Survey and Spatial New Zealand
TĀTAI WHENUA

2020 ANNUAL REPORT

The 132nd Annual Report and Audited Accounts of
New Zealand Institute of Surveyors Incorporated
Trading as Survey and Spatial New Zealand

Secretariat

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PRESIDENT'S REPORT

2020 has been an unexpected and unpredictable year, not just for Survey and Spatial New Zealand but for all of us in New Zealand and beyond. It has been a year of change that has drawn both on our resilience but also on our innovation.

When we started the year, we were looking forward to welcoming our new CEO, Ashley Church, and getting the strategic priorities from the Council Letter of Expectation for 2020 underway. Instead, Ashley arrived in time for our move into Level 4 lockdown and a complete shift in how we work. This was a pretty sharp pivot, and I'd like to sincerely thank Ashley and the National Office team for stepping up to the unprecedented challenges faced this year, for operating as smoothly as they have, and for still working to move us forwards as an organization for the future.

The idea of an annual Letter of Expectation from Council to the Board came about following our governance review in 2018. At the time of writing the 2020 Letter of Expectation, we did not realise quite the year that lay ahead of us! For this year, the strategic priorities identified in the letter included:

- Improving the membership experience (through reviewing and streamlining our processes; a review and refresh of our Governance Manual and related documents; a review of the rules to provide clearer ethical and professional requirements; and improvements to our member database so we can better support member needs);
- Raising visibility and improving communications (through the development of a marketing and communications strategy; connection with aligned organisations; and better use of social media);
- Developing a strategic Continuing Professional Development (CPD) Programme;
- Providing some certainty and support for Certification Pathways (including certification needs for RPSurv, Land Development and Urban Design certification, and Engineering Surveying certification); and
- Demonstrating our ongoing commitment to inclusivity – including furthering the Diversity Agenda and supporting wider collaboration across the industry and region.

What the year also brought us was a need to change our approach:

- The annual conference was cancelled. This was a disappointment to many but had become logistically fraught and posed a high risk. Instead, several of the great speakers who would have presented at the conference instead presented via webinar. A special mention to the National Technical Committee, Jenny Houdalakis, and the Rotorua/Bay of Plenty Branch for their efforts and for dealing

with the dynamic landscape we found ourselves in.

- The majorityof our CPD offerings this year have been presented by webinar. Whilst this has been a change, it has also improved accessibility to our CPD and has allowed us to collaborate Trans-Tasman to look at some reciprocal CPD options.
- We have initiated Zoom meetings, so we can meet virtually 'face-to-face'. This has been particularly useful for our interim Council meetings, Board meetings, and for the Branch Chair forum which was re-established this year. It has ensured us a level of continuity and resilience when we can't meet in person, and more engagement than the tele-conferences of old!
- A very austere budget set by the Board. This has meant we have had to re-evaluate what is 'core' to our services, how we can do things differently, and how we can operate to maximise efficiency. Whilst this has placed some limitations on us now, it should also set us up for a more effective and resilient future.
- We will have our first virtual AGM this year. Again, whilst it means we don't have the in-person engagement we have all missed this year, I am hoping it means the AGM can be accessible to more of our members.

Notwithstanding the changes above, some specific achievements for the year include:

- Undertaking of a special project to review and update our CPD and certification framework.
- Incorporation of our Maori name – Tātai Whenua – into our logo in line with our recognition of and commitment to cultural diversity and inclusion.
- Modernisation of the newsletter and progression of the communications plan.
- Ongoing engagement with the LINZ STEP programme development.
- Appointment of two new Trustees to the Kairūri Community Trust – Simon Jellie and Katherine Sandford – with special thanks to the two outgoing trustees, Bill Robertson and David Fox.
- Great progress made by the Resilience working group to establish a Resilience Volunteer network for S+SNZ to support our wider communities during immediate disaster response.
- Engagement around national standards development including: 3 Waters Data Standards, Asset Management Data Standards, and LINZ's Underground utilities standards. We are also looking to establish a Standards Working Group for 2021.
- Development (or update) of MOUs with some key aligned groups including: Survey and Spatial Sciences Institute (SSSI), Australian Hydrographic Board, National Utility Locating Contractors Association (NULCA NZ), and Consulting Surveyors National – Australia (CSN).
- The support of a Code of Practice for Temporary Traffic Management (CoPPTM) review to Waka Kotahi – New Zealand Transport Agency – with special thanks to the working group involved.
- Support for a SSSI bid to host the FIG conference in Australia in 2025.
- Re-establishment of a virtual Branch Chair's forum to improve engagement across branches and with National Office.
- A range of interesting webinars – in particular, some great content that would otherwise have been in our conference.

Despite the year that has been, there have also been some exciting developments in our wider industry, which provide us with new and interesting areas to demonstrate our relevance and value. The general mood in our industry seems to be cautiously buoyant which is really encouraging. A focus for me in the coming year will be to ensure we are connecting into those new developments and raising awareness of our vital role in a stronger NZ Inc.

I would like to thank you all for your ongoing membership of Survey and Spatial New Zealand, and for supporting our work and vision over this challenging year. It is a real privilege to be Survey and Spatial New Zealand's President, and I am looking forward to us making the most of the changes to be stronger and positioned for whatever the future may bring.

Kat Salm, President.



BOARD CHAIR REPORT

As 2020 ends I reflect on the many things that have changed over the last 12 months. This time last year the conversation was about how to roll out the initiatives contained in Council's Letter of Expectation as well as increasing collaboration with other organisations. We were all looking forward to what ultimately was a fantastic summer and then we were introduced to Covid-19. Like many organisations, the last six months have been difficult for S+SNZ, both as an organisation and also for the staff that are employed in National Office.

As you will be aware the year started positively with the appointment of Ashley Church to the CEO role. Ashley has brought a new focus to both National Office and working with the Council to deliver on the Letter of Expectation to meet the needs of members. Unfortunately, this timing coincided with the first of our lockdowns which forced a change in how the National Office was able to operate and how we provided services back out to our members. Through the lockdown, the staff at the National Office performed extremely well ensuring that timely and informative information and support was made available to our members.



Ashley Church

As can be seen from the annual accounts, S+SNZ continues to operate in a fiscally prudent manner. We have shown a consolidated surplus of $32,555 of which $10,120 relates to the Kairūri Trust. S+SNZ, therefore, had a surplus of $22,435 for the last financial year. Given the financial environment, this has been a good result. I would, however, like to acknowledge Ashley Church who voluntarily took a 50% pay cut through the first three months of lockdown.

I would also like to note that we are only in surplus as a result of severely curtailing expenditure in National Office, as well as the activities of Council and various initiatives associated with the Letter of Expectation and this has hampered the organisation's ability to deliver services to our members.

In this current financial year, the Board set a very conservative budget which currently shows an operating loss of $54,540. The loss is in part due to a loss of income that we could have expected to derive from both conference and seminars that were scheduled to occur in the first quarter of this financial year. We have also taken a very conservative approach to revenue as we are aware that whilst the current work environment may seem positive, this can change very quickly. The Board will, over the coming months, be working very closely with the National Office to reduce this deficit and look for other ways to increase revenue to cover this loss.

