



Cadastral Surveyors Licensing Board
of New Zealand

Annual Report 2019/2020

CADASTRAL SURVEYORS LICENSING BOARD OF
NEW ZEALAND

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Annual Report 2019/20

Annual Report of the Cadastral Surveyors Licensing Board.

Presented to the Minister for Land Information as required by section 20 of the Cadastral Survey Act 2002. (the Act)

CADASTRAL SURVEYORS LICENSING BOARD OF NEW ZEALAND

Chairpersons message

I am pleased to present this Annual Report for 2019/2020.

The last 18 months have been very busy as we have been bedding in our support functions, the online licensing renewal process and an updated website. With a much improved data platform changes will be easier to instigate in the future.

December 2019 saw the start of the next three year term for the Board. We welcomed Colin McElwain, a very experienced surveyor from Wellington, Craig McInnes our previous substitute surveyor from Christchurch and Jane Davel as our new lay member.

I would like to acknowledge those that left the Board. Ms Merryn Maguire and Mr Anthony Nikkel who both provided valuable service over the last 9 years, and their experience and knowledge will be sorely missed.

Lay members Ms Belinda Greer and Ms Adina Thorn completed their term. I would like to take this opportunity to thank them as they brought another dimension and insight to the Board meetings. It was a first too as we had an equal number of male and female Board members.

The Board members continue to engage with the wider surveying profession through local Branch meetings, annual lectures at the School of Surveying at Otago University and meetings with the professional surveying bodies (ie Institute of Cadastral Surveyors and Survey and Spatial New Zealand (S+SNZ)).

The Covid-19 pandemic saw us have our last face to face meeting in February 2020 before moving to Zoom meetings. The pandemic has not affected the running of the Board but has improved the way we share information and conduct our online meetings.

I do see the Covid-19 pandemic having a direct effect on the number of overseas graduates and surveyors that are looking to come to NZ to work in the short term. Similarly, the exodus of NZ surveyors to Australia appears to have slowed slightly. Until the travel restrictions are lifted, we expect the movements of surveyors to remain low.

We will have another busy year ahead with the Board's standards review, improvements to our online renewal processes and the new S-G Rules.

Ngā mihi nui

Vicki A Nalder
Chairperson

About the Board

Role

The CSLB is a statutory body set up for the Licensing of Cadastral Surveyors in NZ.

The primary function of the Board is the licensing of suitably qualified surveyors with current competence to conduct cadastral surveys and lodge them in the cadastral record.

We have eight members, comprising four surveyors and one lay person appointed by the Minister, the Surveyor General (ex-officio from LINZ), our Secretary and a Board solicitor on an on-call basis. The Board's work is primarily undertaken by the Secretary who reports to the Chairperson.

Functions

The statutory functions and duties of the board are set out in the Act and include:

- maintaining a register of licensed cadastral surveyors.
- receiving applications for licences as cadastral surveyors and to issue licences in proper cases.
- issuing and updating standards that persons applying for licences, or the renewal of licences, must meet.
- setting fees for the issue and renewal of licenses.
- investigating complaints about cadastral surveyors and take disciplinary action in appropriate cases.
- providing statistical information to the Minister about cadastral surveyors as requested by the Minister.

Board Meetings, Membership and Committees

The Board met three times in Wellington in 2019/20, with the last scheduled meeting replaced by a zoom meeting as a consequence of the Covid pandemic. There were three supplementary zoom meetings to deal with disciplinary and licence renewal matters.

Board membership

Board members are:

- Chairperson: Ms Vicki Nalder (Marlborough)
- Neale Faulkner (Auckland), Craig McInnes (Christchurch) and Colin McElwain (Wellington)
- Lay member- Ms Jane Davel (Auckland)
- Surveyor-General -Anselm Haanen (*ex-officio* member).
- Secretary- Phil Napper (Dunedin)
- Board's legal advisor- Robert Buchannan (Wellington)

Substitute members of the Board:

- Nick Davies- Surveyor
- Apulu Autagavaia- Lay member

Committees

The Board set up a Standards Review Committee in 2020. Since 2018 the Board recognised that the standards need to be reviewed to incorporate the competencies required of a modern-day cadastral surveyor and technological advances.

With the Government requiring that the Standards be presented as secondary legislation the timing was ideal to review the Standards as a whole.

This initial work should be completed by August 2020 and a draft review sent to the Office of the Surveyor-General. Consultation will then be carried out with S+SNZ before being circulated to the wider profession.

