parts of the infrastructure that will allow SouthPAN to improve GPS services in New Zealand. We've also seen the use of LiDAR and aerial imagery data accelerate as government agencies, businesses and the public find valuable new ways to use it.

Meanwhile, the bulk of the modernised Landonline platform is now built. This multi-year project has seen great uptake by users and we are receiving excellent feedback as each new piece of functionality is released.

While this report describes our work over the last year, we are also keeping a strong focus on the future. We are well set up to respond to emerging government policy and the changing needs of our customers, which is illustrated in our stories on implementing changes to overseas investment (see page 35), bringing land and non-residential property management services in-house (page 41), and mapping of the marine and coastal environment (page 28).

We are proud of what has been achieved this year. We are now focused on what will be achieved in the year ahead.



Murray Young

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

panoni ā-rōpū whakahaere, e whakariterite ana i a mātou ki te anamata. Ināianei kua whakaritea mātou e ai ki ā mātou kiritaki, ka taea e mātou te urutau ina panoni ō rātou hiahia.

Kua hanga mātou i ētahi wāhanga matua o te tūāhanga, mā reira a SouthPAN ka tukua ai kia whakapai ake i ngā ratonga Pūnaha Kimi Taunga i Aotearoa. Kua kitea hoki te piki haere o te whakamahi i ngā raraunga LiDAR, whakaahua ā-manu hoki, i ngā whare kāwanatanga, ngā pakihi me te marea hoki e whai ana i ngā huarahi hou, uara hoki hei whakamahi i ērā.

I te wā tonu, kua oti kē te hanga i te nuinga o te pūhara whakahou o Landonline. He kaupapa tēnei o ngā tini tau kua kaha hāpaitia e ngā kaiwhakamahi, waihoki, kei te whiwhi mātou i ngā whakahoki kōrero pai rawa atu i te tukunga atu o tēnā, o tēnā o ōna āheinga hou.

Ahakoia kei te whakaahua te pūrongo nei i ā mātou mahi nō te tau kua hori, kei te kaha aronui atu mātou ki te anamata hoki. Kua takatū pai mātou ki te urupare atu ki ngā kaupapahere hou a te kāwanatanga me ngā hiahia hurihuri o ā mātou kiritaki. Ka whakaaturia tēnei i ngā kōrero mō te whakatinana i ngā panonitanga ki te haumi ā-tāwāhi (tirohia te whārangi 35), whakahokia mai ngā ratonga whakahaere o ngā whenua me ngā wā kainga korengā (whārangi 41), me te whakamahere o te Taku Taimoana (whārangi 28).

Kei te poho kererū mātou i ngā mahi kua tutuki i tēnei tau. Kei te aronui atu mātou ki ngā mahi ka tutuki ā te tau kei te tū mai.

Kei te tūhāngai ā mātou haepapa ki Aotearoa whānui

Our responsibilities span New Zealand

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.

Our aim is to deliver the highest-quality public services for New Zealanders that support our economy, stimulate innovation and inform decisions.

To achieve this, we put our customers at the centre of what we do, and we are flexible and responsive to what our customers need.

Property rights

The property rights system is a significant contributor to the New Zealand economy. It provides New Zealanders with confidence and certainty about rights, restrictions and responsibilities relating to ownership and other interests in land.

Our world-class Landonline digital property platform for land registration is central to this work. It holds over 2.3 million land titles, and we are currently modernising the platform, producing time and cost efficiencies for councils, surveyors, lawyers and conveyancers. Our recent achievements with Landonline are discussed on page 19.

Geographic and property information

The geographic and property information system collects and holds a large range of information on boundaries, zoning, valuations, place names, and physical features on the land, as well as depths and features of the seafloor. This information and the underlying data are open, accessible and available for use by businesses, government and the public. This helps to drive innovation, while the enhanced accuracy of the data we publish can inform better services and tools for everyone.

SouthPAN is a major project to improve the accuracy of GPS and other positioning services across New Zealand and Australia. This technology can support crop management and conservation work, track maritime shipments, enable navigation for autonomous vehicles, as well as a range of other government, commercial and recreational uses. Read about SouthPAN on page 23.

Geospatial data underpins leading-edge apps and online services, and our mapping technologies help in the planning of buildings and infrastructure. We also produce aerial imagery and positioning data that are freely available to allow businesses to be more efficient and their work more accurate. Find out more on page 28.

Location data has a wide range of economic, public safety and environmental uses, which allows better planning for protecting lives and assets. Find out more on page 32.



SouthPAN position accuracy demonstration video.

Crown land

Toitū Te Whenua manages around 2 million hectares of Crown land. This includes river and lake beds, high country pastoral leases and Crown forestry licences, residential and commercial properties, and land held for Treaty settlements.

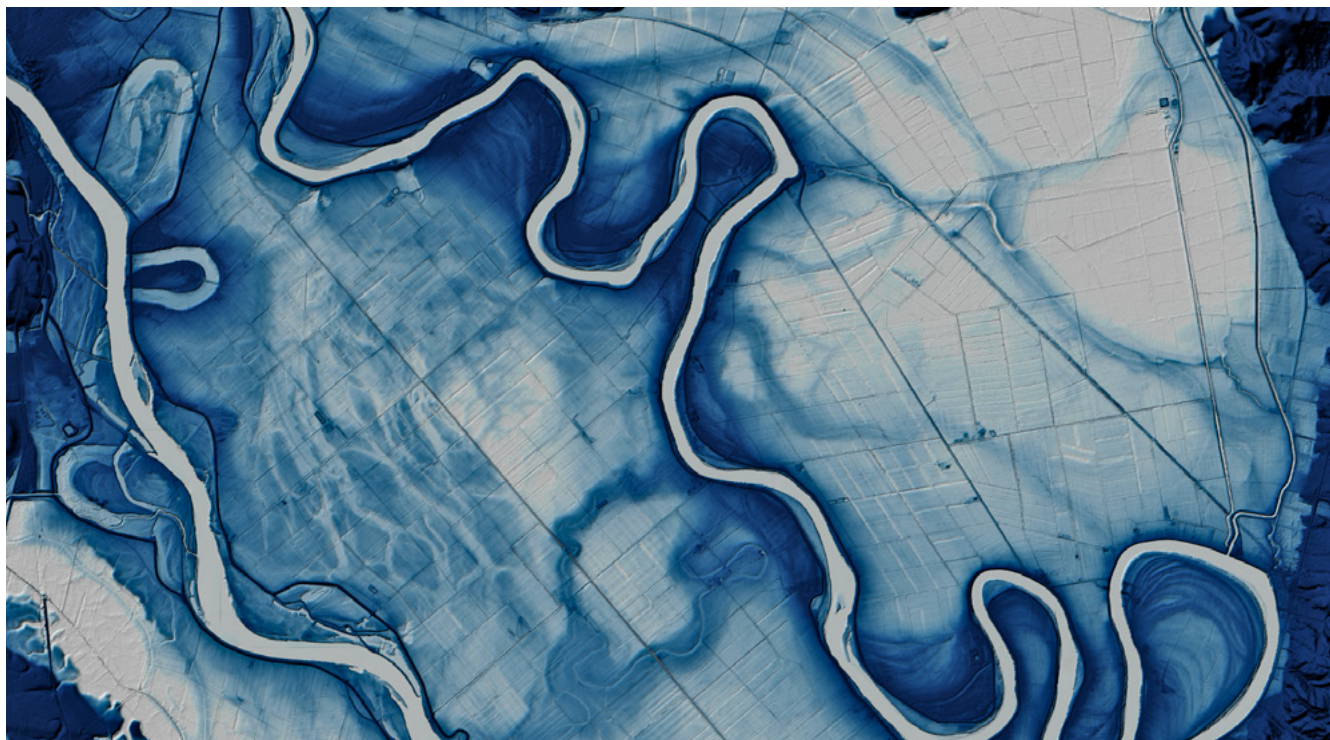
We work to protect our environment and iconic landscapes from invasive pests for the benefit of New Zealanders and visitors. Find out more on page 40.

Since 2016, Toitū Te Whenua has managed the Crown's Treaty Settlements Landbank. We have upgraded residential properties to meet Healthy Homes Standards. Read on page 57 about our work to ensure these homes are ready and fit to be transferred to iwi.

Emergency response

In emergency situations such as flooding and earthquakes, Toitū Te Whenua provides location information and up-to-date maps and satellite imagery to other agencies to aid in the emergency response.

We work with local and central agencies to identify information requirements and funding options, and we have the expertise to produce data visualisations that meet specific needs, such as calculating the scale and impact of floods. Find out about this work on page 26.



LiDAR image of flooding in Balclutha, Otago District.

Overseas investment

The overseas investment system ensures that investment in sensitive assets benefits New Zealand. Approximately 15 percent of all foreign direct investment into New Zealand is subject to the system.

As a regulator of the overseas investment system, Toitū Te Whenua's role is to facilitate investment that:

- creates jobs
- leads to the construction of infrastructure
- has benefits to the natural environment
- contributes to economic growth.

Public works

Toitū Te Whenua administers the regulations that govern how local and central government agencies buy and sell land for public works.

The Crown can acquire land from private landowners for government and local public works such as roads, schools and police stations. Toitū Te Whenua needs to balance the rights of private landowners with the Crown's ability to ensure public works go ahead.

How we work

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

Customer-centricity shapes what we do and how we do it – we want people to have a great experience when they interact with Toitū Te Whenua and use the data and information we provide.

Co-designing and modernising our services and products, such as Landonline, help us to serve the public better, future-proof the services Toitū Te Whenua is responsible for and deliver on our outcomes and strategic priorities.

Our staff are based mostly in our offices in Wellington, Hamilton and Christchurch. We are committed to providing excellent public services and lasting value to New Zealand.

Our 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 the 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.

He rarapatanga ki ngā mahi whakahaere

Operations at a glance

 **2 satellite dishes**

were built at the new SouthPAN uplink and ground centre in Awarua, Southland.

 **4.6 out of 5**

average customer satisfaction score survey was achieved by our contact centre.

 **70 percent**

of New Zealand is now mapped in three dimensions with LiDAR.

 **96 percent**

of all eligible market transactions used our Notice to Mortgagee product between January and June 2024.

 **100 percent**

of 'one home to live in' overseas investment applications were assessed on time.



17,000+ vessels

used our electronic charts to support maritime navigation.



140,000+ landslides

were mapped by GNS Science using our imagery following Cyclone Gabrielle.



250,000+ users

accessed the LINZ Basemaps service each month.



2,000,000 hectares

of land is managed by Toitū Te Whenua.



2,900,252 property searches

were delivered by Landonline.

Our impact across the motū

Working with mana whenua, we have undertaken building, soil and hazardous materials surveys and ecological, archaeological and heritage investigations in preparation to demolish 74 buildings at the former Tokanui Psychiatric Hospital, south of Te Awamutu.

Thanks to the high-definition LiDAR data we publish, GNS Science discovered Te Punga fault, 27 kilometres from Hamilton on the Hauraki Plains. This will help the region prepare for earthquake risks.

Taupō District Council used LiDAR data for flood management planning in the Taupō/Mangakino area.

We completed the demolition of the Hinepare Nurses' Home and Tuakana Annex in Napier.

Hydrographic surveying of Tūranganui-a-Kiwa / Poverty Bay found active and non-active seeps which can indicate the presence of fresh water or gas.

In collaboration with Te Manahuna Aoraki Project and the Department of Conservation, we funded pest and weed control in a number of locations including the iconic Mackenzie Basin.

We published our Crown Pastoral Land Strategic Intentions Document and Performance Monitoring Framework 2024–2029, ready for implementation across the South Island high country.

Scion used the Basemaps data we publish to train a deep learning model to identify forest boundaries and tree species, and proved its viability by mapping the entire Gisborne region.

Two 11-metre satellite dishes were built at the new SouthPAN uplink and ground centre in Awarua, Southland. This is a major step towards SouthPAN becoming fully operational.

The Lake Wānaka Lagarosiphon Management Committee has removed the last weed beds in the western part of Lake Wānaka. This makes the lake far more appealing for recreation and will reduce the spread of the weed.

Our Location Information team created a composite image after the 2024 Port Hills fire to help Christchurch's civil defence map the extent of the fire and communicate with the public.

The last block of Crown-owned residential red zone land was transferred to Christchurch City Council ownership in August 2023.

Ā mātou huamahi me ngā huarahi e tutuki ai ērā

Our outcomes and how we achieve them

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

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

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

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

Our areas of work



Our organisational health

Our people
Our customers
Our health and safety

Our systems
Our assurance
Our financial health

Ā mātou mahi

Our work

We provide expert property and location information, manage Crown land, and regulate overseas investments. Developing and caring for whenua, moana and arawai is at the centre of our work, which is built around our four strategic outcomes.

In this section

Our customers are at the centre of our work

Our strategic outcomes

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

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

Outcome: The Crown estate we are responsible for is well managed, understood, cared for and enhanced for existing and future generations

Customer-centricity

Strategic outcome measures

Our strategic approach



Our customers are at the centre of our work

Toitū Te Whenua is focused on what our customers need from us.

We understand that every decision we make influences the experiences that people, businesses and agencies have with us and the experiences their customers have with them.

Customer experience is a key focus when we design and deliver our services.

We consider what our customers need when we make decisions, improve our technology, share information or update regulations.

We know we have been successful when customers say that interacting with us is easy, helpful, trust-inspiring and error-free.

Our strategic outcomes

We have four strategic outcomes:

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

This 2023/24 annual report is structured around these strategic outcomes. Articles about the work we have done in the past year are grouped within the core outcome area they align to, but this is often not the only outcome they help us meet.

Our outcome articles are complemented by our strategic outcome measures – find out more on page 46.



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 to play in supporting the Crown to honour its commitments to iwi and Māori, including Treaty of Waitangi settlement commitments.

Under this outcome, the aim is to build and maintain enduring relationships with Māori and iwi. It is essential for these relationships to be built on trust and respect, and this takes time. As an organisation we need to understand Māori and iwi aspirations so we can help them achieve better economic and social wellbeing outcomes for whānau and communities.

A significant and core part of our work is making sure that Treaty settlements are settled fairly and in good time, and that Landbank properties are returned to iwi in good faith.

Toitū Te Whenua will continue to improve delivery of the Crown's Treaty commitments and understand our statutory obligations to Māori and iwi. As part of this, we will evaluate how well these commitments and obligations are being met and implement a plan for improving our performance.

As an agency, Toitū Te Whenua will focus on understanding and achieving our shared aspirations with Māori. At the same time, we will continue to build our people's capability and capacity to engage with Māori and iwi to better support the delivery of the Crown's commitments.

Strategic outcome measure

The strategic outcome 'We are a respected and honourable Treaty partner with strong and enduring relationships' aligns most closely with the strategic outcome measure 'A steady increase in the number of properties leaving the Landbank, in good faith, every year' – find out more on page 50.

Our work on the site of the former Tokanui Psychiatric Hospital

Toitū Te Whenua is preparing the former Tokanui Psychiatric Hospital site so that Ngāti Maniapoto can purchase the land as part of their Treaty settlement. Demolition and remediation are scheduled to begin in 2025 and will likely take four years to complete.

The land under the hospital is being returned to Ngāti Maniapoto

Tokanui is part of 1,194 hectares of Māori land taken under the Public Works Act in 1910 to build the hospital. This was the largest piece of land acquired under the Public Works Act in the Maniapoto rōhe (region), and the acquisition was strongly opposed by Ngāti Maniapoto. The Crown has since acknowledged that taking the land was a Treaty breach.



The old administrative building and pharmacy on the Tokanui Psychiatric Hospital site.

This is the largest demolition and remediation project to be included in a Treaty settlement, and the first time a deed of settlement has included a commitment to remediation. Once this project

is complete, the whenua will be offered back to Ngāti Maniapoto through their post-settlement governance entity, Te Nehenehenui Trust.

Demolition and remediation will start soon

The hospital site is around 80 hectares in size and contains 74 buildings, a swimming pool, eight substations, 14 kilometres of underground services, and roading.

Over the past two years, investigations have been undertaken to fully understand the site's current state. This has included building and soil surveys, hazardous materials surveys, and ecological, archaeological and heritage investigations.

Ngāti Maniapoto has provided advice on the history of the site and culturally significant sites. Toitū Te Whenua has also worked collaboratively with mana whenua on different demolition and remediation options. Input from iwi and hapū has helped determine how much underground infrastructure will be removed and how demolition waste is to be managed.



Updates on the demolition and remediation of the site can be found on our website

Demolition of Hinepare Nurses' Home and Tuakana Annex

In February 2024, Toitū Te Whenua completed the demolition of the Hinepare Nurses' Home and Tuakana Annex in Napier. The two properties will now be offered to Mana Ahuriri Trust to purchase as part of their Treaty settlement.

While carrying out this work we aimed to recycle as much of the building material as possible. We managed to send 95 percent of the material removed to be recycled. This included nearly 6,000 tonnes of concrete and metal, and quite literally the kitchen sink. The concrete can become footpaths and roads, and the metal can be melted down for new building products. This work contributes to our overall aim to reduce waste to landfill, as well as our wider sustainability goals.

After the Napier Hospital closed in 1997, the Hinepare Nurses' Home was developed into backpacker accommodation. The nurses' home was found to be an earthquake risk in 2012. The 70-year-old nurses' home and the nearby annex were some of the last buildings remaining.



A drone image of the Hinepare Nurses' Home prior to demolition.

Kimihia te Matangaro – Finding the Missing

Kimihia te Matangaro – Finding the Missing is a National Science Challenge research project involving Te Herenga Waka – Victoria University of Wellington, the University of Otago – Ōtākou Whakaihu Waka and Parininihi ki Waitōtara Incorporation. Publicly accessible data sources were collected, linked and queried to reconstruct whānau groups and their relationship to whenua. Data included information sourced from Toitū Te Whenua, the Māori Land Court Te Kooti Whenua Māori, Auckland Museum's Online Cenotaph, and Births, Deaths and Marriages. The platform produced by this project is now being made available to the public through a set of web-based tools.

The platform will help Māori communities to reconnect uri (descendants) with their whenua and whakapapa. Many iwi, hapū, marae, trusts and Māori governance entities report that finding and reconnecting with their missing uri is key to increased economic, social and cultural prosperity, as well as spiritual wellbeing.

Parininihi ki Waitōtara has used Kimihia te Matangaro to help shareholders process successions and reclaim ancestral names for land blocks. This approach has promoted new land-use strategies, improved access to information and encouraged community engagement.

“Our relationship with LINZ has been exceptional, providing access to information for our Māori research partners, sharing technical expertise, and assisting us with the digitisation of historical records and maps. From the beginning, LINZ has recognised the value and impact of our mahi.”

Dr Sydney Shep, Te Herenga Waka – Victoria University of Wellington



Kimihia te Matangaro on the Victoria University website

Ngā Poutama Matawhenua – Practical Māori geospatial wānanga

Geospatial information and data are valuable tools that can help people plan and manage land use. Toitū Te Whenua makes a huge range of geospatial data, images and maps available, and helps users to access the technology and get the most out of the information. Geospatial wānanga are one example of how we make information accessible to our partners and customers.

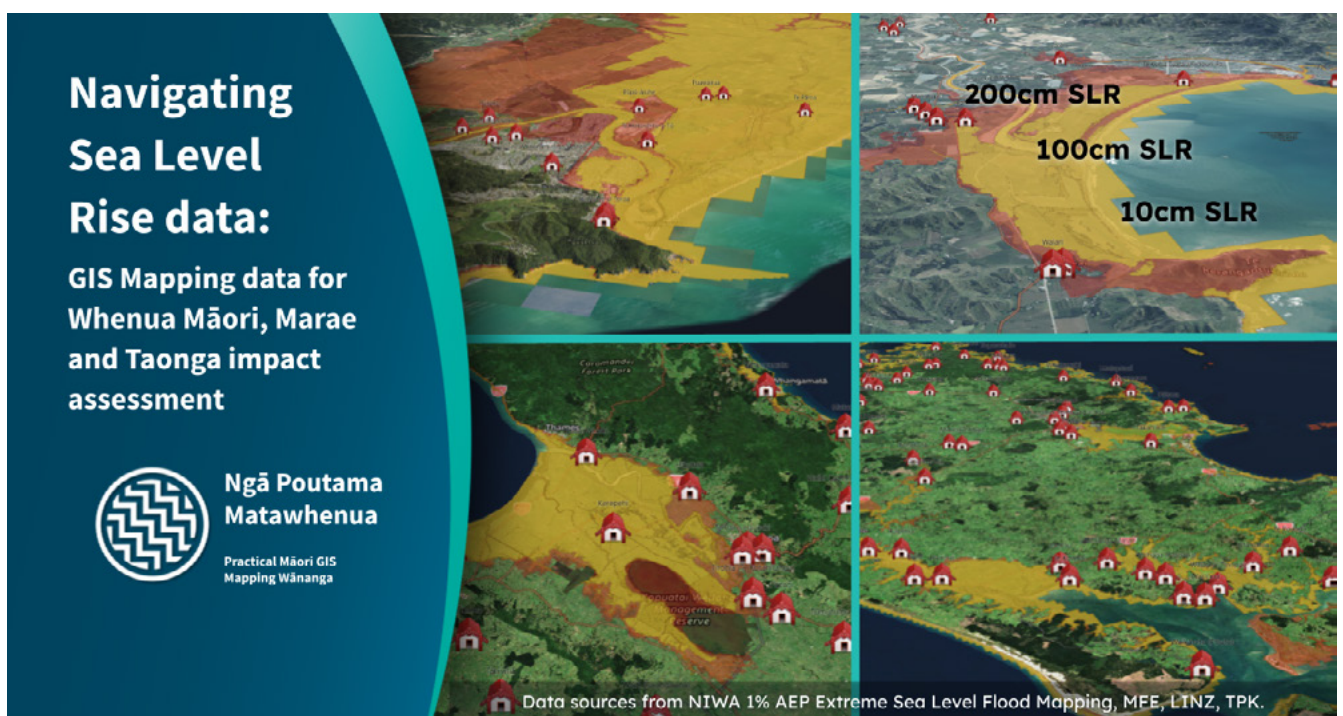
Toitū Te Whenua, Stats NZ Tatauranga Aotearoa and an external facilitator present a monthly interactive wānanga on mapping the whenua and telling stories through digital mapping. This is tailored towards kaitiaki, friends and whānau working in Māori trusts, settlement entities, takiwā (traditional areas) and marae collectives, and environmental and conservation groups.

The webinars cover how to use software and geospatial data to generate maps, create three-dimensional stories and flythroughs, perform spatial analysis and identify potential land use. Attendees learn how to develop environmental monitoring tools, access property and demographic data, and find historical imagery.

The webinars attract up to 50 people each month, and each session is recorded and made freely available online. Not only do these webinars educate New Zealanders on how to independently interact with software and geospatial data, they take steps toward enabling whānau, hapu and iwi to connect on a deeper level with the whenua.

“Just wanted to take the time to thank you for all this information and helping our whānau, hapū and iwi with GIS mapping and MGeo spatial mapping. We have used and looked at your information as crucial to our whānau, hapū, iwi capacity and capability with GIS mapping and more. Keep it going please as your information is helping as we learn in this space. ”

Aroha Ririnui, Tauranga Moana Iwi Collective



Outcome:

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



Terrain LiDAR image of Lake Rotorangi on Pātea River, Taranaki District.

One of Toitū Te Whenua’s core services is providing robust and freely available geospatial information and property data. This data and information deliver a wide range of benefits including natural disaster resilience and recovery efforts (see stories on page 32).

New Zealanders use our geographic, geospatial and property information to understand and analyse the patterns and relationships in our land and other locations, support efficient infrastructure development and respond to climate change (see page 26). Data that we update online each week powers apps such as Uber and Google Maps, real estate websites and Airbnb, and three-dimensional visualisation software like Strava’s Flyover and heatmaps.

Trustworthy and reliable location-related information helps individuals, businesses and policymakers make informed decisions. This delivers environmental, economic, cultural and social benefits, improves government policies

and programmes, and leads to better outcomes across society. Engagement and education will encourage more people to use our data service, and we are looking for opportunities to support wider government and private use of geospatial datasets so that our work contributes more each year.

This outcome covers work and services that have been our core business since the Lands and Survey Department was established in 1876. We are looking to grow our influence and impact in the geospatial information and data landscape.

Strategic outcome measures

The strategic outcome ‘The geographic and property information we provide is trustworthy and reliable, freely available and well-used’ aligns most closely with the strategic outcome measure ‘The quantity used, quality and breadth of key datasets increases year on year’ – find out more on page 51.

Modernising our world-class Landonline system

Landonline is our technology platform for New Zealand’s property system. It is critical to the financial systems New Zealanders rely on so it is an important enabler of our economy. Our programme to modernise the platform is delivering significant benefits for our customers.

The Landonline modernisation remains on track

Landonline is the transactional platform that holds land information and is used for transferring rights, restrictions and responsibilities for property. It is used every day by conveyancers and surveyors for land registration and survey plan actions, so it is a core component of a stable economy. The system holds records on over 2.3 million property titles and 2.7 million surveyed parcels of land. It is accessed by around 5,000 professional users and 500 members of the public each day.

After 20+ years of use, Landonline is still recognised globally as world class, but the

underlying technology is ageing and becoming more difficult to support. This has made it time-consuming and expensive to deliver upgrades and enhancements.

Our programme to replace Landonline with a modern, stable and secure system is being carried out in-house, using an agile development approach. The programme is known as the Survey and Title Enhancement Programme (STEP). It is on track to be substantially completed by mid-2025 and is delivering benefits already.

Toitū Te Whenua considers Landonline to be a service critical asset. Progress is reported here as well as in the Property Rights appropriation performance measure on page 108.



Our Sector Engagement team updates Minister for Land Information Chris Penk about the Landonline upgrade project.

Our customers are seeing increased productivity

Our customers are at the centre of the 'New Landonline' development process. They are involved at every step of the modernisation, from initial design and testing of new features through to piloting and release.

The steady release of new products and services means that large parts of the New Landonline system are already available for use. We hear from our customers that the functionality is delivering what users need, and they are experiencing productivity gains.

Customers tell us New Landonline is intuitive, easier to use and more efficient for their processes, and these benefits flow through to their clients.

Landonline delivered 2,900,252 property searches, issued or re-issued 239,964 property titles and received 11,259 cadastral survey datasets in 2023/24, so these efficiency gains add up to significant savings across the sector.

“Searching and obtaining titles and other records is much faster. The interface is also quite intuitive, and it is easier to create dealings, prepare A&Is, tax statements, etc. ”

A dealings user

“It is simply more pleasant and less frustrating to use. ”

A survey user

Automated notifications are saving time

Two of Landonline's new automated property transaction notification services are being widely used by banks and local councils, making things faster and easier for their staff and customers.

Every council in New Zealand has been onboarded to the Notice of Change system, which lets conveyancers automatically notify councils of property ownership changes. The Notice of Change system has increased the accuracy of the data councils receive, reducing the need for them to follow up with conveyancers. Around 88 percent of eligible transactions were notified through the Notice of Change system in May 2024. We are confident we will deliver the \$44.3 million in productivity benefits that the business case predicted.

Between January and June 2024, 96 percent of all eligible market transactions used our Notice to Mortgagee product. This informs financial institutions when a mortgage is registered against a record of title. All the main banks and several other financial institutions are using the service, resulting in close to 100 percent market coverage. Our customers tell us that the workload for solicitors and bank staff has reduced, with less need for follow-ups. The estimated financial benefits of the Notice to Mortgagee system are \$45.1 million.

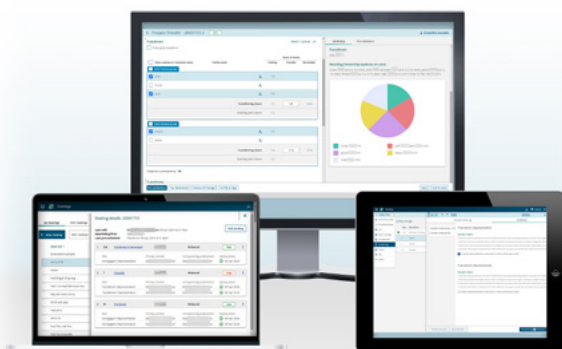
Generating survey plans from Landonline data

We are making good progress on developing a faster, more efficient and user-friendly way for surveyors to prepare and submit survey plans. We are continuing to make improvements and developments to our new tool, and initial feedback is that it will be transformative for the profession.

Surveyors and their staff currently need to draft and prepare static survey plans, which can take weeks in the case of complex subdivisions. In response, our team has developed a tool that generates a plan from survey data held in New Landonline. Building on this, the team has created an advanced version, which digitally provides a survey plan in seconds.

The tool has been designed to be easily shared with territorial authorities, conveyancers and developers. Users can drill into layers of survey information that are currently held as multiple static documents, which is another time-saving feature.

The test tool was released to a pilot group of surveyors earlier this year, and there will be wider consultation in the second half of 2024.



New Landonline screens

Significant progress made in 2023/24

We have continued to develop, test and release upgraded survey and title functionality over the past year, and encouraged uptake by Landonline users.

- The STEP capital build was within its approved budget for the 2023/24 financial year while continuing to deliver business outcomes. The programme remains on track to be delivered within its approved capital funding.
- We released dealings instruments for complex titles, allowing 86 percent of property title transactions by volume to be carried out on New Landonline by 30 June 2024.
- Sixty-two percent of straightforward discharge, transfer and mortgage transactions are now being submitted through New Landonline.
- We released 'sign and submit', the new process surveyors use to formally sign off and submit a survey to Landonline, on 1 July 2024.
- We moved Landonline's survey capture functionality to New Landonline, so surveyors now record field survey data directly into the system and can generate a plan based on that data.
- Use of the Public Search tool has far exceeded forecasts and now accounts for 5.6 percent of all searches.

Buying and selling property online

The COVID-19 pandemic changed how many people work, including the ways New Zealanders interact with lawyers and conveyancers to buy and sell property. New approaches such as meeting online rather than in person are here to stay, and we are changing the rules to reflect that.

The Registrar-General of Land consulted on a review of the standards lawyers and conveyancers must meet to gain legal authority and confirm client identity when they are transferring land ownership. The changes build on an Interim Guideline that allowed property transactions to continue during COVID-19 restrictions, and which has become standard practice.

Under the new standard, lawyers and conveyancers will have more ability to use audiovisual technology to get authority from clients and confirm their identity, and will be able to use verifiable electronic signatures.

The revised standard and guideline will be published before the end of 2024.



A subdivision in Paraparaumu with Kapiti Island in the distance.

