



ANNUAL REPORT

Purongo a Tau

For the year ending
30 June 2009

Presented to the Minister for Arts, Culture
and Heritage pursuant to section 150 of the
Crown Entities Act 2004



AT A GLANCE –

Puritia ngā taonga tuku iho a ngā tūpuna hei tiki huia mō ngā uri whakatupu o Aotearoa.

Keep the treasures handed down by the ancestors as a precious legacy for the future generations in Aotearoa New Zealand.

VISION TIROHANGA

Our heritage is valued, respected and preserved for present and future generations.

Ko ā tātau taonga tuku iho, e kaingākaudia ana, e whakanuitia ana, e tiakina ana mā ā tātau whakatipuranga, o nāianeī, o ā muri iho nei.

MISSION WHAKATAUANGA

To identify, protect and promote heritage.

Kia mohiotia atu, kia tiakina, kia hāpaingia ā tātau taonga tuku iho.

HERITAGE VALUES

The heritage places of New Zealand:

- Are rich, varied and unique
- Are central to our national identity and well-being, now and in the future
- Embody the stories of all generations, cultures, traditions and communities
- Include the heritage places of Māori which are integral to their whakapapa and identity
- Make a creative contribution to the diversity of our national life
- Deserve the best recognition and care for the benefit of future generations
- Are resources for increasing economic growth including tourism.

NG Ā UARATANGA A TE TAONGA TUKU IHO

Ko ngā wāhi taonga tuku iho o Aotearoa:

- E whai hua ana, e momo whānui ana, e ahurei noa ana
- E toro tia mai ana ko wai tātau, he oranga hoki i nāianeī, ā muri iho nei hoki
- E eke ana ki ngā kōrero whakatipuranga, ki ngā tikanga me ngā kawa a ngā hau kāinga
- E pūmau ana ki ngā wāhi taonga tuku iho a te Māori, ki ōna whakapapa, ki ona mana motuhake
- E toi mārama ana, te rerenga kētanga o ō tātau noho oranga
- E tika ana me tiaki pūmau, he oranga hoki mō ngā whakatipuranga o muri iho
- E whai hua atu ana ki ā tātau rawa pērā ki te tāpoitanga.

Cover: Pencarrow Lighthouse, Wellington is New Zealand's first permanent lighthouse and in January 2009, celebrated 150 years since it was first lit. Photo: Elizabeth Cox, NZHPT.

GRANTS

We are grateful for the grants we received from the following organisations:

- ASB Community Trust
- Ashburton District Council
- Canterbury Community Trust
- Christchurch Creative Communities
- Community Trust of Mid and South Canterbury Inc.
- Community Trust of Otago
- Creative Communities Kaikoura
- Department of Conservation
- Four Winds Foundation
- Lion Foundation
- Marlborough District Council Arts and Heritage Grants
- Newmont Waihi Gold
- NZ Lottery Grants Board Environment and Heritage Committee
- ONTRACK
- Palmerston North City Council
- Parkinson Memorial Park Trust
- Sir John Logan Campbell Residuary Estate
- Thames District Council Creative Communities
- The Oxford Sports Trust
- The Southern Trust
- The Trusts Charitable Foundation (Inc)
- Waitaki District Council
- Warren Architects Education Charitable Trust

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REPORT OF THE CHAIRS OF THE NZHPT BOARD AND MĀORI HERITAGE COUNCIL

Ko nga maunga e tu mai ra, nga awa e haerere ana, te whenua e hora nei,
koina nga taonga tuatahi i tutuki ai a o tātou matua tupuna i te wa o neherā.

Firstly, we take this opportunity to acknowledge the significant contributions of Board and Māori Heritage Council members who left us in the last financial year. Mrs Te Aue Davis first became associated with the New Zealand Historic Places Trust Pouhere Taonga in 1984. Her contributions to the success of the organisation are extensive and span approximately 25 years of dedicated service. Te Aue was a highly valued and respected member of the NZHPT Board and the Māori Heritage Council; we extend our special thanks for her inspirational leadership and support.

We also acknowledge Mr Waaka Vercoe (Deputy Chair Māori Heritage Council), Dame Judith Binney, Dr Charles Royal, Mr Rima Edwards, Mr Mike Spedding and Mr Gary Russell who collectively over the past ten years contributed greatly to the various successes of the organisation.

We have all been part of an important journey, a time when the NZHPT has undergone a transformation. The 2005 organisational capability review encouraged us to adopt a critical eye to our decision making, work processes and programmes, and the outcomes sought. The NZHPT has emerged as a stronger, more professional, and more effective organisation. The years since have also been used to foster public awareness of the need to protect our heritage places, and to encourage investment in the NZHPT and its work. Additional Crown funding in 2006 was vital for supporting these changes, ensuring that the NZHPT would continue to develop and to deliver better heritage outcomes for all New Zealanders.

Challenges remain. The *Historic Places Act* 1993 is currently being reviewed. In addition, the *Resource Management Act* 1991 is undergoing reforms which have the potential to affect heritage. These reviews will be a key focus for NZHPT in the 2009/10 year.

In the 2008-2011 *Statement of Intent* we signalled that the NZHPT's ability to deliver its outputs would be largely determined by its funding rather than further efficiency gains. Along with Crown funding, the NZHPT is reliant upon third party revenue from membership, visitor entry fees to its properties, merchandising, and its fundraising programme. While stable Crown funding provided some assurance around what could be delivered, third party revenue fluctuations, subject to the same economic forces that affect the rest of the economy, were a cause for concern. Significant efforts to increase self-generated revenue have helped the NZHPT to deliver its core activities during the year.