We anticipate having the standards to the Board in mid-June 2021 for sign off.

S+S NZ

With the introduction of the Act in 2002 the professional examinations for graduates defaulted to NZIS. While the Board has monitored the examination process over the years, we consider there needs to be a formal agreement signed. This will ensure continuity in the competency assessment of our survey graduates for Licensing.

Once the Board has finalised the Standards in 2021 we propose to move from an agreement which will ensure a Board Committee has more direct involvement in the changes that are envisaged to the professional examination process.

The Board sees this as an important step for the future of the overall surveying profession in NZ and more importantly licensed cadastral surveyors

Engagement

The Chair presented the annual lecture to the final year students at the School of Surveying at the University of Otago. It is a great opportunity to engage with the lecturers involved with the cadastral papers, the Head of Department and the students.

Feedback can then be provided to the School of Surveying on trends we are seeing at Board level, and complaints that we are receiving from both the Office of the Surveyor-General and the Public.

The graduates from the Survey School are whom we as a Board rely on to progress to being Licensed Cadastral Surveyors (LCS). The School of Surveying at the University of Otago is the sole university offering a 4 year degree course in surveying in NZ. The graduate men and women who carry on to become licensed cadastral surveyors are the ones who are and will support the cadastre in NZ.

Reciprocity

Reciprocity between the New Zealand and Australian surveyors' boards has existed in some form since 1892. Contact is maintained through the Council of the Reciprocating Survey Boards of Australia and New Zealand. (CRSBANZ). Meetings are generally held annually with a zoom meeting in between. This year's meeting was held in February 2020 in Adelaide and included a one day workshop on the competencies of modern surveyors across Australia and NZ.

Members of CRSBANZ have set up the Bureau for Overseas Assessment Qualification (BOAQ) which assess overseas university degrees qualifications from all around the world for equivalence to the New Zealand and Australian 4 year degrees.

In the last 12 months we recognised surveying degrees from Canada (1), China (1), Hong Kong (2), Italy (1), South Africa (4), United Kingdom (1) and United States of America (2).

The reciprocity agreement means that NZ and Australian licensed cadastral surveyors are able to move between our countries to work.

In 2019/2020 we issued one Letter of Accreditation to a New Zealand surveyor seeking registration in Australia and approved 2 licence applications from Australian surveyors coming to work in NZ.

The activities of CRSBANZ are of significant value to New Zealand surveyors, and promote closer economic relations between Australia and New Zealand.

Discipline matters

The Board received 3 complaints relating to the misconduct of licensed surveyors. Two complaints were made by members of the public and the other was made by a licensed cadastral surveyor. All the complaints were investigated by the Board and were subsequently declined in terms of the Cadastral Survey Act 2002.

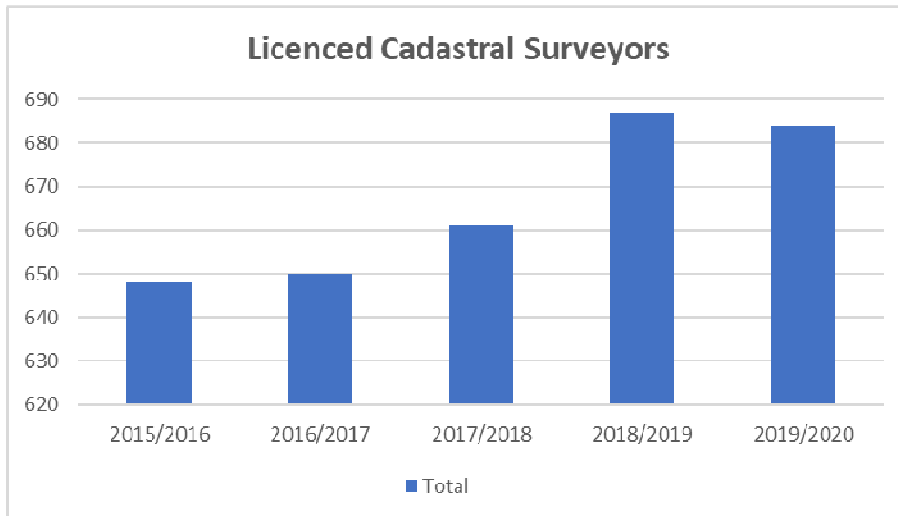
There were 6 complaints about purported professional misconduct made by members of the public. The matters raised were outside the Board's jurisdiction. As such, the complainants were advised on a recommended course of action, including referral to the appropriate authorities where applicable for assistance.