I would like to acknowledge the continuing support that we receive from our commercial partners. This support whether it be financial, or provision of expertise helps us to deliver services to all of our members. Without the ongoing support of our commercial partners, we

would not be able to fund many of the activities we currently provide.

The Board has made funds from S+SNZ reserves to fund several strategic initiatives this year. These include the work being done on RPSurv and CPD. This work could not be funded out of our day to day budget, so the Board has allocated funds to allow these strategic projects to be completed. The Board is working closely with the CEO to ensure that these funds are spent appropriately, and they meet the objectives of the Council's Letter of Expectation.

Recently we have had two new Board members appointed by Council, Elaine McAlister and Adam Musa. Elaine fills the vacancy left by Simon Jellie and Adam has joined as an observer as we try and increase the governance opportunities for our young members. I look forward to working with both Elaine and Adam over the coming year. I would also like to thank all of the Board members who give up their time to help in the governance and direction of S+SNZ. Your thoughts and wisdom are very much appreciated.

Finally, I would like to thank Dr Jordan Alexander as her term on the S+SNZ Board has come to an end. We have benefited tremendously from her input and considered opinions around the Board table.

I look forward to working with all of our stakeholders and members over the coming 12 months to deliver more value and ensuring that we are recognised in the community at large for the value we bring to NZ inc. I know that this year has been a year like no other for many of us and the implications of the impact of Covid-19 will only become apparent to many of us in the months ahead. The Board is very focussed on ensuring that S+SNZ operates responsibly through this period and can recover in a sustainable way to meet the needs of our members beyond the coming 12 months.

Daniel Williams,
S+SNZ Board Chair.

COUNCIL AND BOARD MEETINGS

Council Meetings

Council meetings were held:

2019: 31 July, 6 November

2020: 20 March, 27 May.

Council 2019-2020

President

Kat Salm, Christchurch

Vice-President

Russell Benge, Christchurch

Councillors

Michael Cutfield, Auckland (Engineering Stream)

Karl Wilton, Wellington (Cadastral Stream)

Stuart Caie, Wellington (Hydrography Stream)

Julia Glass, Tauranga
(Land Development and Urban Stream)

Emma Cook, Auckland (Young Professionals)

Elaine McAlister, Wellington
(Women in Surveying/Spatial)

Bruce Robinson, Auckland
(Positioning & Measurement Stream)

Andrew Clouston, Wellington (Spatial Stream)

Richard Hemi, Dunedin (Tertiary)

Carl Fox, Christchurch (CSNZ)

Andrew Perry, Tauranga (General)

Board Meetings

2019: 16 August, 17 October, 12 December

2020: 25 February, 19 March, 7 May.

Board 2019-2020

Chair

Daniel Williams, Auckland

Board Members

Mike Benning, Auckland (Voting Member)

Thomas Gibbons, Hamilton (Independent)

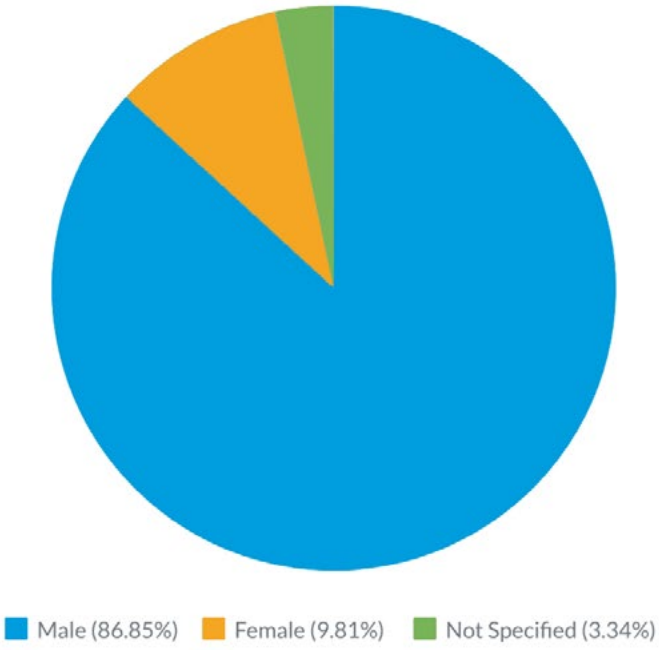
Michelle Bain, Auckland (Voting Member)

Jordan Alexander, Wellington (Independent)

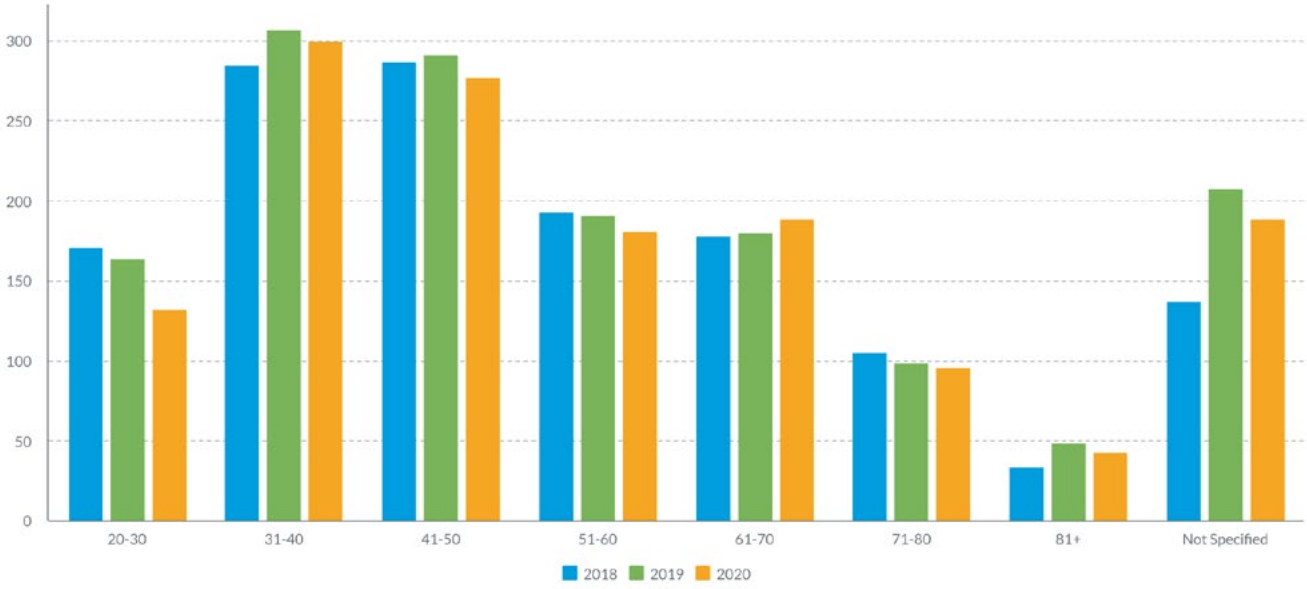
Kat Salm, Christchurch
President (ex-officio)