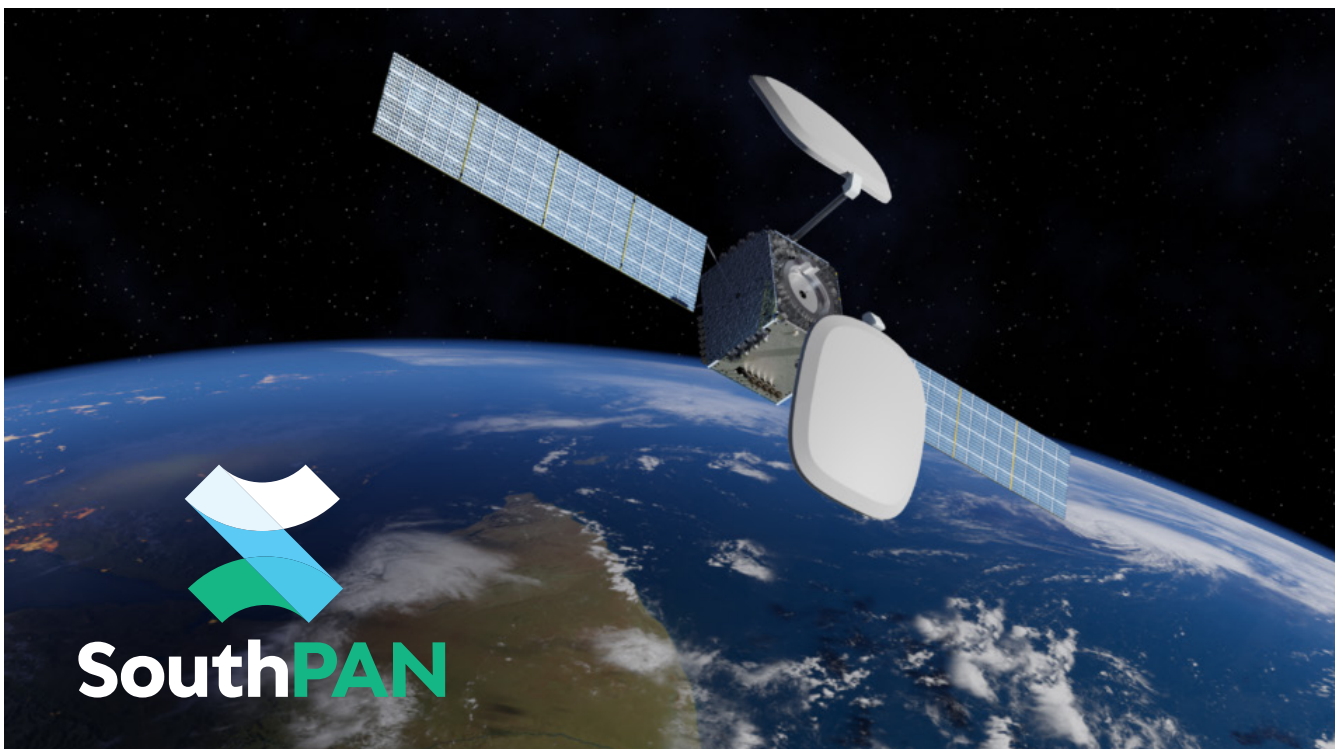
Delivering SouthPAN

The latest satellite-based positioning technology is bringing new levels of accuracy and reliability to users across New Zealand. The system is set to deliver significant economic benefits, improve safety and reduce flight delays once it is fully operational.

A platform for productivity and innovation

Southern Positioning Augmentation Network (SouthPAN) is the southern hemisphere's first satellite-based augmentation system, and is being delivered by Toitū Te Whenua and Geoscience Australia. The system is freely available and improves the accuracy of positioning systems like GPS from 5 to 10 metres to less than a metre, and in some cases to as little as 10 centimetres.

The accuracy and reliability that SouthPAN is starting to deliver will provide a platform for greater productivity and innovation in sectors including transport, agriculture, construction, forestry and horticulture. Early open SouthPAN services have been live since September 2022. Availability reached 99.5 percent in May 2024, supporting a range of industries already using the services.



Artist's impression of an Inmarsat I-8 satellite, based on the SWISSto12 HummingSat platform.

Industries are already benefitting from SouthPAN

Forestry operators are using SouthPAN for managing their inventory, collecting data and monitoring pests and diseases (see next page). It is helping crop sprayers by enabling more accurate application of fertiliser, while farmers and growers can use more efficient practices that support sustainable food and fibre production. SouthPAN will also improve safety in a range of industries where virtual barriers can help to protect workers from heavy machinery and hazardous areas on site.

SouthPAN will achieve safety of life certification in 2028, which will allow aircraft to use the services for navigation and landing. The improved accuracy means that aircraft will be able to fly in weather that would currently leave them grounded, helping to avoid an estimated 65 percent of delays and 10 percent of cancellations.

 [Southern positioning augmentation network SouthPAN progress report May 2023](#)

Achieving an infrastructure milestone

Major construction progress in 2023/24 includes two 11-metre satellite dishes at the new uplink and ground centre in Awarua, Southland. This became operational on 26 July 2024 and enables the SouthPAN network's uplink facilities (at Awarua in New Zealand and Uralla in Australia) to operate in tandem, and will provide system resilience to support safety of life applications. Work to develop a network of ground reference stations across New Zealand is also under way, along with site works in Antarctica (see the story on page 30). SouthPAN will reach full operating capability in 2028/29.

Toitū Te Whenua considers SouthPAN to be a service critical asset and provides regular updates to Cabinet. The May 2023 report can be found on our website.

“SouthPAN gives sub-metre accuracy, unlocking the potential of numerous applications for smart farming.”

Page Bloomer Associates



SouthPAN project meeting including people from the Toitū Te Whenua and Geoscience Australia SouthPAN team, and representatives from Lockheed Martin Australia, GMV and Inmarsat-Viasat

Scion is using our data to enhance the forest information system

The geospatial information, images and data we provide are a springboard for business innovation and drive economic growth through new technologies, products and services. Two examples of Scion’s work help illustrate this.

Deep learning to map forests

Scion is the Crown research institute that specialises in forestry research, science and technology. The forestry industry has often had difficulty accurately mapping planted forests in New Zealand and understanding the growth and density of forests. To help, Scion has put Toitū Te Whenua data and services to good use, with huge potential to make this valuable export industry more efficient.

Scion’s Remote Sensing and Geospatial Information Systems team examined over 500 square kilometres of Toitū Te Whenua’s Basemaps data and trained a deep learning model to identify forest boundaries and tree species. This has been successfully tested with aerial imagery from across the entire Gisborne region, with an aim to extend this approach across the rest of country.

Scion is also working on a model to estimate the height, age and density of forests using LiDAR data. These factors are important for planning forestry infrastructure and harvests.

Using SouthPAN to map individual seedlings

Scion field crews are also using SouthPAN’s early open services to collect accurate data, manage forest inventory and monitor pests and diseases.

Being able to map forests down to the seedling level means that a picture of the forest can be more easily created and quickly understood. Accurate data can be collected faster and is available to researchers within minutes, where previously this took days.

“SouthPAN allows Scion field crews to collect data three to five times faster, plus make the final location data available for researchers to use within minutes.”

Scion



The use of drones and SouthPAN’s accurate positioning allow forests to be mapped down to the seedling level.

New Zealand in three-dimensional detail

Detailed three-dimensional maps are now available for more than 70 percent of New Zealand. These are being used to plan infrastructure development and nationally significant projects, with huge uptake of this data across the sector. The maps also inform work to improve disaster resilience.

Mapping the country with lasers

New three-dimensional maps have been generated from data collected by aircraft-mounted light detection and ranging (LiDAR) equipment. LiDAR shows the shape of the land and what is on it, with high-definition detail revealing vegetation, buildings and even fences.

The largest user of LiDAR data and three-dimensional maps is the infrastructure sector. The maps support building and construction projects by helping engineers decide where infrastructure should be located so it is easier and cheaper to build, and more resilient.

Councils around the country use LiDAR data for land management, flood and landslide hazard mapping, and engineering design. Taupō District Council now uses LiDAR data in flood management planning, accurately mapping where floodwater will flow in the Taupō and Mangakino area. The data has also been used for detailed analysis of stopbanks in the Bay of Plenty and Hawke's Bay to ensure they meet design specifications.

The New Zealand Police Ngā Pirihimana o Aotearoa is also looking into how LiDAR can support missing persons investigations. Areas can be resurveyed on demand and the new data compared with the previously collected baseline data to identify changes of interest.

Finding fault

High-definition LiDAR data has helped GNS Science Te Pū Ao discover Te Punga fault, 27 kilometres from Hamilton on the Hauraki Plains. Geologists believe that this fault could produce a quake similar to the 2010 Darfield earthquake. Knowing more about New Zealand's faultlines will help with national emergency planning – find out more about our involvement in incident management on page 32.

The three-dimensional mapping programme began in 2018 and is due to be completed in mid-2025. It is supported through co-funding by 10 of New Zealand's regional councils and Kānoa, the Regional Economic Development and Investment Unit within the Ministry of Business, Innovation and Employment Hikina Whakatutuki.



A colourised point cloud of the Tauhei Road Quarry in Waikato.



This digital surface model compares the Hawke's Bay's Esk Valley in 2020 and after Cyclone Gabrielle in 2023.



Estate of the Otago Harbour Board at Dunedin 1914, plan overlaid with LiDAR 50cm DSM. Displayed at the Survey and Spatial Conference, 2023, held in Dunedin.

Marine and coastal mapping

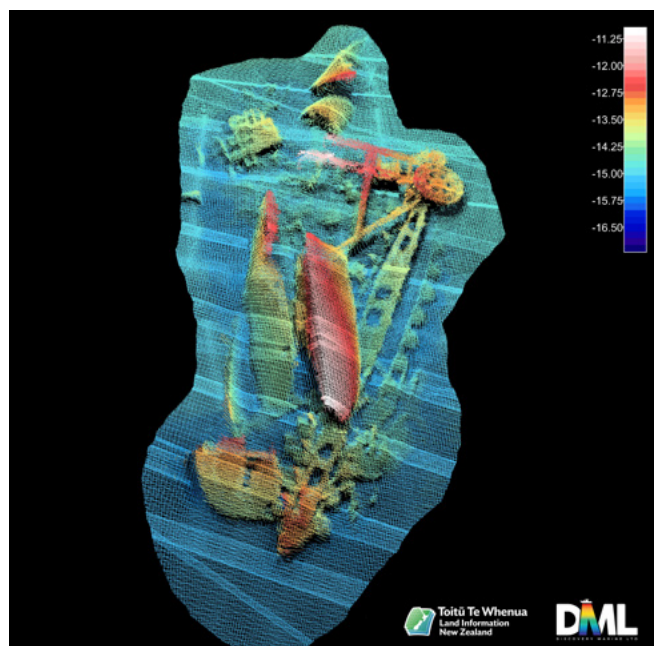
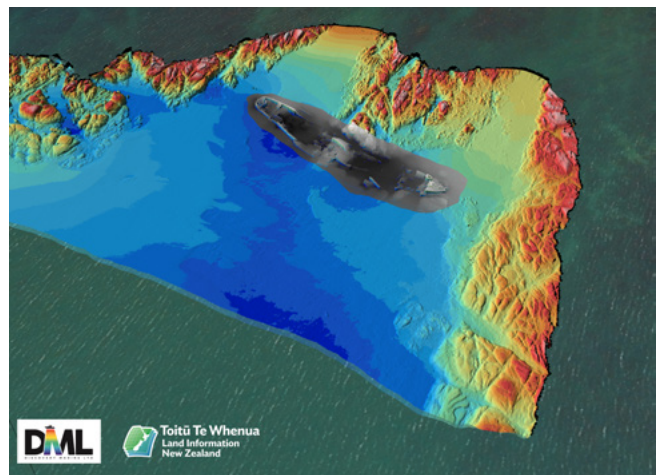
Toitū Te Whenua provides surveys of the coastline and seabed, publishes this data and updates nautical charts. This information creates a picture of water depth, the underwater landscape, currents and tidal flows, and any obstructions or hazards – vital for the shipping that supports our import, export and local transport industries.

Hydrographic surveying of Tūranganui-a-Kiwa / Poverty Bay

In late 2023, Toitū Te Whenua carried out an eight-week survey of Tūranganui-a-Kiwa / Poverty Bay, with a focus on the seafloor up to 4 nautical miles from the coastline and up to 80 metres deep. Te Tapuwae o Rongokako Marine Reserve was included in this area, which was the first time the reserve has been mapped in such detail. Engagement with iwi resulted in the survey area being extended to include the seafloor around Young Nicks Head / Te Kuri.

The survey was carried out by using multi-beam echo-sounders to build detailed three-dimensional images. This work helps our hydrography teams identify previously unknown features like reefs, shoals and wrecks, and lets us confirm the depths of known objects. This new information makes navigation charts more accurate, leading to safer shipping, and lets people identify sensitive sites that may require environmental monitoring.

During this work we found two shipwrecks that were previously uncharted. The first was the *Star of Canada*, which ran aground off Kaiti Beach on 23 June 1912. The second was the *Korua*, a barge used to dredge Napier and Gisborne harbours in the 1930s. The survey also found active and non-active seeps which will be of interest to marine scientists and Gisborne District Council as these can indicate the presence of fresh water or gas.




Three-dimensional images of the *Star of Canada* wreck (top) and dredge *Korua* in pieces on the seafloor (bottom) captured through echo sounding. Survey data captured by LINZ Data Service and Discovery Marine Ltd.

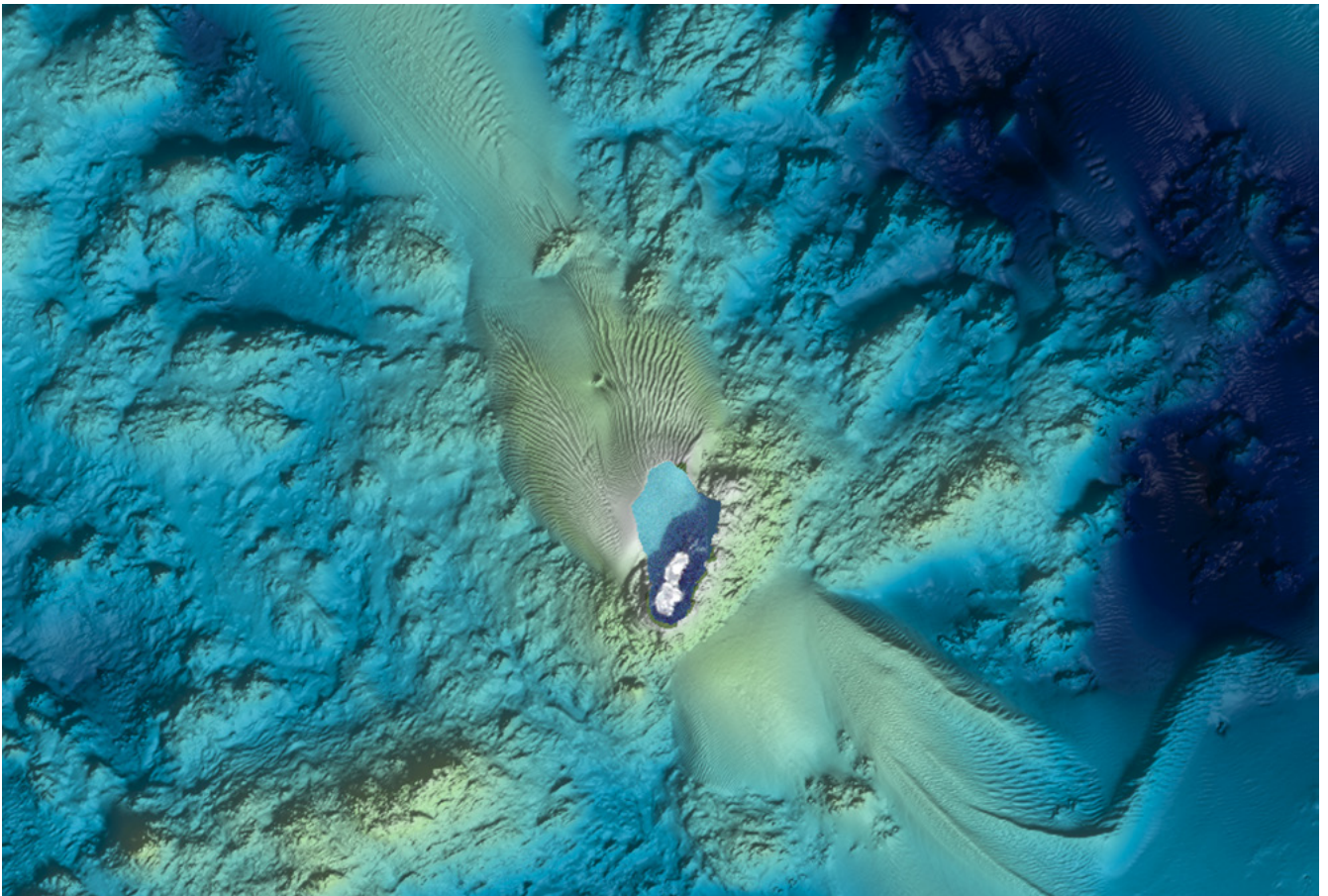
Showing what lies beneath

There was a lot of public interest in the hydrographic survey, including a very successful open day and outreach to local schools.

The latest edition of our popular Geospatial Virtual Field Trip for schools was launched on 10 June 2024, and is called 'What lies beneath? Discovering the secrets of our seabed'. This was produced as part the 2023 survey and takes students from around New Zealand on a hydrographic surveying adventure off the coast of Gisborne.

The Geospatial Virtual Field Trip aligns with the New Zealand curriculum and teaches students about the importance of geospatial data and technology in seabed mapping, and how this data is used. It also builds understanding of the marine environment and highlights geospatial data and hydrography as a career path.

 **'What lies beneath?' is available on the Learnz website**



Three-dimensional bathymetric image of Fish Rock and surrounds, offshore Stewart Island/Rakiura.

Working with the Police National Dive Squad

In October 2023, the Police National Dive Squad contacted Toitū Te Whenua to ask for support in using the LINZ Data Service platform.

The dive squad wanted to get more out of the sonar mapping software it uses to plan and track progress through underwater search areas. After meeting with our Location Information team, the dive squad has started downloading imagery from the LINZ Data Service and using this to plan and manage its operations. The imagery helps divers understand the environment they will be going into and what to expect under the water.

Our team also brought back a few ideas of how to onboard new customers, which will be test-run before engaging with the dive squad again.



Toitū Te Whenua kaimahi look at the dive squad's mapping software.

Supporting New Zealand's work in Antarctica

In late 2023, a three-person team from Toitū Te Whenua visited Antarctica to undertake a range of work with links to several projects.

- The team oversaw the installation of three antenna pillars for a SouthPAN reference station. The pillars will support significantly improved satellite positioning in New Zealand and Australia. (Find out more on page 23.)
- As part of an ongoing collaboration with the Antarctic Heritage Trust, we carried out monitoring surveys of Captain Scott's Discovery and Terra Nova Huts, as well as the Trans-Antarctic Expedition (TAE) Hut at Scott Base. Surveying these landmarks provides conservators with insights into the stability of the structures.
- Our team also checked, repaired and recalibrated tide gauges at Scott Base and Cape Roberts. The Scott Base tide gauge is the southernmost in the world, and provides the longest-measured dataset in Antarctica.



Field work in Antarctica, with a vehicle in the distance.

New Zealand Property Spine

The New Zealand Property Spine project aims to create a unique identifier for every property in New Zealand and bring together the data that’s held on them. These data will let users quickly and easily find all the information held on a property across government agencies, reducing costs and duplication, and making information more available to businesses, government and the public.

Creating a comprehensive picture of properties

The Property Spine will support planning and decision-making for national resilience and emergency responses in the future. It will help provide a comprehensive picture of properties for the first time in New Zealand, including the use, condition and density of buildings.

Reducing duplication and costs

Central government agencies and local authorities need to pay private sector organisations for geospatial and property data that has been collected by local, regional and central government but is not distributed at a regional level.

Central government and the private sector also rely on a few commercial providers of bundled property and other data. At the same time, councils often have limited capability for dealing with large property data issues, so they rely on a few data providers to support their needs.

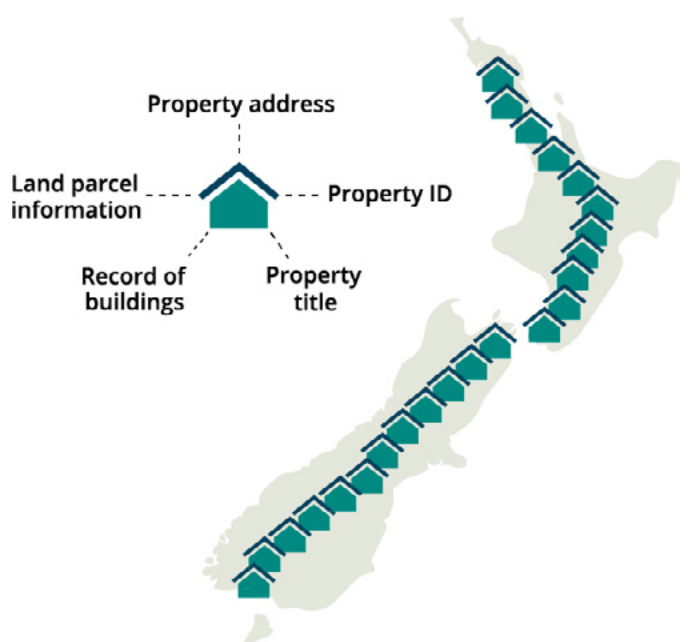
This can amount to a significant recurring expense. Toitū Te Whenua is working to improve links between datasets to simplify and broaden the use of geospatial and property data, and add value. This is expected to deliver time and cost savings across the country.

Connecting the dots

During 2023/24 we worked with all 67 territorial authorities to gain access to property data, bring it up to date and resolve issues to create a consistent and accessible national data resource.

We have created unique identifiers in the data and published an authoritative link between individual properties and addresses for the first time. We have made the Property Spine publicly available on the LINZ Data Service and developed an additional property ‘layer’ for use in geospatial information systems.

We are exploring future uses for the Property Spine, including working with Stats NZ to support its efforts to use data to inform future censuses.



Providing geospatial support in an emergency

In an emergency, Toitū Te Whenua provides satellite imagery, aerial photography, detailed elevation data and seabed mapping to agencies. This helps them respond to floods, storms, fires and earthquakes, and understand how much damage has been caused.

We have a vital role in responses to emergency events

Toitū Te Whenua supports central and local government agencies before, during and after emergency events. We coordinate and provide imagery, data and maps to:

- civil defence emergency management groups
- regional councils and territorial authorities
- National Emergency Management Agency (NEMA)
- emergency response agencies including Fire and Emergency New Zealand Whakarātonga Iwi (FENZ), the Police and the New Zealand Defence Force Te Ope Kātua o Aotearoa
- GNS Science.

In 2023/24 we activated four times for local emergencies, responding to:

- severe weather in Gore District and Queenstown in September 2023
- severe weather in Westland District in January 2024
- the Port Hills fire in February 2024
- coastal inundation on the East Coast in June 2024.

In an emergency, the accurate maps, imagery and geospatial data that Toitū Te Whenua provides are a critical part of an effective response. They support decision-making on response and recovery and help ensure event responders, local authorities and communities are aware of ongoing risks and impacts.

For example, our Location Information team sourced satellite imagery immediately after the Port Hills fire and created a composite image showing healthy vegetation in red and burnt areas in black. This helped civil defence emergency management in Christchurch accurately map the extent of the fire, assisting with their response and keeping local communities informed.

New Zealand has joined the International Disasters Charter

NEMA has become New Zealand's authorised user for the International Charter: Space and Major Disasters (International Disasters Charter). This provides satellite data to disaster relief organisations around the world following major disasters, and our membership will give us access to a wider range of satellite imagery in future responses.

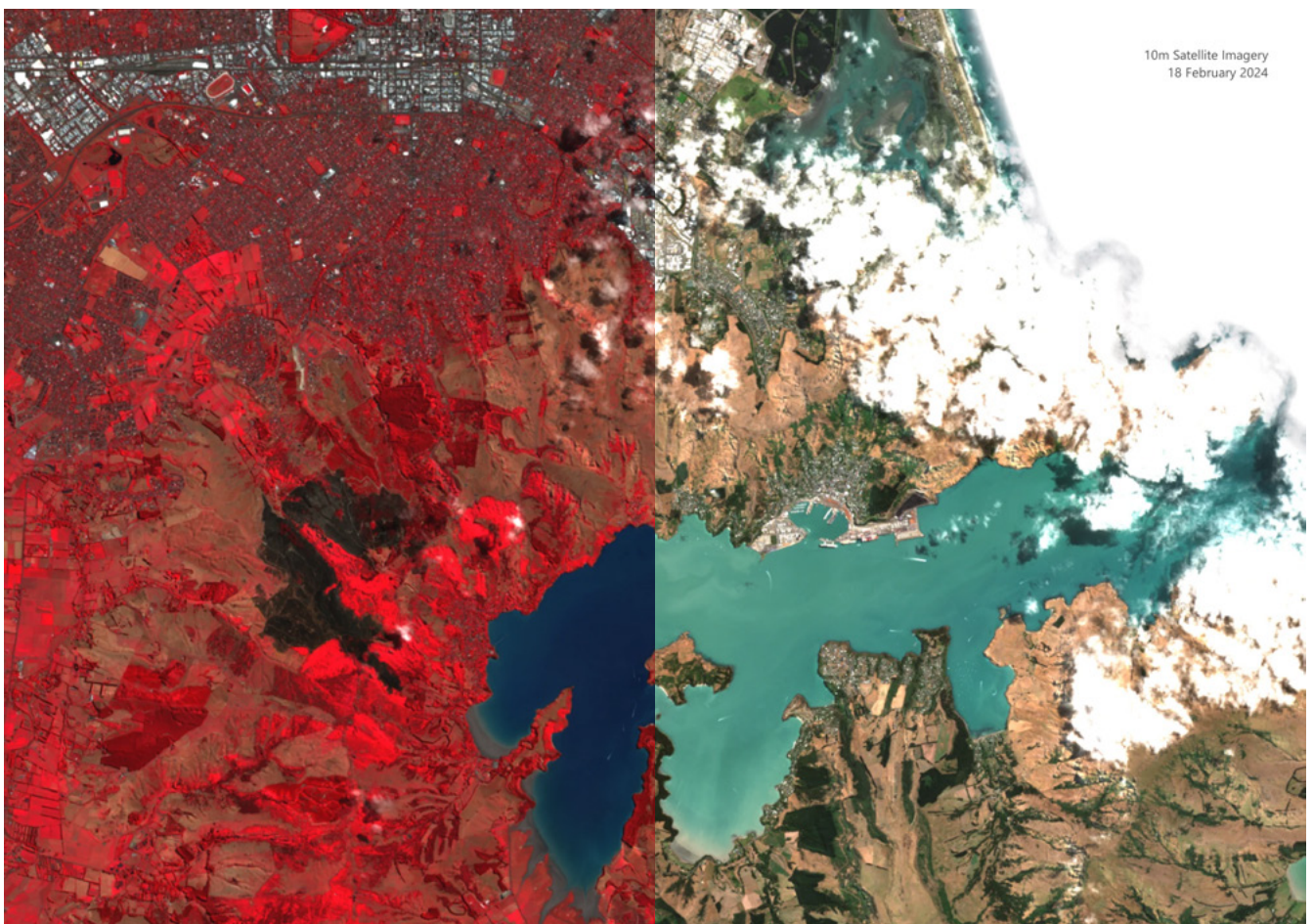
In May 2024, NEMA activated the charter to respond to the deadly Papua New Guinea landslide. Papua New Guinea asked New Zealand to provide analysis to better understand why the landslide occurred and model potential future movements of the area. This helped the response and recovery work with the affected community.

The Ministry of Foreign Affairs and Trade Manatū Aorere requested that Toitū Te Whenua support GNS Science to carry out this work. We worked closely with GNS Science's team to understand its requirements and identify data sources including satellite imagery, digital elevation data and maps of the area.

We are upskilling our people and developing our team

To ensure our Geospatial Incident Management team can respond effectively in an emergency, we attended several exercises, workshops and training sessions in 2023/24.

- In November 2023, we took part in the GNS Science AF8 exercise.
- In December 2023, we visited the NZ Transport Agency Waka Kotahi (NZTA) Traffic Operations Centre to learn how they manage the state highway network, and how they respond in an emergency.
- In June 2024, we participated in NEMA’s all-of-government Exercise Rū Whenua to prepare for a large-scale national emergency. We had liaison officers in the National Crisis Management Centre working with emergency managers and our own Geospatial Incident Management team to identify the information needed and provide it quickly. We used the opportunity to test our incident response plans and the processes that will help us respond effectively in a real emergency of this scale.



Port Hills after the fire: left is the false colour image showing the extent of the damage, right is true colour Sentinel-2 10m satellite imagery.

Outcome:

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



Wither Hills, Blenheim, Marlborough.

We are responsible for four regulatory systems: overseas investment, property rights, property information, and Crown land (comprising two subsystems: Crown pastoral land and Crown estate management).

Trust in these regulatory systems relies on clear, well-maintained, evidence-based frameworks that provide clarity, accountability and transparency. In undertaking our regulatory stewardship role, we ensure these systems are effective and that they contribute to the wider regulation and legislation space.

The regulatory systems that support the overall property system need to remain stable, fit for purpose and able to deliver benefits for New Zealand. These benefits include the ability to access public land, waterways and the sea, and securely own private land.

Our role in administering the overseas investment system assures the public that foreign investment in sensitive land and assets will benefit New Zealand. The system also helps mitigate any risk to our national security and public order by screening these types of overseas investments.

Strategic outcome measures

The strategic outcome 'We are a trusted regulator, delivering fair and transparent regulatory systems' aligns with two outcome measures: 'The percentage of overseas investor applications assessed within statutory timeframes remains higher than 95% month on month' and 'The percentage of overseas investment conditions of consent not met decreases year on year'. Find out more on page 54.

Implementing changes for overseas investment

Toitū Te Whenua is delivering the government’s directives on regulating overseas investment, including streamlining processes and speeding up decisions.

New directives and delegations

In the first six months of 2024, Toitū Te Whenua successfully implemented several changes to the overseas investment assessment processes that put us in good stead when the ministers responsible issued new delegation and directive letters. These directives aim to speed up decision-making and ensure the system focuses on realising the benefits of overseas investment to support the government’s economic objectives.

- On 8 April 2024, the government delegated the power to decide almost all applications under the Overseas Investment Act to Toitū Te Whenua. This supports the government’s commitment to ensuring decisions are made more quickly, with ministers still able to make decisions if they wish. The Minister of Finance will continue deciding national interest assessments and notifications under the national security and public order system that have been called in for further assessment.
- On 6 June 2024, the government issued a new ministerial directive letter that sets an expectation that Toitū Te Whenua will assess 80 percent of consent applications in half the assessment timeframe. The letter directs Toitū Te Whenua to continue to apply a risk-based approach to the overseas investment assessments, and focus its assessment of low-risk applications on key benefits, with reduced consultation and verification requirements.