There continues to be a relatively high number of enquiries from the public about the conduct of surveyors that are outside the Board's jurisdiction. The updated Board website has information in lay man's terms that sets out about the Boards jurisdiction when it comes to boundary disputes and complaints against licensed cadastral surveyors.

The Surveyor-General advised the Board of 6 notices of a significant failure to comply with his standards in accordance with section 7(1)(d) of the Act during the year, the same number as last year. The Board monitors the renewals application of surveyors whose failures have been accepted as 'significant' by the Board. As part of this monitoring, the Board takes a more in-depth review of these surveyors on a case by case basis before deciding whether to renew their licences.

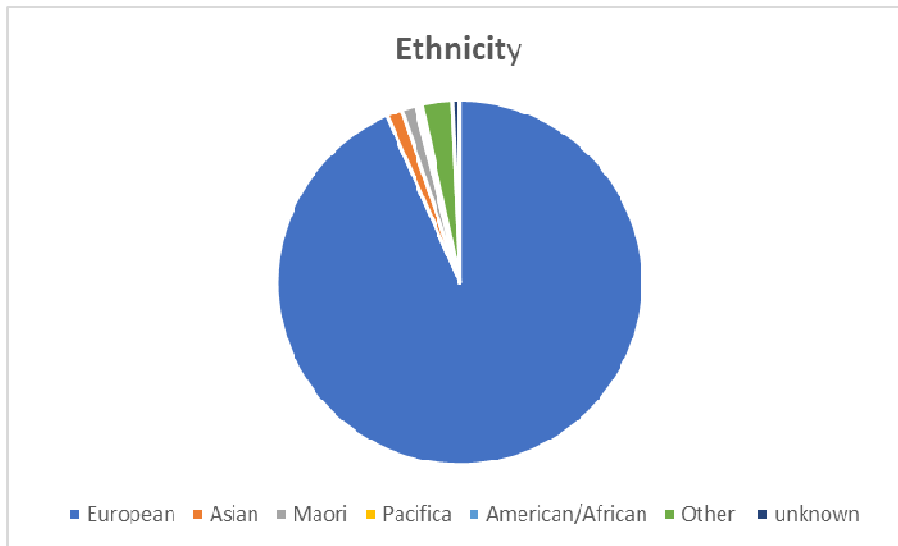
During the previous 12 months the Board received the same number of significant failure notices to comply with Rules for Cadastral Survey from the office of the Surveyor General. There is still a concern that a significant proportion of surveyors do not meet first time compliance when datasets are first lodged with LINZ. With the introduction of the new Surveyor-Generals Rules in 2021, the Board and LINZ are looking to see improvement.

Licenses

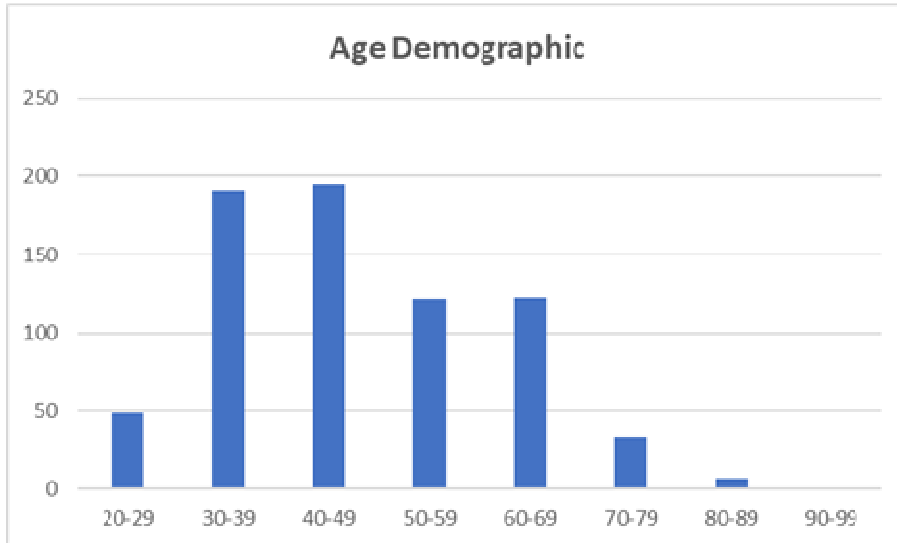


The number of current licensed surveyors is 684, with nearly all the new licenses issued being to NZ survey graduates. Whilst the total number seems static since last year this is a reflection that many of our older age group are not now renewing their licences.