MEMBERSHIP DEMOGRAPHICS

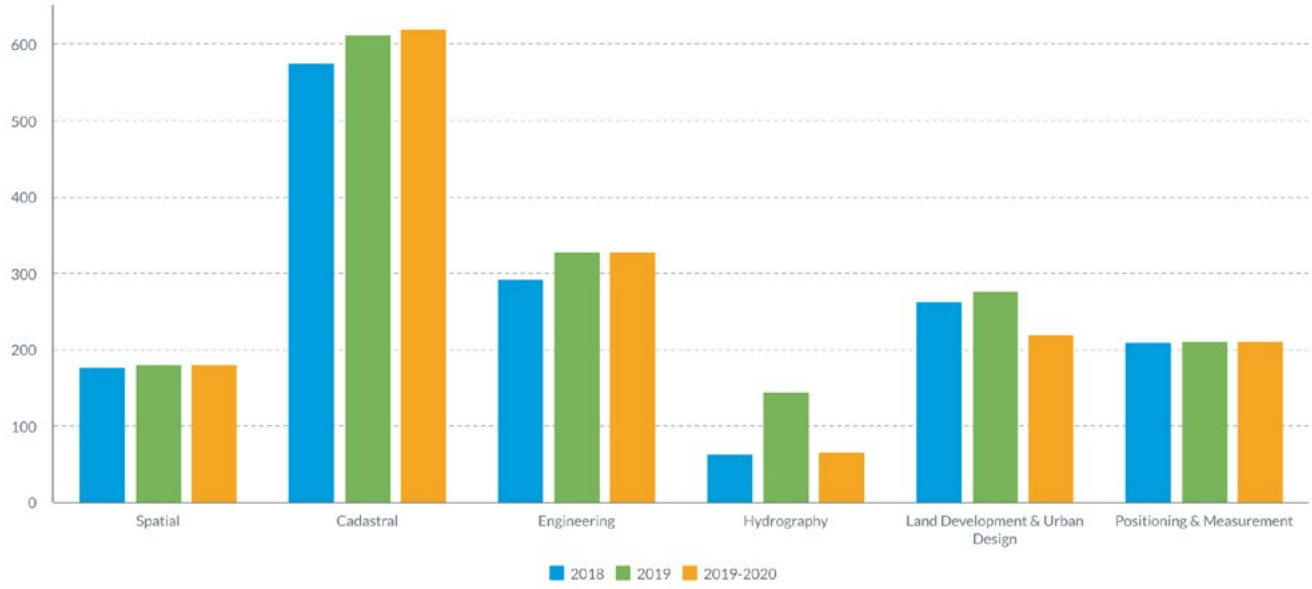
Membership by Gender



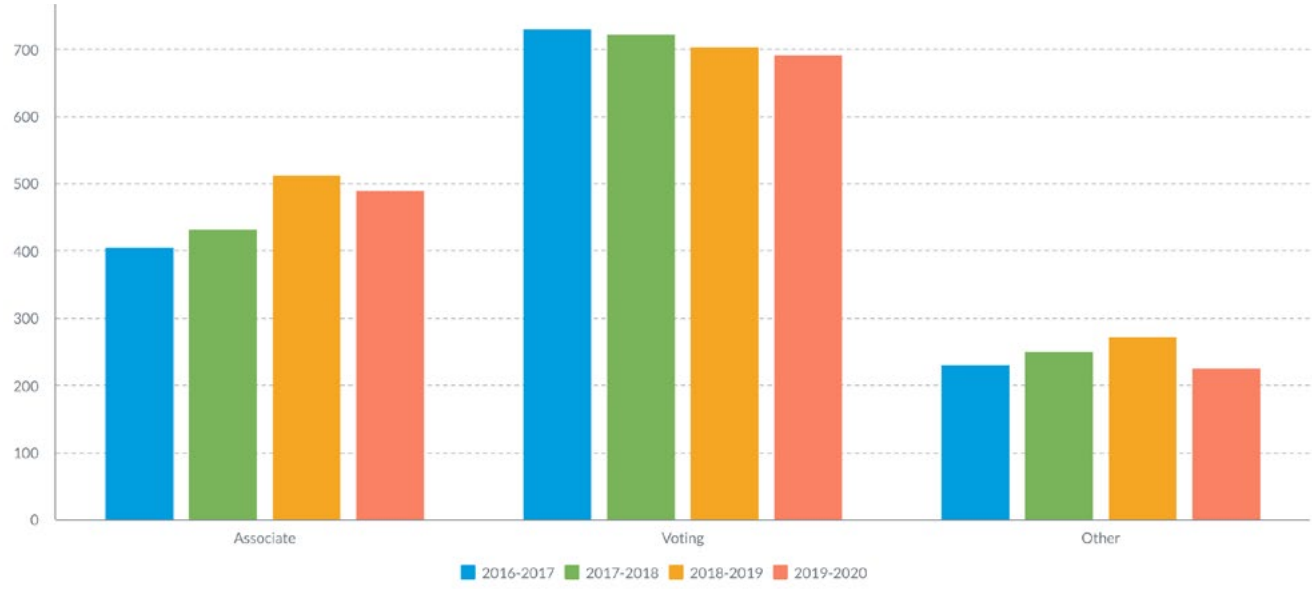
Members by Age Range



Professional Streams



Membership Types



COUNCIL COMMITTEES and BOARD SUPPORT

Reports from the various Council committees, branches, streams, divisions and special interest groups are available on the web page accessed by clicking on the image below:



OBITUARIES

Brian William Taylor
Tauranga

Rogan Robins
Auckland

Annual Report

Survey and Spatial New Zealand
For the year ended 30 June 2020

Prepared by Hudson Taylor Chartered Accountants Limited

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Independent auditor's report

To the Members of Survey and Spatial New Zealand Group

Opinion
We have audited the special purpose financial statements of Survey and Spatial New Zealand Group on pages 5 to 15, which comprise the statement of financial position as at 30 June 2020 and the statement of profit or loss, and statement of movements in equity for the year then ended, and notes to the special purpose financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements of Survey and Spatial New Zealand Group for the year ended 30 June 2020 are prepared, in all material respects, in accordance with the financial reporting provisions of the 'Special Purpose Financial Reporting Framework for use by For-profit entities' issued by New Zealand Institute of Chartered Accountants.

Basis for Opinion
We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)). Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the special purpose financial statements' section of our report.

We are independent of Survey and Spatial New Zealand Group in accordance with Professional and Ethical Standard 1 (Revised) 'Code of ethics for assurance practitioners' issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than our capacity as auditor we have no relationship with, or interests in, Survey and Spatial New Zealand Group.

Other Matter
We had expressed a Qualification over the financial statements of the prior year because of the reasons described in the paragraph below.

The Parent outsources significant functions and control of its annual conference to a third party conference provider. Controls over conference income prior to being recorded was limited, and there were no practical audit procedures to determine the effect of these limited controls. The effect of these limitations meant we were unable to confirm or verify by alternative means the completeness of revenue from the conference income reported at $198,786. As a result, we were unable to determine whether adjustments might have been necessary in respect of the surplus for the year reported in the statement of financial performance.