Implementing new processes and ways of working

Earlier in 2024, we developed and tested new processes and ways of working to speed up low-risk, straightforward applications. The lessons from this work have been applied to our processes for assessing more complex applications as well.

A reference group of specialist legal advisors worked with us to redevelop and simplify our application forms, making them more user-friendly for investors and their advisors and introducing further efficiencies into the assessment process. The new forms are now in use, and we have successfully delivered a programme of training and engagement to support users. We will continue to work with customers to improve our services and create more efficiencies.

We are supporting the Treasury Te Tai Ōhanga with the ongoing development of changes to the Overseas Investment Act 2005 to implement the government’s policies.

Our performance measures will be reviewed in 2024/25 to ensure they take the ministerial directives into account. To find out about our performance against the current measure for timeliness of applications, see the story on page 55.

Customer-centred regulation


Toitū Te Whenua is responsible for the Property Rights, Property Information, Crown Land and Overseas Investment regulatory systems. Effective regulation supports New Zealand’s economy and communities by ensuring we manage risks without unnecessarily restricting what people and businesses can do.



We monitor system performance

We work hard to be a trusted regulator delivering fair and transparent systems that achieve the best possible outcomes for New Zealand. We regularly carry out assessments to see how well regulatory systems are performing and whether they are delivering the outcomes New Zealand needs. These assessments identify strengths, weaknesses and areas we can improve, which we then work to address.

We published our most recent system assessment – for the Property Information regulatory system – in January 2024. This assessment noted the complexity of the system and the different views held by stakeholders. We are already undertaking work to improve the system based on this report’s findings (for example, read about updates to Landonline on page 19 and the New Zealand Property Spine project on page 31).

 [Assessment property information regulatory system](#)

We have published a compliance framework

Regulators are more trusted and effective when their work is transparent and they take a risk-based approach to ensuring compliance.

We published our compliance framework in May 2024 to help make sure our compliance work is efficient, focused, fit for purpose and coordinated. This framework sets out our approach to compliance, the principles that guide our focus and how we prioritise compliance activities.

The framework also helps us develop compliance strategies tailored to each of the regulatory systems. The first compliance strategy developed using the framework was for survey and title work within the Property Rights regulatory system.

 [Our regulatory systems](#)

Our new Survey and Title Compliance Strategy

We have published our Survey and Title Compliance Strategy 2024–2027 to guide our areas of focus and how we prioritise our work. This strategy aims to ensure transactions entered into Landonline comply with the rules and standards that make sure our records of land ownership and property boundaries remain accurate and reliable.

A key focus of the strategy for the next three years is to reduce the number of errors in the transactions we receive. We will work with our

customers and build up an evidence base on barriers leading to rework. This will help us to work with customers to create more streamlined and clearer processes, increase first-time compliance, reduce costs and speed up transactions.

Our strategy for compliance will take a risk-based approach so that we more effectively target our efforts and attention on the highest-risk areas, and where intervention can have the greatest impact.

 [Survey and Title Compliance Strategy 2024–2027](#)



A digital surface model of the buildings in Auckland CBD.

Reviewing the Rating Valuation Rules

Toitū Te Whenua has begun a review of the Rating Valuation Rules, which help determine the rates that property owners pay to their local council. The Rating Valuation Rules are set by the Valuer-General within Toitū Te Whenua.

We have worked with stakeholders to identify what needs to change and where we can improve the rules. Any updates need to reflect a fully digital environment and make data accessible

and transferrable. The rules must be easy to understand, proportionate to the risks, nationally consistent and fair. They must contribute to a modern, resilient rating valuation system.

We will prepare a set of draft rules based on what we have learned, and consultation will begin in early 2025.

Enforcing overseas investment compliance

We take a fair and proportionate approach to enforcement around overseas investment. This ensures all investors are treated equally, encourages compliance and gives confidence in the system.

Our enforcement focuses on serious offending

Toitū Te Whenua's overseas investment enforcement team investigates a range of potential breaches, such as:

- providing false or misleading information
- failing to meet conditions of consent
- attempts to avoid or circumvent the system.

We take a risk-based approach to enforcement and focus our resources on more serious offending that causes the most harm.

The Overseas Investment Act provides a range of enforcement tools that let us take fair and proportionate action in line with the nature of the offending. This means we can deal with less serious matters in a timely and pragmatic way while maximising the impact of our enforcement efforts targeted at serious offences.

We engage with people who work with overseas investors and provide tailored education to help them and their clients comply with the system. We have also continued with our very popular Ngā Hui Whakamārama presentation series for professionals who advise overseas investors.

Our overseas investment compliance activity

In the year from 1 July 2023 to 30 June 2024:

- 159 cases were referred to our compliance team for assessment
- 76 of these cases required further investigation
- 58 cases resulted in enforcement action, mostly in the form of compliance letters
- three civil proceedings were filed for serious offending, with two still ongoing.

Outcome:

The Crown estate we are responsible for is well managed, understood, cared for and enhanced for existing and future generations



Lake Pukaki, Canterbury Region.

Toitū Te Whenua manages around 2 million hectares of New Zealand's 26.8 million hectares. This includes Crown land, river and lake beds, high-country pastoral leases and Crown forestry licences on land held for Treaty settlements. Following the direction of government, we hold this land in trust for all New Zealanders, current and future, and maintain it for ecological, cultural, recreational and economic uses and benefits.

To maintain land for the future, we must manage it sustainably and effectively, with a focus that spans planning, governance and engagement. A core component of our role is undertaking the Treaty settlement process in a fair and consistent manner.

This outcome underwent significant changes in 2023/24. The Crown Pastoral Land Reform Act 2022 has changed the way pastoral leases

are 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 ways to measure impact are being brought in to allow for more flexible and effective ways of working.

Strategic outcome measure

The strategic outcome 'The Crown estate we are responsible for is well managed, understood, cared for and enhanced for existing and future generations' aligns most closely with the strategic outcome measure 'The percentage of compliance with Healthy Homes legislation reaches 100% when the Healthy Homes programme of work ends' – find out more on page 57.

Twenty years of weed control paying off in Lake Wānaka

Our natural environment is a central part of New Zealand’s national identity and a valuable asset for our economy, attracting visitors and helping create a point of difference for our exports. Toitū Te Whenua manages around 8 percent of New Zealand’s land mass, including lakebeds and riverbeds, and we have a significant role in environmental work on Crown land. We work with local communities to improve the environment, including combating invasive weeds in one of our most iconic lakes in the Otago Region: Lake Wānaka.

Tackling an invasive underwater weed

Lagarosiphon is one of New Zealand’s most problematic aquatic weeds. It forms dense beds that smother native aquatic plants, impede water flows and impact on recreational activities such as boating and swimming. It can grow up to five metres tall and is easily spread through stem fragments in the water or attached to boats or fishing gear.

Twenty years of dedicated effort and community support to stop the weed from spreading in Lake Wānaka and to remove it is now paying off. The Lake Wānaka Lagarosiphon Management Committee, led by Toitū Te Whenua, hit a major milestone earlier in 2024 when it removed the last weed beds in the western part of the lake, which stretches over 13 kilometres of shoreline.

This has been a team effort

The use of hessian matting has been transformative in our fight to control lagarosiphon. Our operational biosecurity partner, Boffa Miskell, trialled this environmentally friendly control measure for use in the lake in 2016. Divers lay large mats of the sack-like hessian on the lakebed, smothering lagarosiphon but letting native plants grow through and thrive.

The work is a team effort, with the community doing their part by following the ‘Check, Clean, Dry’ biosecurity campaign to prevent the weed’s spread.

The Guardians of Lake Wānaka, a group appointed by the Minister of Conservation, is very supportive of the control programme.

‘The development of hessian matting has allowed us to not just control the weed but eradicate it from areas throughout the western bays including Glendhu Bay – which is a very high use recreational area,’ said Jeff Donaldson from the Guardians of Lake Wānaka.

‘Recreational activities like swimming and boating in Paddock Bay have also been able to increase in recent years as the bay has been so much clearer of weed.’



Paddock Bay, Lake Wānaka.

Land and non-residential property management services brought in-house

In 2023/24 Toitū Te Whenua brought our land and non-residential property management services in-house. Our Property Management teams now manage our commercial tenancies, and process applications, permits and licenses directly, supported by a new property management system that is in development.

We manage over 8,000 properties on behalf of the Crown, including 1,000 on behalf of other government agencies. The properties are located throughout New Zealand in urban and rural areas. They include houses, commercial property, disused public buildings such as hospitals, prisons

and schools, Crown pastoral leases, river and lake beds, forests, mines and vacant land. In managing these properties, we work to create economic opportunities wherever we can, such as through the lease of land for farming, forestry and other commercial ventures.

Bringing land and non-residential property management in-house will grow internal capability and help us meet the needs of our customers more effectively. We are already seeing the positive impact of these changes on our journey to be more active stewards of the assets we are responsible for.

Crown Pastoral Land Act implementation

The publication of Toitū Te Whenua’s first Crown Pastoral Land Strategic Intentions Document and its accompanying Performance Monitoring Framework 2024–2029 is an important milestone in the implementation of Crown pastoral land reforms. These documents set out the vision and high-level strategy for how we will manage the iconic 1.2-million-hectare Crown pastoral estate, and link our statutory outcomes and responsibilities with our work programmes.

We are responsible for the Crown pastoral estate

Good stewardship of Crown land is one of Toitū Te Whenua’s four strategic outcomes for 2023 to 2027. We are committed to ensuring the Crown estate we are responsible for is well-managed, understood, cared for and enhanced for existing and future generations.

The Crown pastoral estate is important to many New Zealanders including mana whenua, leaseholders, regional communities and visitors. The vision set out in our Strategic Intentions Document is that the Crown pastoral estate is managed to maintain or enhance its inherent values while also supporting productive and sustainable pastoral farming. The document sets out our plans and short- and medium-term priorities through to 2029 and signals our long-term priorities in the future.

Our initiatives are designed to protect the land while reflecting the changing nature of pastoral farming and interactions with the wider environment. The initiatives are set under three priority areas:

- transparent and accountable stewardship
- strong and enduring partnerships
- informed decision-making.

The document sets out indicators of success and timelines for their achievement.

The Performance Monitoring Framework includes detailed performance measures of how Toitū Te Whenua will achieve the vision for the Crown pastoral estate and deliver on priorities. It also explains how we will achieve the statutory outcomes of the Crown Pastoral Land Act 1998: maintaining or enhancing inherent values while enabling ongoing pastoral farming, supporting the Crown in its relationship with Māori under Te Tiriti o Waitangi, and enabling the Crown to receive a fair return on its ownership interest.

We consulted widely on the two documents

Starting in February 2024, we ran a six-week consultation process on the two draft documents with our key partners, stakeholders and the wider public. We heard from pastoral leaseholders, iwi and farming groups, and environmental and recreation advocates.

The key themes from feedback related to the public value of the estate, understanding the inherent values, the role of leaseholders, Toitū Te Whenua's resourcing and relationships with stakeholders.

A work programme is now under way

We published the final documents on our website on 16 May 2024. A work programme focused on our short- and medium-term priorities is under way.



Strategic intentions and performance monitoring framework



Crown pastoral land.

Enabling regeneration of Christchurch’s red zone

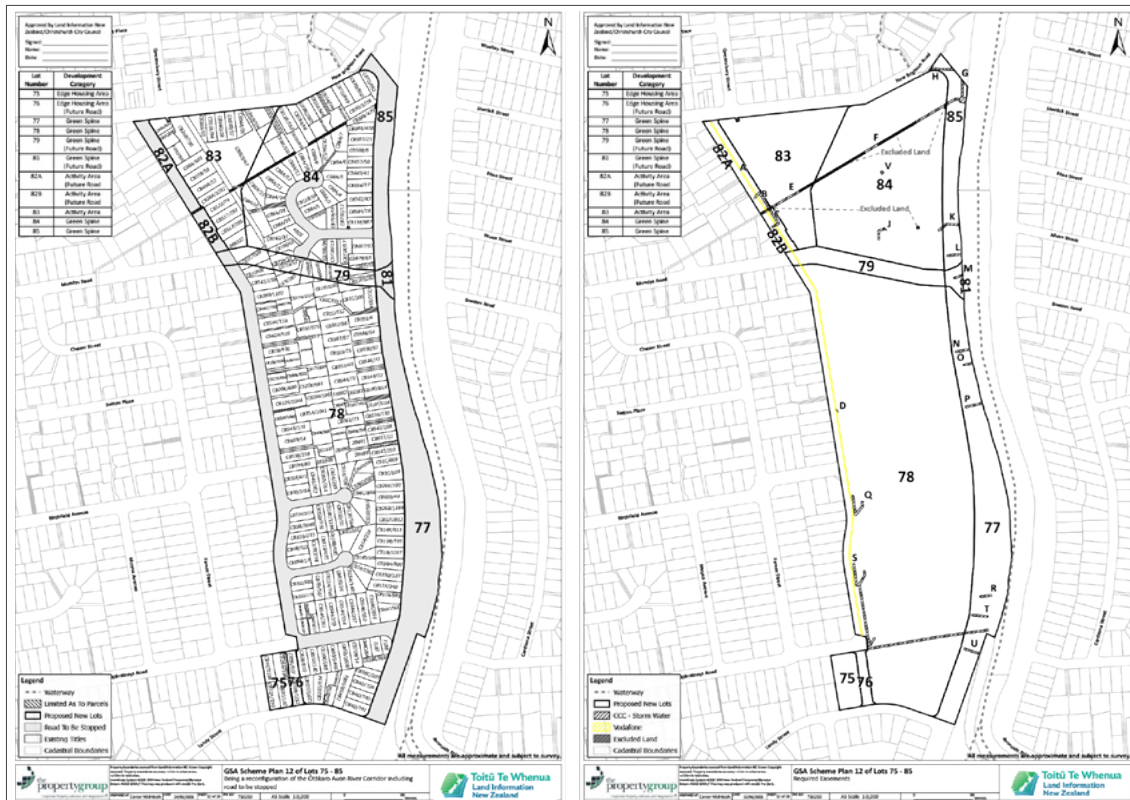
In August 2023, the Crown’s 12-year post-earthquake recovery programme in Christchurch ended when the last block of Crown-owned residential red zone land was transferred to Christchurch City Council ownership. This was marked by an event at Dallington Landing in the Avon River/Ōtakaro Corridor.

Toitū Te Whenua has been involved in red zone work over the past decade. One of the final pieces of work involved cleansing and amalgamating about 5,500 property titles across 600 hectares in the river corridor. This created new fit-for-purpose lots aligned with different land uses in the Avon River / Ōtakaro Corridor Regeneration Plan.

While we were managing the river corridor land, we facilitated more than 2,800 temporary land uses including 150 short-term projects and events.

Our people also helped manage site clearance and maintenance.

Much of this was in partnership with the Christchurch City Council, which meant that regeneration projects were under way before the final handover. The areas managed by the council are now known as regeneration areas, and work continues on their development. Dallington Landing is set to be returned to native forest and wetlands.



Plans of one of the 29 reconfiguration areas, showing the pre-existing sections on the left and the proposed ‘super lots’ to replace them on the right.

Jobs for Nature funding ends but project benefits continue

Jobs for Nature was a \$1.19 billion programme established in mid-2020. It funded work through government agencies to benefit the environment, people and regions as part of the government's COVID-19 recovery package.

Toitū Te Whenua's biosecurity programme received \$40 million to invest in biosecurity and employment projects. The funding for this work ended in June 2024.

Jobs for Nature had us working with community groups, councils, landowners, businesses and other government agencies to create projects that developed new approaches to pest and weed control while embracing iwi and community aspirations.

The 12 biosecurity and biodiversity projects that we funded created significant benefits for the environment. This included:

- harakeke weed mat research, public engagement and education, tau koura monitoring and aquatic weed control in the Rotorua lakes, with Te Arawa Lakes Trust
- pest and weed control on and around the Ashburton River/Hakatere, Stour River, Waitaki River and Ōpihi River, with the Department of Conservation Te Papa Atawhai
- extensive pest and weed control in Mackenzie Basin, with Te Manahuna Aoraki Project and the Department of Conservation
- predator control in the Huxley, Hopkins and Temple Valleys, with the Department of Conservation

- protection and enhancement of geothermal sites and weed control on the Waikato River, with the Waikato Regional Council
- aquatic and terrestrial pest and weed control on Toitū Te Whenua-managed lands and waters in Canterbury Region, with Boffa Miskell
- restoration of native plant and animal life across Southland District's Hokonui Hills by expanding a native seed bank and nursery and carrying out horticulture and ranger training with Te Rūnanga o Hokonui
- re-establishment of native habitats, wetlands and mahinga kai as part of North Otago and South Canterbury's Te Rūnanga o Moeraki Whiria Te Waitaki Project
- research into and control of the invasive seaweed *Undaria pinnatifida* at river mouths along the east coast of the South Island with Te Rūnanga o Ngāi Tahu
- expansion of a project to digitise maps of the original vegetation and waterways of the Mackenzie Basin and the upper Rakaia and Rangitata Rivers, with Te Rūnanga o Ngāi Tahu
- landscape restoration, community outreach, and development of a shared community vision and plan for Lake Dunstan, with Lake Dunstan Charitable Trust
- monitoring, pest and weed management, and restoration on the Wilkin and Makarora Rivers which flow into Lake Wānaka with the Aspiring Biodiversity Trust.



Toitū Te Whenua kaimahi and project officials viewing rabbit fencing built through Te Manahuna Aoraki Jobs for Nature project, which provided pest and weed control in Te Manahuna/Mackenzie Basin.

Customer-centricity

At the centre of all our mahi is the customer.

Strategic outcome measure

Our focus on customer-centricity aligns most closely with the strategic outcome measure 'LINZ Public Sector Reputation Index score is

on par with or above its peers'. This strategic outcome measure is impacted by our progress toward achieving all our strategic outcomes and is influenced by our other strategic outcome measures and value statements – find out more on page 46.

Improving website accessibility and readability

We work hard to produce high-quality content and make it accessible so that everyone who wants to can access our services and information. This is a legal requirement as well as being fundamentally important for the quarter of New Zealanders who have a short- or long-term disability, and those who develop vision or mobility issues as they age.

Our focus on accessibility

Toitū Te Whenua was one of several agencies that took part in the Department of Internal Affairs' Centralised Web Accessibility Checker pilot in 2023. This helped guide many improvements on our websites, and kickstarted our mahi to improve and refresh the New Zealand Gazetteer, a widely used resource that holds all of New Zealand's official place names.

More broadly, Toitū Te Whenua's Disability Action Advisory Group works to raise awareness and improve accessibility and inclusion for people with disabilities, both across the organisation and for our customers.

Climbing the ranks of the WebAIM Million

WebAIM is a non-profit organisation focused on promoting website accessibility. Each year it publishes an evaluation of the homepages for the 'top' 1 million websites worldwide. In 2024, linz.govt.nz ranked #80,504, comfortably inside the top 10 percent. (Our website was ranked #192,655 in 2022 and #120,484 in 2023.)

The team is continuing to look for barriers to accessibility across the website, and fix these as they are found. The goal for the coming year is to break into the top 5 percent of the WebAIM Million, which will mean that more and more people can access important data and information.

We are also focusing on plain language and readability

Like many government agencies, Toitū Te Whenua does a huge amount of technical and complex work. It is all too easy for the information we publish to be hard to understand and filled with jargon.

We are revising our content to ensure that even the most complex and specialised material at least has an easy-to-understand introduction. As part of this, we refreshed all our geodetic content in 2023/24 with a focus on readability.

Ngā tātaihanga huamahi ā-rautaki

Strategic outcome measures

To measure our progress toward our four strategic outcomes, in 2023/24 we developed six value statements. Our value statements are not our organisational values but rather the value and impact of the work we deliver to New Zealand. The evidence of a positive impact may in some cases only be demonstrated over the long-term. To help us assess and report on our work we aligned a strategic outcome measure to each value statement. Our strategic outcome measures allow us to evaluate:

- our effectiveness in achieving the strategic outcomes
- our effectiveness in achieving the broader strategic intentions set in 2023
- the impact of our service delivery areas on New Zealanders and the economy.

These outcome measures are intended to be a whole-of-system, integrated set of metrics that demonstrate our value to New Zealand, but they are a work in progress. Toitū Te Whenua will continuously improve the measurement of our outcomes in the coming years, as our data and systems are enhanced by advancements in technology.

It is important to note that these outcome measures have limited scope, with each quantifying the delivery of one specific aspect of a broader value statement and outcome. For example, our work to 'achieve a steady increase in the number of properties leaving the Landbank, in good faith, every year' is important but it is only part of our broader mahi to be a respected and honourable Treaty partner.

These six strategic outcome measures will be developed further in the coming years to expand the range of work we cover.

Strategic outcome measure:

A steady increase in the number of properties leaving the Landbank, in good faith, every year

This outcome measure assesses our progress against the value statement 'Toitū Te Whenua works to return land bank properties to iwi'.

As tautiaki (caretakers) of landbank properties, we return properties in good faith, in accordance with our settlement obligations, and in suitable condition.

Strategic outcome measure:

The quantity used, quality and breadth of key datasets increases year on year

This outcome measure assesses our progress against the value statement 'Toitū Te Whenua enables and empowers Aotearoa to make data-informed decisions regarding geographic and property information'.

We are committed to making our data accessible and fit-for-purpose. By tracking the number of users accessing our data and products, in combination with assessing qualitative information, we can evaluate the quality, accessibility and use of our data.

Strategic outcome measure:

The percentage of overseas investor applications assessed within statutory timeframes remains higher than 95% month on month

This outcome measure assesses our progress against the value statement 'Toitū Te Whenua regulatory systems operate efficiently and effectively'.

We are committed to assessing overseas investment applications within the statutory timeframes, as this gives customers assurance that they will receive a decision within a reasonable period.

Strategic outcome measure:

The percentage of overseas investment conditions of consent not met decreases year on year

This outcome measure assesses our progress against the value statement 'Toitū Te Whenua stakeholders can access regulatory information and understand what they need to do to comply'.

We monitor overseas investors to ensure they comply with any consent conditions. High rates of compliance indicate that our assessment of potential investors, education of investors and professional advisors, and monitoring of investors are meeting expectations.

Strategic outcome measure:

The percentage of compliance with Healthy Homes legislation reaches 100% when the Healthy Homes programme of work ends

This outcome measure assesses our progress against the value statement 'Toitū Te Whenua delivers on Crown property management expectations'.

We need to deliver on Crown property management expectations and ensure that our tenants are in houses that are healthy and safe.

Strategic outcome measure:

LINZ Public Sector Reputation Index score is on par with or above its peers

This outcome measure assesses our progress against the value statement 'Toitū Te Whenua maintains or improves its valued reputation within the public sector'.

The Public Sector Reputation Index score reflects our trustworthiness by New Zealanders and our commitment to excellence, leadership and stewardship. We value the community's perspective and want to maintain or improve how we are viewed by the public.

This outcome measure aligns with all our outcomes and interlinks the five other measures and value statements.

Our strategic approach

Strategic outcomes

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

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

Value statements

Toitū Te Whenua works to return Landbank properties to iwi

Toitū Te Whenua stakeholders can access regulatory information and understand what they need to do to comply

Toitū Te Whenua regulatory systems operate efficiently and effectively

Outcome measures

A steady increase in the number of properties leaving the Landbank, in good faith, every year

The percentage of overseas investment conditions of consent not met decreases year on year

The percentage of overseas investor applications assessed within statutory timeframes remains higher than 95% month on month

Outcome measures explanation

As tautiaki (caretakers) of landbank properties, we return properties in good faith, in accordance with our settlement obligations, and in suitable condition.

We take our regulatory role seriously. A reduction in non-compliance will show that more investors are meeting the obligations imposed on them under the Overseas Investment Act.

We are committed to assessing overseas investment applications within the statutory timeframes, as this gives customers assurance that they will receive a decision within a reasonable period.

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

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

Strategic outcomes

Toitū Te Whenua enables and empowers Aotearoa to make data-informed decisions regarding geographic and property information

Toitū Te Whenua delivers on Crown property management expectations

Toitū Te Whenua maintains or improves its valued reputation within the public sector

Value statements

The quantity used, quality and breadth of key datasets increases year on year

The percentage of compliance with Healthy Homes legislation reaches 100% when the Healthy Homes programme of work ends

Toitū Te Whenua's Public Sector Reputation Index score is on par with or above its peers

Outcome measures

We are committed to making our data accessible and fit-for-purpose. By tracking the number of users accessing our data and products, in combination with assessing qualitative information, we can evaluate the quality, accessibility and use of our data.

We need to deliver on Crown property management expectations and ensure that our tenants are in houses that are healthy and safe.

We believe this is a good measure of our success as the PSRI score reflects our trustworthiness and our commitment to excellence, leadership and stewardship. We value the public's perspective and want to maintain or improve how we are viewed.

Outcome measures explanation

Outcome measure:

A steady increase in the number of properties leaving the Landbank, in good faith, every year

Seventeen percent of Landbank properties have been returned to iwi since 1 July 2017

Properties enter the Treaty Settlement Landbank when land that is owned by the Crown but is surplus to requirements goes through the Māori Protection Mechanism process, or when properties are identified as suitable for purchase. Properties leave the Landbank as cultural or commercial redress as part of a Treaty settlement or if the property is no longer required (such as if Treaty claims in the region are fully settled or if more desirable property has been added to the Landbank). Properties that are not in the Landbank may also be included as part of a Treaty settlement.

Toitū Te Whenua took over management of properties in the Landbank from the Ministry of Justice in 2016. While we do not control the number of properties that enter the Landbank,

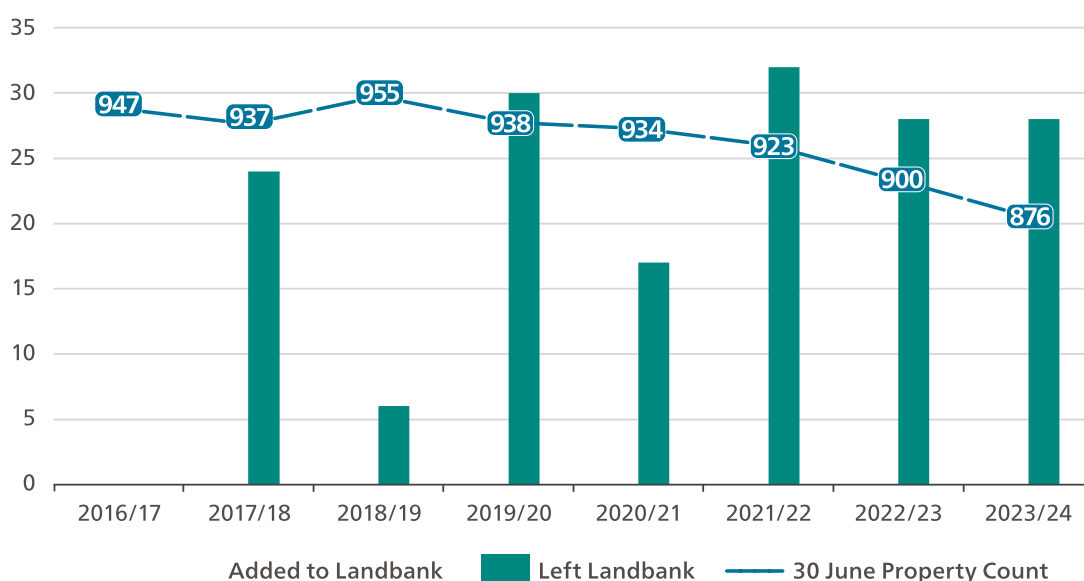
the long-term goal is to increase the number of properties that are returned to iwi.

In the 2023/24 financial year, four properties were purchased and added to the Landbank, and 28 properties were transferred out. As at 30 June 2024, 876 Landbank properties remain on the Toitū Te Whenua Crown Balance Sheet, as well as three forest crops (Waikune Forest, Mahia, and Blue Hill Forest-Whangamoā).

To help increase the pace of land being returned, in 2023/24 we reassessed how we engage with iwi. We heard that we have fallen short of iwi expectations, and we need to improve our processes and communication.

In 2024/25 we will continue to enhance both our external engagement model and our internal information sharing mechanisms to progress Treaty settlements.

Count of Treaty Settlement Landbank Properties
2016/17 to 2023/24



Note: The percentage increase in properties leaving the Landbank is inclusive of movements in and out during the time period.

Outcome measure:

The quantity used, quality and breadth of key datasets increases year on year

Toitū Te Whenua provides data that empowers New Zealand

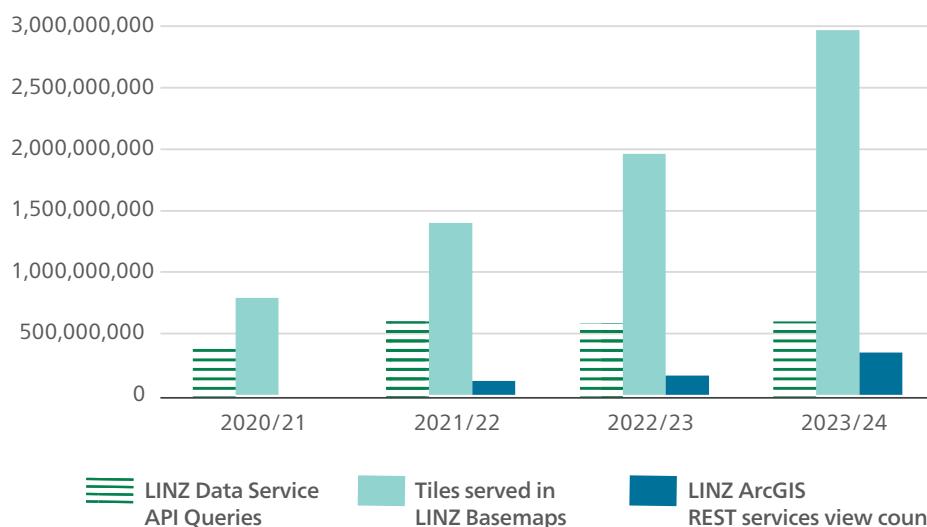
Toitū Te Whenua generates and holds more than a petabyte of geographic and property information, which is the equivalent of 500 billion pages of printed text. This information is being used in an ever-increasing number of ways by individuals, businesses, iwi and government agencies.

- The number of LINZ Data Service API queries we receive has been steady for three financial years at around 600 million queries per year.
- The number of tiles served in LINZ Basemaps is increasing year on year and now sits at just under 3 billion tiles per year. Councils frequently use LINZ Basemaps for quality control of aerial imagery procurements.
- The number of LINZ ArcGIS REST Services interactions more than doubled in the past year, with 345 million interactions in 2023/24.