Even when the economy stabilises however, an annual shortfall in resources will remain. The regular repairs and maintenance needed to ensure the survival of the 48 properties cared for by the NZHPT nationwide remains largely unfunded, and deferred maintenance continues to increase.

During the year, the NZHPT has undertaken a comprehensive review of the outcomes it is pursuing, the activities that support them, and the measures used to track progress against them. It has defined a set of criteria against which to prioritise the allocation of resources.

All significant targets for archaeology, improving heritage survival and registration were met during the year. The numerous accomplishments of the NZHPT are testament to both the dedication of our Board, Council and staff, as well as the enthusiasm of our stakeholders to identify and protect our heritage places. Working closely with property owners, developers, communities and councils for better heritage outcomes is an important part of our work. The NZHPT also continues to forge working relationships with iwi, hapū and whānau throughout the country.

Noteworthy achievements and events include such diverse items as the celebration of the 150th anniversary of Pencarrow Lighthouse, and the launch of the new website and online shopping facility.

Registration has recognised iconic places from the Mauao – Mt Maunganui's wahi tapu to Dunedin's Category I Carisbrook. This is a critical first step to seeing these important places protected through district plans and the NZHPT has continued to work closely with iwi, property owners, developers and councils to ensure the survival of heritage places.

A key priority has been working with councils to improve district plan provisions relating to heritage. Encouraging use of incentives is an important part of this work as an adjunct to the traditional regulatory measures where owners are faced with the costs of ensuring the survival of heritage as a public good.



Mr John Acland

Chair NZHPT Board

Tumuaki a te Poari Te Pouhere Taonga

Date: 30 October 2009

In addition, the NZHPT has provided advice on national policy initiatives, heritage assessments for proposals affecting specific heritage places and assisted with heritage projects throughout the country.

In just two years' time New Zealand will become the focus of international attention when the Rugby World Cup is held here. While the event in itself will be memorable, visitors to this country will take away many more memories than those of the sports field; our culture and heritage will shine, revealing unique qualities that make New Zealand a home like no other.

The spotlight that international attention will focus on our special and often sacred places will, we hope, remind New Zealanders that valuing and protecting what makes us unique makes sense on economic as well as cultural grounds.

The NZHPT's work includes identifying our heritage places, seeking to ensure they survive to be appreciated by current and future generations, and fostering that appreciation by recording and sharing their stories.

As we enter the last year of our appointed terms as the Chairs of the Board and Māori Heritage Council respectively we acknowledge and commend our colleagues, those who work for the NZHPT, and those people who are committed to our heritage and with whom we have worked so closely throughout our respective tenures.



Sir Tumu te Heuheu DCNZM

Chair Māori Heritage Council

Tiamana o te Kaunihera Taonga Tuku Iho Māori

Date: 30 October 2009



STATEMENT OF GOVERNANCE

GOVERNANCE FRAMEWORK

NZHPT is an autonomous Crown Entity under the *Crown Entities Act 2004* and its governance framework includes:

- *Crown Entities Act 2004*
- *Historic Places Act 1993*
- Governance policies adopted by the NZHPT Board, including terms of reference for Board Committees
- Principles, practice and guidelines governing the relationship between the Board and the Māori Heritage Council.

NZHPT BOARD

1. Role

The Board is accountable to the key stakeholders for establishing NZHPT's vision and setting the strategies to be adopted to promote the identification, protection, preservation and conservation of the historical and cultural heritage of New Zealand and setting the values to be promoted throughout the organisation. The Board also approves the allocation of resources in accordance with the strategic priorities and to carry out duties which, under the Historic Places Act, it cannot delegate to management.

2. Appointment of Board Members and Composition of Board

The Board is composed of:

- Three persons elected by members of the NZHPT.
- Six persons appointed by the Minister of Arts, Culture and Heritage (three of whom must, in the opinion of the Minister after consultation with the Minister of Māori Affairs, be qualified for appointment having regard to their knowledge of te ao Māori and tikanga Māori).

3. Board Members' Remuneration

Board members' remuneration is set by the Minister consistent with the guidelines set by the State Services Commission and Cabinet Office guidelines.

4. Board Meetings and Attendance at Meetings

The Board held eight meetings in this financial year, two of these meetings were joint meetings with the Māori Heritage Council. The Board's annual programme is set by the Board in conjunction with the Chief Executive.

Board meetings were attended as follows:

Board Member		Board meetings attended
John Acland	(Chair)	8
Sir Tumu te Heuheu	(leave of absence granted because of commitments)	3
Dame Judith Binney		7
Errol Clark		7
Anna Crighton		8
Te Aue Davis		7
Dr Merata Kawharu		8
Gary Russell		8
Mike Spedding		5

As at 30 June 2009 the ministerial appointments of Te Aue Davis and Dame Judith Binney expired. They have subsequently been replaced by Mr Ian Athfield and Dr Apirana Mahuika. In addition, the three-yearly elections by the NZHPT membership for the elected Board representatives were also held with Mrs Anna Crighton being re-elected for a further three years. Mr Allan Matson and Mr David Kiddey were elected to replace Mr Gary Russell and Mr Mike Spedding.

5. Board Committees

The Board has established two committees – the Registration Committee and the Chief Executive's Employment Committee. Both committees have terms of reference which are reviewed on a regular basis.

The Registration Committee met nine times in the 2008/09 financial year and the Chief Executive's Employment Committee met once.

6. Standards of Conduct

The governance policy adopted by the Board sets out the standards of conduct to be followed by the Board members in carrying out their duties.

7. Conflicts of Interest and Disclosure of Interests

Each Board member has made a full disclosure of their interests. This is updated at every Board meeting. If a conflict of interest exists, the Board member excuses themselves from the discussion, does not take part in any decision or vote, and does not receive the relevant paper in respect of that interest.