Emphasis of Matter – Basis of Accounting and Restriction on Distribution and Use
Without modifying our opinion, we draw attention to Note 1 to the financial statements, which describes the basis of accounting. The special purpose financial statements are prepared to assist the Survey and Spatial New Zealand Group to meet its rules, and to assist in assessing obligations to the commissioner of Inland Revenue. As a result, the special purpose financial statements may not be suitable for another purpose. Our report is intended solely for Survey and Spatial New Zealand Group

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and its Board and should not be distributed to parties other than the Survey and Spatial New Zealand Group or its members.

Director's responsibilities for the special purpose financial statements
The directors are responsible on behalf of Survey and Spatial New Zealand Group for the preparation of these special purpose financial statements in accordance with the 'Special Purpose Financial Reporting Framework for use by for-profit entities' issued by New Zealand Institute of Chartered Accountants and for such internal control the directors determine is necessary to enable the preparation of special purpose financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible on behalf of Survey and Spatial New Zealand Group for assessing Survey and Spatial New Zealand Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate Survey and Spatial New Zealand Group or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the special purpose financial statements
Our objectives are to obtain reasonable assurance about whether the special purpose financial statements as a whole are 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 conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users taken on the basis of these special purpose financial statements.

A further description of the auditor's responsibilities for the audit of the special purpose financial statements is located at the XRB's website at http://www.xrb.govt.nz/standards-for-assurance-practitioners/auditors-responsibilities/audit-report-8/

Moore Markhams

Moore Markhams Wellington Audit | Qualified Auditors, Wellington, New Zealand
14 October 2020

Statement of Financial Position

Survey and Spatial New Zealand
As at 30 June 2020

	NOTES	30 JUN 2020 KAIRURI COMMUNITY TRUST	30 JUN 2020 SSNZ	30 JUN 2020 CONSOLIDATED GROUP	30 JUN 2019 CONSOLIDATED GROUP
Assets					
Current Assets					
Bank Accounts & Cash		46,970	477,159	524,129	57,689
Accounts Receivable		-	268,529	268,529	758,352
Forsyth Barr Cash Management Accounts	2	-	25,996	25,996	48,140
Prepayments		1,509	9,900	11,409	5,853
Kairuri Community Trust Loan (Current Portion)		-	4,000	-	-
Kairuri Community Trust Advance		15,500	-	-	-
Total Current Assets		**63,979**	**785,585**	**830,063**	**870,034**
Non-Current Assets					
Fixed Assets	3	695	11,188	11,883	14,792
Kairuri Community Trust Loan		-	4,000	-	-
Investments		-	579,614	579,614	512,946
Total Non-Current Assets		**695**	**594,802**	**591,497**	**527,737**
Total Assets		**64,673**	**1,380,387**	**1,421,560**	**1,397,771**
Liabilities					
Current Liabilities					
Bank Overdraft		-	-	-	32,172
Accounts Payable		1,811	17,555	19,366	21,461
Accrued Expenses		-	5,750	5,750	15,278
GST Payable		-	99,691	99,691	117,804
Income Tax Payable		-	4,880	4,880	-
Employee Entitlements		-	53,583	53,583	35,656
Income in Advance		-	677,806	677,806	621,528
NZIS Loan (Current Portion)		4,000	-	-	-
Kairuri Community Trust Advance		-	15,500	-	-
NZSEA Funds Held		-	-	-	25,944
Total Current Liabilities		**5,811**	**874,765**	**861,076**	**869,842**
Non-Current Liabilities					
NZIS Loan		4,000	-	-	-
Total Non-Current Liabilities		**4,000**	**-**	**-**	**-**
Total Liabilities		**9,811**	**874,765**	**861,076**	**869,842**
Net Assets		**54,862**	**505,622**	**560,484**	**527,929**
Accumulated and Special Funds					
Retained Earnings		54,862	500,322	555,184	522,629
Special Funds					
Bogle Award		-	500	500	500

The accompanying notes form part of this financial statement

Statement of Financial Position

	NOTES	30 JUN 2020 KAIRUBI COMMUNITY TRUST	30 JUN 2020 SSNZ	30 JUN 2020 CONSOLIDATED GROUP	30 JUN 2019 CONSOLIDATED GROUP
Fulton Bequest		-	500	500	500
Percy Dyett Award		-	900	900	900
Research Scholarship		-	1,200	1,200	1,200
State Sector Award		-	2,200	2,200	2,200
Total Special Funds		-	5,300	5,300	5,300
Total Accumulated and Special Funds		54,862	505,622	560,484	527,929

Daniel Williams - Chair 14/10/20

Date

Ashley Church-Chief Executive

Date 14 - 10 - 20

The accompanying notes form part of this financial statement

Statement of Profit or Loss

Survey and Spatial New Zealand
For the year ended 30 June 2020

	NOTES	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	2019
Income					
Commercial Income		-	181,580	181,580	228,065
Conference Commercial Income		-	-	-	101,175
Conference Income		-	5,358	5,358	198,786
CPD/Training Income		-	55,233	55,233	68,679
Investment Income	6	-	50,977	50,977	48,890
Membership Fees		-	614,070	614,070	597,065
NZSEA Income		-	47,859	47,859	59,906
Professional Examinations		-	51,851	51,851	54,878
Publication Advertising		-	8,050	8,050	19,818
RP Surv Fees		-	77,312	77,312	80,167
Sundry Revenue		-	1,401	1,401	5,175
Donations Received		12,500	-	12,500	19,500
Forgiveness of NZIS Loan	8	4,000	-	-	-
Wage Subsidy Income		-	21,089	21,089	-
Total Income		**16,500**	**1,114,781**	**1,127,281**	**1,482,105**
Total Income		**16,500**	**1,114,781**	**1,127,281**	**1,482,105**
Expenses					
ACC Levies		-	1,501	1,501	1,274
Accounting & Xero Fees		228	7,831	8,058	4,764
Advertising		-	436	436	300
Conference Expenses		-	4,889	4,889	253,557
Audit Fee		-	11,387	11,387	5,911
Awards		-	385	385	719
Bank Fees		167	509	676	1,332
Board Costs		-	5,848	5,848	24,775
Board/Council/Branch Delegate AGM Expenses		-	22,973	22,973	20,140
Branch Fees		-	18,790	18,790	20,360
Commercial Expenses		-	485	485	11,505
Communications		-	321	321	-
Conference Commercial Exhibition Expenses		-	2,422	2,422	11,225
Council Meeting & General costs		-	2,584	2,584	9,056
Council Travel		-	1,632	1,632	10,393
CPD/Training Expenses		-	15,250	15,250	24,483
Credit Card Costs		-	6,347	6,347	7,703
Depreciation	3	695	4,176	4,871	8,862
Division - Tertiary		-	1,147	1,147	-
Division - Women in Spatial		-	-	-	542
Entertainment		-	2,342	2,342	-