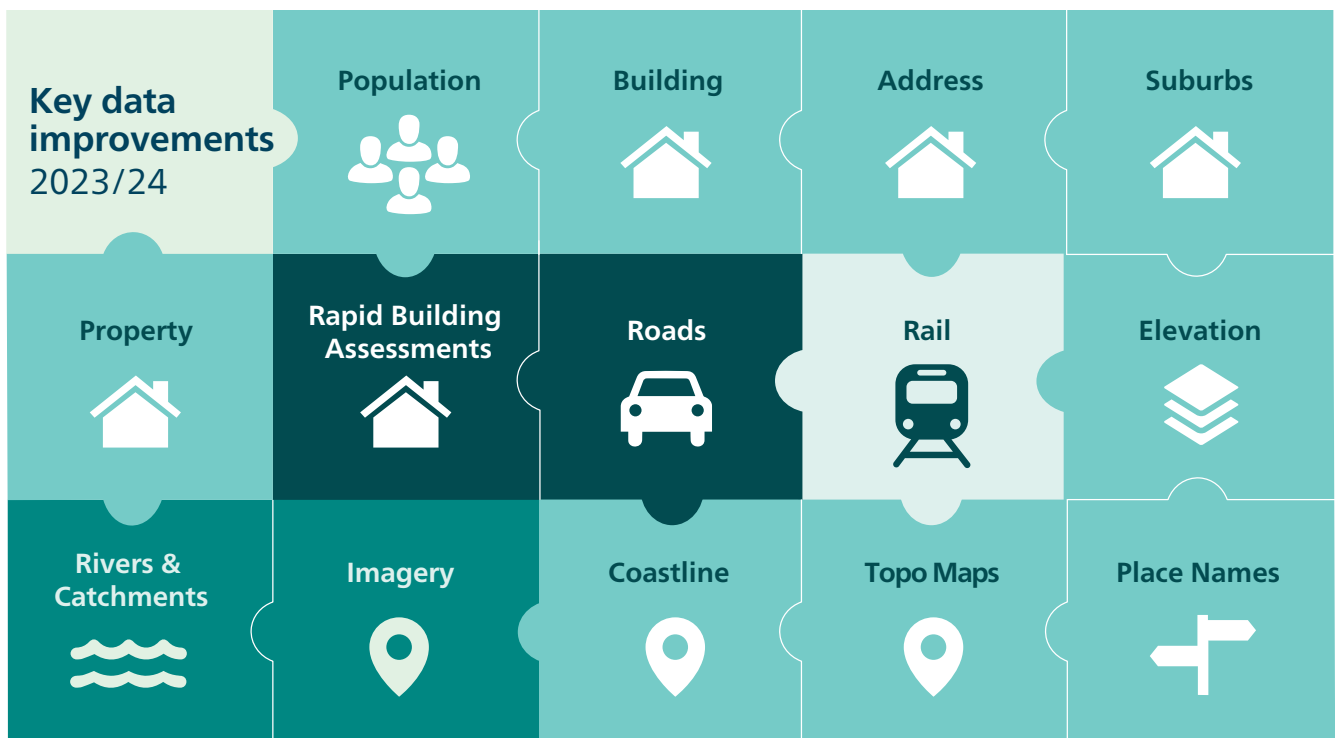
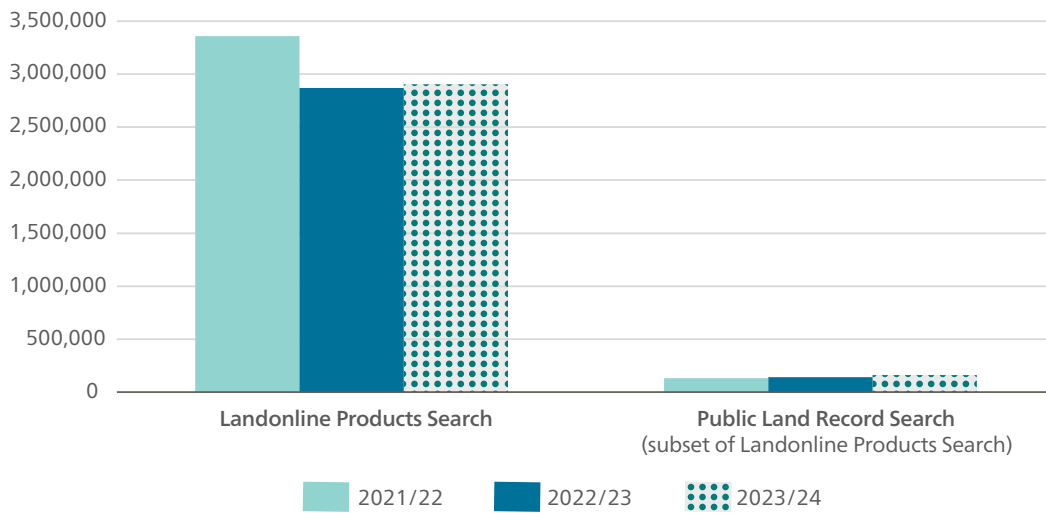
- Improvements are continuously made to our datasets to support other government agencies. This has been particularly important during emergencies.
- The support Toitū Te Whenua gave during Cyclone Gabrielle was acknowledged in the review of the Hawke’s Bay Civil Defence Emergency Management response.
- We have published guidance on requesting imagery during an emergency, which includes lessons learnt during Cyclone Gabrielle.

In addition, the number of Landonline and public land record searches remain at almost 3 million per year. Landonline product searches include instrument, cadastral survey, title information on Web Search and Land Record Search. The use of public search products is increasing, possibly because these enable the public to query directly instead of needing to go through a third party.

Count of LINZ Data Service API queries, Basemaps tiles served, and ArcGIS REST services viewed, 2020/21 to 2023/24



Count of Landonline Products Search and Public Land Record Search
2021/22 to 2023/24



We are continuing to build our data library

To ensure our data is trustworthy, reliable, freely available and well used by others we have maintained and added to the data we hold or have access to.

- Our new terrain tile service was made available through LINZ Basemaps, enabling three-dimensional terrain views using LiDAR data (see the story on page 28).
- LiDAR point cloud data has been made available on the LINZ Data Service, consolidating the publishing of LiDAR data to one source for customers.
- We have improved the NZ Property Hybrid (Pilot) layer, which provides the best available representation of property boundaries in New Zealand. This was made possible through partnerships with all 67 territorial authorities. The layer is now published under a Creative Commons licence to extend availability to all our customers and is available as an ArcGIS REST Service so that it is easier to discover and use.
- We are one of the six government agencies working to improve key datasets for emergency responses. Two of the 14 datasets received data improvements this year, and the other 12 were maintained.
- Our entire aerial imagery, digital elevation model and digital surface model archives have been made available for bulk access and data processing on Amazon Web Services' Registry of Open Data. Amazon is sponsoring this archive, covering the costs of storage and delivery for 23 terabytes of data. The archive includes 480,000 aerial images that were published for the first time in a cloud-optimised format in September 2023.
- Fifty aerial imagery datasets and three satellite imagery datasets were published on the LINZ Data Service or LINZ Basemaps in 2023/24. This includes over 68,000 square kilometres of imagery captured as part of the North Island's recovery from recent severe weather events.
- Twenty elevation datasets were published in 2023/24, taking national coverage from 55 percent to 70 percent. This includes over 14,000 square kilometres of LiDAR data also captured following recent severe weather events.
- We have made more than 200 georeferenced historical aerial imagery surveys available through LINZ Basemaps in collaboration with the Ministry for Primary Industries Manatū Ahu Matua.
- NEMA became an authorised user of the International Charter: Space and Major Disasters. This will help Toitū Te Whenua source satellite imagery during significant emergency events. (Find out more on page 32.)

We are working to improve road data

The improvement of road data is an emergency management priority. Toitū Te Whenua met with NZTA and FENZ several times in 2023/24 to discuss possible improvements to this dataset. This work will be informed by the new government policy statement on land transport, published in June 2024.

Outcome measure:

The percentage of overseas investor applications assessed within statutory timeframes remains higher than 95% month on month

We achieved this measure in eight of the 12 months in 2023/24

In the 2023/24 financial year we achieved our outcome measure target in eight of the 12 months, an improvement on five out of 12 months in 2022/23.

Assessing 95 percent of overseas investor applications within statutory timeframes every month can be challenging. One of the challenges is that the number of applications we receive each month can be quite low, so any delays in processing one or two applications can influence whether the measure is met.

We experienced a slow-down in processing times from October 2023 to February 2024. This was caused by several factors including an influx of applications received and delays resulting from the 2023 general election when ministers were unavailable to receive applications for decisions during the caretaker period and formation

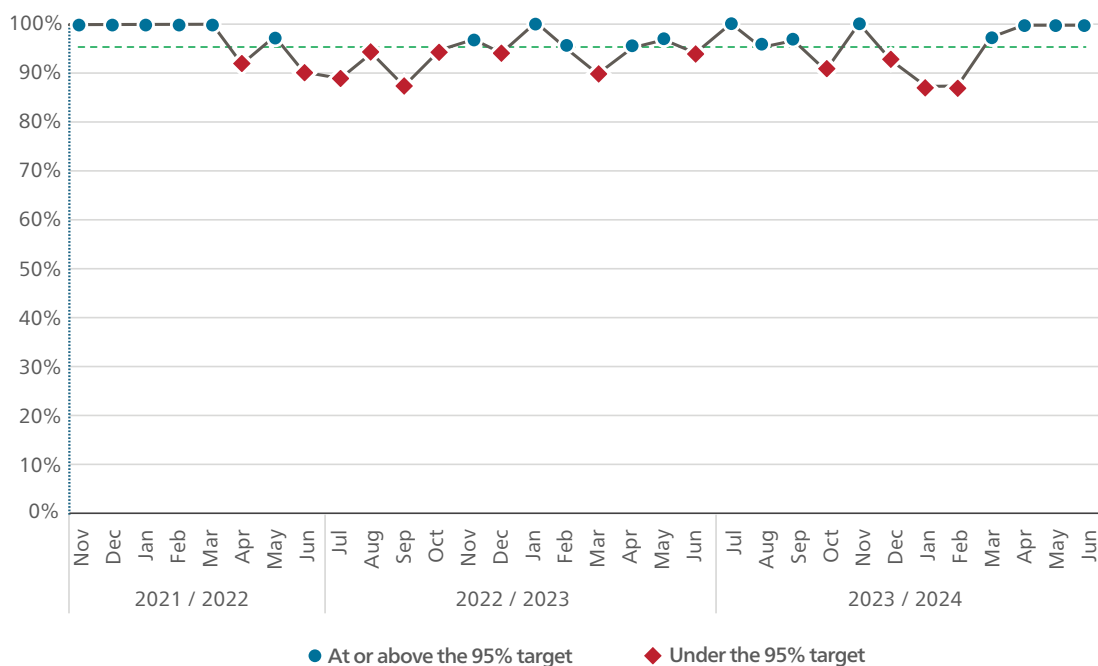
of the new government. Additionally, several complex applications relating to farm-to-forestry conversions under the benefit test were received in late 2022 / early 2023 and were assessed through the 2023/2024 reporting period.

We are improving our processes

We are improving our application assessment processes, with Toitū Te Whenua meeting, on average, 94 percent of its overall assessment timeframes in 2023/24. All the 'one home to live in' applications were assessed on time. Eighty percent of other applications were assessed on time, and these results are expected to improve.

We also trialled new ways of working and updated our overseas investment application forms to promote faster processing of applications. To find out more about these changes, see page 35.

Percentage of overseas investment applications assessed within statutory timeframes, by month, November 2021 to June 2024



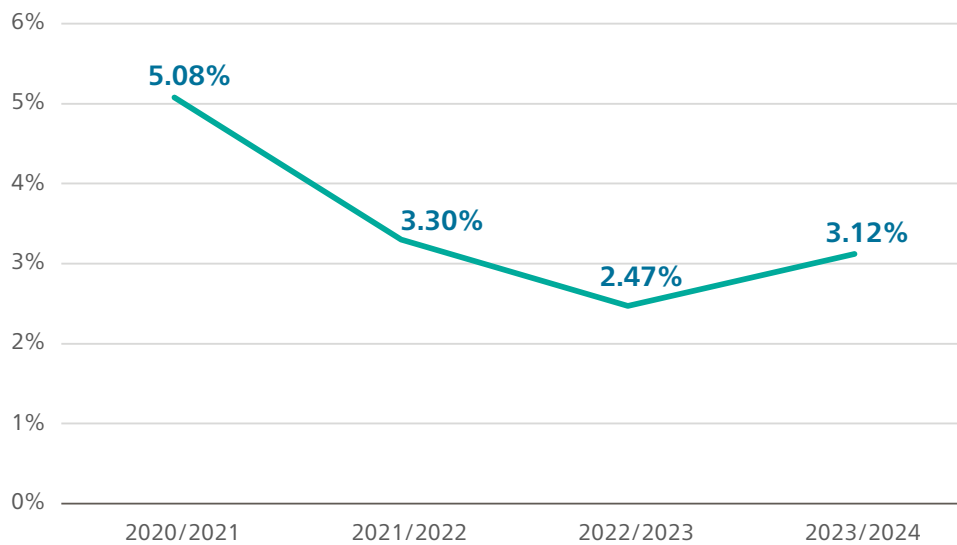
Outcome measure:

The percentage of overseas investment conditions of consent not met decreases year on year

The overseas investment system is designed to balance the benefits of international investment with the risks it may pose. When consent is given for an overseas person to acquire sensitive assets in New Zealand, it is common for there to be conditions attached. Monitoring to make sure the conditions are met, and taking enforcement action if they are not, help promote confidence in our overseas investment system. Not all consents have compliance assessments (monitoring activities), while others will have one or more.

In the 2023/24 financial year, 43 of the 1,386 completed condition assessments (3.1 percent) found non-compliance. In 2020/21 and early 2021/22, a backlog of resource consents and disruptions to the supply of building materials meant that many investors were unable to meet conditions, leading to higher levels of non-compliance.

Percentage of overseas investment conditions of consent not met
2020/21 to 2023/24



Most non-compliance is related to 'one home to live in' consents

In 2023/24, the majority of non-compliance related to 'one home to live in' consents, which make up the largest group of applications. We monitored 620 one home to live in consents under 832 compliance assessments (monitoring activities), with 35 conditions assessed as non-compliant (4.2 percent) on 32 consents.

Most of these related to consent holders not being present in New Zealand for the required 183 days of the year, with the majority due to a change in circumstances.

A small number of the non-compliant consent holders reported that they did not understand the conditions of consent. One home to live in applicants tend to be one-off investors who may have limited legal advice. However, conditions of consent should have been explained by their lawyer with the consent holder signing a statutory declaration to this effect.

A small number of other applicants were non-compliant

We monitored 387 consents that were not one home to live in applications under 562 compliance assessments. Eight compliance assessments were assessed as non-compliant (1.4 percent of compliance assessments) on six consents.

Non-compliance ranged from minor non-compliance (for example, spending less money on a condition than what was required) to significant non-compliance (such as not undertaking the necessary steps to meet a condition at all).

Our compliance strategy promotes first-time compliance

Our compliance strategy for overseas investment balances making first-time compliance easier by ensuring participants know what is required of them, and taking enforcement action when necessary. (See our story on enforcement action on page 38.)

We regularly review our decision documents to ensure the conditions of consent are clear and understandable to overseas investors. Our people work with investors who make more complex applications to ensure they can meet any conditions imposed.

We also provide information and targeted education to professional advisors such as lawyers, real estate agents and immigration advisors. For further information, see page 38.

Since the borders reopened after the COVID-19 pandemic, we have seen increased enforcement action being required in the one home to live in pathway. This corresponds to an increase in immigration, and was expected.

Looking ahead

Monitoring our regulatory systems and detecting non-compliance naturally leads to the necessity to enforce in some instances. We have extended the scope of our Intelligence and Enforcement team to share expertise across our regulatory role and broaden the monitoring of our regulatory outcomes.

Outcome measure:

The percentage of compliance with Healthy Homes legislation reaches 100% when the Healthy Homes programme of work ends

We are working to meet the legislated Healthy Homes Standards

On 30 June 2024, 95.5 percent of the residential properties Toitū Te Whenua manages in the Healthy Homes programme comply with Healthy Homes Standards. The remaining 39 properties will be incorporated into our planned maintenance programme for 2024/25. Properties that form part of an upcoming Treaty settlement are being given priority, and this work will be finished by 1 January 2025, ahead of the legislated deadline of 1 July 2025.

We have delivered despite challenges

Toitū Te Whenua kaimahi and our contractors have completed upgrades within scope and budget despite several challenges. Some properties needed significant work, and others were affected by consenting delays, limited availability of material, and contractor availability.

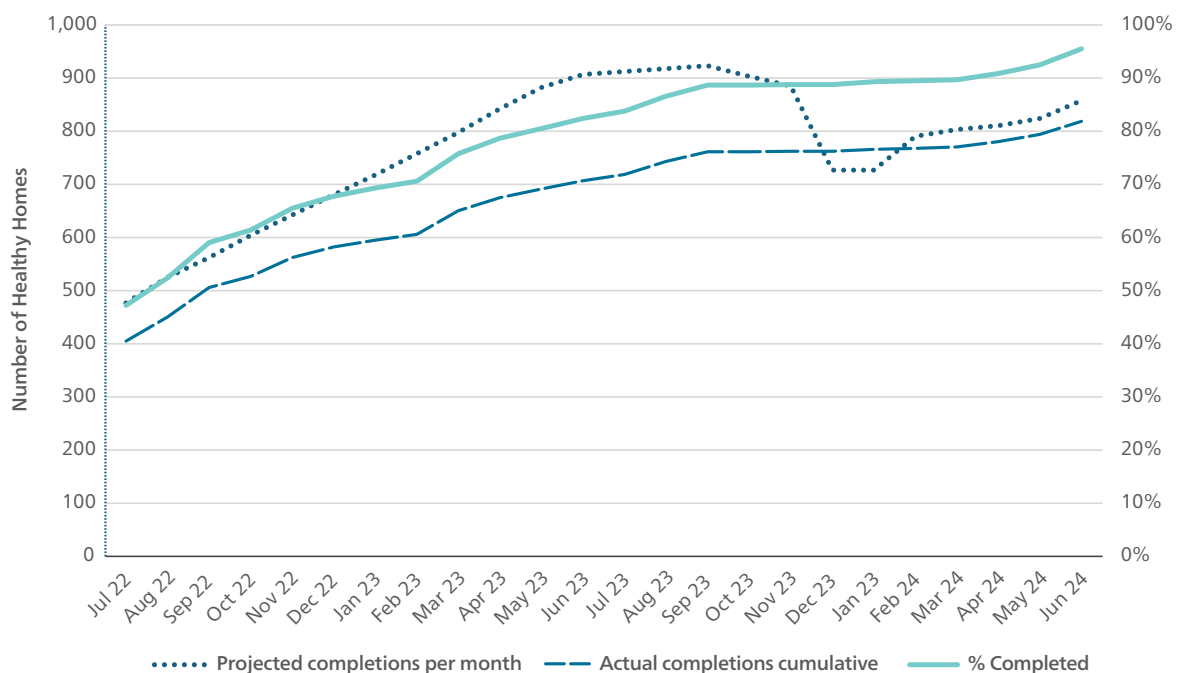
A new facility management provider was contracted in October 2023 (see the story on page 41), and some of the work slowed down as the new provider was onboarded.

Assessing houses as they enter our portfolio

Properties become part of our portfolio when they are added to the Treaty Settlement Landbank or we are asked to manage them on behalf of another agency (see the story on page 41). Properties stop being our responsibility when they are removed through a Treaty settlement, transferred to another government agency or sold to the public.

Individual properties may not meet the Healthy Homes standards when they become part of our portfolio. As properties enter our management, we will assess whether they meet standards and then schedule any work that is required.

Percentage of compliance with Healthy Homes legislation
July 2022 to June 2024



Outcome measure: LINZ Public Sector Reputation Index score is on par with or above its peers

We have a good reputation, but are relatively unknown

As a government agency, it is important for the public to trust Toitū Te Whenua and trust in the integrity of our systems and data.

To track our performance, we have set ourselves a peer benchmark that includes one of the highest performers in the Public Sector Reputation Index, the Department of Conservation. The average score of our six peer agencies was 68 in the 2024 index, well above the average of 64. Our score in 2024 was also 64.

The Public Sector Reputation Index Score is calculated by an external provider, Verian, which conducts interviews with the New Zealand public. The score takes 16 reputation attributes into account, encompassing trust, social responsibility, leadership and fairness. For more information on the Public Sector Reputation Index Score and the 2024 report, visit their website.

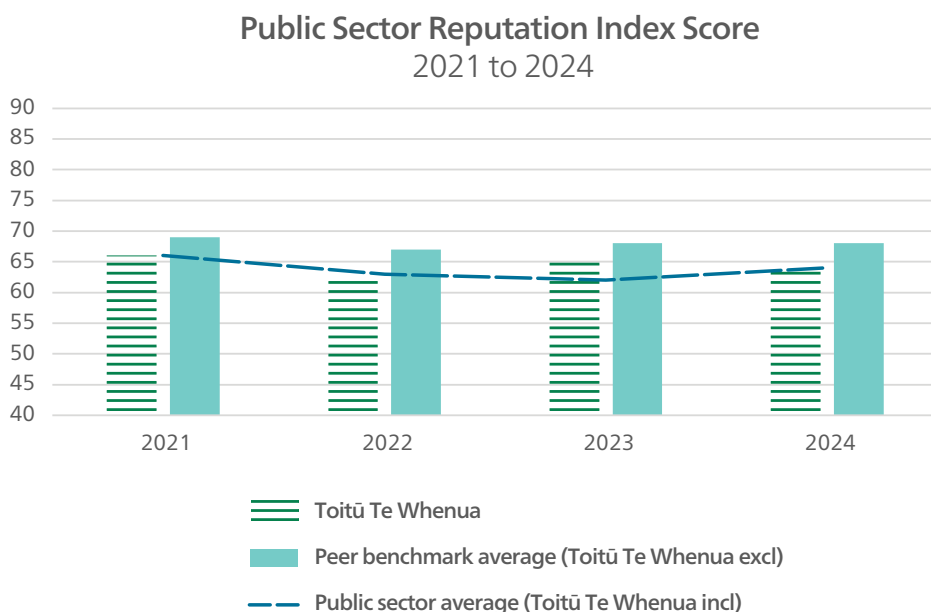
The Public Sector Reputation Index report confirms that most people do not know much about Toitū Te Whenua. Unlike most public

sector agencies, the work we do is generally behind the scenes – often contributing to other agencies’ work, but out of sight of the general public.

For example, we provide location data that the public don’t interact with directly but use through apps such as Google Maps and Uber, and while they may appreciate improved GPS services they have not heard of SouthPAN. When New Zealanders buy or sell a house, their lawyer directly benefits from the upgrades being made to Landonline, but what the public may notice is the land information title search charge that is added to their legal fees.

Many people have not seen us in the media either, so their impression is based on what the report’s authors describe as a ‘general feel or vibe’ rather than experience.

Public Sector Reputation Index Score



Customers are happy with our services

Those who know who we are and what we do are generally positive about us and our work. Around 34 percent of people who have contacted Toitū Te Whenua are ‘advocates’, compared with 19 percent among those who have never contacted us. Given that many New Zealanders have not engaged directly with us, increasing awareness through social media and mainstream media will allow more people to access the information we hold.

We know that customers are happy with the services we provide. For example, the STEP Benefits survey found that 91 percent of customers reported that their level of productivity was the same or greater with the New Landonline system (see page 19). Our contact centre scored 4.6 out of 5 for customer satisfaction. Our reputation is linked to the wide range of other work we do, such as engagement related to Crown property (see page 41), helping the public use our data (page 51) and funding pest and weed control (page 40).

In 2024, our ratings for ‘works positively with Māori’ and ‘behaves in a responsible way towards the environment’ improved in comparison with 2023. However, we fell five points in our rating for ‘is easy to deal with in a digital environment’. This may be due to the vast amount of information we have made accessible in the past few years, and could indicate a need for us to improve our online help and education services.

We are working to improve our profile

In 2024/25, we will work to help more people understand the geographic and property information we hold and the key roles we play. At the simplest level, the more our communities know about the data we have, the better we can support data-informed decision-making.

We have developed a customer, communications and engagement strategy to help close the gap in reputation index scores between ourselves and our peers. With younger people not having as much direct contact with us, using social media is an important way to engage. The majority of our Customer Engagement Business Partners are now certified by the International Association for Public Participation, which will help us engage with communities more effectively. We are implementing a go-to-market strategy for SouthPAN, covering end-users and original equipment manufacturers.

Business as usual is not going to close the gap. We have set ourselves a high benchmark, and it will take considerable time and effort to achieve this. We need to invest even more time in educating our communities about what we do and the value our work provides, and increase the volume of content we produce for external audiences. We have refocused our resources on external story development and are actively showcasing the achievements of our partners who use our data. Within Toitū Te Whenua, we are also encouraging kaimahi to share our social media posts and stories more broadly.

Tō mātou rōpū whakahaere

Our organisation

Toitū Te Whenua Land Information New Zealand was formed in 1996 following the restructure of the Department of Survey and Land Information. Our kaimahi are based in offices in Hamilton, Wellington and Christchurch

In this section

Our kaihautū

Tracking our Treaty commitments in Te Haeata

Ā mātou kaimahi
Our people

Ā mātou kiritaki
Our customers

Ā mātou tikanga hauora me te haumarū
Our health and safety

Ā mātou pūnaha
Our systems

Tō mātou hāponotanga
Our assurance

Ngā kaupapa tahua e hirahira ana
Budget significant initiatives



Our kaihautū



Murray Young

Current Acting Te Tumu Whakarae Secretary and Chief Executive, and Kaihautū Digital Delivery

Murray joined Toitū Te Whenua in November 2019 and his substantive role is Kaihautū Digital Delivery. This is focused on ensuring we're a digitally led, agile organisation that puts customers at the centre of what we do.



Kathy Mansell

Kaihautū Māori Crown Relations

A member of our Kaihautū since 2017, Kathy affiliates to Ngāi Tūhoe and has had a diverse career in the public sector that spans 40 years. Her current role reflects our commitment to developing, maintaining and growing meaningful Māori Crown relationships and meeting our Te Tiriti o Waitangi obligations.



Jan Pierce

Kaihautū Customer Delivery

Jan joined Toitū Te Whenua as Deputy Chief Executive Location Information in 2009 and then held the role of Deputy Chief Executive Location Information, Policy and Overseas Investment.



Claire Richardson

Kaihautū Organisational Effectiveness

Claire is an experienced, people-focused leader. She is highly experienced at leading complex operational, commercial and corporate functions, and is a champion of diversity and inclusion.



Richard Hawke

Director to the Office of the Chief Executive

Richard joined Toitū Te Whenua in November 2017 and most recently held the position of Director to the Office of the Chief Executive.

He was Acting Te Tumu Whakarae Secretary and Chief Executive in March 2024 and from April to June 2024.

Senior leadership contributions

With Gaye away we have had a number of people make a significant contribution to leading the organisation to ensure we have continued to deliver for our customers.



Gaye Searancke was our substantive Te Tumu Whakarae Secretary and Chief Executive for 2023/24, but throughout this time was Chief Executive on Assignment at Te Kawa Mataaho Public Service Commission.



Adrienne Meikle was Acting Te Tumu Whakarae Secretary and Chief Executive from July 2023 to February 2024, before returning to her substantive role as Chief Executive at the Commerce Commission.



Dave Conning was Acting Kaihautū Digital Delivery in April 2024.



Louise Hornabrook was Acting Director to the Office of the Chief Executive from March to June 2024.

Tracking our Treaty commitments in Te Haeata

Te Haeata is a new public-facing searchable digital record of Treaty of Waitangi settlement commitments. Toitū Te Whenua has logged 2,862 of its Treaty commitments in Te Haeata. This makes commitments more visible and accessible, enhancing accountability and assuring iwi that settlement commitments have been upheld.



Lake Rotomā located in the Bay of Plenty Region.

Reporting on Treaty commitments

Te Haeta provides an up-to-date and cohesive view of Treaty settlements across multiple Crown agencies and the status of each settlement. Lil Anderson, Tumu Whakarae of Te Arawhiti Office for Māori Crown Relations, said that it has been heartening to hear how engaged and committed agencies have been to update the status of their settlement commitments and meet the expectations of He Korowai Whakamana.

He Korowai Whakamana is a Cabinet-agreed framework that provides the expectations and framework to assure iwi and ministers that Treaty commitments are being delivered. It requires agencies to record and track their settlement commitments and report annually on these in Te Haeta.

Most of our Treaty settlement commitments are 'on track'

Toitū Te Whenua has recorded 2,862 settlement commitments relating to 77 Treaty settlements.

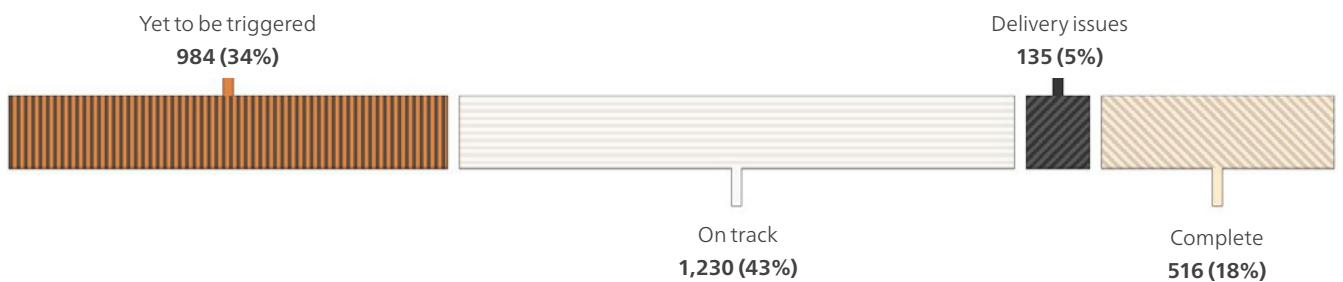
The status of our commitments is summarised in the chart below. Overall, the Treaty settlement commitments are on track or completed, with:

- 18 percent of our Treaty commitments complete
- 43 percent 'on track'
- 34 percent yet to be triggered
- 5 percent having delivery issues.

The current delivery issues primarily entail overdue Crown forestry licensed land and a number of deferred settlement properties with complex issues. We are actively working with iwi to resolve these.

Our expectations for the coming year

The number of Treaty settlements continues to grow but Toitū Te Whenua is committed to doing our part in the overall Crown–Māori Treaty settlement process. While this is primarily based on the transfer of whenua to iwi on settlement day, our mahi in this area means that our list of commitments is regularly added to.



The status of our Treaty settlement commitments on 27 June 2024. Screenshot from Te Haeta Settlement Portal.

Ā mātou kaimahi

Our people

Our kaimahi are a diverse team including surveyors, geodesists, cartographers, lawyers and programmers. We work together with a strong focus on customer delivery and achieving our values of being bold, expert, and stronger together.