8. Board Members' Insurance and Indemnity

Insurance has been effected for Board members in respect of any act or omission in their capacity as Board member.

9. Evaluation of Board's Performance

The Board has a process in which the performance of the Board is evaluated and the results of this evaluation are conveyed to the Minister for Arts, Culture and Heritage.

10. Legislative Compliance

The Board monitors compliance annually against occupiers' liability as well as health, safety and employment matters.



GOOD EMPLOYER COMPLIANCE

NZHPT has comprehensive human resource management policies designed to comply with the principles of being a good employer and other legislative requirements.

Policies are available to staff electronically on the NZHPT network and hard copies are held at most places of work. Staff are given the opportunity to give feedback on any proposed changes to policies. The Chief Executive also discusses proposed changes with staff during regular meetings held at all NZHPT offices. The principle of consultation and involvement in policy development is enshrined in specific policies related to decision making and roles and responsibilities. Indicators of the effectiveness of human resource policies are turnover and "Annual Workplace Audit" results, NZHPT is tracking positively in respect of these indicators.

1. Turnover has reduced significantly to 10% from 24% last year; this reflects both the level of staff satisfaction and the current economic climate.
2. The annual Workplace Audit assesses levels of staff engagement and satisfaction. Results from the 2008/09 workplace audit showed a further 8% improvement on the previous year which is extremely encouraging.

EQUAL EMPLOYMENT OPPORTUNITIES

The NZHPT maintains a diverse workforce made up of a wide range of people representing different age groups and ethnicity.

Equal Employment Opportunity (EEO) principles and processes are part of mainstream management practices in the NZHPT, and these are supported through human resources policies that are designed to ensure non-discriminatory approaches and procedures are observed.

In particular, EEO principles continue to be demonstrated in all recruitment and redeployment processes for the NZHPT.



STATEMENT OF RESPONSIBILITY

FOR THE YEAR ENDED 30 JUNE 2009

In terms of the *Crown Entities Act 2004*, the Board of the New Zealand Historic Places Trust is responsible for the preparation of NZHPT's financial statements and statement of service performance, and for the judgments made in them.

The Board of NZHPT has the responsibility for establishing, and has established, a system of internal control to provide reasonable assurance as to the integrity and reliability of financial reporting.



David Kiddey

NZHPT Board Member

Date: 2 November 2009

In the Board's opinion, these financial statements and statements of service performance fairly reflect the financial position and operations of NZHPT for the year ended 30 June 2009.



Allan Matson

NZHPT Board Member

Date: 2 November 2009



STATEMENT OF SERVICE PERFORMANCE – THE YEAR IN REVIEW

During the 2008-09 year NZHPT undertook significant work on redefining its outcomes and indicators as reflected in the 2009-12 *Statement of Intent*. However as this Annual Report must report against the previous *Statement of Intent*, the following still reflects earlier stated outcomes and measures.

Changes in economic activity impacted on the NZHPT this past year. In preceding years, sustained economic growth, development and land use changes put pressure on heritage around the country. The global economic crisis saw these pressures ease, but re-development of existing buildings and new infrastructure investment increased.

Third party revenue – from membership, donations, grants, tourism activity and merchandising – accounts for 20% of NZHPT's budget. This vital revenue enables us to deliver the expected range of services and outputs, however the economic crisis has put pressure on these sources of revenue.

The NZHPT responded to these challenges, working constructively with developers and property owners to facilitate investment, holding third party revenue at the levels of the previous year, increasing visitor numbers, and increasing merchandising revenue. As a result, the NZHPT finished the year with a loss of \$235,000 (\$28,000 less than budgeted). Increased third party funding meant a number of planned operational projects were undertaken at properties within this financial year. However a number of large capital projects have been delayed due to additional planning requirements and the delay in the final decision regarding the Kerikeri footbridge. In addition, a revaluation of the NZHPT artefacts and chattels was undertaken during the year, resulting in a \$1.154 million revaluation increase.

Careful prioritisation and workload management saw significant achievements under six separate areas:

- Leadership, education, information and advice
- Working with iwi, hapū and whānau
- Heritage properties managed by NZHPT
- Archaeology
- Improving heritage survival
- Registration.

Leadership, Education, Information and Advice

Telling the stories of New Zealand's heritage places is a key outcome of this work and, from branch committee events to education and advice, the NZHPT works with a wide range of stakeholders.

Fifty-six NZHPT-led educational, promotional or training events were held with local authorities and professional groups, including hands-on workshops about maritime archaeology and heritage workshops for council staff and iwi around the country.

As part of Christchurch's Heritage Week Post-War Architecture theme, a film directed by an NZHPT staff member was produced focusing on four historic Christchurch houses by prominent architects Paul Pascoe, Miles Warren, Don Donithorne and Don Cowey. Featuring voice-overs from architects/owners, the film is being sought for inclusion at the 2010 Jasmax Film Festival.

Planning for a major seminar focusing on incentives for promoting heritage retention held in August 2009 was undertaken.

Advice to stakeholders included the review of 27 external conservation plans and management strategies, almost double the number expected.

An Environment Bay of Plenty Regional Council grant supported NZHPT's production of a popular book *First Footsteps* that focuses on the archaeology of the Western Bay of Plenty and Papamoa, raising public awareness of this area as one of New Zealand's richest archaeological landscapes.

Thirty branch committee-led events were held across the year, including visits to Pencarrow Lighthouse as part of sesquicentennial celebrations.

The NZHPT successfully proposed the restored Paekakariki Station Signal Box for a Department of Conservation Award in 2008. The Rail Heritage Trust of New Zealand also sponsored this nomination. A rededication ceremony was held during the North Island Main Trunk Line centennial celebrations in August 2008.