The accompanying notes form part of this financial statement

	NOTES	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	2019
Forgiveness of Kairuri Community Trust Loan	8	-	4,000	-	-
General Contractors		-	72,636	72,636	920
General Expenses		3,126	103	3,229	1,944
Governance Committee		-	-	-	483
Insurance		2,114	6,748	8,861	2,265
International Expenses/Attendance Fees		-	1,532	1,532	6,222
International Flights/Accomodation		-	7,124	7,124	19,229
Investment Management Fees		-	5,816	5,816	5,140
IT Services S + S		-	3,393	3,393	-
IT Share Services Expense		-	5,233	5,233	-
KiwiSaver Employer Contributions		-	17,819	17,819	17,944
Legal expenses		-	3,532	3,532	4,737
Membership Services Com		-	-	-	1,017
NZSEA Expenses		-	60,425	60,425	59,906
Occupational Regulation		-	838	838	-
Office Expenses		51	14,643	14,694	13,457
Postage & Courier		-	1,830	1,830	4,034
Power		-	1,380	1,380	1,140
Printing & Photocopy		-	5,147	5,147	6,668
Professional Examinations		-	19,038	19,038	31,169
Publications		-	42,696	42,696	30,072
Rent		-	24,821	24,821	27,077
Salaries & Wages		-	625,457	625,457	666,123
Service Agreement, Licences & Subscriptions		-	6,548	6,548	634
Sponsorship		-	2,855	2,855	-
Staff Related Expenses		-	8,267	8,267	8,806
Strategic Projects		-	40	40	30,831
Subscriptions NZ		-	764	764	2,779
Subscriptions Overseas		-	6,885	6,885	-
Telephone & Internet		-	6,672	6,672	19,987
Travel and Accommodation		-	10,437	10,437	2,747
Trustee Expenses		-	-	-	1,822
Website Expenses		-	9,535	9,535	11,293
Total Expenses		**6,380**	**1,087,466**	**1,089,846**	**1,395,347**
Net (Loss) Surplus Before Taxation		**10,120**	**27,315**	**37,435**	**86,758**
Taxation and Adjustments					
Income Tax Expense	5	-	4,880	4,880	-
Total Taxation and Adjustments		**-**	**4,880**	**4,880**	**-**
Net (Loss) Surplus for the Year		**10,120**	**22,435**	**32,555**	**86,758**

The accompanying notes form part of this financial statement

Statement of Movements in Equity

Survey and Spatial New Zealand
For the year ended 30 June 2020

	NOTES	2020 KAIRURI COMMUNITY TRUST	2019 SSNZ	2019 CONSOLIDATED GROUP	2019
Equity					
Opening Balance		44,742	483,187	527,929	441,171
Increases					
(Deficit) Surplus for the Period		10,120	22,435	32,555	86,758
Total Increases		**10,120**	**22,435**	**32,555**	**86,758**
Total Equity		**54,862**	**505,622**	**560,484**	**527,929**

These financial statements have been audited. The accompanying notes form part of this financial statement.

Notes to the Financial Statements

Survey and Spatial New Zealand
For the year ended 30 June 2020

1. Statement of Accounting Policies

The Financial Statements have been prepared in accordance with the requirements of the rules of the Institute.
New Zealand Institute of Surveyors has been incorporated pursuant to the Incorporated Societies Act 1908.
The financial statements have been prepared to meet the requirements of its rules, and to assist in assessing obligations to the commissioner of Inland Revenue.

Basis of Preparation

The External Reporting Board removed authoritative support from "old NZ GAAP" for all year ends with periods beginning on or after 1 April 2015. Having given consideration to it's ongoing financial reporting requirements, the Institute reports using a special purpose basis going forward in accordance with the policies set out below.

Measurement Base

The Financial Statements have been prepared on an accruals basis, except as noted otherwise below. The information presented is in New Zealand dollars and has been rounded to whole dollars, unless otherwise stated.

Changes in Accounting Policies

There has been one change in accounting policy. Recognition of Commercial Income has been changed from being recognised on a cash basis to being recognised on an accruals basis. As a consequence of this change in policy, membership fees are now recorded as income in advance where applicable.

All other policies have been applied on a consistent basis with those of the previous reporting period.

Consolidated Group

In the 2018 Financial Year the Kairuri Community Trust was established. Due to the contents of the Trust Deed, Survey and Spatial New Zealand has been determined to have a controlling interest in this Trust. As a result of this, the Institute is required to present its financial statements as a consolidated group.

Bank Accounts & Cash

Bank accounts and petty cash are recorded at their closing amount at balance date. An overdraft facility is also in place with a limit of $50,000. At balance date there was an overdraft of $Nil (2019: $32,172).

Accounts Receivable

Accounts receivable are recognised initially at fair value, less an allowance for any uncollectable amounts. Individual debts that are known to be uncollectable are written off in the period that they are identified.

Prepayments

Prepayments include expenditure paid relating to subsequent financial years. These prepayments are measured at cost.

Fixed Assets and Depreciation

All Fixed Assets are recorded at historical cost less accumulated depreciation or impairment losses. Historical cost includes expenditure directly attributable to the acquisition to assets.

Depreciation of the assets has been calculated on a diminishing value basis over the estimated useful life of the asset using depreciation rates published by Inland Revenue. The following depreciation rates have been used:

• Office Equipment	30 - 50%	Diminishing Value
• Furniture & Fittings	13 - 16%	Diminishing Value
• Paintings	0%	No Depreciation
• Intangibles	50%	Diminishing Value

A fixed asset is derecognised upon disposal of that asset, any gain or loss arising from the derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the Statement of Financial Performance in the year of disposal.

Investments

All investments are carried at the current market value as at 30 June 2020. Unrealised gains or losses are recognised in the Statement of Financial Performance for movements in the market value and realised gains or losses when individual investments are sold.

Foreign Currency

Transactions denominated in foreign currencies are converted at the exchange rate current at the transaction date. Foreign currency receivables and payables are converted at exchange rates current at balance date. Foreign exchange gains or losses are included as income or expenses respectively in the Statement of Financial Performance.

Accounts Payable

Accounts payable are recognised at fair value and represents the amount outstanding by the Group to its suppliers as at balance date.

Employee Entitlements

Amounts owing to employees or on behalf of employees to IRD at balance date are recorded on the Statement of Financial Position at cost.

Income Tax

Taxation on investment income has been charged at the applicable tax rate after claiming all due allowances and recognises the current obligations payable to the Inland Revenue Department.

Taxation is not payable on subscription and other income from members.

The Kairuri Community Trust is a registered charity and not liable for Income Tax on donations received.

Goods and Services Tax

All amounts are stated exclusive of goods and services tax (GST) except for accounts payable and accounts receivable which are stated inclusive of GST.

The Kairuri Community Trust is not registered for GST and so is presented on a GST inclusive basis.

Revenue Recognition

Revenue is accounted for as follows:

Membership Income
Fees and subscriptions are initially recorded as income in advance and recognised in revenue evenly over the membership period.

Event Income

Entrance fees for functions and events are recorded as revenue when the function or event takes place.

Interest and Dividend Income
Interest income is recognised on an accruals basis
Dividend income is recognised when the dividend is declared.

Donations Recevied
Charitable Donations received by the Kairuri Community Trust are recognised on an accruals basis.