Working towards our Papa Pounamu and Kia Toipoto goals

Toitū Te Whenua values the diversity of our people, and we are committed to improving diversity and inclusion and reducing pay gaps. In 2023/24 we have continued work that has delivered positive results in recent years. Our new Manaaki Tangata roadmap is being designed to help us to meet the needs of all New Zealanders.



Toitū Te Whenua values diversity but still has room to improve

On 30 June 2024, our gender diversity was 51.0 percent female, 48.8 percent male and 0.2 percent gender diverse. Our gender pay gap was 11.5 percent. Our ethnicity pay gaps were 0.5 percent for Māori, 8.4 percent for Pacific Peoples, 5.5 percent for Middle Eastern / Latin American / African (MELAA) and 9.0 percent for Asian people. People who did not record their gender or ethnicity are not included in this data. Those who selected an alternate gender are not included in the gender pay gap analysis.

We continue to see good representation of women in leadership roles (50.0 percent). Increasing ethnic representation within our senior leadership roles still requires improvement. In 2023/24 across tier 2 and tier 3 roles there was 19.2 percent representation for Māori, 3.8 percent for Pacific Peoples and no MELAA or Asian representation.

Our diversity, equity and inclusion work will become a single programme

In recent years, we have approached our Papa Pounamu (diversity, equity and inclusion) and Kia Toipoto (pay gaps) programmes as separate but related. In 2023/24, we reviewed our diversity, equity and inclusion approach, including by looking at whether our policies, programmes and action plans were driving us towards our goals and the outcomes of Papa Pounamu and Kia Toipoto.

As a result, we have combined our diversity, equity and inclusion work into a single programme called Manaaki Tangata, care for the people.

Our Manaaki Tangata roadmap, to be published in November 2024, will help us meet the needs of all New Zealanders by ensuring:

- our people are free of bias
- our workplace culture promotes respect, inclusion, trust and productivity
- our kaimahi reflect the populations we serve.

Combining our work into this single programme will help us to:

- reduce duplication and inefficiencies across diversity, equity and inclusion actions and initiatives
- strengthen our ability to use data and insights to show progress and impact
- combine our tracking and reporting both internally and externally.

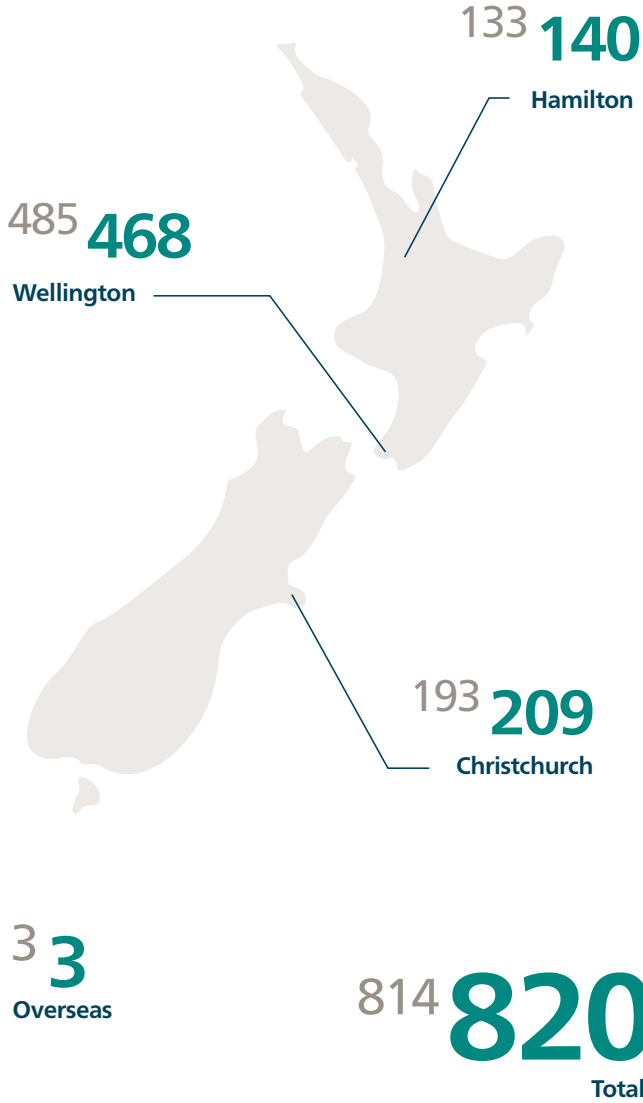
We are committed to working with our employee-led networks, Public Service Association delegates and other internal stakeholders in the design and delivery of Manaaki Tangata. Te Kawa Mataaho Public Service Commission set out expectations for this programme and provided further guidance in June 2024.

Our roadmap will be realistic about what we can achieve as an organisation in the coming year, with a focus on a small number of outcomes that will bring the greatest benefit to our people and our customers.

By the numbers

Headcount by location

2022/23 2023/24



Average tenure (years)

2022/23	2023/24
7.4	7.6

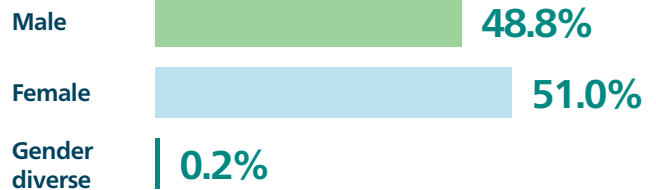
Staff with a disability (%)

2022/23	2023/24
5.9%	5.6%

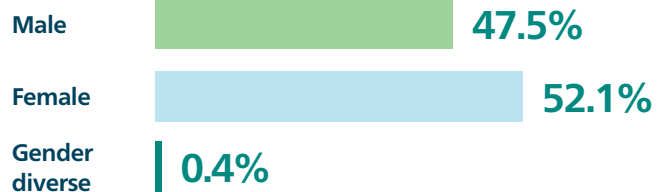
Gender diversity (%)

All staff

2023/24



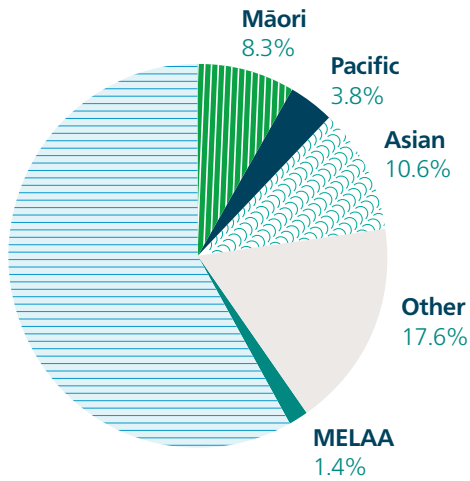
2022/23



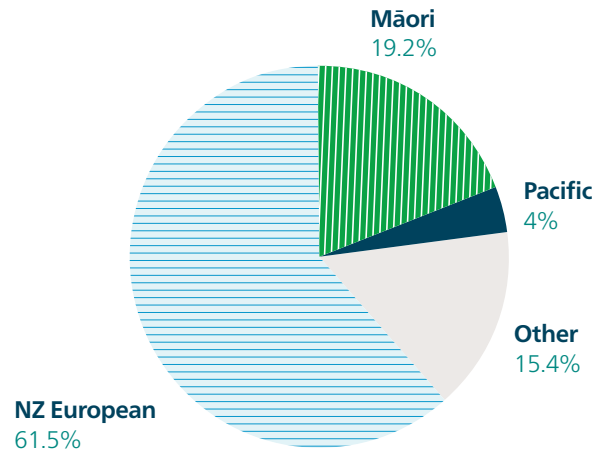
Ethnic diversity

23/24

All staff (%)

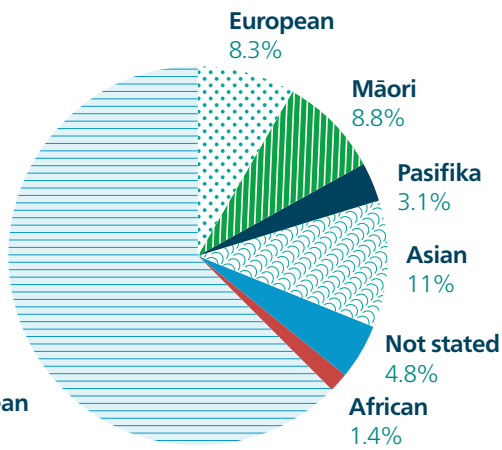


Tier 1 to 3 managers (%)

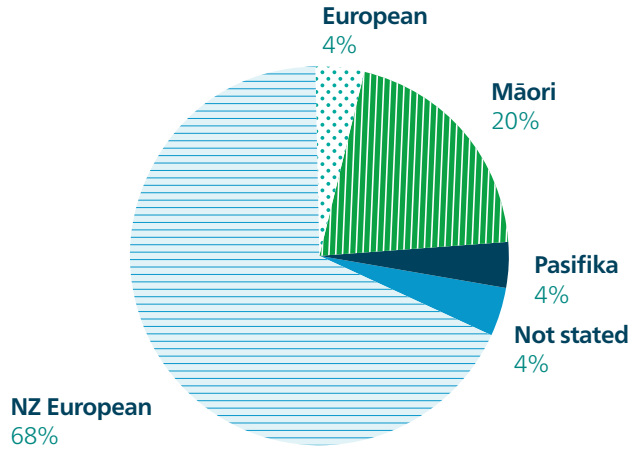


22/23

All staff (%)



Tier 1 to 3 managers (%)



* We use the Stats NZ Ethnicity Standard to produce ethnicity statistics. The European ethnic group is predominately made up of NZ European/Pākehā.

This year's data combines 'NZ European' and 'European' into a single 'European' classification, changes the 'Pasifika' classification to 'Pacific', and introduces 'MELAA' as a new classification. These changes bring our reporting in line with current guidance from Stats NZ, Te Kawa Mataaho and the Ministry for Pacific Peoples.

Ethnicity is counted for every person that identifies as that ethnicity, and people can select up to three ethnicities, so the overall amount of people represented in our data may be greater than our headcount. People who have not recorded their ethnicity are not included in any part of the calculation.

In total, 62.9 percent of our people have identified as NZ European (categorised under European) or New Zealander (categorised under Other).

Building better engagement with Māori

Building our people's capability to engage effectively with Māori and understand Māori perspectives will lead to better outcomes for Māori and helps us become a respected and honourable Treaty partner.

Our Whāinga Amorangi plan is uplifting the capability of our people

Māori culture and identity are deeply connected to the whenua. As the government agency responsible for land information, the Treaty Settlement Landbank, and management of over 1,200,000 hectares of land, including riverbeds and lakebeds, Toitū Te Whenua needs to be able to build strong relationships with Māori.

In 2022, Toitū Te Whenua developed He Mahere Whāinga Amorangi, our Whāinga Amorangi plan. Whāinga Amorangi is a cross-agency programme created by Te Arawhiti Office for Māori Crown Relations.

It is designed to:

- lift the Māori Crown relations capability of the public service
- help chief executives meet their responsibilities under the Public Service Act 2020
- lift and maintain the capability of public service staff to engage with Māori.

He Mahere Whāinga Amorangi is designed to give our people the confidence to engage well with Māori and build effective partnerships. It aims to uplift the capability and knowledge of our staff in te reo Māori, New Zealand history / Te Tiriti o Waitangi, kawa and tikanga.

We have provided the language courses Ka Piki (Level 1 and Level 2) and Māori Made Easy (Kete 1 through to Kete 4) to lift our te reo Māori capability, with 114 registrations across these. We have also launched the He Pikinga – Te Tiriti o Waitangi module on our learning management system, which has had 85 participants.

In addition, we have run half-day Wall Walk workshops for our kaimahi across each of our office locations to further improve our knowledge in New Zealand history and the Treaty of Waitangi. In 2023/24, 94 of our people participated.

Organising Ourselves

In the first half of 2024, Toitū Te Whenua successfully completed a major change and transformation programme called Organising Ourselves.

The changes we have made put our customers and their needs at the centre of our efforts. New structures, new ways of working together and new broad-based roles give us a level of flexibility and agility we have never had before. They enable us to be responsive to customers and rapidly shift our resources and focus when we need to.

Our structure is streamlined, avoiding duplication and maximising efficiency. This helps us to direct as much resource as possible into delivering public services, making rapid decisions and moving to action in an agile way.

We have transitioned all our people into one of 15 broad-based roles. Each focuses on the capabilities kaimahi apply in their work, rather than on specific tasks. Broad-based roles strengthen connections across the wide range of work we do and make it easier for people to shift their focus and meet our customers' needs.

Agility in action

Our Clearances function makes decisions on land acquisitions and disposals under the Public Works Act 1981. This Act enables other government agencies to acquire land lawfully for major initiatives, such as NZTA

acquiring the land needed to build important roading infrastructure.

Meanwhile, our Overseas Investment function assesses applications for overseas investments in New Zealand land and businesses. Such investments can support our economy with new capital, technology and international connections.

Our kaimahi who previously worked on assessing Clearances and Overseas Investment applications respectively now work in the same broad-based role. They work side by side in the same group so they can share their common capabilities and develop new knowledge and skills. These kaimahi can now quickly shift their focus to respond to peaks in demand. We can reduce delays, provide better service for our customers and help New Zealanders benefit from overseas investments and new infrastructure.

Our Clearances function remains a focus for Toitū Te Whenua, as upcoming government infrastructure projects are expected to increase demand for our services in this area. Our new structure means we are better organised to adapt to changing workloads.

Award-winning expertise and mahi

Over the past year, several of our people have been recognised for their significant contributions to the location information sector and our country.



Natalia Fareti.

Natalia Fareti, Kaitohutohu Matamua / Policy Director, won the Cultural Leader award at the national Young Enterprise Scheme Alumni Awards held in Auckland in September 2023. Natalia was recognised for actively empowering and engaging with Pacific communities through her professional and community work. Young Enterprise praised her involvement in Pacific economic policy, contributions to regional economic development and advocacy for Pacific communities at a governance level.



Robbie Muir.

Robbie Muir, Registrar-General of Land, joined the New Zealand Law Society Te Kāhui Ture o Aotearoa Property Law Section's Hall of Fame during their awards ceremony in June 2024. The Hall of Fame recognises people whose contribution has been truly outstanding and who have demonstrated exemplary service to the legal profession and to the practice of property law across their careers.



Peter Hughes (Te Tumu Whakarae mō Te Kawa Mataaho Public Service Commissioner, Head of Service), Api Williams and Heather Baggott (Te Pou Turuki mō Te Kawa Mataaho Deputy Public Service Commissioner).

Apanui (Api) Williams, Kaitohutohu Matamua / Principal Advisor, was awarded Te Tohu Amorangi a Te Kawa Mataaho, the Public Service Commissioner's Commendation for Excellence, in November 2023. Public Service Day recognises those in the public service who exemplify the spirit of service and are making a real difference through their everyday work for New Zealand or New Zealanders. Api has been in the public service for more than 40 years and has gone above and beyond to connect with people and support them to be their best selves. He works hard to weave te ao Māori into our culture so that Toitū Te Whenua and the public service can effectively partner with Māori.

Spatial Excellence Awards New Zealand

'Our place names: Ngāti Maniapoto stories' won the Community Impact category of the 2023 Spatial Excellence Awards New Zealand in November 2023. The entry was submitted jointly by Toitū Te Whenua, Ngā Pou Taunaha o Aotearoa New Zealand Geographic Board and Tātai Aho Rau/Core Education. The piece of work is part of the Toitū Te Whenua Geospatial Virtual Field Trips for Schools programme, which Geoff O'Malley, Mātanga Tātai Wāhi Mātāmua / Principal Geospatial Specialist, has been leading for 12 years.

Survey and Spatial New Zealand

Our people won four awards at the 2023 Survey and Spatial New Zealand conference:

- Nic Donnelly, Matanga Tatai Wahi Matamua / Principal Geospatial Specialist, was recognised for professional excellence in the positioning and measurement industry, acknowledging his leadership in the response to Cyclone Gabrielle.
- Simon Ironside, Kairuri Taitara Whenua Matua / Senior Cadastral Surveyor, received the Hydrography Award 2023, recognising excellence in professional performance as a hydrographic surveyor, for his work on mapping plastic waste by using artificial intelligence remote sensing algorithms to analyse drone imagery.
- Gèneviève Abrey, Kairuri Taitara Whenua Matua / Senior Cadastral Surveyor, was named Young Professional of the Year.
- Our Property Rights Spatial Requests team was joint winner of the Project Excellence Award for its work on the Digital Improvement Project with NZTA, WSP, BECA, Harrison Grierson and Aurecon.

Growing our international partnerships

Our work with international partners

As part of our international obligations and responsibilities we are building on the global reputation New Zealand has for leading innovation, and contributing to regional partnerships in a number of areas.

In the world of hydrography, we take a special interest in the South Pacific, working with our Pacific neighbours and close partners. Toitū Te Whenua is the responsible agency for New Zealand's work as the primary charting authority for the Realm of New Zealand, the Cook Islands, Niue, Tokelau, Samoa and Tonga.

Fiji and New Zealand represent our region at the International Hydrography Organisation Council. New Zealand is leading work to maximise active participation in International Hydrography Organisation events, and we contribute to the South West Pacific Hydrographic Commission for hydrography and maritime safety.

Toitū Te Whenua is a key contributor to South Pacific projects under the United Nations Committee of Experts on Global Geospatial Information Management. This group addresses challenges in the use of geospatial information and helps advance the UN's sustainable development goals.

Across the Tasman, we are involved in a lot of cooperative work with Australia, including intergovernmental land and geospatial leadership, and information sharing for best practice at both strategic and operational levels. The Spatial Information Council and Intergovernmental Committee on Surveying and Mapping (ICSM) are key pillars in this. In the past year, Toitū Te Whenua and the State of Victoria have led the ICSM's Cadastral Survey Data Model programme to develop a common model for cadastral survey work across Australia and New Zealand.



Hosting international delegations

Toitū Te Whenua is well regarded by its corresponding agencies in other countries, and many of our systems are world leading. The regular arrival of international delegations is testament to both our expertise and our manaakitanga. Through these engagements we can facilitate closer working relationships with these agencies, share our developments and learn from their experiences in similar areas.

The National Mapping Agency of Indonesia visited in July 2023 as a study tour. We held shared sessions on trends in geospatial mapping, hydrography and defence use of geospatial information. In addition, we provided updates on our Landonline system relevant to their jurisdiction.

Later in the year, we jointly hosted the Sabah Surveyor Board of Malaysia with the New Zealand Cadastral Survey Licencing Board and Survey and Spatial New Zealand. The Sabah Surveyor Board wanted to compare its arrangements with ours, to inform its future direction.

A team from the Geospatial Information Authority of Japan visited us in February 2024 to exchange information about maintaining accurate data, despite earthquakes and other land movements. Moving forward we will have ongoing engagement with Japan in specialist technical areas of geospatial information and modelling.

In April 2024, as part of our commitment to development in the South Pacific, we hosted a delegation from the Ministry of Lands and Natural Resources of the Kingdom of Tonga to share information and understand our common opportunities.

We gained interesting insights into the challenge of providing service to 100,000 people spread across five main islands and more than 100 smaller islands. Our kaimahi provided information on their specialist areas in land transfer registration, cadastral surveying, spatial information, overseas investment, valuation and the management of Crown land. As part of the follow-up, Toitū Te Whenua provided the Tongan delegation with a number of reports and papers, and we invited them to maintain the connection with our people online to find out more about areas of particular interest to them and their context in land administration.

Showcasing our digital technology

Toitū Te Whenua is a world leader in digitisation of land registry and survey systems, and there is a lot of international interest in our modernisation of Landonline (see page 19).

Registrar-General of Land Robbie Muir attended the Registrars of Title Conference, attended by representatives from many countries and territories including Canada, the United Kingdom and Hong Kong. This was a valuable opportunity to build strong global networks and compare notes on the challenges different jurisdictions are facing and how they are responding. It was also an opportunity to share New Zealand's experience with redeveloping the Landonline system and operating a fully digital system.

Networks and clubs

Our networks and clubs are an important part of the culture at Toitū Te Whenua. When our people are well connected they feel part of a community and deliver better outcomes for the whole organisation.

Whānau Pāmamao – Remote Workers Network

This network provides a supportive community for remote workers, and offers opportunities for sharing concerns, experiences and ideas. By connecting with each other, members collaborate and provide resources to help each other thrive in their roles.

Te Rōpū Āniwaniwa Rainbow Network

This employee-led network aims to bring our LGBTQIA+ whānau together. The network is for those who identify as LGBTQIA+ and also allies. This ensures all our rainbow employees feel visible, valued and safe so they can be their authentic selves at work.

LINZ Pasifika Network

This group provides a forum to connect and support Pasifika peoples and others at Toitū Te Whenua and help them to achieve their goals.



Toitū Te Whenua kaimahi at the Wellington office, wearing pink to celebrate Pink Shirt Day 2024.

Parents and Caregivers Network

This is a safe space for members to come together to talk about balancing work life with caring for children or other whānau or dependants. Members support each other and provide opportunities for sharing concerns, experiences and ideas.

Wellington Boot Camp and yoga

These clubs are run by kaimahi who want to provide an opportunity for their colleagues to improve their fitness and general wellbeing.

Wellington indoor sports teams

We have a number of indoor sports teams who play outside of working hours.

Whānau groups

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

Social clubs

Our Wellington, Hamilton and Christchurch offices each have a social club that organises regular activities to build a sense of community.

Ā mātou kiritaki

Our customers

Toitū Te Whenua is focused on being customer-centric. We know that every decision we make influences the experiences people, businesses and agencies have with us and their customers have with them. Understanding our customers and their needs drives how we work to deliver the right outcomes.

Customer-centricity affects everything we do

Customer-centricity is a way of thinking that affects everything we do, including:

- our regulatory requirements
- the technology and processes our customers use
- our strategic decisions about land use
- the data we make available
- the language we use on our website
- the way we structure our organisation and the roles within it.

We work to understand and improve the customer experience. We make it a key focus by:

- knowing who our customers are
- making it easy for customers to work with us and to comply with our regulatory requirements
- providing great services
- anticipating and proactively supporting customers
- designing products, processes and services that fit customer needs, rather than our internal requirements.

We know we are successful when interacting with us will be easy and inspire trust, and the information we provide will be helpful and free from errors.



Landonline Customer Day Survey Working Group meeting.



Toitū Te Whenua kaimahi presenting at the New Zealand Esri User Conference.

Customer voice heard across the Landonline modernisation programme

The modernisation of the Landonline platform has been a great opportunity to include the voice of the land and property development sector. We hired a conveyancing lawyer and a cadastral surveyor to work closely with these sectors, including collaboration with the New Zealand Law Society land titles sub-committee and Survey and Spatial New Zealand's dedicated survey working group of cadastral surveyors. We bring these groups together four times a year for 'customer day', which focuses on reviewing the past three months of development and discussing priorities for the next quarter and beyond.

This input from our customers has given us excellent insights into pain points and how to solve them, as well as the way people use Landonline and what the user interface should look like. We've been able to quickly realise

when our ideas won't be useful for customers, so we can redirect our work into productive areas. These lawyers and surveyors also pilot software as it's being developed and champion our new releases to their colleagues.

The change of ownership process is an excellent example of how productive this work has been. Lawyers told us about having to manually enter ownership data in Landonline as well as other systems to update councils for rating valuation purposes – a duplication of effort that took up time and introduced opportunity for errors. Our kaimahi worked with the land titles sub-committee and councils to co-design a process that lets Landonline automatically pass on change of ownership information to councils. This addition broadens the scope of Landonline, making it more than simply the place to store and update property extents and ownership records. It adds customer-centric functionality that makes our users' work easier and more efficient.



Landonline Customer Day Survey Working Group meeting.

Our contact centre has been reaching out

In 2023/24, our contact centre staff started outbound calling, proactively contacting Landonline customers to talk with them about the upgrades we are rolling out. As part of upgrading nearly 12,000 customers to new digital certificates with better security, we talked them through how to set themselves up. In late 2023, we contacted approximately 200 surveyors to make sure they were ready to make the switch to the new application for cadastral survey dataset capture. The surveyors our team contacted were almost universally pleased to receive a call and were impressed with efforts to reach out.

We also contacted e-dealing customer contacts who were acting as champions in their firms, encouraging their colleagues to make the switch to the new application. Our kaimahi found that almost all the customers they spoke with were happy with the transition and grateful for the support and resources we provided.

Digitally visualised survey plans prototype being developed in partnership with Landonline users

The modernisation of Landonline is built around understanding customer problems, figuring out how to solve these, and working with customers to ensure the solution we proceed with meets their needs. An example of this begins when we were writing the business case for the Landonline modernisation programme.

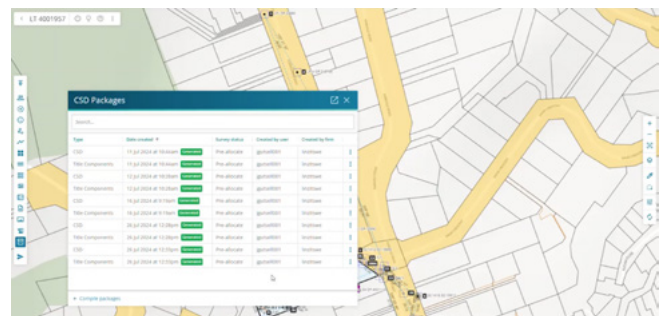
The surveyors we talked to told us about their pain points with the current software, and we realised that a digital viewer of survey plan data could address several recurring issues.

In 2020, we built a limited proof of concept that received positive feedback and in 2023 developed a prototype so that we could show customers what we were proposing. The survey working groups and land titles committee at our customer days were excited by what the prototype could do, and helped us identify critical features that shaped the software as it has been developed.

In the second half of 2024 we will engage with key user groups to seek their support for the work, identify additional features and figure out how this software would fit into their workflow.

“Teach all the other government departments how to engage and innovate like you guys do.”

A surveyor, in response to the question ‘Can you think of another big improvement that would be more valuable than the ones in this survey?’



Ā mātou tikanga hauora me te haumarū

Our health and safety

The health and safety of our people is a priority. During 2023/24, we implemented new structures and processes including our new health, safety and wellbeing committees, which help us understand and respond to the wide range of issues our people face. Our Health, Safety and Wellbeing team continues to work to improve how we address risks, from physical security when we interact with the public through to the dangers of field work in Antarctica. Training remains a key factor in ensuring the health, safety and wellbeing of our kaimahi.

Our health, safety and wellbeing committees are engaged

Our health, safety and wellbeing committees and representatives work together to promote a positive health, safety and wellbeing culture. They also help ensure we have an effective worker participation and engagement programme. Together, these are critical to our ongoing commitment in providing a healthy and safe workplace for all our people.

One of the core Toitū Te Whenua values is that we are stronger together. We emphasise engagement and participation, so we undertook a workforce survey in 2023/24 to review the structure of our health and safety committees and establish preferred arrangements.

We refreshed our location-based committees to better include both our home- and office-based workers and established committees specifically focused on worker wellbeing and the

health and safety of field-based workers. Over 25 percent of our workforce voted in health and safety representative elections, with nominations exceeding vacancies.

We now have a range of health, safety and wellbeing committees that better meet the needs of our people and the work of the organisation:

- Our offices in Christchurch, Wellington and Hamilton each have their own committee to discuss office- and home-based health as it relates to people in their office, as well as safety and wellbeing issues, and consider appropriate resolutions.
- The national field-based worker committee is made up of representatives who regularly conduct field work outside of Toitū Te Whenua's three offices, with a corresponding focus on their quite different workplace risks.

- The national wellbeing committee includes representatives with a strong interest in workplace wellbeing from across all three hubs at Toitū Te Whenua.
- Our national health, safety and wellbeing committee includes representatives from the union, management, the Health, Safety and Wellbeing team, and the regional, wellbeing and field-based committees.

We are addressing the critical risks our people face

In the past year, we undertook a systematic critical risk reassessment and improvement programme. We redefined critical risks and identified new risks through data gathering and worker engagement. Alongside this, we implemented a new process for critical risk assessment and management.

To support this, we have engaged our people and external experts to promote understanding of the critical risks that workers may be exposed to and ensure our key critical controls are suitable. We have also developed a process to prioritise the key critical controls we need to actively monitor and develop. This process is now embedded within our practices.

We have implemented priority controls where we saw that immediate action was necessary, such as a helicopter procurement contract, a lone worker monitoring application and safety planning support for teams that conduct site visits. Health, safety and wellbeing reporting regularly occurs, both to Kaihautū (our executive leadership team) and the wider organisation, about the critical risk programme and critical control assurance activities.

Our Kaihautū, as officers, have been closely involved in governance and oversight of our wellbeing activities. This is a key factor in the effective management of our psychosocial critical risk, and Kaihautū have monitored the development and implementation of our three-year wellbeing strategy. This included the procurement of a new wellbeing services provider who will support the removal of barriers to access and enable more services to be available to our diverse workforce.

Critical risks

Antarctica: Exposure to elements or vehicle incident causes serious injury or death.

Helicopters and light aircraft: Rotor strike or helicopter/aircraft crash causes serious injury or death.

Vessels and boats: Serious injury or fatality due to capsizing, falling overboard or collision.

Site visits: Serious injury or fatality due to machinery, mobile plant, falling object, hazardous materials or electricity.

Fieldwork: Serious injury or fatality due to environment or nature of the work.

Physical security: Serious injury or fatality due to negative interaction or physical abuse of staff.

Driving for work: Vehicle-vehicle or vehicle-pedestrian incident causing serious injury or death. Off-road driving.

Psychosocial: Serious injury or fatality because of psychological harm.

Throughout the year, Kaihautū regularly visited our regional sites in Hamilton and Christchurch to ensure that any health, safety and wellbeing issues were being resolved, and check in on our various work sites. For example, Kaihautū Organisational Effectiveness Claire Richardson visited the former Tokanui Psychiatric Hospital (see page 15) to meet with suppliers and third-party providers and discuss any health and safety concerns.

We have implemented several controls over the last 12 months to ensure we are effectively managing our physical and psychosocial critical risks, including:

- procuring and rolling out role-specific de-escalation training to manage an increase in unreasonable conduct by the public directed towards our workers
- implementing health, safety and wellbeing moments in leadership meetings to increase the profile of physical and psychosocial risks
- communicating extensively and regularly to actively encourage health, safety and wellbeing incident and near-miss reporting
- training 30 health and safety representatives in role-specific New Zealand Qualifications Authority Mana Tohu Mātauranga o Aotearoa certification to support management of critical risks
- training 28 staff in first aid to increase the pool of people able to respond to incidents in and outside of the workplace.

Supporting a positive workplace culture

Key to a positive workplace culture are our vision and values, and our ways of working. Our workplace induction programme ensures that all new starters are introduced to our vision and values through articles on our intranet and e-learning modules that reinforce what we are striving for as an organisation.

Ways of working, introduced through our Organising Ourselves programme (see page 69), have played an important role in creating positive workplace environments. Our leaders play a key role in modelling these new ways of working. To support them, we ran a series of workshops to help them understand home/work leadership expectations. These were supplemented by an e-learning module and communities of practice.