Covenants help to secure protection for heritage. During the year, Christ's College approached the NZHPT to enter into a heritage covenant to protect the significant buildings of the Category I Cranmer Centres, site of the former Christchurch Girls High School.

A busy publishing schedule and ongoing media engagement increases understanding of both the organisation's work and the issues surrounding sound heritage management. The NZHPT has redeveloped its website ensuring information about this country's heritage places is always available. More than half a million users accessed the site during the year. Along with the quarterly membership magazine *Heritage New Zealand*,

which provides information on domestic and international heritage issues, information about NZHPT's work is provided to more than 7,000 subscribers through the e-newsletter *Heritage This Month*. Wider coverage of heritage issues through local media was supported by more than 150 NZHPT media releases.

Working with Iwi, Hapū and Whānau

Māori communities are increasingly concerned and active in the protection and management of their heritage and expect to be consulted and supported.

The NZHPT successfully confirmed registration of various iconic sites and places throughout the country. The registration of Mauao – Mt Maunganui in Tauranga was the culmination of three years of research and negotiation with local iwi, authorities and community groups. This registration highlights the layers of history and value associated with this significant landmark.

The first wahi tapu registration on the Chatham Islands (Rekohu/Wharekauri), the Tommy Solomon statue, was confirmed with endorsement and support of the Ngati Hokotehi Moriori Trust.

Requests from iwi for formal relationship protocols increased significantly over the past 18 months. As part of cultural redress negotiations through Treaty of Waitangi settlements, iwi are requesting specific relationship agreements with various Government Ministries and Crown Entities. The NZHPT recently signed a Memorandum of Understanding (MOU) with Waikato-Tainui that outlines how the NZHPT will work with Waikato-Tainui on specified matters, providing new protocols and formalising what is already in place. Standard operating procedures are also being reviewed to comply with the relationship agreement. NZHPT staff are negotiating with four further iwi groups

seeking formal relationship agreements like that established with Waikato-Tainui.

In April 2009 the NZHPT's regulatory role saw us involved in the repatriation of ancient koiwi tangata/human remains to one of New Zealand's most significant prehistoric sites – Wairau Bar. Between 1940 and 1960, more than 40 graves were excavated at the site and the contents taken to Canterbury Museum for study. For decades Marlborough iwi, Te Runanga A Rangitane Rangitane O Wairau, sought the remains' repatriation. Almost 70 years following their removal, the koiwi tangata have been returned. Special acknowledgement was made to the NZHPT for their role in this most important project.

Loss of archaeological sites at Birdlings Flat in Banks Peninsula was avoided when the NZHPT presented an alternative subdivision plan. These are the last intact sites associated with Te Mata Hāpuku Pā, which has significant heritage values to manawhenua Wairewa Rūnanga.

Unveiling of the Te Aro Pā site in Wellington's central business district stands out as one of the NZHPT's most significant contributions for the conservation and protection of Māori heritage in recent times. The site dates back to the mid-1800s and was unearthed in 2005 during construction of a new central city apartment complex. The NZHPT, developer Washington Ltd, the Wellington City Council and Wellington Tenth's Trust worked closely together, negotiating options for retaining and protecting the remains of punga structures. The site is now interpreted for visitors seeking a glimpse of Māori village life in the mid 19th century.

Another example of cooperative work involved consultation with Māori over Moncks Cave, Redcliffs. The important detail provided for the registration report saw this significant archaeological site recognised

with Category I Historic Place registration.

The draft Māori Built Heritage Policy and the Koiwi Tangata/Human Remains Policy were completed and during 2009/10 *Tapuwae – The Māori Heritage Council Statement on Māori Heritage, A Vision for Places of Māori Heritage* will be launched. This was in development throughout the 2008/09 financial year.

Heritage Properties Managed by NZHPT

The 48 historic places cared for by the NZHPT are significant for their contribution to local economies as cultural and heritage tourism sites. Their stories are integral to New Zealanders' sense of identity, place and belonging. Over the past two years visitor numbers steadily increased, in some cases against a trend of declining regional visitor numbers, and nearly 205,000 people visited staffed properties in the 2008/09 financial year.

Maintaining visitor numbers relies on a number of factors. In its *Statement of Intent* 2008-2011 the NZHPT acknowledged that New Zealanders, overseas visitors and the tourism industry expect that publicly accessible heritage places that are of importance to national and cultural identity will be presented and interpreted to international standards. To help achieve this, the NZHPT implemented major projects at Kerikeri Mission Station and Lyttelton Timeball Station, and installed interpretative signage at Taupo Courthouse and Tapuaeharuru Redoubt, Antrim House, Pencarrow Head Lighthouse and Springvale Bridge. Such signage is particularly important at unstaffed, outdoor 'free' sites.

Further development is planned at Hayes Engineering Works and Homestead in Central Otago and New Zealand War sites in the Waikato Basin and Tongariro. Initial planning is underway for Pompallier Mission in Russell, Te Waimate Mission in the Bay of Islands

and Fyffe House at Kaikoura to improve these properties as funding enables. A second stage of development at Kerikeri Mission Station means guided tours and interpretative activities are available.

Deferred property maintenance absorbs a significant proportion of the annual budget, and repairs and maintenance are made subject to availability of resources. This year a number of urgent projects included structural verandah repairs at Alberton in Auckland, emergency painting and repairs of the mission house at Te Waimate Mission, repairs and painting at Antrim House, mud brick repairs at Hayes Engineering Works, and repairs and painting at Thames School of Mines. A start was made on the rebuilding of retaining walls at Lyttelton Timeball Station and this is nearing completion.