Commercial Income
Revenue from Commercial activities is recognised on a cash basis and accounted for when the cash is received.

Other Income
All other income is accounted for on an accruals basis and accounted for in accordance with the substance of the transaction.

Income Received in Advance

Income received in advance in relation to membership fees and events held in future years is held on the Statement of Financial Position.

Leased Assets

Operating Leases:
The Group leases office premises and equipment which are classified as operating leases. Operating lease payments are charged to expense over the periods of expected benefits.

Non-Member Revenue

Attendance by non-members at events run by the Institute are tracked and currently the Institue does not record a surplus from these interactions. As there is no surplus received from non-members, there are no tax implications on these interactions. If the Institute earns a surplus from non-member transactions in the future, the resulting surplus will be taxable.

Special Funds

Amounts donated or given to the Institute for awards and scholarships are held on the Balance Sheet under Special Funds. The method these amounts arose are neither revenue or expense and are held separate from the accumulated earnings of the Institute.

	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	SSNZ 2019
2. Short Term Deposits				
Forsyth Barr - NZD Account	-	17,964	17,964	29,009
Forsyth Barr - AUD Account	-	205	205	12,309
Forsyth Barr - GBP Account	-	7,808	7,808	6,577
Forsyth Barr - USD Account	-	19	19	245
Total Short Term Deposits	**-**	**25,996**	**25,996**	**48,140**

HUDSON TAYLOR

	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	SSNZ 2019
3. Fixed Assets				
Furniture & Fittings				
At Cost	-	11,251	11,251	11,251
Less: Accumulated Depreciation	-	(9,869)	(9,869)	(9,626)
Total Furniture & Fittings	**-**	**1,382**	**1,382**	**1,625**
Office Equipment				
At Cost	-	52,298	52,298	50,336
Less: Accumulated Depreciation	-	(44,688)	(44,688)	(42,521)
Total Office Equipment	**-**	**7,610**	**7,610**	**7,815**
Paintings				
At Cost	-	430	430	430
Total Paintings	**-**	**430**	**430**	**430**
Intangible Assets				
At Cost	2,900	28,254	31,154	31,154
Less: Accumulated Depreciation	(2,205)	(26,488)	(28,693)	(26,232)
Total Intangible Assets	**695**	**1,766**	**2,461**	**4,922**
Total Fixed Assets	695	11,188	11,883	14,792
Depreciation				
Furniture & Fittings	-	243	243	288
Office Equipment	-	2,167	2,167	3,652
Intangible Assets	695	1,766	2,461	4,922
Total Depreciation	**695**	**4,176**	**4,871**	**8,862**

	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	SSNZ 2019
4. Investments				
New Zealand Cash and Shares	-	137,271	137,271	120,709
New Zealand Bonds	-	210,250	210,250	178,786
New Zealand Property	-	40,324	40,324	54,470
International Shares	-	191,769	191,769	158,981
Total Investments	**-**	**579,614**	**579,614**	**512,946**

	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	SSNZ 2019
5. Income Tax Expense				
Net Surplus on Investment Income				
Taxable Investment Income	-	17,262	17,262	19,205
Taxable/(Deductible) Portion of Non Member Revenue	-	6,000	6,000	5,594
Losses Brought Forward	-	(1,577)	(1,577)	(6,106)
Total Net Surplus on Investment Income	**-**	**21,685**	**21,685**	**18,693**
Taxable Surplus (Loss)	-	21,685	21,685	18,693
Tax Payable				
Tax Payable	-	6,072	6,072	2,291
Total Tax Payable	**-**	**6,072**	**6,072**	**2,291**
Deductions from Tax Payable				
Foreign Withholding Tax Utilised	-	57	57	55
Dividend Imputation Credits Utilised	-	1,135	1,135	2,236
Total Deductions from Tax Payable	**-**	**1,192**	**1,192**	**2,291**
Tax Expense	-	4,880	4,880	-

	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	SSNZ 2019
6. Investment Income				
Interest Received	-	8,604	8,604	7,841
Dividends Received	-	3,618	3,618	4,906
FIF Dividends	-	1,301	1,301	1,328
PIE Income	-	1,429	1,429	2,756
Gain/(Loss) on Investments	-	36,025	36,025	32,059
Total Investment Income	**-**	**50,977**	**50,977**	**48,890**

7. Commitments and Contingencies

Rent of Property

The Institute has entered in to leases for premises which expire June 2020 at current annual rentals of $26,184 plus GST.

	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	SSNZ 2019
Operating Lease Commitments				
Current	-	26,184	26,184	26,184
Non Current	-	52,368	26,184	26,184
Total Operating Lease Commitments	**-**	**78,552**	**52,368**	**52,368**

	2020 KAIRURI COMMUNITY TRUST	2020 SSNZ	2020 CONSOLIDATED GROUP	SSNZ 2019
8. Kairuri Community Trust Loan				
NZIS Loan to Kairuri Community Trust	(8,000)	8,000	-	-
Total Kairuri Community Trust Loan	**(8,000)**	**8,000**	**-**	**-**

In the 2018 financial year, Survey and Spatial New Zealand loaned a balance of $20,000 in seeding funding to the Kairuri Community Trust. This loan is interest free, and the Board intends to forgive the balance of this loan over five years ($4,000 annually). On consolidation the Community Trust and Institute balances net to zero.

9. Related Party Transactions

There were no related party transactions during the 2020 year.

In regards to the 2019 year, Haydn Smith (CEO of Survey and Spatial New Zealand until November 2018) was also a Director of Land Professionals NZ. During the 2019 year $39,147 was paid to Land Professionals NZ for rent and various office expenses. This expenditure was conducted at arm's length during the normal course of business.

10. Events After Balance Date

COVID-19

On 30 January 2020, the spread ofnovel Corona virus (COVID-19) was declared a public health emergency by theWorld Health Organisation. From 25 March 2020, New Zealand was placed intoAlert Level 4 lockdown to combat the pandemic, for a minimum period of fourweeks. From 28 April 2020 this was reduced to Alert Level 3 with somerestrictions relaxed, for a period of two weeks. From 13 May 2020 this wasreduced to Alert Level 2, with lockdown restrictions further reduced. From 9June 2020 this was reduced to Alert Level 1, with domestic lockdownrestrictions lifted. On 12 August 2020, this was raised back to Alert Level 2.

The Board will continue tomonitor the impact of COVID-19 on the entity but at the date of signing thisreport the Board does notbelieve the Survey and Spatial NZ Group has been or will be adverselyfinancially affected by the pandemic. The known and expected impacts of the virus on the entityinclude:

The entity applied for and received $21,089 in wage subsidies for 3 employees aspart of the Ministry of Social Development's COVID-19 Wage Subsidy Scheme.

The Board maintain the view that the Survey and Spatial NZ Group has sufficient resources that it will continue to operate as a going concern.