Other initiatives we have taken to support a positive workplace culture include:

- our wellbeing committee promoting positive and healthy workplaces through initiatives such as Pink Shirt Day and Men's Health Week
- our active social clubs, which focus on social connection and celebration
- our employee-led networks, which provide key cultural connection and celebration as well as extensive input into organisational policies and initiatives
- development of deliberate and focused guidance and tools, such as mentally healthy work design checklists for leaders and the procurement of a wellbeing services provider better equipped to provide guidance and support to a diverse workforce.

Our progress in training our people

It is vital that our training programme supports our people and ensures we have controls in place to manage critical risk. A health, safety and wellbeing training portal called Safety Essentials was created within our learning management system to deliver targeted training to workers whose roles expose them to specific risks. For example, our first module, Driving for Work, has been assigned to all relevant kaimahi to ensure they are only able to drive for work once they have been assessed as having understood our policy and procedural requirements.

To support our leaders to understand their health, safety and wellbeing responsibilities, we have developed a guidebook for new leaders.

We have also started providing a health, safety and wellbeing expert buddy to ensure new leaders understand the requirements of their role and receive any relevant support or training.

Health and safety engagement

The Government Health and Safety Lead recognised the work we have been delivering this year, highlighting how our approach to collaboration, engagement and continuous improvement has strengthened workforce health and safety. As the Government Health and Safety Lead noted in its report, *Toitū Te Whenua* believes that 'improving how workers' voices are heard improves the outcomes we create and deliver.'



Our surveyors at Scott Base, Ross Island, Antarctica.

Ā mātou pūnaha

Our systems

Delivery of digital services is a key part of Toitū Te Whenua's work. Our Digital Delivery group provides the governance and direction for how we use technology and data. The group takes a lead in our work to make the data we hold open and available, and put our customers at the centre of what we do. Digital Delivery is also running our programme to modernise Landonline.

Modernising Landonline

Our programme to modernise Landonline will ensure that New Zealanders continue to trust the information we hold about land in Aotearoa New Zealand and that it becomes more accessible. As well as progressively modernising the Landonline platform, this work focuses on improving system security, improving user experiences and delivering a future-proofed system readily able to meet customer needs.

Find out more on page 19.

Strategic Leadership and Business Management

The Digital Delivery Leadership Team leads the Digital Delivery business group, which shares responsibility in modernising Landonline. This team works across Toitū Te Whenua to help us adopt and use the scaled agile delivery methodology. Team members also help design new products and services, enabling effective change and leading the digital transition that will ultimately define the Toitū Te Whenua of the future.

Information Strategy and Delivery

Technology is vital to Toitū Te Whenua's success, and the Information Strategy and Delivery team leads how we:

- manage IT security and privacy, and IT and privacy risks

- manage IT contracts
- oversee day-to-day IT service delivery and operations
- deliver organisation-wide applications, platforms and services
- coordinate information and knowledge management services.

The Information Strategy and Delivery team works closely with the Chief Digital Officer and the Architecture function to ensure our technology strategy, design and delivery are well coordinated. The team also plays a key role in our protective security requirements programme, and as part of our Incident Management Response team.

Architecture

The Chief Architect and our Architecture team set our technology direction, working closely with the Chief Digital Officer, Chief Information Officer and Kaihautū Digital Delivery. The team develops and maintains our technology roadmaps and the Information Systems Strategic Plan, promoting good architecture practices and knowledge sharing. It also provides architecture governance through the Architecture Review Board.

Tō mātou hāponotanga

Our assurance

Our Kaihautū are responsible for guiding delivery of our important mahi and the health of our organisation. Governance boards and leadership squads support Kaihautū to set our direction, identify opportunities and provide feedback on the organisation's performance. This structure enables collective leadership and accountability for the delivery of our outcomes and services.

Our governance boards

Our boards set Toitū Te Whenua's strategic direction and context, set our organisational outcomes, and focus on areas of opportunity and risk. We are moving to a simplified board structure in the coming year.

- The Strategic and Organisational Outcomes Board represents, promotes, leads, oversees and drives our short- and medium-term outcomes and performance.
- The Culture, Capability and Change Board oversees agreed strategies and initiatives that have an organisational impact on our people, capability, ways of working and culture.
- The Māori Crown Relations Board oversees our engagement and relationships as part of the Crown with iwi and Māori.
- The External Relations Board oversees our relationships with core partners, stakeholders and customers.
- The Organisational Change Board oversees our significant organisation change programmes.

Performance monitoring

Kaihautū track the performance of core aspects of Toitū Te Whenua through regular reporting from across the organisation. This helps ensure our work remains on track, and we identify any major risks and issues in a timely manner.

- Our Organisational Performance team supports Toitū Te Whenua to deliver its

strategic intentions through a strong culture of performance and accountability. This team monitors agency performance against key metrics.

- Our Risk and Assurance function provides advice, challenge and insight on risk, internal control, business continuity and resilience, and internal audit matters.
- The Business and Commercial function works across the organisation to support the achievement of our strategic priorities including our budget, and provides essential business operations such as accounts payable and receivable and facilities management. It helps leaders and business groups plan, perform and deliver government priorities and our core business. This team is focused on contractual performance and financial risk.

Kaihautū are also supported by external advisory boards.

- The Strategic Risk and Assurance Committee gives an independent perspective on the work Toitū Te Whenua does, providing an advisory function with a focus on enterprise risk without assuming any governance or management responsibility.
- The Survey and Title Enhancement Programme Board provides independent oversight of the programme to modernise Landonline. The board focuses on ensuring delivery within scope, time and budget, and realisation of benefits for our customers and New Zealand.

Ngā kaupapa tahua e hirahira ana

Budget significant initiatives

Departments are required to provide information that sets out their Budget significant initiatives from at least the previous three Budgets and where information on them can be found in the Annual Report.

The table below shows the significant initiatives and funding allocated in each Budget using

our judgement. Toitū Te Whenua has excluded those initiatives where we administer funding, as performance is covered under the service performance judgements and assumptions section.

Budget 2021 (2021/22)	Budget \$000
Nil.	
Budget 2022 (2022/23)	Budget \$000
Southern Positioning Augmentation Network (SouthPAN) SouthPAN is critical infrastructure for the digital economy, providing improved positioning information and is increasingly viewed as essential across the world.	57,839
Toitu Te Whenua Regional Housing Improvement Programme This initiative is for urgent repairs and maintenance to bring the Treaty Landbank tenanted houses up to legal standards, meet the Crown's Treaty obligations, and help provide safe and affordable housing for tenants.	3,600
Enable the scaling up of Land Information New Zealand's biosecurity programme to remove pests and weeds from some of New Zealand's iconic landscapes. This initiative will enable the scaling up the biosecurity programme, to remove pests and weeds from some of New Zealand's iconic landscapes. This expense will bring immediate and sustained employment, and economic stimulus benefits for some of the regions most impacted by COVID-19.	10,000
Budget 2023 (2023/24)	Budget \$000
3D Coastal Mapping Location Based Information (MCA) The data will be used to create detailed 3D maps of the coast and adjacent seafloor, providing a baseline from which we can measure changes to coastal areas in the future.	2,300
Purchase of Imagery and Repairs to Crown Property Location Based Information (MCA) Crown land (MCA) This initiative provides funding for the purchase and publication of satellite and Light Detection and Ranging (LiDAR) imagery, and urgent repairs to Crown property due to damage from the North Island weather events.	2,000 1,120

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 2023/24.

In this section

Service performance judgements and assumptions

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

Supplementary Estimates of Appropriations changes



Service performance judgements and assumptions

The service performance information on pages 87 to 112 was prepared in accordance with the Treasury's Service Performance Reporting Standard (PBE FRS 48). Performance measures deleted or expired through the supplementary estimates for 2023/24 from the main estimates 2023/24 process are explained on page 113.

Disclosure of judgements

In preparing the service performance information for 2023/24, Toitū Te Whenua has made several significant judgements regarding the information to present. These judgements are based on an assessment of the most appropriate and meaningful data for readers evaluating performance against Toitū Te Whenua objectives and aim to accurately represent the diverse nature of our activities.

Toitū Te Whenua reviews its performance measures each year, and any proposed changes are approved by the Strategic and Organisational Outcomes Board in consultation with the relevant appropriation minister. These decisions are made either when an appropriation is created or in response to identified alternative measures that

enhance the quality of performance information and align with PBE FRS 48 standards.

The most impactful judgements related to non-financial information are those related to the selection of data concerning Toitū Te Whenua's strategic intentions and related activities during the period. For certain activities, there is no distinct numerical value that can directly reflect their effectiveness. In such cases, we have applied judgement to derive relevant measures that provide readers of the annual report with valuable insights. Significant judgements are also necessary in assessing Toitū Te Whenua's policy quality and ministerial satisfaction measures. The process for making these judgements is described below.

Stakeholders and customers satisfaction measures

A survey is sent to stakeholders and customers. They are asked to rate their satisfaction on a scale of 1 to 5, 1 being extremely dissatisfied and 5 being extremely satisfied. The final score is calculated from the average of the responses to the questions.


Compliance with and Administration of the Overseas Investment Regime

This appropriation is limited to assessing applications under the Overseas Investment Regime, monitoring and enforcement of the Regime and the provision of associated advice and services to support Ministers to discharge their portfolio responsibilities.


Performance measures

Ministerial satisfaction of Land Information New Zealand's advice on overseas investment matters	2022/23 actual	Budget standard	2023/24 actual
	4/5	3.5/5	5/5 


The satisfaction survey was sent to Minister for Land Information, Minister of Finance, Minister of Treaty of Waitangi Negotiations and Associate Minister of Finance. LINZ received response from Minister for Land Information and Associate Minister of Finance and the average is reported.

The percentage of Home to Live In non-compliance issues detected that are reviewed within 5 working days	2022/23 actual	Budget standard	2023/24 actual
	100%	90%	100% 

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

The percentage of other pathways non-compliance issues detected that are reviewed within 10 working days.	2022/23 actual	Budget standard	2023/24 actual
	100%	90%	100% 

Note: Other pathways include applications for Residential; Forestry; Sensitive Land; Significant Business Assets and consent for a home to live in by non-individuals (for example trusts).

The percentage of incidents reviewed for possible breach of the Overseas Investment Act within 10 working days of receipt.	2022/23 actual	Budget standard	2023/24 actual
	100%	90%	100% 


156 incidents were triaged during the financial year.

Note: The 10 working day timeframe commences upon receipt of the notification by Land Information New Zealand.

The number of investments with a proactive monitoring regime.	2022/23 actual	Budget standard	2023/24 actual
	29	At least 24	29 


The number of enforcement actions taken by Land Information New Zealand's Overseas Investment Office.	2022/23 actual	Budget standard	2023/24 actual
	41	At least 40	58 

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

The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand.	2022/23 actual	Budget standard	2023/24 actual
	5/5	3.5/5	5/5 

The satisfaction survey was sent to Minister for Land Information, Minister of Finance, Minister of Treaty of Waitangi Negotiations and Associate Minister of Finance. LINZ received response from Minister for Land Information and Associate Minister of Finance and the average is reported.


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 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.	2022/23 actual	Budget standard	2023/24 actual
	4.63/5	3.5/5	4.9/5 

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

Disclosure:

Satisfaction with the advice and support provided by the department enables ministerial portfolio holders to discharge their obligations and responsibilities and provides a fair reflection on the quality of our services. The Ministerial Policy Satisfaction Survey is developed by the Te Tari o te Pirimia me te Komiti Matua the Department of the Prime Minister and Cabinet (DPMC). Agencies use it to assess their minister's satisfaction with the services provided by the policy advice function. The survey asks about general satisfaction, quality of policy advice and overall performance, using a five-point scale. There are also three free-text questions about satisfaction. The score is calculated by taking the average for the scores. 'General satisfaction' is an average of six questions, 'quality of policy advice' is an average of 11 questions, 'overall trust' is a single score and 'overall confidence' is a single score. The measures are calculated from a single score from a minister. The final measure is calculated from the average of the scores provided by the Minister for Land Information, Minister of Finance and Associate Minister of Finance.


The quality of policy advice papers.	2022/23 actual	Budget standard	2023/24 actual
	100%	90% of papers score at least 3/5	100% 

Note: The score reflects the quality of all of 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.

Disclosure:

Toitū Te Whenua's policy advice and assessments support informed decision-making. Ensuring that our policy advice and assessments meet high standards of quality, timeliness and relevance is crucial. To evaluate this, we use the Policy Quality Framework provided by DPMC. Set targets include achieving an average quality level of our advice and assessments, as well as focusing on the distribution of policy quality scores. This approach allows us to effectively enhance our policy quality.

A sample of Toitū Te Whenua's policy advice was assessed by a panel using the Policy Quality Framework. Policy advice is scored on a scale of 1 to 5, where 1 means unacceptable and 5 means outstanding.

The percentage of Ministerial applications sent to the Minister for decision earlier than 20 working days of the statutory timeframe.	2022/23 actual	Budget standard	2023/24 actual
	65.8%	90%	38.7% 

This result reflects two specific events. The first was the introduction of a new and more complex benefits test for farm to forest conversions, and the second was the period of approximately three months which covered the caretaker period leading up to the election and the formation of the new government. This measure applies to Ministerial applications, which were 49 of a total of 637 applications.

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

Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
5,630	Revenue Crown	4,444	4,444
9,471	Revenue other	13,642	7,339
15,101	Total revenue	18,086	11,783
12,834	Total expenses	18,086	12,405
2,267	Net Surplus (Deficit)	-	(622)


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Hydrographic Surveying

What is intended to be achieved

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

Performance measure

The percentage of new information from hydrographic surveys that is available on large scale charting products within 12 months of acceptance.	2022/23 actual	Budget standard	2023/24 actual
	100%	100%	100% 

Data from HS75 Approaches to Napier survey, completed in 2022/23, is now available on large-scale charts. Data from surveys completed in 2023/24 (HS73 Nelson to Kahurangi Shoals, HS74 Western Marlborough Sounds, and HS76 Approaches to Gisborne) will be made available on charting products in 2024/25.

Note: Large scale charts enable the safe passage around New Zealand's coastlines as they provide greater detail (Scales between 1:4,000 and 1:100,000 (i.e., 1mm:4m)).

Financial performance

Multi Year Appropriation
Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
5,443	Revenue Crown	2,075	2,075
–	Revenue other	–	–
5,443	Total revenue	2,075	2,075
5,443	Total expenses	2,075	2,071
–	Net Surplus (Deficit)	–	4


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Land Information New Zealand – Capital Expenditure

Permanent legislative authority

This appropriation is limited to the purchase or development of assets by and for the use of the Land Information New Zealand, as authorised by section 24(1) of the Public Finance Act 1989.

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.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Achieved	Achieved 

Financial performance

Land Information New Zealand – Capital expenditure

Permanent legislative authority
Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
1,798	Property, Plant and Equipment	705	549
27,941	Intangibles	35,595	28,339
–	Other	–	–
29,739	Total expenses – departmental	36,300	28,888


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Canterbury Earthquake Recovery Land Ownership and Management

Multi-category appropriation

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

Performance measure

Ministerial satisfaction with Land Information New Zealand's Residential Red Zone activities.	2022/23 actual	Budget standard	2023/24 actual
	5/5	3.5/5	4/5 
Minister's comment: 'Excellent work, thanks'.			

Financial performance

Multi-Category Appropriation

Departmental and Non-Departmental Output, Other Expenses and Capital Expenditure

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
4,531	Revenue Crown	650	650
–	Revenue other	–	–
4,531	Total revenue	650	650
1,733	Total expenses departmental	650	454
609	Total expenses non-departmental	250	1
2,189	Net surplus/(deficit)	(250)	195

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24

Managing the recovery

Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
4,531	Revenue Crown	650	650
–	Revenue other	–	–
4,531	Total revenue	650	650
1,733	Total expenses	650	454
2,798	Net surplus/(deficit)	–	196

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24

Acquisition and disposal of land and improvements

Non-Departmental Other Expenses

Actual 2023 \$000	Supplementary estimates* 2024 \$000	Actual 2024 \$000
5	200	–
(5) Net surplus/(deficit)		–

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24

Management, clearance and assistance of land and built structures

Non-Departmental Other Expenses

Actual 2023 \$000	Supplementary estimates* 2024 \$000	Actual 2024 \$000
604	50	1
(604) Net surplus/(deficit)		(1)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24

Crown Land


Multi-category appropriation

The single overarching purpose of this appropriation is to enable the best economic, environmental and recreational uses of Crown-owned and Crown-used 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.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Within 10% of the agreed plan	Achieved 


The overall average achievement score across all sites is 93%. 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.	2022/23 actual	Budget standard	2023/24 actual
	90%	90%	81% 

This result reflects that a total of 168 pastoral leases were inspected, with some pastoral leases revisited (these are not included in the final count). In this financial year, the focus of visits and engagement was to prioritise supporting decisions on the influx of consents and decisions needed for leaseholders, received in advance of Crown Pastoral Land Act changes in 2022, rather than achieving the coverage needed to meet the measure.


Outstanding rent for Land Information New Zealand-managed Crown properties is no more than 4% of total rental revenue.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Achieved	Not achieved 

This result reflects that non-residential properties came back into LINZ management in FY 2023/24, moving forward we're confident this will allow us to actively manage outstanding rent. Some long-term aged debt within the Landbank portfolio was written-off prior to the end of the financial year. Without this aged debt, our outstanding debt result at the end of June was 9.2% total rental revenue.


Percentage of properties disposed of where the realised disposal value is no less than 90% of current market value.	2022/23 actual	Budget standard	2023/24 actual
	100%	80%	100% 

Percentage of properties that are disposed of within 36 months of entering the disposal programme.	2022/23 actual	Budget standard	2023/24 actual
	84%	75%	70% 


This reflects that the majority of properties that exceeded the timeframe related to properties moving through the Māori Protection Mechanism process or Treaty settlement related processes. There were a few properties delayed due to surveys, easements or other interagency consultation. Two properties spent a considerable time on the open market due to low demand.

Percentage of priority clearances decisions (where urgency is requested by customer) made within customer defined timeframes.	2022/23 actual	Budget standard	2023/24 actual
	95.07%	95%	97.7% 


258 out of 264 decisions that qualify were made within the time frame. 78 required rework and are excluded from the count.

Percentage of non-priority clearances decisions made within 15 working days.	2022/23 actual	Budget standard	2023/24 actual
	84.58%	80%	60.5% 

This result reflects an unusually high clearance workload, therefore the focus was placed on priority clearance decisions. This impacted achieving the budget standard for non-priority clearance decisions. Mitigation is in place to respond to the volume of clearances, including training and deploying additional staff from within the business to assist with processing decisions. Further options are being explored to increase capacity and build capability.
 Note: clearances decisions relate to Public Works Act activity.

The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand.	2022/23 actual	Budget standard	2023/24 actual
	5/5	3.5/5	5/5 


The satisfaction survey was sent to Minister for Land Information, Minister of Finance, Minister of Treaty of Waitangi Negotiations and Associate Minister of Finance. LINZ received response from Minister for Land Information and Associate Minister of Finance and the average is reported.
 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 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.	2022/23 actual	Budget standard	2023/24 actual
	4.63/5	3.5/5	4.9/5 


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

Crown Land

Category: Crown Land Management Expenses (continued)

The quality of policy advice papers.	2022/23 actual	Budget standard	2023/24 actual
	100%	90% of papers score at least 3/5	100% 

Note: The score reflects the quality of all of 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.

Stakeholder satisfaction with Land Information New Zealand's Crown Estate performance.	2022/23 actual	Budget standard	2023/24 actual
	3.39/5	3.5/5	3/5 

Note: Stakeholders surveyed include pastoral lessees, regional biosecurity managers, client agencies who contract 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 number of houses with remediation work completed under the regional housing improvement programme	2022/23 actual	Budget standard	2023/24 actual
	New Measure	50 houses	29 houses 

During 2023/24, 29 properties were completed. A further 23 projects were underway. Of the 23, 10 projects are under construction for completion in 24/25 and 13 have been scoped and priced, with work set to begin in 2024/25.

While all 50 were started within the planned time-period, LINZ were unable to complete the planned 50 homes this year. Some works took longer to complete with our suppliers, due to condition of the homes, and transition of our supplier contract. Following organisational change, the LINZ team have also undergone a period of rebuilding capability.

Note: This is a new performance indicator for 2023/24. The Regional Housing Improvement Programme has an increase to baseline funding to support remediation of untenable houses, high priority tenanted houses and other houses requiring remediation. The funding allows for improvements to be made over four years, with a set number of houses per year required to be completed. LINZ is required to monitor performance and report on progress to ensure the programme is delivered.

The financial year baseline deduction in 2024/25 has reduced this funding going forward, and as a result the Budget Standard will be reduced, to reflect the new planned maintenance programme.

Financial performance

Multi-Category Appropriation

Departmental and Non-Departmental Output, Other Expenses and Capital Expenditure

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
55,519	Revenue Crown	58,918	58,918
5,828	Revenue other	8,995	5,206
61,347	Total revenue	67,913	64,124
54,740	Total expenses – departmental	67,913	61,598
16,749	Total expenses – non-departmental	20,852	18,537
(10,142)	Net surplus/(deficit)	(20,852)	(16,011)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Crown Land Management Expenses

Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
55,519	Revenue Crown	58,918	58,918
5,828	Revenue other	8,995	5,206
61,347	Total revenue	67,913	64,124
54,740	Total expenses	67,913	61,598
6,607	Net surplus/(deficit)	-	2,526


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

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.	2022/23 actual	Budget standard	2023/24 actual
	Not achieved	Achieved	Not achieved 

This result reflects that the 12 month harvest plan was impacted by the North Island weather events in February 2023. As a result of forest damage, the focus for 2023/24 shifted to salvage harvesting, clearing, and replanting. We harvested more than planned for the 12 month period due to this salvage harvest. LINZ has worked closely with the forest manager to develop a new five-year plan that accounts for the impacts of this event.

Financial performance

Contaminated Sites and Forestry Operations
Non-Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
3,511	Total expenses	7,670	3,908
(3,511)	Net surplus/(deficit)	(7,670)	(3,908)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

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.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	At least 45	Achieved 

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

Non-Departmental Other Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
3,560	Total expenses	2,000	4,252
(3,560)	Net surplus/(deficit)	(2,000)	(4,252)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Category: Crown Land expenses

Non-Departmental Other Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
6,058	Total expenses	5,972	6,493
(6,058)	Net surplus/(deficit)	(5,972)	(6,493)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Crown Land

Category: Crown Land expenses (continued)

Depreciation and Amortisation

Non-Departmental Other Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
3,595	Total expenses	3,614	3,879
(3,595)	Net surplus/(deficit)	(3,614)	(3,879)

Acquisition of Special Land

Non-Departmental Capital Expenditure

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
–	Total expenses	750	–
–	Net surplus/(deficit)	(750)	–

Loss on Sale of Crown-owned Assets

Non-Departmental Other Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
25	Total expenses	746	1
(25)	Net surplus/(deficit)	(746)	(1)

Impairment of Crown-owned Assets

Non-Departmental Other Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
–	Total expenses	100	4
–	Net surplus/(deficit)	(100)	(4)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Location Based Information


Multi-category appropriation

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

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.	2022/23 actual	Budget standard	2023/24 actual
	4.94/5	3.5/5	4.8/5 

Financial performance

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

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
783	Revenue Crown	783	783
–	Revenue other	–	–
783	Total revenue	783	783
1,176	Total expenses	783	1,168
(393)	Net surplus/(deficit)	–	(385)


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.


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.	2022/23 actual	Budget standard	2023/24 actual
	100%	95%	100% 

Availability of Global Navigation Satellite System data is in accordance with agreed timeframes.	2022/23 actual	Budget standard	2023/24 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.	2022/23 actual	Budget standard	2023/24 actual
	98.46%	95%	98.6% 

The percentage of rural cadastral surveys that are within 1,000m of a geodetic mark.	2022/23 actual	Budget standard	2023/24 actual
	79.52%	80%	77.1% 

This result reflects that rural areas have a different density requirement for placement of geodetic marks than urban areas do. This means that geodetic marks in rural areas are further apart from each other than marks in the urban areas. Rural cadastral surveys typically cover a much larger area than urban cadastral surveys, so a lower density of geodetic marks can adequately meet the needs of rural areas. As a result, LINZ is not planning to increase the density of existing rural geodetic marks, and this measure is no longer a standard that is useful to report on.

Note: this measure is replaced for 2024/25 FY during the Estimates of Appropriations process 2024/25.


The percentage of maritime hazards and critical information are notified within 1 working day.	2022/23 actual	Budget standard	2023/24 actual
	100%	100%	100% 

The percentage of sea level data transmitted and received within 10 minutes.	2022/23 actual	Budget standard	2023/24 actual
	99.6%	95%	98.3% 

Identified key datasets are maintained or improved.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Achieved	Achieved 


Land Information New Zealand administers the New Zealand Regional Elevation Data Capture Project in accordance with the 2022 Memorandum of Understanding with MBIE.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Achieved	Achieved 

Note: The measure "Land Information New Zealand administers the New Zealand Regional Elevation Data Capture Project in accordance with the 2018 Memorandum of Understanding with MBIE" has been updated with the year "2022", as a variation to the Memorandum of Understanding was signed in 2022.


The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand.	2022/23 actual	Budget standard	2023/24 actual
	5/5	3.5/5	5/5 

The satisfaction survey was sent to Minister for Land Information, Minister of Finance, Minister of Treaty of Waitangi Negotiations and Associate Minister of Finance. LINZ received response from Minister for Land Information and Associate Minister of Finance and the average is reported.


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 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.	2022/23 actual	Budget standard	2023/24 actual
	4.63/5	3.5/5	4.9/5 

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

The quality of policy advice papers.	2022/23 actual	Budget standard	2023/24 actual
	100%	90% of papers score at least 3/5	100% 

Note: The score reflects the quality of all of 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.

Customer satisfaction with Land Information New Zealand's location based information products and services.	2022/23 actual	Budget standard	2023/24 actual
	4.2/5	3.5/5	4.3/5 

Location Based Information

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

Financial performance

Multi-category Appropriation

Departmental and Non-Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
97,792	Revenue Crown	62,252	62,252
2,170	Revenue other	1,654	1,259
99,962	Total revenue	63,906	63,511
84,509	Total expenses – departmental	63,906	55,887
1,808	Total expenses – non-departmental	2,382	1,568
13,645	Net surplus/(deficit)	(2,382)	6,056

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Location Based Information Infrastructure

Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
97,009	Revenue Crown	61,469	61,469
2,170	Revenue other	1,654	1,259
99,179	Total revenue	63,123	62,728
83,333	Total expenses	63,123	54,719
15,846	Net surplus/(deficit)	–	8,009


* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

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.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Achieved	Achieved 

Financial performance

Regional Elevation Data Capture – Delivery
Non-Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
1,808	Total expenses	2,382	1,568
(1,808)	Net surplus/(deficit)	(2,382)	(1,568)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Property Rights


Multi-category appropriation


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

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.Title services	2022/23 actual	Budget standard	2023/24 actual
	5/5	3.5/5	5/5 

The time to investigate complaints against valuers is maintained or improved.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Achieved	Achieved 

Delivered four complaint investigations to Valuer Registration Board for the financial year. One of the four investigations had an unusually short investigation period and this brought the average time for investigation for the year to 97 working days.


The percentage of objections to rating valuations that are settled within plus or minus 30 % of the original rating valuation.	2022/23 actual	Budget standard	2023/24 actual
	90%	80%	95% 

Initial carrying capacity assessments are accepted by Crown Pastoral Lessees in accordance with the agreed plan.	2022/23 actual	Budget standard	2023/24 actual
	Achieved	Achieved	Achieved 


Landonline system is available to customers in accordance with agreed times.	2022/23 actual	Budget standard	2023/24 actual
	99.81%	99.5%	99.8% 

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.


Category: Property Rights Expenses (continued)

Time to approve compliant cadastral survey datasets.	2022/23 actual	Budget standard	2023/24 actual
	Average of 10.12 days	Average of 10 days	Average of 9.5 days 


Toitū Te Whenua has built capability and improved workflow management.


Percentage of approved cadastral survey datasets requiring correction.	2022/23 actual	Budget standard	2023/24 actual
	1.34%	Less than 2%	1.9% 

11,451 plans approved for the financial year.

Time to process compliant manual title transactions	2022/23 actual	Budget standard	2023/24 actual
	Average of 11.18 days	Average of 10 days	Average of 8.9 days 

Toitū Te Whenua has built capability and improved workflow management.




The percentage of title transactions requiring correction.	2022/23 actual	Budget standard	2023/24 actual
	0.13%	Less than 0.2%	0.1% 

The satisfaction score given by the Minister for Land Information for the quality of Ministerial support services provided by Land Information New Zealand.	2022/23 actual	Budget standard	2023/24 actual
	5/5	3.5/5	5/5 

The satisfaction survey was sent to Minister for Land Information, Minister of Finance, Minister of Treaty of Waitangi Negotiations and Associate Minister of Finance. LINZ received response from Minister for Land Information and Associate Minister of Finance and the average is reported.

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 also reported under the Crown Land, Location Based Information and Property Rights multi-category appropriations.

Category: Property Rights Expenses (continued)

The satisfaction score given by the Minister for Land Information for the quality of Land Information New Zealand's policy advice.	2022/23 actual	Budget standard	2023/24 actual
	4.63/5	3.5/5	4.9/5 
Note: These scores reflect the Minister's satisfaction with Land Information New Zealand's overall Ministerial support services and policy advice, not solely support services and advice funded by this appropriation. The score is also reported under the Crown Land, Location Based Information and Property Rights multi-category appropriations.			
The quality of policy advice papers.	2022/23 actual	Budget standard	2023/24 actual
	100%	90% of papers score at least 3/5	100% 
Note: The score reflects the quality of all of 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.			
Customer satisfaction with Survey and Title services.	2022/23 actual	Budget standard	2023/24 actual
	4.16/5	3.5/5	4.1/5 

Financial performance

Property Rights
Multi-category Appropriation
Departmental and Non-Departmental Output Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
1,412	Revenue Crown	1,412	1,412
79,418	Revenue other	121,170	79,495
80,830	Total revenue	122,582	80,907
94,352	Total expenses – departmental	122,582	110,808
1,323	Total expenses – non-departmental	743	729
(14,845)	Net surplus/(deficit)	(743)	(30,630)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Category: Property Rights Expenses (continued)

Property Rights Expenses Departmental Output Expenses

Actual 2023		Supplementary estimates*	Actual 2024
\$000		2024	\$000
		\$000	\$000
1,412	Revenue Crown	1,412	1,412
79,418	Revenue other	121,170	79,495
80,830	Total revenue	122,582	80,907
94,352	Total expenses	122,582	110,808
(13,522)	Net surplus/(deficit)	-	(29,901)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Land Liabilities Non-Departmental Other Expenses

Actual 2023		Supplementary estimates*	Actual 2024
\$000		2024	\$000
		\$000	\$000
1,323	Total expenses – non-departmental	743	729
(1,323)	Net surplus/(deficit)	(743)	(729)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

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

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

Performance measure

Ministerial satisfaction with Land Information New Zealand's management of the Treaty Settlement Landbank.	2022/23 actual	Budget standard	2023/24 actual
	5/5	3.5/5	Not applicable

The survey results regarding Ministerial satisfaction with LINZ's management of the Treaty Settlement Land Bank are not available due to the Minister not providing a response.