Community support for NZHPT is vital and engaging with communities is important. Increasing appreciation for local heritage places and establishing events and partnerships in association with communities helps to build and maintain relationships. There is also the potential for developing a pool of local volunteers to support staff in properties around the country and a draft volunteer policy has been prepared to help explore and develop this.

Local engagement projects included celebration of Pencarrow Lighthouse's 150th anniversary, the Old St Paul's Floral Festival, an education programme at Clark's Mill as part of Oamaru Heritage Week, regular coal range cooking and Victorian games events at Highwic in Auckland, and paint-making workshops at Thames School of Mines that included workshops for children and adults.

Annual events included Harvest Home at Totara Estate and the Treaty of Waitangi celebrations at Mangungu Mission, where the largest signing of the Treaty took place. The 2010 celebrations will mark the 170th

signing and planning is underway for this anniversary.

An ongoing project involves cataloguing the significant collections held by the NZHPT at its properties. At least 60,000 items are believed to be held, and with cataloguing nearly completed, the focus will increasingly be on maintaining these collections. Prioritising conservation needs will be a major focus in the next financial year.

Archaeology

New Zealand's landscape incorporates thousands of archaeological sites that reflect the heritage of our culturally diverse community. These sites face pressures from development to illegal fossicking and potential loss from sea level rise due to climate change. Protecting significant archaeological sites and, where sites are to be lost, recovering information from them, are key outcomes of this segment of NZHPT's work.

Archaeological authorities ensure information is recovered and a record of sites survives. The NZHPT is the only body that authorises archaeological work and 337 archaeological authorities were issued during the year. In the Southern Region, a significant number involved forestry areas as PF Olsen took over from Timberlands West Coast. Existing archaeological authorities were re-issued to enable Olsens to continue harvesting, minimising unnecessary disruption to the company's operations.

The NZHPT also investigates site damage reports, and all 120 reports were investigated, 20 percent more than estimated for the year. While the preferred approach is to work with the community to protect heritage, as a last resort, the NZHPT may prosecute. Following repeat damage to Puketapu Pā by the Whakatane District Council, a prosecution resulted in a guilty plea by Council. The

NZHPT then met with this and other councils to discuss how to avoid illegal damage or destruction of sites. This initiative was well received and a number of councils, including Whakatane, have improved their processes as a result.

This collaborative approach was also seen in the Medlands koiwi reinterment project at Great Barrier Island, undertaken in partnership with Auckland Regional Council and Ngati Rehua.

The NZHPT worked with the New Zealand Archaeological Association and the Department of Conservation to develop ArchSite, the new online archaeological site recording scheme.

The Whangarei coast witnessed hundreds of years of Māori occupation and many traces remain in the rich archaeological landscape. The NZHPT worked closely with the Whangarei District Council during the installation of a new reticulated wastewater system for the Oakura Township. An archaeological authority was required and, along with the Council, the NZHPT worked with local iwi Ngātiwai and a consultant archaeologist. New sites were recorded during the monitoring process and the NZHPT considers it highly likely that more archaeological evidence will be uncovered as individual residences connect to the system. Because each resident might need to apply for an authority before proceeding, the NZHPT worked with stakeholders to streamline the process. Explaining the area's importance and the authority process to the local ratepayers' association, identifying the residences most at risk and developing a standard authority template to help owners apply all helped. Examples of completed authority applications were made available online and those residences outside the 'high risk' zone were advised what to do if they accidentally disturbed an archaeological

site. A final report will add considerably to the knowledge of the area's prehistory – and the Oakura community can now look forward to clean water and better sanitation.

In Dunedin, the NZHPT continued work with the Dunedin City Council (DCC) on the very significant 1880s corduroy timber causeway discovered under the new Wall Street Mall development. Following the DCC's commitment of \$310,000, this causeway is receiving timber preservation treatment. When complete, some of the causeway will be displayed under a glass floor in the mall's atrium.

NZHPT staff spearheaded development of strategies and policy to help protect at-risk heritage sites and places. Of particular importance was the Koiwi Tangata/Human Remains Policy and Guidelines that outline procedures for managing discoveries of human remains that are potentially archaeological in nature.

Improving Heritage Survival

Over the year, the NZHPT was involved with a number of places with high heritage value. In the Central Region, the NZHPT engaged in advocacy for over 60 Category I historic places undergoing change, including Government House, the former Wellington High Court/Supreme Court, Futuna Chapel (Karori), Antrim House (the National Office of the NZHPT), the Sarjeant Gallery (Wanganui), Old St Paul's, and the Wellington Public Trust Building.

The Waitangi National Trust's (WNT) application for resource consent for a major visitor and conference centre was a major focus for the first half of the year as this development was likely to significantly impact on the context of the Treaty House, a Category I historic place. The NZHPT was invited to be involved in a working group of key stakeholders to reconsider the project and this lead ultimately to the WNT

Board's withdrawal of the resource consent and plans for new low key development in an appropriate location.

Development at Mt Eden Prison began and a number of buildings were archaeologically recorded before demolition. Some significant challenges to preservation of the prison's heritage wall required further consideration. Most recent archaeological finds include a portion of the original 1850s stockade, and a number of small artefacts, with further remains likely to extend into areas planned for demolition. A small area of hand cart rail track has also been exposed and is likely to be recreated within the new museum on site.

Encouraging owners to adapt heritage buildings for reuse means NZHPT staff work constructively with owners. The former Logan Park Art Gallery in Dunedin was marked for demolition to enable expansion of the University Oval international cricket pitch and sports ground redevelopment. So far discussions with Dunedin City Council meant that only part of the Category I Logan Park Art Gallery building may be demolished. Further discussion may lead to the remainder of the building being retained, restored and adapted. A covenant will be established, along with a permanent exhibition to commemorate the South Sea Exhibition for which the building was originally built, providing the building with a new life while retaining a international cricket venue in Dunedin.