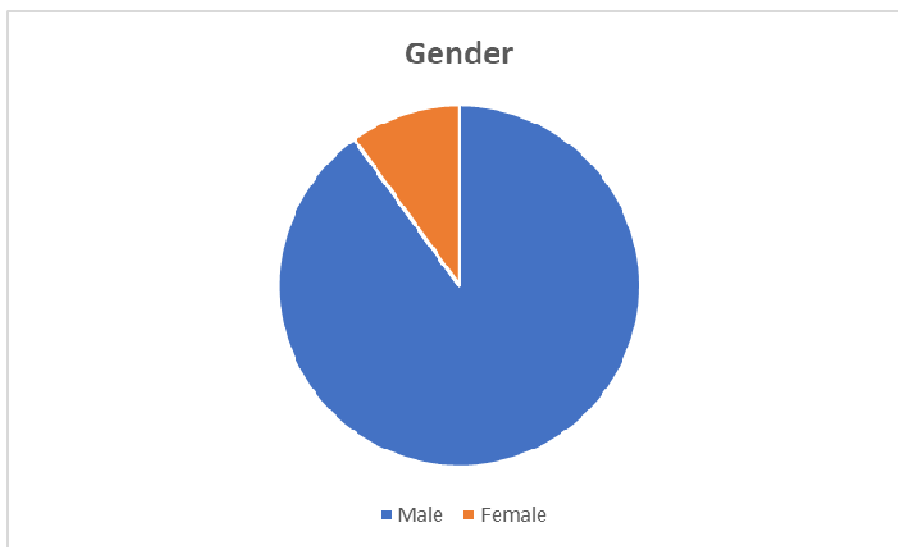
There continues to be a demand for licensed surveyors, with practices struggling to fill vacancies for graduate and licensed cadastral surveyors in NZ. The challenge for the surveying profession is still to recruit competent qualified staff, and if this is not the case then it will pose a "risk" to the integrity of the cadastre in NZ.



The Board would like to see an increase in ethnic diversity within the profession in the future to better represent our increasing multicultural society.



There has been an increase in younger members this year which is very encouraging. An increase in the number of members in the 30-39 age group reflects survey graduates choosing to delay the completion of their professional examinations.



The number of women who are Licensed cadastral surveyors is now 71. This number has been increasing generally year on year. However, it still only represents 10% of the total. The 10% ratio is the same we see with students in the Surveying School at the University of Otago.

Financial performance

The Board is funded entirely by licensing fees gathered annually from licenced cadastral surveyors. We continue to review our operating costs and support operations to ensure they work efficiently.

The annual licence fee has been maintained at the same amount for the last two years, even though the Board has made a loss. The loss was two fold- one because of the Board now being subject to filing a tax return and the second was the instigation of the “online” renewal process for licenses.

The projected loss was anticipated by the Board as the system updates needed for the implementation of the “online” renewals and the website were fundamental. We anticipate that with the efficiencies developed with the online processing an increase in fees will not be required.

Audited accounts are attached to this report as Appendix A.

Administration

- Baker Tilly Staples Rodway of Wellington provide accounting services and financial reporting.
- BC Systems Consultancy Ltd host and maintain the membership database, email accounts and website.
- Legal Advice is provided by Robert Buchanan Public Law and Governance of Wellington.
- Grant Thornton NZ Audit Ltd as Auditors

Contact

Secretary, Cadastral Surveyors Licensing Board

Phil Napper

secretary @cslb.org.nz

0274 539 182

www.cslb.org.nz

APPENDIX A: PERFORMANCE & AUDIT REPORT

Performance Report

Cadastral Surveyors Licensing Board of New Zealand
For the year ended 30 June 2020

Prepared by Baker Tilly Staples Rodway Wellington

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Directory

Cadastral Surveyors Licensing Board of New Zealand For the year ended 30 June 2020

Board Members

Vicki Nalder (Chair)

Anselm Haanen (Surveyor-General)