Financial performance

Multi-category Appropriation

Non-Departmental Output Expenses and Capital Expenditure


Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
20,304	Total expenses	39,703	21,933
(20,304)	Net surplus/(deficit)	(39,703)	(21,933)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

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 

12 properties demolished for the financial year.

Financial performance

Preparation of Assets

Non-Departmental Output Expenses

Actual 2023 \$000	Supplementary estimates* 2024 \$000	Actual 2024 \$000
8,152	11,558	7,426
(8,152)	(11,558)	(7,426)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Purchase of Assets

Non-Departmental Capital Expenditure

Actual 2023 \$000	Supplementary estimates* 2024 \$000	Actual 2024 \$000
8,131	19,274	7,751
(8,131)	(19,274)	(7,751)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

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

Category: Preparation of assets (continued)

Loss on Sale of Landbank Properties

Non-Departmental Other Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
3,961	Total expenses	6,871	6,267
(3,961)	Net surplus/(deficit)	(6,871)	(6,267)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Impairment of Land of Treaty Settlements

Non-Departmental Other Expenses

Actual 2023 \$000		Supplementary estimates* 2024 \$000	Actual 2024 \$000
60	Total expenses	2,000	489
(60)	Net surplus/(deficit)	(2,000)	(489)

* The Supplementary Estimates figures are unaudited and have been prepared using The Supplementary Estimates of Appropriations 2023/24.

Supplementary Estimates of Appropriations changes

The below measures were expired in the Supplementary Estimates of Appropriations 2023/24 as this has not proven to be a meaningful measure of performance.

The measure 'The number of industry articles and presentations delivered to stakeholders each year by the Overseas Investment Office' is not an effective measure or reflection of the work the Overseas Investment team does as it prioritises volume of engagements rather than assessing the content and impact. However, LINZ will continue to undertake customer engagement and education sessions to provide both technical and practical advice.

<p>The number of industry articles and presentations delivered to stakeholders each year by the Overseas Investment Office.</p>	<p>Budget standard</p> <p>At least 40</p>
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The measure 'Land Information New Zealand meets its obligations under the Global Settlement Agreement' has been removed as the work was completed in 2022/23 and it was timely to remove this measure.

<p>Land Information New Zealand meets its obligations under the Global Settlement Agreement.</p>	<p>Budget standard</p> <p>Achieved</p>
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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 2024 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 2025 and its operations for the year ending on that date.



Murray Young

Te Tumu Whakarae mō Toitū Te Whenua
Acting Chief Executive Land Information New Zealand
27 September 2024

Our financial reporting

Statement of comprehensive revenue and expense

For the year ended 30 June 2024

Actual 2023		Note	Actual 2024	Unaudited budget 2024	Unaudited forecast 2025
\$000			\$000	\$000	\$000
Revenue					
170,327	Revenue Crown		129,751	185,797	218,119
96,886	Other revenue	2	93,297	145,461	155,051
267,213	Total revenue		223,048	331,258	373,170
Expenses					
97,624	Personnel costs	3	108,635	98,911	95,881
68,418	Service contracts*		33,559	114,219	149,957
10,056	Depreciation and amortisation	7,8	15,214	6,585	6,610
4,223	Capital charge	4	5,178	5,602	6,097
77,756	Other operating expenses	5	82,293	105,941	114,625
258,077	Total expenditure		244,879	331,258	373,170
9,136	Net surplus/(deficit) and total comprehensive revenue and expense		(21,831)	-	-

* relates to SouthPAN operations

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

Statement of financial position As at 30 June 2024

Actual 2023		Note	Actual 2024	Unaudited budget 2024	Unaudited forecast 2025
\$000			\$000	\$000	\$000
Assets					
Current assets					
65,037	Cash and cash equivalents	15	40,912	29,856	36,992
45,124	Trade and other receivables	6	50,904	63,005	50,496
3,052	Prepayments		3,826	1,937	3,052
254	Inventory		302	254	253
113,467	Total current assets		95,944	95,052	90,793
Non-current assets					
1,143	Other financial assets	15	120	81,990	50,967
79,249	Intangible assets	8	93,692	140,673	149,820
3,797	Property, plant and equipment	7	4,234	2,231	2,435
84,189	Total non-current assets		98,046	224,894	203,222
197,656	Total assets		193,990	319,946	294,015
Liabilities					
Current liabilities					
24,656	Trade and other payables	9	36,145	12,819	24,655
27,030	Return of operating surplus	10	12,906	–	–
10,540	Employee entitlements	11	11,587	9,717	10,540
1,559	Provisions	12	2,828	2,589	1,559
131	Deferred revenue		4	682	131
63,916	Total current liabilities		63,470	25,807	36,885
Non-current liabilities					
2,771	Other financial liabilities	15	2,811	81,990	50,967
3,086	Employee entitlements	11	3,241	3,195	3,086
5,857	Total non-current liabilities		6,052	85,185	54,053
69,773	Total liabilities		69,522	110,992	90,938
127,883	Net assets		124,468	208,954	203,077
Taxpayers' funds					
105,470	General funds	13	135,441	208,954	203,077
22,413	Memorandum accounts	13	(10,973)	–	–
127,883	Total taxpayers' funds		124,468	208,954	203,077

Explanation of significant variances against the 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 2024

Actual 2023		Note	Actual 2024	Unaudited budget 2024	Unaudited forecast 2025
\$000			\$000	\$000	\$000
113,997	Balance as at 1 July		127,883	145,777	128,918
9,136	Total comprehensive revenue and expense		(21,831)	–	–
31,780	Capital Injections		31,322	63,177	74,159
(27,030)	Repayment of operating surplus to the Crown	10	(12,906)	–	–
127,883	Balance as at 30 June	13	124,468	208,954	203,077

Statement of cash flows For the year ended 30 June 2024

Actual 2023			Actual 2024	Unaudited budget 2024	Unaudited forecast 2025
\$000			\$000	\$000	\$000
	Cash flows from operating activities				
213,918	Receipts from revenue Crown		122,751	166,423	188,119
96,202	Receipts from other revenue		94,702	145,461	155,051
(134,772)	Payments to suppliers		(101,923)	(220,366)	(264,722)
(96,840)	Payments to employees		(107,844)	(98,808)	(95,811)
(4,223)	Payments for capital charge		(5,178)	(5,499)	(6,027)
238	Goods and services tax (net)		(832)	–	–
74,523	Net cash flows from operating activities		1,676	(12,789)	(23,390)
	Cash flows from investing activities				
(1,798)	Purchase of property, plant and equipment		(1,754)	(705)	(705)
(28,301)	Purchase of intangible assets		(28,339)	(50,782)	(45,776)
(30,099)	Net cash flows from investing activities		(30,093)	(51,487)	(46,481)
	Cash flows from financing activities				
31,780	Capital contribution		31,322	63,177	74,159
(56,699)	Repayment of surplus to the Crown		(27,030)	–	–
(24,919)	Net cash flows from financing activities		4,292	63,177	74,159
19,505	Net increase/(decrease) in cash and cash equivalents		(24,125)	(1,099)	4,288
45,532	Cash and cash equivalents at the beginning of the year		65,037	30,955	32,704
65,037	Cash and cash equivalents at the end of the year		40,912	29,856	36,992

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

Statement of cash flows (continued)

Reconciliation of net surplus with net cash flows from operating activities

Actual 2023 \$000		Actual 2024 \$000
9,136	Net surplus/(deficit)	(21,831)
	Add back non-cash items	
1,565	Depreciation and assets written off	1,316
8,494	Amortisation of intangible assets	13,898
339	Impairment of intangible assets	–
1,628	Net loss on derivative instruments at fair value	1,063
(109)	Movement in non-current employee entitlements	155
5	Other non-cash items	243
11,922	Total non-cash items	16,675
	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	
–	(Increase)/decrease in inventory	(48)
43,502	(Increase)/decrease in receivables	(6,025)
(1,115)	(Increase)/decrease in prepayments	(774)
11,285	Increase/(decrease) in payables	11,363
(1,030)	Increase/(decrease) in provisions	1,269
823	Increase/(decrease) in employee entitlements	1,047
53,465	Net movements in statement of financial position items	6,832
74,523	Net cash flow from operating activities	1,676

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

Statement of commitments

As at 30 June 2024

Actual 2023 \$000		Actual 2024 \$000
Non-cancellable operating lease commitments		
4,555	Not later than 1 year	4,120
10,221	Later than 1 year and not later than 5 years	6,036
–	– Later than 5 years	120
14,776	Total non-cancellable operating lease commitments	10,276

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 2024

Unquantifiable contingent liabilities

Toitū Te Whenua has no known unquantifiable contingent liabilities as at 30 June 2024 (2023: nil).

Quantifiable contingent liabilities

Toitū Te Whenua has no known quantifiable contingent liabilities as at 30 June 2024 (2023: nil).

Quantifiable contingent assets

Actual 2023 \$000		Actual 2024 \$000
329	Legal proceedings and disputes	–
329	Total quantifiable contingent assets	–

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 2024

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 146 to 165.

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 2024. The financial statements were authorised for issue by the Chief Executive on 27 September 2024.

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.

Standards issued and not yet effective and not early adopted

There are no new standards relevant to Toitū Te Whenua issued by the External Reporting Board effective for the year ended 30 June 2024.

Note 1

Statement of accounting policies (continued)

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:

- 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.

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.

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 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.

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.

Note 1

Statement of accounting policies (continued)

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.

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.

Make good

The lease make good provision relates to contractual obligations arising on termination of current property leases. These lease obligations require the Department at the expiry of the lease term, to restore the properties to an agreed condition, repair any damage and remove any fixtures and fittings installed by the Department. A provision has been recorded to recognise this liability.

Budget and forecast figures

The budget figures are for the year ended 30 June 2024. They are consistent with the financial information in the Budget Economic and Fiscal Update (BEFU) 2023.

The forecast figures are for the year ending 30 June 2025 and are consistent with the best estimate financial forecast information submitted to the Treasury for BEFU 2024 for the 2024/25 year.

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

Note 1 Statement of accounting policies (continued)

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 2024. 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 2024/25 year.

The forecast figures have been compiled based on existing government policies and ministerial expectations at the time the Main Estimates were finalised. These incorporate our Baseline Savings Target as directed by the Government, which are detailed in our published Estimates of Appropriation 2024/25.

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 2023/24 was used as the opening position for the 2024/25 forecasts.

The actual financial results achieved for 30 June 2025 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 2023 \$000		Actual 2024 \$000
45,608	Titles fees	46,111
16,749	Survey fees	16,145
14,936	Search fees	15,114
9,471	Overseas Investment Office applications	7,339
4,602	Project revenue	3,281
1,479	Rating valuation audit charge	1,469
1,066	Management of Crown land	1,380
639	Licence and sign-up fees	658
541	Foreign exchange gains	635
559	Crown property clearances fees	434
1,236	Miscellaneous	731
96,886	Total other revenue	93,297

Note 3 Personnel costs

Actual 2023 \$000		Actual 2024 \$000
81,167	Salaries and wages	88,941
11,570	Contract employees	14,065
2,628	Contributions to defined contribution and benefits schemes*	2,974
724	Increase in employee entitlements	1,387
69	ACC levies	112
1,466	Other personnel costs	1,156
97,624	Total personnel costs	108,635

* 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 2024 was 5.0% (2023: 5.0%).

Note 5 Other operating expenses

Accounting policy

Operating leases

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

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

Statement of cost accounting policies

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

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

Note 5

Other operating expenses (continued)

Actual 2023 \$000		Actual 2024 \$000
20,339	Crown property services	30,718
26,683	Computer operating costs	29,362
5,216	Contractors and consultancy	4,604
3,595	Leasing and renting costs	4,010
7,686	Professional services	3,322
6,445	Contracts for topography and hydrography	3,142
895	Repairs and maintenance	2,804
4,468	Foreign exchange losses	1,657
1,396	Travel	1,086
–	Restructuring costs	499
364	Fees paid to auditors (financial statement audit)	383
669	Other operating costs	706
77,756	Total other operating expenses	82,293

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 2023 \$000		Actual 2024 \$000
9,735	Receivables from non-related parties	8,698
3,888	Receivables from departments	3,951
(534)	Less: provision for doubtful debts	(779)
13,089	Net receivables	11,870
32,035	Monies receivable from the Crown	39,034
45,124	Total trade and other receivables	50,904

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 2024, Toitū Te Whenua had one that was insolvent (2023: one).

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

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

Actual 2023 \$000	Actual 2024 \$000
(529) Balance as at 1 July	(534)
(19) Additional provisions (made)/reversed during the year	(261)
14 Receivables written off during the period	16
(534) Balance as at 30 June	(779)

An impairment analysis is performed regularly to measure expected credit losses. As at 30 June 2024, all overdue receivables have been assessed for impairment and appropriate provisions applied, as follows:

Gross 2023 \$000	Gross 2024 \$000
12,089 Current	10,387
661 >30 Days	690
218 >60 Days	409
655 >90 Days	1,163
13,623 Total	12,649
(534) Less Provision	(779)
13,089 Total	11,870

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 2023	5,516	3,650	930	5,189	15,285
Additions	721	1,016	–	16	1,753
Disposals	(494)	(346)	(669)	(349)	(1,858)
Balance as at 30 June 2024	5,743	4,320	261	4,856	15,180
Accumulated depreciation and impairment losses					
Balance as at 1 July 2023	5,418	2,475	846	2,749	11,488
Depreciation charge for the year	121	657	20	518	1,316
Eliminated on disposal	(494)	(346)	(669)	(349)	(1,858)
Balance as at 30 June 2024	5,045	2,786	197	2,918	10,946
Carrying amount					
As at 30 June 2024	698	1,534	64	1,938	4,234
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

Impairment

There has been no impairment to property, plant and equipment during the financial year (2023: nil).

Note 8

Intangible assets

Accounting policy

Software acquisition and development

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 2023 \$000		Actual 2024 \$000
Cost		
147,407	Balance as at 1 July	175,139
28,301	Additions	28,341
(569)	Disposals	(4,080)
175,139	Balance as at 30 June	199,400
Amortisation and impairment losses		
87,626	Balance as at 1 July	95,890
8,491	Amortisation expense	13,898
(227)	Eliminated on disposal	(4,080)
95,890	Balance as at 30 June	105,708
79,249	Carrying value of intangible assets	93,692

Work in progress

The carrying amount at 30 June 2024 includes \$40.376 million of work in progress (2023: \$21.175 million), as follows:

Actual 2023 \$000		Actual 2024 \$000	Actual 2024 \$000	Actual 2024 \$000
		Acquired computer software	Internally developed computer software	Total Intangible work in progress
Cost				
36,299	Balance as at 1 July	–	21,175	21,175
28,301	Additions	–	30,141	30,141
(43,268)	Transfer to Intangibles	–	(9,139)	(9,139)
(157)	Write-offs/re-categorisation	–	(1,801)	(1,801)
21,175	Balance as at 30 June	–	40,376	40,376

Impairment

Toitū Te Whenua has not recognised any impairment loss this year for internally developed software (2023: nil). The \$1.801 million represents re-categorisation of redundant effort, from WIP to expense, which was identified as part of the assessment of the STEP WIP database conducted during the financial year.

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 2023		Actual 2024
\$000		\$000
23,276	Trade and accrued expenses	35,590
105	ACC levy payable	112
1,275	GST, FBT and other tax payable	443
24,656	Total trade and other payables	36,145

Note 10

Return of operating surplus

Actual 2023 \$000		Actual 2024 \$000
9,136	Net surplus/(deficit)	(21,831)
14,040	Add deficits of memorandum accounts	33,386
3,854	Add unrealised decrease in remeasurements	1,351
27,030	Total return of operating surplus	12,906

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 due to a lack of control. 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 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.

2023		2024
5.43%	Long-term discount rate	5.30%
3.35%	Salary inflation rate	3.33%

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 5.30% (2023: 5.43%) has been applied and a salary inflation factor of 3.33% (2023: 3.35%) was used. The discount rates and salary inflation factor used are those advised by the Treasury.

Actual 2023		Actual 2024
\$000		\$000
	Current portion	
6,314	Annual leave	6,750
2,813	Salaries and wages	3,190
1,227	Refresher and retirement leave	1,412
186	Sick leave	235
10,540	Total current employee entitlements	11,587
	Non-current portion	
3,086	Refresher and retirement leave	3,241
3,086	Total non-current employee entitlements	3,241
13,626	Total employee entitlements	14,828

Note 12

Provisions

Accounting policy

A provision is recognised if 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.

Actual 2023 \$000		Actual 2024 \$000
65	Global settlement agreement	–
1,494	Tokenui hospital remediation works	685
–	– Make good	1,702
–	– Restructuring	441
1,559	Total provision	2,828

	Global settlement agreement	Tokenui hospital remediation works	Make good	Redundancy	Total
	\$000	\$000	\$000	\$000	\$000
Opening balance	65	1,494	–	–	1,559
Additional provisions made during the year	–	–	1,702	441	2,143
Amounts used against the provision	(65)	(809)	–	–	(874)
Balance as at 30 June	–	685	1,702	441	2,828

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. The Crown has completed all required survey work and the land has been returned.

Provision for Tokenui hospital remediation works

A provision was established in November 2021 for the costs of oversight of remediation works to be carried out at Tokenui hospital. The amount of the provision initially recognised, is based on the estimated cost of the work. The Crown also has provided for remediation works as shown in note 8 of our Non-Departmental accounts.

Provision for make good

The lease make good provision relates to contractual obligations arising on termination of current property leases. This has been provided for due to upcoming contract expiries.

Provision for restructuring

The restructuring provision arose from the changes to operating models for delivery of services across the Department.

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 2023 \$000		Actual 2024 \$000
	Taxpayers' funds	
77,544	Balance as at 1 July	105,470
9,136	Net surplus/(deficit)	(21,831)
31,780	Capital injections	31,322
14,040	Transfers of memorandum account net deficit for the year	33,386
(27,030)	Return of operating surplus to the Crown	(12,906)
105,470	Balance as at 30 June	135,441
	Memorandum accounts	
36,453	Opening balance 1 July	22,413
(14,040)	Net memorandum account deficit for the year	(33,386)
22,413	Balance as at 30 June	(10,973)
127,883	Total equity	124,468

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 2024

Actual 2023		Actual 2024
\$000		\$000
40,945	Balance as at 1 July	27,444
	Income	
77,939	Operating revenue	78,027
	Expenses	
91,440	Operating expenses	108,217
(13,501)	Net deficit	(30,190)
27,444	Balance as at 30 June	(2,746)

Overseas investment regime

For the year ended 30 June 2024

Actual 2023		Actual 2024
\$000		\$000
(1,923)	Balance as at 1 July	(1,582)
	Income	
9,471	Income from Overseas Investment Office applications	7,339
	Expenses	
9,130	Expenses from Overseas Investment Office operations	9,490
341	Net surplus/(deficit)	(2,151)
(1,582)	Balance as at 30 June	(3,733)

Note 13 Equity (continued)

Crown property clearances For the year ended 30 June 2024

Actual 2023 \$000		Actual 2024 \$000
(2,569)	Balance as at 1 July	(3,449)
	Income	
559	Operating revenue	558
	Expenses	
1,439	Operating expenses	1,603
(880)	Net deficit	(1,045)
(3,449)	Balance as at 30 June	(4,494)

Total memorandum accounts For the year ended 30 June 2024

Actual 2023 \$000		Actual 2024 \$000
36,453	Balance as at 1 July	22,413
	Income	
87,969	Operating revenue	85,924
	Expenses	
102,009	Operating expenditure	119,310
(14,040)	Net deficit	(33,386)
22,413	Balance as at 30 June	(10,973)

Action taken to address surpluses and deficits

Toitū Te Whenua has undertaken a fee review for the survey and title account. The overseas investment regime is currently being considered for an operating model change. 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. A repayable line of credit with the Crown of (up to) \$85m over three years, as a short-term fund to maintain the Survey and Title memorandum account, was approved in Budget 2023.

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.

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.

Key management personnel compensation (including the Chief Executive)

Actual 2023 \$000		Actual 2024 \$000
1,784	Salaries and other short-term employee benefits	1,844
1,784	Total key management personnel compensation	1,844

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 net \$2.691m in fair value (\$83m notional value) outstanding in foreign exchange forward contracts as at 30 June 2024 (2023: net \$1.628m in fair value and \$107m notional value) 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 2023 \$000		Note	Actual 2024 \$000
Financial assets at amortised cost			
62,963	Cash and cash equivalents (NZD)		37,919
2,074	Foreign currencies deposit held with Treasury		2,993
65,037	Total Cash and cash equivalents		40,912
45,124	Trade and other receivables	6	50,904
1,143	Other Financial Assets (Forward contracts)		120
111,304	Total financial assets measured at amortised cost		91,936
Financial liabilities measured at amortised cost			
24,656	Trade and other payables	9	36,145
2,771	Other Financial Liabilities (Forward contracts)		2,811
27,427	Total financial liabilities measured at amortised cost		38,956

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.

Note 15 Financial instruments (continued)

Credit risk

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

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

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

At 30 June 2024 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 percent 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 2024 is \$150k (2023: \$104k).

Note 16

Explanations of major variances against budget

Statement of comprehensive revenue and expense

Revenue Crown was under budget mainly due to the rephasing of funding requirements for the Southern Positioning Augmentation Network (SouthPAN) project to align with the on-supply agreement.

Initial project forecasting assumed more upfront expenditure when actual expenditure is being paid annually across the life of the project. This also explains the underspend in Service contracts.

Other revenue was below budget due to lower than expected third party revenue across Property Rights, Clearances and Overseas investment.

The unaudited forecast figures for 2025 show increased revenue and expenses driven by the SouthPAN Project.

Statement of financial position

Intangible assets were below budget as the 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.

Non-current assets and non-current liabilities are significantly below budget due to budgeted foreign exchange forward contracts shown as gross.

Statement of cash flows

Receipts from Revenue Crown and payments to suppliers are below budget due to the SouthPAN phasing explained above.

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 2024

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 2024.

Schedule of non-departmental revenue

For the year ended 30 June 2024

Actual 2023		Actual 2024	Unaudited budget 2024
\$000		\$000	\$000
	Operating revenue		
4,391	Sale of goods and services	7,334	4,900
13,863	Rental income	13,982	14,000
24,100	Proceeds from sale of Waka Kotahi NZ Transport Agency properties	25,091	60,000
11,069	Gain on sale of asset	284	–
452	Miscellaneous revenue	647	8,200
53,875	Total non-departmental operating revenue	47,338	87,100
	Other revenue		
(4,943)	Gain/(Loss) on revaluation of biological assets	559	–
(4,943)	Total non-departmental other revenue	559	–
48,932	Total non-departmental revenue	47,897	87,100

Schedule of non-departmental capital receipts

For the year ended 30 June 2024

Actual 2023		Actual 2024	Unaudited budget 2024
\$000		\$000	\$000
	Capital receipts		
15,746	Property sales	1,412	7,350
26,410	Land tenure reform sales	–	85,447
20,740	Sale of landbank properties	6,351	–
62,896	Total non-departmental capital receipts	7,763	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 2024

Actual 2023		Actual 2024	Unaudited budget 2024
\$000		\$000	\$000
5,320	Non-departmental output classes	5,532	5,470
3,986	Loss on sale of held for sale assets	6,269	–
24,100	Proceeds of sale of Waka Kotahi NZ Transport Agency properties	25,091	60,000
3,595	Depreciation and amortisation	3,879	3,614
3,549	GST input expense	3,961	6,018
78	Debts written-off	502	645
685	Rental and leasing costs	697	685
428	Impairment of assets	309	–
19,371	Other operating expenses	19,339	14,941
61,112	Total non-departmental expenses	65,579	91,373

Schedule of non-departmental capital expenditure

For the year ended 30 June 2024

Actual 2023		Actual 2024	Unaudited budget 2024
\$000		\$000	\$000
	Capital expenditure		
30,053	Land tenure reform purchases	270	96,114
8,131	Property purchases	7,751	6,000
–	– Huntly East purchases	–	1,500
–	– Land exchanges	–	350
–	– Acquisition of Special Land	–	250
38,184	Total non-departmental capital expenditure	8,021	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 2024

Actual 2023		Note	Actual 2024	Unaudited budget 2024
\$000			\$000	\$000
Current assets				
21,474	Cash and cash equivalents		7,051	10,330
4,315	Prepayments		4,140	4,140
1,690	Trade and other receivables	2	1,835	3,000
241	Work in progress		–	–
–	Biological assets	5	–	414
27,720	Total current assets		13,026	17,884
Non-current assets				
961,628	Property, plant & equipment	6	962,325	1,022,369
9,824	Biological assets	5	10,383	14,618
3,202	Intangible assets	7	3,042	3,042
2,376	Deposits		2,338	2,635
977,030	Total non-current assets		978,088	1,042,664
212,945	Assets held for sale	4	255,520	202,032
1,217,695	Total non-departmental assets		1,246,634	1,262,580

Schedule of non-departmental liabilities

As at 30 June 2024

Actual 2023		Note	Actual 2024	Unaudited budget 2024
\$000			\$000	\$000
Current liabilities				
4,059	Trade and other payables	3	8,003	10,567
187	Deferred revenue		187	–
68,963	Provisions	8	72,557	78,663
73,209	Total current liabilities		80,747	89,230
Non-current liabilities				
6,601	Deferred revenue		6,414	6,975
7,640	Provisions	8	8,754	7,319
14,241	Total non-current liabilities		15,168	14,294
87,450	Total non-departmental liabilities		95,915	103,524

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 2024

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 \$10.627m (2023: \$12.397m).

Schedule of non-departmental contingent liabilities and contingent assets

As at 30 June 2024

Unquantifiable contingent liabilities

Toitū Te Whenua, on behalf of the Crown, has three unquantifiable contingent liabilities as at 30 June 2024 (2023: three).

Huntly East land subsidence policy

The Huntly East land subsidence policy obligates the Crown to repair any damage because of mine subsidence and act as a guaranteed purchaser for properties affected by mining in the Huntly East area. This depends on events that are outside our control and may or may not happen in the future.

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.

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 2023 \$000		Actual 2024 \$000
	Quantifiable contingent liabilities	
3,500	Legal proceedings and disputes	140
18,844	Other contingent liabilities	–
22,344	Total quantifiable contingent liabilities	140

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 2023 \$000		Actual 2024 \$000
	Quantifiable contingent assets	
98	Legal proceedings and disputes	–
98	Total quantifiable contingent assets	–

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 2024

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 2023	Contribution	Distribution	As at 30 June 2024
	\$000	\$000	\$000	\$000
Trust account				
Endowment Rentals Trust	4	274	(270)	8
Hunter Soldiers Assistance Trust	59	2	–	61
Crown Forestry Licences Trust	1,597	6,367	(4,171)	3,793
Deposits Trust	–	–	–	–
Crown Land Bond Trust	–	29	(29)	–
Total	1,660	6,672	(4,470)	3,862

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.

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, mining access and pastoral lease land access.

Notes to the non-departmental financial statements

For the year ended 30 June 2024

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 2024.

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 relevant to Toitū Te Whenua issued by the External Reporting Board effective for the year ended 30 June 2024.

Summary of significant accounting policies

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

Revenue

Exchange revenue

Revenue is measured at the fair value of consideration received and receivable.

Sales of goods and services

Revenues from the sale of goods and services are recognised when earned and is reported in the financial year to which it relates.

Rental income

Rental income received from those tenants who pay market rent is recognised on a straight-line basis over the term of the lease.

Proceeds from sale of Waka Kotahi NZ Transport Agency properties

Revenue from the sale of properties belonging to Waka Kotahi NZ Transport Agency are recognised upon receipt of the property sale proceeds.

Note 1 Statement of accounting policies (continued)

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 2024. They are consistent with the financial information in the BEFU 2023.

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 2023 \$000		Actual 2024 \$000
1,504	Receivables from non-related parties	1,868
392	Receivables from other Departments	376
(206)	Less: provision for doubtful debts	(409)
1,690	Total trade and other receivables	1,835

Receivables are shown net of provision for doubtful debts, which is \$0.409 million in the current year (2023: \$0.206 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 2024, the provision for impairment is as follows:

Actual 2023 \$000		Actual 2024 \$000
(197)	Balance as at 1 July	(206)
(9)	Net additional (provisions made)/reversed during the year	(203)
(206)	Balance as at 30 June	(409)

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 2023 \$000		Actual 2024 \$000
3,864	Trade payables and accrued expenses	7,933
195	GST payable	70
4,059	Total payables	8,003

Note 4**Assets held for sale****Accounting policy**

Assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction.

Assets are initially recorded as held for sale when:

- they are available for immediate sale in their present condition, and
- the sale is highly probable, with a committed plan to sell determined by:
 - initialling of the deed of settlement, for properties being transferred to a claimant group as cultural or commercial redress through a Treaty of Waitangi settlement; or
 - 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, properties are recognised within property, plant and equipment. Impairment and loss on sale for properties held for sale, have been disclosed in the schedule of non-departmental expenses.

Actual 2023		Actual 2024
\$000		\$000
35,401	Crown forest land	35,401
4,048	Crown pastoral land	4,048
1,226	Canterbury regeneration land	–
100,262	Specialised land	141,412
42,879	Rated land	43,466
898	Riverbeds, lakebeds, and other special land	758
10,902	Forests	10,902
17,329	Improvements	19,533
212,945	Total current assets held for sale	255,520

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

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 2023 \$000		Actual 2024 \$000
	Cost	
15,032	Carrying amount as at 1 July	9,824
(4,943)	Revaluation increase/(decrease)	559
(265)	Transfers (to)/from assets held for sale	–
9,824	Carrying amount as at 30 June	10,383
	Represented by:	
–	Current	–
9,824	Non-current	10,383
9,824	Total	10,383

Note 6

Property, plant and equipment

Accounting policy

Property, plant and equipment assets are broken down into the following asset classes for reporting purposes:

- orchards
- Crown forest land
- Crown pastoral land
- Canterbury regeneration land
- rated land
- specialised land
- riverbeds, lakebeds and other special land
- improvements

Revaluations

Property, plant and equipment is revalued at least every three years to ensure the carrying amount does not differ materially from fair value. Fair value is determined on a class of asset basis. The carrying value of revalued items is reviewed at each balance date to ensure those values are not materially different to fair value. Additions between revaluations are initially recorded at cost.