REPORT ON LETTER OF EXPECTATION

10 October 2020

Dr Kat Salm
President
S+SNZ Council

via Email: **president@surveyspatialnz.org**

Dear Dr Salm

Annual Letter of Expectation 2020/2021: Report on delivery to date

On behalf of the Survey and Spatial NZ Board, I am pleased to provide the Council with an update on our delivery against your Letter of Expectations. Specifically, this letter sets out what has been achieved, to date, relative to your priorities and expectations for 2020/21. Please note that this is an interim report and that the full review of our delivery against these objectives will reported on in July 2021.

It should also be noted that this Report provides a summary of performance against the Letter of Expectation and should not be read as a summary of all activities being undertaken by the National Office team.

Acknowledgement of the impact of Covid-19

Like most organisations, we have been affected by the dramatic impact of Covid-19 in 2020. As a result, and although we have made good progress against all of Councils expectations, we would have expected to have made further progress in some areas of our activity toward the achievement of those expectations in a 'normal' environment. Assuming that there are no further significant impacts resulting from Covid-19, we would expect progress toward achievement of your expectations to be more rapid in the second half of the 2020/21 year.

Approach to delivery

As advised on 10 May, the Board has taken a proactive approach to delivery of Council's expectations.

On the 3rd of February, we engaged Ashley Church as the new CEO of Survey and Spatial and impressed upon him the importance of meeting the Council's expectations in a professional and timely manner. Ashley subsequently took leadership in this space and produced a Change Strategy which addressed all of Council's expectations while also resolving longstanding organisational and delivery issues within S+SNZ.

His proposed Strategy was reviewed, and adopted, by the Board on Friday the 3rd of April and is now the operational blueprint according to which Councils expectations will be delivered (please note that this Strategy should not be confused with the S+SNZ 5 Year Strategy which is currently under separate review, in consultation with Council).

The adopted Change Strategy reflects Ashley's initial review of our organisation and is based upon a series of assumptions around issues facing S+SNZ, the current obstacles to growth, the methods by which those issues and obstacles can be addressed and resolved, and an expectation that S+SNZ will deliver on the expectations of Council.

Progress against Expectations

We are pleased to report as follows:

1. Improving the Membership Experience

Expectations and progress

a) Review and streamline our processes to ensure the end-to-end value chain for our engagement is user-friendly, pragmatic and clear – not needlessly complex or frustrating – and that members feel valued and supported in their relationship with S+SNZ.

Progress: This work is ongoing as follows:

1. There was an early recognition that many of the process issues which are 'overly complex or frustrating to members are embedded within parts of our organisation which are, themselves, the subject of fundamental review as alluded to elsewhere in this report. For this reason, resolution of these matters will be implicit within the larger solutions which will come out of those reviews.
2. Other issues are not problems of process but rather problems of clarity of communication and/or the presentation of information. As such, these are addressed in the second section of this report.
3. Ashley and his team have put significant focus on lifting the level of 'client' service to ensure that members feel valued and supported, even in the midst of dealing with frustrating issues. It is our expectation that this will be reflected in the results of a Membership Satisfaction Survey to be conducted in the New Year.
4. As part of his Change Strategy, Ashley has significantly restructured National Office – both in respect of personnel, and in respect of the Position Descriptions of individual staff. As a result, there is now a much stronger focus on client-centred approaches and the delivery of services which meet members' needs.

b) Review and refresh our Governance Manual and related documents to ensure alignment and clarity, so that information is easier to find and use.

Progress: This work is ongoing as follows:

1. A Professional Development Contractor was engaged, earlier this year, to undertake a series of projects outlined in the Council's Letter of Expectation.
2. Substantive work on the review and refreshing of our Governance Manual is scheduled to be undertaken once the review of RPSurv and our CPD Pathways is completed.

c) Remove unused or unwieldy documents and redundant policies so that our governance activities directly support the member experience.

Progress: This work is ongoing as follows:

1. A Professional Development Contractor was engaged, earlier this year, to undertake a series of projects outlined in the Council's Letter of Expectation.

2. Substantive work on the removal of unwieldy documents and redundant polices is scheduled to be undertaken once the review of RPSurv and our CPD Pathways is completed

d) Review the rules of the organisation so that we can provide clearer ethical and professional requirements, and clearer consequences for members who do not adhere to the rules.

Progress: This work is ongoing as follows:

1. A Professional Development Contractor was engaged, earlier this year, to undertake a series of projects outlined in the Council's Letter of Expectation.
2. Substantive work to review the rules of the organisation is scheduled to be undertaken once the review of RPSurv and our CPD Pathways is completed.

e) Improve our member database and analytics so that we can use our data to understand the members at a detailed, segmented level and shape the organisation to be meaningful to these and potential new members.

Progress: This work is ongoing as follows:

1. A temp has recently been engaged and is currently completing a further update of membership information to ensure that we hold complete information on all members. This exercise is based on the recognition that we cannot analyse data that we don't actually hold.
2. Once this initial work has been completed, we will undertake a comprehensive analysis of our membership segmented by a range of criteria, in order to gain a better understanding of the needs of members and potential members.
3. We will also undertake a Needs Analysis Survey of members, in November, to gauge members' views on a broad range of topics affecting the services that we provide to them.

2. Increasing Visibility and Improving Communications

Expectations and progress

a) Raise awareness of who we are and what we do, as well as why we should be an organisation of choice for 'non-traditional' members – targeting multiple audiences from our own members and aligned organisations, through to STEM students

Progress: As part of his Change Strategy, Ashley advised the Board that 4 stages would be required to raise awareness of the organisation amongst non-traditional members;

- to specifically identify the groups and individuals to whom we wish to appeal
- to modernise the way in which we present ourselves to those individuals and groups
- to identify the 'unique proposition' which would encourage non-members to join us
- and to embark upon a membership marketing program which incorporated these findings.

Progress has been made on each of these stages as follows:

1. A Zoom-based workshop was conducted in July to develop a definition of which 'spatial professionals' the Institute wished to target. As a result of that exercise, a Spatial Pitch was drafted and subsequently endorsed. This laid the foundation for a subsequent strategy to engage with those who fall within this definition.

2. Initiatives designed to modernise the way in which we present ourselves to non-members have been in development for several months and include the recently revamped newsletter, a soon-to-be revamped magazine, and a soon-to-be refreshed website. These initiatives are an essential element of our strategy as non-members are unlikely to join an organisation which does not present itself as contemporary and relevant.
3. Ashley is currently working on a compelling membership proposition and this will be presented to Council in November.
4. A 'non-traditional member strategy' is also currently in development and will include a suite of marketing measures designed to reach our target audience, a seamless engagement process, and digital collateral.
5. Ashley and his team are also engaging with other potential membership communities including Women in Spatial and ICS.

b) Advocate and lobby government, stakeholders and the professional communities we work in on behalf of our members

Progress: The Board has deferred to Ashley's advice, outlined in his Change Strategy, which recommends that effective advocacy is accomplished through;

- a very targeted approach to a small number of issues, preferably in cooperation with other affected parties
- strategic use of media to 'cut through the noise'
- and support of those parts of our organisation which have a direct interest in, and expertise in, a specific issue.