Neale Faulkner

Craig McInnes

Jane Davel

Colin McElwain

Nicholas Davies

Apulu Autagavaia

Secretary

Phil Napper

Auditors

Grant Thornton New Zealand Audit Limited

Chartered Accountant

Baker Tilly Staples Rodway Wellington

Bankers

Bank of New Zealand

Kiwibank

Solicitors

Robert Buchanan Public Law and Governance

Business Address

Level 6, 95 Customhouse Quay
Wellington 6011
New Zealand

Entity Information

Cadastral Surveyors Licensing Board of New Zealand For the year ended 30 June 2020

Legal Name of Entity

Cadastral Surveyors Licensing Board of New Zealand

Type of Entity and Legal Basis

Cadastral Surveyors Licensing Board of New Zealand is a not-for-profit Body Corporate constituted by and operating under the Cadastral Survey Act 2002 (the Act). Cadastral Surveyors Licensing Board is not a registered charity.

Entity's Purpose or Mission

The functions of the Board are set in section 11 of the Act, the primary function being the licensing of cadastral surveyors competent to conduct cadastral (land title) surveys. The Board consequently sets standards relating to the competencies and practical experience required for the licensing of surveyors. The Board also exercises certain disciplinary powers as set out in Part 4 and Schedule 2 of the Act.

Entity Structure

The membership of the Board consists of:

- 5 members appointed by the Minister in accordance with section 13 of the Act; and
- the Surveyor-General.

Main Sources of Entity's Cash and Resources

The Board is funded entirely by licensing fees gathered annually from licensed cadastral surveyors. The level of those fees is set by the Board under section 11(1)(c) of the Act.

Main Methods Used by Entity to Raise Funds

The license fees as set by the Board are invoiced to the members of the body corporate and paid annually.

Additional Information

The Board contracted Baker Tilly Staples Rodway Wellington to provide administrative services, office facilities and meeting rooms. Any additional information can be found on the Cadastral Licensing Board of New Zealand's website.

Contact Details

Physical Address

Level 6
95 Customhouse Quay
Wellington 6011

Postal Address

PO Box 1208
Wellington 6140

Email/Website

secretary@cslb.org.nz
www.cslb.org.nz

Statement of Service Performance

Cadastral Surveyors Licensing Board of New Zealand For the year ended 30 June 2020

The primary function of the Board is the licensing of suitably qualified surveyors with current competence to conduct cadastral surveys and lodge them in the cadastral record. For this purpose, the Board sets standards for the education and the practical experience required to obtain and retain a cadastral licence.

The Board also exercises certain disciplinary powers in response to complaints about licensed surveyors.

The Board participates in reciprocity arrangements with the 8 Australian State and Territory Boards.

The Board also recognises qualifications from other jurisdictions which need to be assessed and considered by the Board on a case by case bases.

	2020	2019
Description and Quantification of the Entity's Outputs		
New licences issued	25	30
Licence reapplications	3	16
Licence renewals *	684	687
Overseas enquiries - Qualifications	12	14
Professional misconduct complaints received	3	2
Notices of significant failure received from Surveyor-General	6	6
Overseas applications	3	4

*Renewed at 1 July 2020 for the year ended 30 June 2021

Statement of Financial Performance

Cadastral Surveyors Licensing Board of New Zealand For the year ended 30 June 2020

	NOTES	2020	2019
Revenue			
Licence Fees		136,101	136,139
Qualification Assessment Fees		4,050	3,600
Interest Income		8,702	9,870
Other Revenue		-	3,000
Total Revenue		148,853	152,609
Expenses			
Audit Fees		5,175	5,321
Bad Debts Expense		-	300
Bank Fees		75	88
Board Meeting Fees & Expenses		29,223	35,618
Consulting & Accounting		13,300	10,731
CRSBANZ Membership & Meeting Expenses		9,150	7,152
Depreciation		12,910	1,121
Interest Expense		17	-
Legal Expenses		9,870	9,115
Office Expenses		823	2,448
Penalties		102	-
PI & PL Insurance		2,770	2,700
Printing & Stationery		311	2,042
Qualification Assessment Fees		3,695	3,467
Secretarial Fees & Expenses		51,439	41,589
Service Centre Fees		-	35,528
Standards Review		4,730	-
Subscriptions		580	390
Survey School Review		1,562	-
Website Fees		12,675	-
Total Expenses		158,406	157,610
Net Surplus/(Deficit) Before Tax		(9,553)	(5,001)
Taxation			
Taxation Provision		2,129	3,181
Net Surplus/(Deficit) After Tax		(11,682)	(8,182)

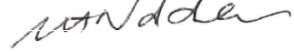
This Statement is to be read in conjunction with the Notes to the Financial Statements.