Revaluation methods

Orchards

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

Orchards are considered bearer plants and as such are classified as property, plant and equipment. The fair value of orchards is determined using a direct comparison approach.

Crown forest land

For properties where a licensee pays a fee for rights to grow trees on Crown land, fair value is determined by calculating expected cash flows from licence fees.

For properties where no licence fees are payable, fair value is determined either by:

- the market value of the land; or
- the current ratable value adjusted annually by a property index.

Crown pastoral land

For properties under tenure review, fair value is determined by an independent external valuer on the following basis:

- the land being converted to freehold is deemed to be market value at its highest and best use, or
- 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 2023	2,215	77,364	158,340	9	225,262	378,996	17,675	104,107	963,968
Revaluation increase/(decrease)	–	11,515	11,940	–	(1,618)	21,571	233	1,020	44,661
Additions	–	–	–	–	4,424	2,805	–	1,209	8,438
Disposals	–	–	–	–	–	(9)	(1)	–	(10)
Impairment	–	–	–	–	–	–	–	–	–
Transfers (to)/from asset classes	–	–	–	–	–	–	–	–	–
Transfers (to)/from assets held for sale	–	–	–	–	(42,967)	(4,864)	(5)	(3,988)	(51,824)
Balance as at 30 June 2024	2,215	88,879	170,280	9	185,101	398,499	17,902	102,348	965,233
Accumulated depreciation									
Balance as at 1 July 2023	–	–	–	–	–	–	–	2,340	2,340
Depreciation charge for the year	–	–	–	–	–	–	–	3,719	3,719
Reversal on revaluation	–	–	–	–	–	–	–	(3,149)	(3,149)
Disposals	–	–	–	–	–	–	–	(2)	(2)
Balance as at 30 June 2024	–	–	–	–	–	–	–	2,908	2,908
Carrying amount									
As at 30 June 2023	2,215	77,364	158,340	9	225,262	378,996	17,675	101,767	961,628
As at 30 June 2024	2,215	88,879	170,280	9	185,101	398,499	17,902	99,440	962,325

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 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 7 Intangible assets

Accounting policy

Easements

Intangible assets consist of easements; that is, rights to access land. These rights are capitalised on the basis of the costs incurred to acquire that right.

Intangible assets are shown at cost less accumulated amortisation and impairment losses.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful economic life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the schedule of non-departmental expenses.

The useful economic life of an easement is deemed to be equivalent to the contractual term of the right to access land.

Note 7

Intangible assets (continued)

Further information

There are intangible assets associated with three properties in the Crown estate:

- In April 2018, the Crown took possession of multiple intangible assets associated with a property purchased for the landbank.
- The Crown was granted an indefinite easement over land owned by Taratara Farms Ltd in June 2014.
- In October 2005, the Crown was granted an easement over land owned by Ngāti Awa. The useful life of the easement is 35 years, equal to the contractual length of the right. It is due to expire in September 2040.

Actual 2023 \$000		Actual 2024 \$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	
2,080	Balance as at 1 July	2,240
160	Amortisation expense	160
2,240	Balance as at 30 June	2,400
3,202	Carrying value of intangible assets	3,042

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 2024 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 2023 \$000		Actual 2024 \$000
	Current provisions	
505	Onerous lease provision	578
20,142	Loss on sale provision	24,940
48,316	Remediation works and other	47,039
68,963	Total current	72,557
	Non-current provisions	
7,640	Onerous lease provision	8,754
7,640	Total non-current	8,754
76,603	Total provisions	81,311

	Onerous lease provision \$000	Loss on sale provision \$000	Remediation works \$000	Other provisions \$000	Total \$000
2024					
Balance as at 1 July	8,145	20,142	47,866	450	76,603
Additional provisions made during the year	2,074	6,150	–	47	8,271
Discounting changes	(382)	–	–	–	(382)
Amounts used against the provision	(505)	(1,352)	(1,186)	(42)	(3,085)
Unused amounts reversed during the year	–	–	–	(96)	(96)
Balance as at 30 June	9,332	24,940	46,680	359	81,311

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 2023 \$000		Actual 2024 \$000
	Financial assets at amortised cost	
21,474	Cash and cash equivalents	7,051
1,690	Trade and other receivables	1,835
23,164	Total financial assets measured at amortised cost	8,886
	Financial liabilities at amortised cost	
4,059	Trade and other payables	8,003
4,059	Total financial liabilities measured at amortised cost	8,003

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 less property sales than forecast by Waka Kotahi NZ Transport Agency.

Schedule of non-departmental capital receipts

Land tenure reform sales

There were no Land tenure reform sales. 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 of \$6.351 million are not budgeted. These are 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 under budget due to less property sales than forecast by Waka Kotahi NZ Transport Agency.

Loss on sale of held for sale assets

Loss on sale of held for sale assets was \$6.269 million higher than budget as these are not forecast. These losses are due to agreements to dispose of landbank properties.

Schedule of non-departmental capital expenditure

Land tenure reform purchases

Land tenure reform purchases were significantly below budget as this budget represents the appropriation 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.

Property purchases

Property purchases were \$1.751 million above budget largely due to timing of settlements for the purchase of assets for the possible use in Treaty of Waitangi settlements.

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 2024. 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 2024

Expenditure after remeasurements 2023 \$000		Expenditure before remeasurements 2024 \$000	Remeasurements 2024 \$000	Expenditure after remeasurements 2024 \$000	Approved appropriation 2024 \$000
Departmental output expenses					
12,834	Compliance with and administration of the overseas investment regime	12,405	–	12,405	18,086
12,834	Total Departmental output expenses	12,405	–	12,405	18,086
Departmental capital expenditure					
29,739	Capital expenditure	28,888	–	28,888	36,300
29,739	Total departmental capital expenditure	28,888	–	28,888	36,300
Non-departmental output expenses					
Other expenses to be incurred by the Crown					
78	Bad and doubtful debts	502	–	502	645
–	Impairment of intangible assets	–	–	–	791
24,100	Proceeds from sale of New Zealand Transport Agency Properties	25,091	–	25,091	100,000
24,178	Total non-departmental other expenses	25,593	–	25,593	101,436
Non-departmental capital expenditure					
–	Crown Acquisitions – Huntly East	–	–	–	1,500
–	Crown Purchases – Land Exchanges	–	–	–	350
–	Acquisition of Special land	–	–	–	750
30,053	Land Tenure Reform Acquisitions	270	–	270	96,114
30,053	Total non-departmental capital expenditure	270	–	270	98,714
Multi-category appropriations (MCA)					
2,342	Canterbury Earthquake Recovery Land Ownership and Management MCA	455	–	455	900
Departmental output expenses					
1,733	Managing the Recovery	454	–	454	650
Non-departmental output expenses					
5	Acquisition and disposal of land and improvements	–	–	–	200
604	Management, clearance and assistance of land and built structures	1	–	1	50

Expenditure after remeasurements 2023 \$000		Expenditure before remeasurements 2024 \$000	Remeasurements 2024 \$000	Expenditure after remeasurements 2024 \$000	Approved appropriation 2024 \$000
71,489	Crown Land MCA	81,323	1,188	80,135	88,015
	Departmental output expenses				
54,740	Crown Land Management Expenses	61,598	–	61,598	67,913
	Non-departmental output expenses				
3,511	Contaminated Sites and Forestry Operations	3,908	–	3,908	7,670
	Non-departmental other expenses				
3,560	Biosecurity and Biodiversity Funding	4,252	–	4,252	2,000
6,058	Crown Land Expenses	7,681	1,188	6,493	5,972
–	– Impairment of Crown-owned assets	4	–	4	100
25	Loss on sale of Crown-owned assets	1	–	1	746
3,595	Depreciation and Amortisation	3,879	–	3,879	3,614
86,317	Location Based Information MCA	59,113	1,658	57,455	66,288
	Departmental output expenses				
1,176	Administration of the New Zealand Geographic Board Ngā Pou Tanaha o Aotearoa	1,168	–	1,168	783
83,333	Land Information New Zealand Location Based Information Infrastructure	56,377	1,658	54,719	63,123
	Non-departmental output expenses				
1,808	Regional elevation data capture – delivery	1,568	–	1,568	2,382
95,673	Property Rights MCA	111,537	–	111,537	123,325
	Departmental output expenses				
94,350	Property Rights Expenses	110,808	–	110,808	122,582
	Non-departmental other expenses				
1,323	Land Liabilities	729	–	729	743
20,304	Purchase and Preparation of Assets for Possible Use in Future Treaty of Waitangi Settlements MCA	21,982	49	21,933	39,703
	Non-departmental other expenses				
8,152	Preparation of assets	7,426	–	7,426	11,558
60	Impairment of land for treaty settlements	538	49	489	2,000
3,961	Loss on sale of landbank properties	6,267	–	6,267	6,871
	Non-departmental capital expenditure				
8,131	Purchase of assets	7,751	–	7,751	19,274
276,125	Total multi-category appropriations	274,410	2,895	271,515	318,231
372,929	Total annual and permanent appropriations for the year	341,566	2,895	338,671	572,767

Financial statements

Actual 2023 \$000		Actual 2024 \$000
	Multi-year appropriations	
	Department output expenses	
	Hydrographic Surveying	
12,700	Original appropriation	12,700
12,700	Total approved appropriation	12,700
5,182	Cumulative actual expenditure at 1 July	10,625
5,443	Current year actual expense	2,071
10,625	Cumulative actual expenditure at 30 June	12,696
2,075	Appropriation remaining at 30 June	4

Statement of unappropriated expenditure

For the year ended 30 June 2024

There was no unappropriated expenditure or unappropriated capital expenditure incurred during the year ended 30 June 2024 (2023: nil). Toitū Te Whenua has not received any capital injections during the year without, or in excess of authority (2023: nil).



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF LAND INFORMATION NEW ZEALAND'S ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

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 116 to 145, that comprise the statement of financial position, statement of commitments and statement of contingencies as at 30 June 2024, 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 2024 on pages 50 to 59 and 86 to 113;
- the appropriation statements and statement of unappropriated expenditure on pages 166 to 168; and
- the schedules of non-departmental activities which are managed by the Department on behalf of the Crown on pages 146 to 165 that comprise:
 - the schedules of assets; liabilities; commitments; and contingent liabilities and assets as at 30 June 2024;
 - the schedules of expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2024;
 - the statement of trust monies for the year ended 30 June 2024; 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 2024; and
 - its financial performance and cash flows for the year ended on that date; and



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- 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 2024:
 - presents fairly, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; 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 assets as at 30 June 2024;
 - expenses and capital expenditure; capital receipts and revenue for the year ended 30 June 2024; and
 - the statement of trust monies for the year ended 30 June 2024.

Our audit was completed on 27 September 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Chief Executive and our responsibilities relating to the information to be audited, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Responsibilities of the Chief Executive for the information to be audited

The Chief Executive is responsible on behalf of the Department for preparing:

- financial statements that present fairly the Department's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- performance information that presents fairly what has been achieved with each appropriation, the expenditure incurred as compared with expenditure expected to be incurred, and that complies with generally accepted accounting practice in New Zealand.
- statements of appropriations and statement of unappropriated expenses and capital expenditure of the Department, that are presented fairly, in accordance with the requirements of the Public Finance Act 1989.
- schedules of non-departmental activities, in accordance with the Treasury Instructions, that present fairly those activities managed by the Department on behalf of the Crown.

The Chief Executive is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Chief Executive is responsible on behalf of the Department for assessing the Department's ability to continue as a going concern. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Department, or there is no realistic alternative but to do so.

The Chief Executive's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

Our objectives are to obtain reasonable assurance about whether the information we audited, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the information we audited.

For the budget information reported in the information we audited, our procedures were limited to checking that the information agreed to Vote Lands.

We did not evaluate the security and controls over the electronic publication of the information we audited.



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As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the information we audited, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Department's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive.
- We evaluate the appropriateness of the reported performance information within the Department's framework for reporting its performance.
- 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 49, 60 to 85, 114 to 115, and 174 to 185, 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.

A handwritten signature in blue ink, appearing to read 'D. Borrie', with a horizontal line extending to the right.

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 A:

Carbon Neutral Government Programme reporting

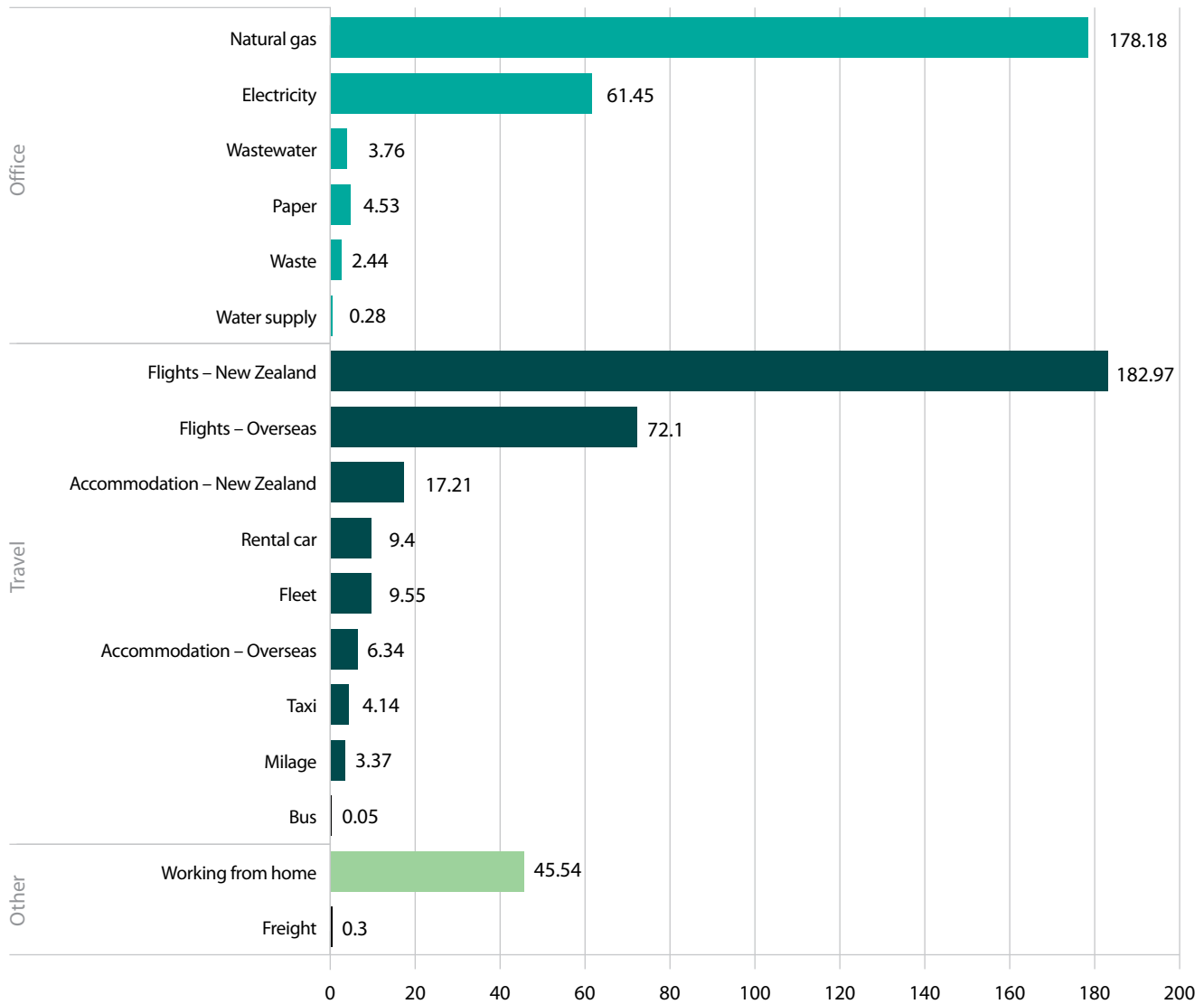
The Carbon Neutral Government Programme was established to accelerate the reduction of emissions within the public sector. The programme was launched in December 2020 and aims to make a number of organisations within the public sector carbon neutral from 2025.

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 Toitū Te Whenua.

Climate change affects us all, and the public sector needs to demonstrate best practice in this area. As property managers responsible for residential and commercial properties, including properties in the Treaty Settlement Landbanks, we need to understand the impacts of climate change. 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, such as through our three-dimensional coastal mapping programme. Our total emissions for July 2023 to June 2024 were 601.61 tonnes CO₂ equivalent (tCO₂e).

ISO 14064-1 category	GHG protocol scope	Calculated emissions (tCO ₂ e)
Category 1: Direct emissions and removals	Scope 1	181.36
Category 2: Indirect emissions from imported energy	Scope 2	57.20
Category 3: Indirect emissions from transportation	Scope 3 Additional	69.10
	Scope 3 Mandatory	272.32
Category 4: Indirect emissions from products used by organisation	Scope 3 Additional	8.56
	Scope 3 Mandatory	13.06
Total		601.61

Split by source



- We have identified air travel, and travel in general, as a key area for improvement. We have revised our travel policy and made reducing travel-related emissions a focus.
- Natural gas is one of our top emission sources, but the shared ownership arrangements of our current building in Wellington limits our ability to implement an alternative.
- Electricity is a significant source of 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.

Emissions reduction targets

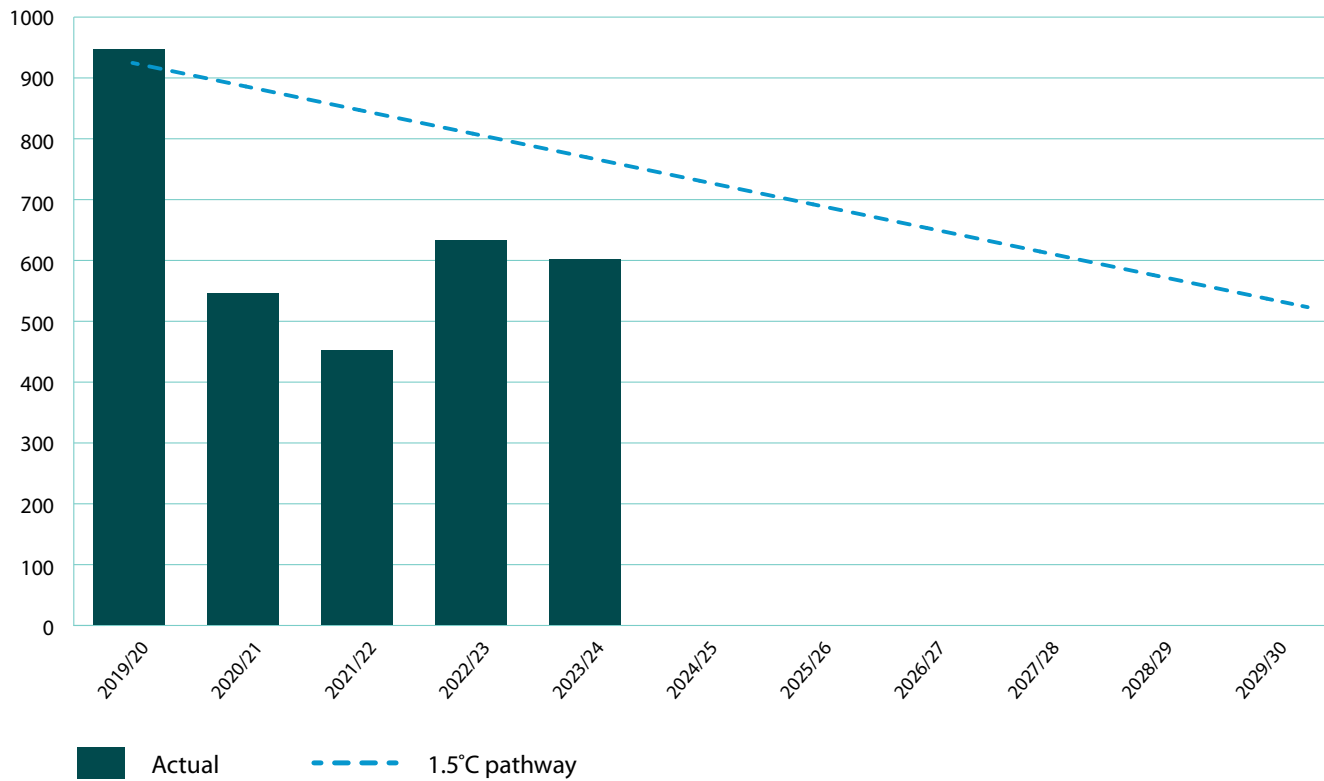
We have set overall reduction targets for 2025 and 2030 in accordance with the Carbon Neutral Government Programme simplified method of defining ‘1.5°C-consistent’ levels of reduction. These are consistent with the intent of the Zero Carbon Act and the Paris Agreement of limiting global warming to 1.5°C above pre-industrial levels. Reviewing our emissions shows that there is reduction potential within Toitū Te Whenua.

Our base year is July 2019 to June 2020, as this was when we began measuring our carbon emissions. We acknowledge that this may not be a ‘typical’ year, as March to June was impacted by COVID-19 lockdowns, but this could be representative of potentially disrupted years to come.

Total emissions for our base year are 948.24 tCO₂e. This was recalculated in 2022/23 due to changes to the emission factors for purchased electricity between when guidance was published by the Ministry for the Environment in 2020 and updated guidance in 2022. The impact on our overall emissions was minor, and more material at the emission-specific level.

	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



Our overall emissions have decreased from 2022/23. They are still below our base year and are on track for our overall reduction pathway. The decrease is mainly from stationary and mobile combustion (fuels) and transportation emissions compared to 2022/23. Emissions related to both overseas and domestic flights decreased from 2022/23.

We have reduced our emissions from the base year by 39 percent, which aligns with our goal to reduce our reported emissions by 21 percent by 2025. We have met our 2024 target of a 20 percent reduction for electricity usage, but we surpassed it significantly, achieving a 57 percent reduction. The target of a 50 percent reduction by 2024 for fleet vehicles was not met, even though we used more efficient vehicles. However, most of our travels related to this

emission source cannot be avoided. It should be noted that improvements in data have made a significant difference, and reductions associated with these data improvements should be locked in for future years.

Reduction of travel-related emissions

We will:

- refresh our travel templates so these remind users of expectations around emission reduction
- centralise our travel approach
- educate the travel approvers
- improve our audiovisual technology
- explore electric vehicle options for rental cars
- investigate options for taxis
- review our fleet annually.

We have revised our travel policy and explored various alternatives, such as the Wellington airport bus. We continue to promote and provide guidance on our revised travel policy. Kaihautū have acknowledged the need to make changes in this area.

Reduce electricity and natural gas use in our offices

We will:

- standardise our office fitout
- look for new premises in Wellington and Hamilton that are more efficient than our current buildings.

We have installed sensors for lighting in our Wellington office.

Reduce waste to landfill

We will reduce contamination of organic waste and recycling through education, signage 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 service and 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. We include an introduction to sustainability in our staff induction and have information in our new starter induction handbook. 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. We used an operational control consolidation approach to account for our emissions. This covers our corporate emissions but excludes third-party contractors and the activities of our leaseholders and tenants. It currently excludes emissions from datacentres and cloud hosting. We did not include information on staff commute, as it is challenging to get this data.

Some data was straightforward to obtain and some was more challenging. We plan to improve data quality through working with our suppliers as well as looking at internal changes such as improving our coding of corporate credit card and reimbursement claims. 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 Ministry for the Environment Manatū Mō Te Taiao 2024 Measuring Emissions Guidance, which uses the 100-year global warming potentials (GWPs) in the Intergovernmental Panel on Climate Change's Fifth Assessment Report (AR5). Current national inventories report their emissions based on AR5 GWPs, and government-published emissions factor sets align with national reporting.

For more detail see our full greenhouse gas emissions inventory and management report on our website.

Appendix B:

Ngā Pou Taunaha o Aotearoa New Zealand Geographic Board

Ngā Pou Taunaha o Aotearoa New Zealand Geographic Board (NZGB) is New Zealand's national place-naming authority. Toitū Te Whenua supports the NZGB 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 NZGB.

The NZGB is the steward (kaitiaki) and custodian of Aotearoa New Zealand's official place names and the principal adviser to the government on place names. Its work provides economic, cultural, and social value to all New Zealanders.

The NZGB's role is to:

- give places and features official names
- approve unofficial recorded place names as official
- change place names (for example, by correcting their spelling)
- review Crown reserve names.

The NZGB maintains the *New Zealand Gazetteer*, which lists over 54,500 place names, and provides advice on place names that are part of cultural redress in Treaty of Waitangi claim settlements.

The purpose, functions and duties of the NZGB 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 2023/24, NZGB publicly notified 16 place name proposals, inviting submissions for or against:

- Mitiwai Stream, southwest of Kawhia Harbour
- Meyer Pass, Meyer Creek, and Meyer (hill), in the Campbell Hills between Waimate and Kurow
- Franz Joseph / Waiau, a village in Westland District (final determination made on 27 June 2024 to leave the misspelling with an 'f')
- Franz Joseph Glacier / Kā Roimata-o-Hinehukatere, in Westland District (final determination made on 27 June 2024 to leave the misspelling with an 'f' and not standardise the orthography of the glacier's Māori name)
- Manawatū District (final determination made on 27 June 2024, approval to be sought by Governor-General in 2024/25)
- Waimarino, a village in Ruapehu District (no final determination in 2023/24)
- Waimarino Railway Station (no final determination in 2023/24)
- Abbotts Creek, between Remutaka Pass and Featherston (no final determination in 2023/24)
- Maewa, a suburb in Feilding (no final determination in 2023/24)
- Pito One, a suburb in Lower Hutt (no final determination in 2023/24)
- Rangitīkei District (no final determination in 2023/24)
- Takaanini, a suburb in Manurewa (no final determination in 2023/24)
- Takaanini Railway Station (no final determination in 2023/24)
- Te Tōangaroa, and area in central Auckland (no final determination in 2023/24).

In 2023/24 the Minister for Land Information made final decisions on seven place names:

- Te Kamo, a northern suburb of Whangārei
- Mitiwai Stream, a small stream near Taharoa, southwest of Kawhia Harbour
- status quo for the current official dual names Franz Josef/Waiiau and Franz Josef/Kā Roimata o Hine Hukatere, in Westland District
- Meyer Pass and Meyer Creek, in the Campbell Hills between Waimate and Kurow [to be notified in 2024/25]
- Manawatū District [to be notified in 2024/25 after the Order in Council for the change to Manawatū District Council is agreed].

Five proposals have been reported to the Minister for Land Information for final decisions:

- Russell to Kororāreka, a township in the Bay of Islands
- 5 Mile Creek to Herwin Creek, near St Arnaud in the Tasman Region
- The Cone to Pūāwhē, on Pirongia Mountain west of Te Awamutu
- National Park to Waimarino (village) and National Park Station to Waimarino Railway Station, in the central North Island

The following table records the numbers of place names (excluding proposals) notified in 2023/24 in the *New Zealand Gazette*.

The following table records the numbers of place names (excluding proposals) notified in 2023/24 in the *New Zealand Gazette*.

Minister’s decisions on place names	2
Board’s final decisions on place names (publicly consulted)	4
Reviewed and concurred on Crown reserve names (gazetted by the Department of Conservation)	2
Recorded place names approved as official (with no public consultation)	541
Treaty settlement place names, including new and discontinued Crown reserve names and corrections	31
Adopted undersea feature names	5
Discontinued place names	8
Other amendments/corrigenda, including standardising official names with macrons	326
Total	919

The NZGB made 964 place name decisions, noting that not all were gazetted. They included 204 proposals declined, 24 deferred, 78 Treaty and 27 which did not meet minimum requirements.

In July 2023, the NZGB launched new editions of its poster style maps for Te Ika-a-Māui and Te Waipounamu. These show around 1,800 original Māori and Moriori place names prior to European settlement. The maps build on the first editions published in 1995 and involved direct and extensive engagement with Māori groups to gather appropriate names and the stories behind them. The reverse of each map has an index with a brief kōrero for each name along with its current name or description.

Sets of the printed maps were sent to over 2,500 schools throughout Aotearoa New Zealand, as well as more than 950 iwi authorities and marae, and to all councils and government agencies.

The NZGB is marking its centenary in 2024, with 100 years since its first meeting on 12 September 1924.

The NZGB updated three of its naming standards to include recognition of New Zealand's diverse and inclusive society and culture, and gender balance in place naming.

In 2023/24 the NZGB completed audio recordings for a further 2,152 Māori place names, making 6,382 in total available in the online *New Zealand Gazetteer*.

For further information about its achievements and performance, see the NZGB's full 2023/24 annual report on the Toitū Te Whenua LINZ website.

Appendix C:

Land tenure reform acquisitions


As outlined in the Estimates of Appropriations for 2023/24, performance information for the Land Tenure Reform Acquisitions appropriation is to be reported by the Minister for Land Information appended to the Land Information New Zealand 2023/24 Annual Report

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.	2022/23 actual	Budget standard	2023/24 actual
	Not applicable	Achieved	Not applicable 

No acquisitions were approved in the period.

Note 1: This measure is not being currently available because no new properties can enter Tenure Review following the passing of the Crown Pastoral Land Reform Act 2022. The Act ended tenure review the day after Royal assent. Only those reviews in implementation or at the substantive proposal stage could continue. There are four remaining properties and LINZ estimates it will take another 18 months to complete these.

Statutory information

This table details information required under section 181 of the Land Act 1948 for the year ending 30 June 2024.

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	0	0	0	N/A
Areas of land purchased on behalf of Te Arawhiti	3	128	5,930,000	N/A
Leases and licences granted during the year	187	532,069	N/A	N/A*
Leases and licences current at end of year	177	1,305,017	N/A	3,007,336

* The data source does not contain a figure for rent payable for most non-pastoral lease and licence records.

About our images

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5	Screen capture of SouthPAN benefits video created by Toitū Te Whenua https://www.youtube.com/watch?v=ncjOVii4t3M&t=2s
6	Baldlutha flood zone imagery created using LiDAR data. Sourced from LINZ Data Service under Creative Commons Attribution 4.0.
10	Digital image from LINZ Aerial Imagery/Basemaps.
15	Tokanui Psychiatric Hospital, south of Te Awamutu, Waikato Region. Image by Toitū Te Whenua.
16	Hinepare Nurses' Home, Napier, Hawke's Bay Region. Image by Toitū Te Whenua.
17	Screen capture of the Ngā Poutama Matawhenua webinar series.
22	A subdivision in Paraparaumu with Kapiti Island in the distance. Image by Terry Hann, Toitū Te Whenua.
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28	Echo sounding images created with data captured by LINZ Data Service and Discovery Marine Ltd.
29	3D bathymetric image created with data captured by LINZ Data Service and Discovery Marine Ltd.
30 (bottom)	Ross Sea Region, Antarctica. Image by Toitū Te Whenua.
33	Port Hills, Lyttelton Harbour / Whakaraupō, Lyttelton and part of Christchurch, Canterbury District. Digital image from LINZ Aerial Imagery/Basemaps.
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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!





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