Not all efforts are successful. Napier's St John's Cathedral Hall (Category I), a rare brick survivor of the area's 1931 earthquake, was demolished. Likewise, possible adaptive reuse options for the Aidanfield farm buildings, Christchurch (unregistered) were unsuccessful.

Some significant bodies of work from 2008/09 will continue during the next financial year, including the controversial proposal

to construct a new Music School at the Christchurch Arts Centre site.

The NZHPT has been constructively engaged with both Canterbury University architects and the Arts Centre regarding the proposal and supports in principle the University's concept, subject to caveats being met. The NZHPT has encouraged parties to take part in wide community discussion on it.

Also in Canterbury, the NZHPT is working with the owners of the Ashburton Railway Station (Category II historic place), the Ashburton District Council and others to find a viable adaptive reuse solution to preserve the building and its significant social values.

The Nevis Valley (Central Otago) has a high number of archaeological sites and heritage associations with mining from the 1860s to 1950s. It has been proposed for registration as a historic area. The NZHPT also submitted in support of the New Zealand and Otago Fish and Game Councils' application to strengthen protection offered by the Water Conservation (Kawarau) Order 1997 for the Nevis River. A special tribunal is considering the matter.

Major infrastructure projects are planned or underway around the country and early discussions are important in archaeological and workload management issues. One example is work with Contact Energy and the Waikato Wind Farm to establish a process for managing archaeological resources within their large project area. A research strategy and management plan has been established to mitigate effects on archaeological sites. Authorities for the North Island Grid Upgrade Project from Whakamaru to Papakura are also expected to add workload pressure in 2009/10, however good project planning and discussion with all those involved should ensure the authorities proceed without major issues.

NZHPT regional and district plan submissions aim to see more buildings scheduled for protection. Submissions and advice to Councils spanned the country, including Auckland City Plan changes, the Horizons One Plan (Manawatu – Wanganui), Wellington City Council's Thorndon Heritage Area Review, Tasman District Council Archaeology and Cultural Heritage Sites proposed plan change, the Palmerston North District Plan Review, and second generation plan work from Southland to Whangarei.

National Heritage Preservation Incentive Fund

This fund, administered by the NZHPT on behalf of the government, allows private owners of Category I historic places to apply for funding for projects to help with conservation. Work has started and in some cases been completed – for example in the Southern Region these include Ringway Ridges Homestead and Stables and Edendale in Otago/Southland, and the restoration of Apple and Melon Sheds at Otahuna Homestead, St Helens Station, Homebush Woolshed, and Terrace Station in Canterbury.

Disposal of Land by Crown Agencies Processes

Appointment of dedicated staff in September 2008 means the NZHPT has been in a position to deal with the regular flow of work from disposal of Crown-owned land. This has resulted in protection for a number of significant heritage places prior to disposal.

Registration

This year 43 registrations were completed, including one highly significant historic area registration for the North Island Main Trunk line (NIMT). Funded by grants from NZ Lotteries Grants Board & ONTRACK, the NIMT Centenary Project included five historic

place registrations, a registration review and an historic area, which includes nearly 30 places.

Significant work was undertaken on proposals to register both the township of Lyttelton and the Nevis Valley as historic areas. The Lyttelton township was a springboard for Canterbury's development and is the largest urban historic area nomination worked on to date. Extensive consultation with owners and the community was carried out over a year, with over 5,000 letters sent and several public meetings held. The historic area was confirmed at the August 2009 meeting of the NZHPT Board. The Nevis Valley contains nationally significant gold mining remains from between the 1860s and 1950s, as well as pastoralism and sites of significance to Māori. Relatively untouched, the story of gold mining technology and its supporting infrastructure easily can be observed and explained.

Over 51% of all registrations were for Category I historic places. These included Dunedin's Carisbrook Stadium, Gabriel's Gully (the site of the first major gold find in New Zealand), the Chelsea Sugar Refinery and Estate in Birkenhead, the Napier Soldier's Club and the Star Boating Club in Wellington.

The Tokomairiro Presbyterian Church was noteworthy for the community's support. A record 505 submissions were received, all except one in support. One submission included a petition recommending that the Church be registered as a Category I historic place. This was approved at the Board meeting in December 2008.

Other notable places linked with commerce and technology were recognised through Category I historic place registration, several in Auckland. The Strand Arcade in Queen Street, Auckland is New Zealand's oldest surviving shopping arcade, while Clifton, a 'gentlemanly residence' completed in 1873

is now the oldest surviving concrete building in the North Island. Two significant survivors of colonial commercial activity in central Auckland were also registered; the Queen's Ferry Hotel and Cleave's Building, both in Vulcan Lane were identified through the Auckland City@Risk project.

Likewise, the Opokiti Heritage Study identified two buildings that were registered as Category II historic places during the year; Patterson's Building and Fraser Cameron Ltd.

A number of registrations – including Wanganui's Native Land Court building, and the Dee Street Hospital in Invercargill – focused on heritage places at risk of demolition. Whilst registration does not afford protection, it helps to ensure the significance of these places is established and is the basis for advocating for their retention and protection.

The Register Online is a major source of public information about New Zealand's registered historic places and areas, which averaged nearly 38,300 unique visitor sessions monthly. The Register Images and Citations projects have vastly improved access to information about historic places and areas available through the Register Online, with hundreds of registration reports and 820 images of registered places added. The Register Images Project was funded through the NZ Community Trust.