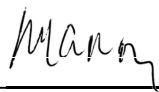
Statement of Financial Position

Cadastral Surveyors Licensing Board of New Zealand As at 30 June 2020

	NOTES	30 JUN 2020	30 JUN 2019
Assets			
Current Assets			
Bank Accounts & Term Deposits	8	446,347	448,068
Accounts Receivable		3,095	5,500
Accrued Income		2,722	3,772
Total Current Assets		452,164	457,340
Non-Current Assets			
Property, Plant and Equipment	9	22,494	17,779
Total Non-Current Assets		22,494	17,779
Total Assets		474,657	475,119
Liabilities			
Current Liabilities			
GST Due for Payment		9,576	11,750
Taxation	7	1,106	2,157
Accounts Payable		45,619	33,784
Fees in Advance		131,323	129,510
Total Current Liabilities		187,624	177,201
Total Liabilities		187,624	177,201
Net Assets		287,033	297,918
Represented by;			
Equity	10	287,033	297,918

For and on behalf of the Board;

Chair
 Vicki Nalder 
 Date 20 November 2020

Secretary
 Phil Napper 
 Date 20 November 2020

This Statement is to be read in conjunction with the Notes to the Financial Statements.

Statement of Cash Flows

Cadastral Surveyors Licensing Board of New Zealand For the year ended 30 June 2020

	2020	2019
Cash Flows from Operating Activities		
Cash was provided from:		
License Fees	139,416	140,164
Net GST Paid/Received	-	660
Qualification Assessment Fees	3,700	3,600
Interest Income	9,752	9,746
Other Revenue	-	3,000
Total	152,868	157,170
Cash was applied to:		
Net GST Paid/Received	1,142	-
Net Tax Paid	2,382	2,241
Payments to Suppliers and Board Members	124,789	153,761
Total	128,314	156,002
Total Cash Flows from Operating Activities	24,554	1,168
Cash Flows from Investing Activities		
Cash was applied to:		
Payments to acquire property, plant and equipment	26,275	4,000
Total	26,275	4,000
Total Cash Flows from Investing Activities	(26,275)	(4,000)
Net Increase/(Decrease) in Cash	(1,721)	(2,832)
Bank Accounts and Cash		
Opening cash	448,068	450,900
Movements in Bank Accounts and Cash		
BNZ Working Account	(4,134)	78,740
BNZ Savings On Call Account	2,248	(81,751)
BNZ Term Deposits	165	179
Closing cash	446,347	448,068
Net change in cash for period	(1,721)	(2,832)

This Statement is to be read in conjunction with the Notes to the Financial Statements.

Notes to the Financial Statements

Cadastral Surveyors Licensing Board of New Zealand For the year ended 30 June 2020

1. Statement of Accounting Policies

(a) Basis of Preparation

Cadastral Surveyors Licensing Board of New Zealand has elected to apply PBE SFR-A (NFP) Public Benefit Entity Simple Format Reporting - Accrual (Not for Profit) as established by the External Reporting Board, on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000.

All transactions are reported using the accrual basis of accounting.

The Performance Report is prepared under the assumption that the entity will continue to operate into the foreseeable future.

The performance report is presented in New Zealand dollars. All numbers presented have been rounded to the nearest dollar, unless otherwise stated.

(b) Revenue

Annual licence fees for cadastral surveyors are invoiced in April of each year in advance for the following year. Licence fees are recognised as revenue in the period they pertain to. Licence fees received that relate to the following financial year are treated as income in advance.

Interest income is recognised on an accruals basis.

(c) Goods and Services Tax

The entity is GST registered. All amounts are recorded exclusive of GST with the exception of accounts receivable and accounts payable which are shown inclusive of GST.

(d) Taxation

The Board became a taxpaying entity from 1 July 2017. In previous years, Cadastral Surveyors Licensing Board of New Zealand was exempt from income tax under the Section CW33 Exemption of the Income Tax Act 2007.

(e) Bank Accounts and Cash

Bank and Cash in the Statement of Cash Flows comprise cash balances and bank balances and include short-term, highly liquid investments with original maturities of 3 months or less.

(f) Property, Plant and Equipment

Depreciation is provided on all property, plant & equipment at rates that will write the cost of the assets to their estimated residual values over their useful lives. Rates are shown as follows.