This contrasts with our previous approach where we attempted to have a say in a wide range of issues through traditional processes. It should also be noted that Ashley has come to Survey and Spatial NZ with extensive existing networks with many of the organisations and stakeholders with which we interact and is well positioned to advance our position on key matters as they arise. As a result, our activity has been as follows:

1. Ashley and his team have worked with Branches. Streams and Divisions on a range of localised issues where they have supported the position of the submitting party. This has taken the form of advice, financial support, resource support and/or endorsement of a particular position.
2. They have also worked with members in support of Immigration applications for migrants providing essential skills.
3. Ashley is currently working with me, as Board Chair, and Kat Salm, as President, to develop a media profile for our organisation based on regular commentary on topical issues. This strategy is based on Ashley's experience in this area.

c) Develop a comprehensive Marketing and Communications Strategy that will support strategic communications and messaging, and target areas of specific interest or concern.

Progress: In addition to the 'look and feel' initiatives already highlighted as part of the process of modernising our communications, other initiatives have included:

1. Modernising the content of our digital communications through the use of more mainstream language, broader interest content and greater use of graphics
2. The inclusion of more non-technical content in our communications.
3. A more broadly based social media strategy which substantially increases the locations and number of people who can post to our channels.
4. Establishing a quarterly 'Branch Chairs Forum' which meets, by Zoom, to discuss Branch activities and initiatives, Branch issues and concerns, and the state of the wider market within each of our regions. This initiative is proving to be extremely valuable and has

enhanced the depth and strength of our relationships with Branch Chairs throughout the country.

5. Ashley has made a commitment to visit as many of our branches, as possible, over the next twelve months. He has already visited Auckland, BOP, Taranaki and Wellington and presented on his Change Plan – which has been positively received by members.
6. Ashley has also taken responsibility for liaison with the YP Committee and is working with that group to develop, and implement, initiatives which will improve the position of YPs within our organisation.
7. We will also be conducting a Needs Assessment Survey, in November, in which we will identify areas of specific interest or concern to our members.

d) Connect and collaborate with aligned organisations both nationally, regionally, and globally to leverage existing initiatives for mutual benefit (e.g. existing work in STEM, awareness raising, connection into global challenges, etc).

Progress: In addition to the initiatives already outlined, work is underway and ongoing, as follows:

1. Ashley and his team have reviewed all existing MOUs with NZ and international organisations and consolidated these into one summary document. This exercise has also identified the terms and conditions of these agreements and highlighted areas for greater potential cooperation.
2. Ashley and Kat are working on / have worked on the development of new MOUs where we have identified a compelling strategic or practical benefit in doing so.

e) Better leverage and encourage members and non-members who are active in the media (traditional and social)

Progress: As reported earlier, our social media strategy has been substantially expanded through the addition of a large number of new administrators who will be able to post content directly to our platforms. These people will be Council and Board members, Stream, and Division Chairs and Branch Chairs. This initiative has only recently been launched and we would expect to be in a better position to report on its success in the July report on the LoE.

3. Developing a Strategic CPD Programme

Expectations and progress

a) Develop a strategic CPD programme relevant to all members including 'essential training' modules for topics such as ethics and professionalism, core policy updates such as health and safety legislation changes, training to support capability upskilling and leadership development, and industry advances including new technologies, standards and approaches.

Progress: This work is ongoing as follows:

1. Jenny Houdalakis has been employed by Survey and Spatial NZ as Conference and Events Manager. Jenny comes to us with an extensive background and experience in events management and has been tasked with the responsibility of developing a 12 month 'rolling programme' of CPD based on Council expectations, Stream and Branch feedback, and the results of the Annual Needs Assessment Survey. Jenny has already made a significant difference in this space and brought a focus and discipline to the role which did not previously exist.
2. Jayne Albiston has been engaged by Survey and Spatial NZ as a Professional Development Contractor. Jayne comes to us with an extensive background and

experience in qualifications framework design and has been tasked with the responsibility of undertaking a series of reviews, including the CPD Pathway review. The findings of her review will be reported on at the October Council meeting in Wellington.

3. Ashley has indicated that he expects to seek Board approval to extend Jayne's contract beyond its current end date of February 2021 so as to implement the approved recommendations from her report. Notwithstanding a major and unforeseen event, it would be my expectation that that approval will be forthcoming.

4. Supporting Certification Pathways

Expectations and progress

a) Complete the review of RPSurv and certification in general in a way which meets the bespoke needs of individual streams and incorporates the existing work and planning of the Land Development and Urban Design (LDUD) and Engineering Surveying streams

Progress: This work is ongoing as follows:

1. As previously reported, Jayne Albiston has been engaged by Survey and Spatial NZ as a Professional Development Contractor. Jayne is also responsible for the review of RPSurv and she has undertaken extensive consultation, with internal and external stakeholders. The findings of her review will be reported on at the October Council meeting in Wellington.
2. Ashley has indicated that he expects to seek Board approval to extend Jaynes contract beyond its current end date of February 2021 so as to implement the approved recommendations from her report. Notwithstanding a major and unforeseen event, it would be my expectation that that approval will be forthcoming.

b) Promote Certification pathways to members so as to ensure their uptake, recognition and continued relevance.

Progress: This work will be implicit in any adopted recommendations contained in Jaynes summary report

5. Supporting Diversity

a) Demonstrate an ongoing commitment to being inclusive of the range of membership we have at all levels – including ongoing support for new streams, encouraging collaborative initiatives across streams, and demonstrating ongoing support for the Diversity Agenda and other inclusive initiatives.

Progress: Although the Board sees the support of Diversity as something which cuts across all activities of Survey and Spatial NZ (rather than a ringfenced set of initiatives) the following steps have been taken to support this work:

1. The National Office team are committed to the Diversity Agenda.
2. Jayne Albiston has been given specific responsibility for proposing Diversity initiatives, considering Diversity in her reviews, and ensuring that the Diversity Agenda is reflected in our various activities, initiatives, processes and programmes.
3. Issues of Diversity, and the aims of the Diversity Agenda, will be specific objectives within the membership marketing programme currently under development.

b) Promoting inclusivity, diversity and collaboration beyond the boundaries of our organisation.

Progress: As above

I trust that you will agree that this is a comprehensive response to the Council's Letter of Expectation and that there is good reason to be confident about the Board's ability to continue to deliver for the 2020/21 year.

Regards



Daniel Williams
Chair, Survey and Spatial New Zealand Board

COMMERCIAL PARTNERS

This year we celebrated the major milestone of GSI Insurance Partners being a S+SNZ Diamond Partner for seven years.

Glenn Stone (Managing Director) signed his firm up as Survey and Spatial New Zealand's first Diamond Partner in 2013 after seeing opportunity to improve the insurance options available to our sector. His aim was to understand and service the insurance needs of the sector by digging deeper and looking further. For nearly a decade, GSI Insurance Partners have continued to be proactive in their support of S+SNZ and its members. This support has included sponsoring the Kairūri Community Trust to support education within the sector and most recently continuing to support us through the Covid-19 lock-down and ensuing months.

We recognise that 2019/20 will have been a tough year for all our commercial partners and we thank them all for their continuing support and look forward to getting our partnerships back on track in 2020-21.



Board Chair Daniel Williams and Glenn Stone