OUTPUT 1: HERITAGE LEADERSHIP, EDUCATION, INFORMATION AND ADVICE

“We are a relatively young country but we’ve already lost a lot of our built heritage to the wrecking ball If we don’t save our heritage buildings, what will we have to show where we have come from?”

Peter Dowell, part-owner of 12 Wellington CBD heritage buildings.

NZHPT seeks to deliver the following outcomes:

- Increased understanding of heritage and its importance to national and cultural identity.
- Heritage information accessible to and used by other agencies, owners and communities.
- Improved quality of care of heritage by owners and managers.

To achieve this, over the past year NZHPT delivered the following outputs within the same output class:

Deliverables per SOI 2008-09	Full year report
Develop, source and implement new public awareness survey.	A review of existing research relating to the heritage and culture sectors was undertaken and this groundwork will ensure the new public awareness survey complements this, filling key information gaps. A draft public awareness strategy was developed and partially implemented. This work will be completed during 2009.
Implement the NZHPT stakeholder relations and communication strategy.	<p>The strategy is being finalised, based on the 2009-2012 <i>Statement of Intent</i>, to reflect that work programme.</p> <p>Projects implemented during 2008/09 saw increased emphasis on media management. There was strong uptake by media of more than 150 media releases and the majority of NZHPT involvement in heritage matters was reported in a neutral to positive fashion. Increasing coverage of Māori heritage issues saw a range of print and online articles, two television interviews with Māori Television and a number of radio interviews and coverage on Waatea News on Radio New Zealand.</p> <p>There were 12 editions of the monthly electronic newsletter <i>Heritage This Month</i> produced, one more than proposed. Four editions of NZHPT’s popular magazine, <i>Heritage New Zealand</i>, were produced, and a tender process saw a new editor appointed. Advertising revenue targets were exceeded.</p> <p>A key part of public awareness work is seeking financial support from membership, from the public and from organisations providing grants and sponsorships. Third party revenue exceeded budget expectations as a result of this work.</p>

Deliverables per SOI 2008-09	Full year report
<p>Complete development of the website to improve access to heritage stories and information, including linking our site to other relevant sites. This will include information regarding Māori heritage, properties, statutory advocacy, Incentive Fund, archaeology and registration.</p>	<p>In November 2008 a new site, incorporating the NZHPT's first online shop, was released using a new content management system (CMS). This phase focused on properties cared for by the NZHPT (<i>historicplaces.org.nz</i>) with development work to transfer the rest of the NZHPT's website to the new CMS undertaken in the final quarter of the financial year. A content strategy will ensure website content remains current. Stories about our properties continue to be added along with items of interest from the Collections. Registration, advocacy and archaeology have all had additional material added. The public notification of registration proposals and reviews section has been further developed. A "Recent Registrations" page has been added linking visitors to the relevant Register Online listings (updated after each Board meeting), and current registration activity. The website has been used successfully to assist awareness about and dissemination of key information regarding the proposal to register the Lyttelton Historic Area, which involved some 2,500 stakeholders.</p>
<p>Contribute to policy and legislation reviews and respond to ministerial and parliamentary requests as required within specified deadlines and to required standards.</p>	<p>Along with the Briefing to the Incoming Minister and reports to the Minister for Arts, Culture and Heritage as required, advice was provided on Ministerial and Parliamentary Questions. Advice was also provided to government departments:</p> <ul style="list-style-type: none"> • Ministry for Culture and Heritage regarding the Queen Mary Hospital • Ministry of Justice regarding graffiti • Treaty settlement negotiations policy for Waitaha and Ngāti Makino; and Tainui Waikato River Claim • Ministry of Justice regarding inconsistencies between the government's Foreshore and Seabed policy and the <i>Historic Places Act 1993</i>. • Ministry of Justice on the draft International Covenant on Economic, Social and Cultural Rights – Third Periodic Report of New Zealand. <p>A Report on Cultural Heritage Indicators was prepared for the Ministry for Culture and Heritage for publication by the Ministry of Statistics, and submissions were prepared for:</p> <ul style="list-style-type: none"> • NZ Coastal Policy Statement (hearings) • Proposed National Policy Statement on Freshwater Management • National Environmental Standard discussion document for ecological flows and water levels • Cultural Property (Protection in Armed Conflict) Bill • Department of Internal Affairs, Building Sustainable Urban Communities

Deliverables per SOI 2008-09	Full year report
	<ul style="list-style-type: none"> Proposed National Policy Statement for Renewable Electricity Generation Urban Design National Policy Statement discussion document Resource Management Act Reform Phase I (including Select Committee presentation) Building Act review (including Select Committee presentation). <p>NZHPT's reports to the Minister have been provided on time and to standard.</p> <p>Speech notes for use at Te Aro Pa's opening function were prepared for the Associate Minister for Arts, Culture and Heritage.</p> <p>The NZHPT <i>Annual Report</i> and <i>Statement of Intent</i> were tabled and published according to requirements.</p>
At least one project is undertaken by every Branch Committee to facilitate interest in and understanding of heritage and its importance.	<p>All Branch Committees undertook at least one project (excluding three committees that are in recess), including tours, interpretation, talks, registered plaque project, brochures, events, heritage promotion projects and historical research.</p> <p>Where Branch Committees are in recess, NZHPT worked closely with other local heritage organisations to ensure good community involvement continued in these areas.</p>