The entity has the following classes of property, plant & equipment;

Website	50% DV
---------	--------

All property, plant and equipment are recorded at cost less accumulated depreciation.

Depreciation of the property, plant and equipment has been calculated at the maximum rates permitted by the Income Tax Act 2007.

(g) Receivables

Receivables are stated at their estimated realisable value. Bad debts are written off in the year in which they are identified.

(h) Investments

Investments held with a registered trading bank are classified as current assets if they have maturities of between 3 months and one year. Those with maturities greater than 12 months after the balance date are classified as non-current assets.

(i) Accounts Payable

Accounts payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

(j) Changes in Accounting Policies

There have been no changes to accounting policies to recognise and measure assets, liabilities, revenue and expenses. All policies have been applied on bases consistent with those used in previous year.

2. Nature and Activities of the Board

The Cadastral Surveyors Licensing Board of New Zealand was established by and operates under the Cadastral Survey Act 2002. This act requires cadastral surveys to be carried out by, or under the direction of, a licensed cadastral surveyor, who must meet the standards for competence and licensing set by the Board.

3. Annual Cadastral Surveyors Licence Fees

Cadastral Surveyors Licences expire on 30 June each year. Applications for renewal may be lodged at any time after 1 April for the following twelve month period commencing 1 July.

Annual subscriptions are invoiced in April each year. A number of applications for renewal are received and paid in advance during the period 1 April and 30 June each year. These licence fees received in advance are shown separately on the Statement of Financial Position and are taken up as income in the financial year to which they relate.

4. Contingent Liabilities

At balance date there are no known contingent liabilities (2019: \$0). The Cadastral Surveyors Licensing Board of New Zealand has not granted any securities in respect of liabilities payable by any other party whatsoever.

5. Commitments

Cadastral Surveyors Licensing Board of New Zealand had no commitments as at balance date (2019: Nil).

6. Related Parties

During the course of business operations the Board members received fees of \$31,913 (2019: \$23,990) for attending board meetings as follows:

	2020	2019
Board Member Fees		
Vicki Nalder (Chair)	11,703	10,115
Anthony Nikkel	860	375
Neale Faulkner	6,880	3,750
Merryn Maguire	1,720	3,000
Adina Thorn	-	750
Belinda Greer	1,720	3,000
Craig McInnes	3,870	3,000
Jane Davel (Consulting International Ltd)	2,150	-
Colin McElwain (Cuttris Consultants Ltd)	2,150	-
Nicholas Davies	860	-
Total	31,913	23,990

Board Members were also reimbursed travel expenses totalling \$6,273 (2019: \$11,610).

There is \$8,541 owing to related parties at balance date (2019: Nil).

7. Taxation

The Inland Revenue Department revoked the Cadastral Surveyors Licensing Board of New Zealand's public authority status, which means it is no longer tax-exempt for income tax purposes. The Board is a taxpaying entity for the year-ended 30 June 2018 onwards.

Income tax expense charge to the Statement of Financial Performance recognises the current obligations and all amounts arising from differences between the accounting results and assessable income for the period, calculated using the liability method.

	2020	2019
Taxation		
Net Surplus / (Deficit) Before Tax	(9,553)	(5,001)
Tax Adjustments		
Non-Assessable Income	(136,101)	(136,139)
Non-Deductible Expense	154,695	154,143
DV8 Deduction	(1,000)	(1,000)
5% of Net Income Deduction	(435)	(644)
Tax Adjustment	-	(2,850)
Total Tax Adjustments	17,158	13,511
Taxable Income / (Loss)	7,605	8,509
Tax Expense	2,129	2,383
Deductions from Tax Payable		
Prior Year Balance Brought Forward	2,157	1,217
Terminal Tax paid (refunded)	(1,359)	(1,217)

These notes form part of the Financial Statements.

Resident withholding tax paid	(1,023)	(1,023)
Tax Adjustment	(798)	798
Total Tax to Pay / (Refund Due)	1,107	2,157
	2020	2019

8. Bank Accounts and Term Deposits

Cash and Cash Equivalents (Maturity of 90 Days or Less)		
BNZ Working Account	99,843	103,977
BNZ Savings On Call Account	59,976	57,728
Total	159,819	161,705
(Maturity of Greater than 90 Days)		
BNZ Term Deposits	186,529	186,363
Kiwibank Term Deposit	100,000	100,000
Total	286,529	286,363
Total Bank Accounts and Term Deposits	446,347	448,068

There was no overdraft as at balance date nor was any facility arranged (2019: Nil).

2020 2019

9. Property, Plant and Equipment

Website		
At Cost	36,525	18,900
Less Accumulated Depreciation	(14,031)	(1,121)
Total Website	22,494	17,779
Total Property, Plant and Equipment	22,494	17,779
	2020	2019

10. Accumulated Funds

Retained Earnings		
Opening Balance	297,918	306,100
Net Surplus / (Deficit) for the Year	(11,682)	(8,182)
Tax Adjustment	798	-
Total Retained Earnings	287,033	297,918
Accumulated Funds at End of Year	287,033	297,918

11. Subsequent Events

There were no subsequent events that have occurred after the balance date that would have a material impact on the performance report.

12. Coronavirus (COVID-19)

On 23 March 2020, the New Zealand Government issued an Epidemic Notice to combat the threat of the COVID-19 pandemic. A countrywide lockdown commenced on 26 March 2020, and it is only as of 14 May 2020 when the country began to reopen the

majority of its businesses, schools and other public venues. The results of the lockdown meant a substantial reduction of economic activities, especially those that were classed as non-essential businesses.

The Board will continue to monitor the impact of COVID-19 on Cadastral Surveyors Licensing Board of New Zealand. However, at the date of signing this report, the Board does not believe that Cadastral Surveyors Licensing Board of New Zealand has been or will be materially affected by the pandemic.

Fixed Asset Schedule

Cadastral Surveyors Licensing Board of New Zealand For the year ended 30 June 2020

NAME	COST	OPENING VALUE	PURCHASES	DISPOSALS	RATE	METHOD	DEPRECIATION	CLOSING VALUE
Computer Equipment								
Website Development (Stage 1 + 2)	4,000	3,500	-	-	50.00%	DV	1,750	1,750
Website Development (Stage 3 + 4)	14,900	14,279	-	-	50.00%	DV	7,140	7,140
Website Development (Stage 4)	6,750	-	6,750	-	50.00%	DV	3,375	3,375
Website Development	4,625	-	4,625	-	50.00%	DV	385	4,240
Website Development	6,250	-	6,250	-	50.00%	DV	260	5,990
Total Computer Equipment	36,525	17,779	17,625	-			12,910	22,494
Total	36,525	17,779	17,625	-			12,910	22,494

Independent Auditor's Report

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To the Members of Cadastral Surveyors Licensing Board of New Zealand

Report on the Performance Report

Opinion

We have audited the performance report of Cadastral Surveyors Licensing Board of New Zealand on pages 4 to 13, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2020, the statement of financial position as at 30 June 2020, and notes to the performance report, including summary of significant accounting policies and other explanatory information.

In our opinion:

- a the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b the accompanying performance report presents fairly, in all material respects,:
 - the entity information for the year then ended;
 - the service performance for the year then ended; and
 - the financial position of Cadastral Surveyors Licensing Board of New Zealand as at 30 June 2020 and its financial performance, and cash flows for the year then ended

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board.

Basis for Opinion

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Performance Report* section of our report. We are independent of Cadastral Surveyors Licensing Board of New Zealand in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* 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 in our capacity as auditor we have no relationship with, or interests in, Cadastral Surveyors Licensing Board of New Zealand.

Information Other than the Financial Statements and Auditor's Report thereon

The Board Members are responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connections with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, 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.

Responsibilities of the Board Members for the Performance Report

The Board Members are responsible for:

- a Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;
- b the preparation and fair presentation of the performance report on behalf of the entity which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

- c for such internal control as the Board Members determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Board Members are responsible on behalf of Cadastral Surveyors Licensing Board of New Zealand for assessing its 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 Board Members either intend to liquidate Cadastral Surveyors Licensing Board of New Zealand or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report 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 conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) 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 economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance report, 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.

- 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 entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of the use of the going concern basis of accounting by the Board Members and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 performance report 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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

We communicate with the Board Members 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.

Restriction on use of our report

This report is made solely to the Members of Cadastral Surveyors Licensing Board of New Zealand, as a body. Our audit work has been undertaken so that we might state to the Members, as a body those matters which we are required to state to them in our audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cadastral Surveyors Licensing Board of New Zealand and its Members, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



B Kennerley
Partner
Wellington

20 November 2020