Performance Measures	Full Year Target 2008-09	Full Year Actual
Leadership		
Maintain public awareness rate in annual survey.	80%	73%
NZHPT profiled in Māori media.	2	2 on Māori TV plus additional coverage on radio
Targeted membership campaigns conducted.	11	4
Provide public education services.	36	44
Education and Advice		
Maintain magazine circulation.	19,521	18,207
Website Increase the number of unique user sessions for the website.	480,000	509,709
Increase the number of page views for Heritage Destinations and Education sections.	HD: 120,000 (10%) Ed: 31,500 (3%)	HD: 124,435 Ed: 6,953

Performance Measures	Full Year Target 2008-09	Full Year Actual
Improve the depth of sessions (2 or more page views per session).	32%	51.1%
Undertake events that promote public awareness of significant heritage places.	8	4
Provide educational, promotional or training services to local authorities and professional groups.	51	56
Evaluations from education activities rate 8 or above on 10 point scale.	80%	Where evaluations were appropriate, an average of higher than 8 was achieved
Complete Branch Committee projects.	24	30

Estimated and actual levels of activity:

Activities	Estimated Full Year 2008-09	Full Year Actual
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Other initiatives to improve heritage protection and heritage best practice:

Review external conservation plans and management strategies.	15	27
Covenants negotiated over Heritage properties.	9	3 executed and registered 15 executed with registration pending 13 under negotiation

Membership:

<i>Heritage</i> magazine published.	4	4
<i>Heritage This Month</i> newsletter emailed to members (where email address supplied) and other interested public on a monthly basis.	11	12 editions
Members are sent a local heritage newsletter at least once per year.	100%	94% Newsletters were not produced in Wairarapa or Otago/Southland

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Costs (\$000)
Operating Expenditure	\$2,271	\$2,305
% of total Operating Expenditure	16%	15.2%

OUTPUT 2: WORKING WITH IWI, HAPŪ AND WHĀNAU

“We’re here to help by providing support and advice to the wider community on tāngata whenua issues. It’s part of our core message of identifying, protecting and promoting heritage.”

Te Kenehi Teira, NZHPT Kaihautu.

Māori heritage is integral to national and cultural identity and to all NZHPT outcomes so this output area should be read in conjunction with deliverables under all other output headings. The outcomes sought by the NZHPT are:

- Identification, protection, management, and kaitiakitanga by iwi, hapū and whānau of their heritage places with support from NZHPT.
- Māori heritage and its relationship to iwi, hapū, and whānau is integral to the delivery of all the NZHPT’s outcomes.

To achieve this, over the past year NZHPT delivered the following outputs within the same output class:

Deliverables per SOI 2008-09	Full year report
Continue to develop relationships with iwi, hapū and whānau.	<p>The NZHPT continues to maintain effective working relationships with iwi, hapū and whānau throughout the country. Key relationships developed or enhanced this financial year include:</p> <ul style="list-style-type: none">• Ngāti Manawa – Treaty Settlement Process, MOU discussions.• Ngāti Whare – Treaty Settlement Process, MOU discussions.• Waikato Tainui – Waikato River Settlement, MOU discussions.• Te Runanga O Ngāi Tahu – Training programmes and peer review of policies and guidelines.• Wellington Tenth Trust – Te Aro Pā.• Ngāti Mutunga – Guidelines of Iwi Management Plans.• Ngāti Mutunga ki Wharekauri and Moriori – Koiwi recovery and reinterment, Chatham Islands.• Te Runanga A Rangitāne O Wairau – Wairau Bar Excavations.• Ngātiwai – Bland Bay and Matapouri wahi tapu.

Deliverables per SOI 2008-09	Full year report
Protect Māori heritage values by providing Māori Values Assessments in respect of Crown Land Disposal and applications for Archaeological Authorities.	Deadlines for statutory timeframes have been met in all cases. Effective feedback was provided for the identification of various significant sites. Protection and mitigation of damage to sites in many cases was achieved through consultation and negotiation with applicants and disposing agencies. An example of a site protected through the Crown land disposal process was Pukehue Pā in Thames, which was identified prior to sale of the property on which it is located. NZHPT staff negotiated protection of the pā through various regulatory processes.
Māori Built Heritage Develop resources and workshop programmes to support Māori Built Heritage conservation maintenance capability in Māori communities.	Two conservation workshops were held. A wood conservation workshop at Omanaia in the Hokianga to develop community capacity to conserve and maintain the area's wooden headboards was covered by <i>Te Karere</i> . A conservation workshop was held at the Takitimu Festival (Hastings). Carvings from a fire damaged wharenuī, Hineringa, were made available for demonstrating conservation practice. Māori Built Heritage Conservation Maintenance Workshops were provided at Whakato Marae Gisborne, and Ruapotaka Marae workshop based in Auckland.
Rock Art Complete joint research project into kokowai (red ochre pigment) characterisation and conservation (contingent on third party funding).	This project is researching red ochre characterisation, identifying source sites and promoting conservation of the resource. The sourcing and analysis of materials is integral to the project and a reference database has been created to assist in determining pigment provenance. The research report is now being written. Opportunities are being explored for continuing this research.
Further develop Māori Heritage Strategy.	The Māori Heritage Council Statement of Annual Priorities was confirmed in the second quarter, setting short to long-term objectives for the advancement of Māori heritage. This document provided input to the development of the NZHPT <i>Statement of Intent</i> .
Further develop NZHPT Māori Heritage policy, guidelines, manuals and plans.	The following documents were confirmed in the 2008-2009 financial year: <ol style="list-style-type: none"> 1. NZHPT Board/Māori Heritage Council Relationship Principles and Practices (Governance Policy) 2. Kōiwi Tangata/Human Remains Policy 3. Kōiwi Tangata/Human Remains Guidelines 4. The Rock Art Strategy 5. The Māori Built Heritage Policy 6. NZHPT Wāhi Tapu Manual 7. <i>Tapuwae</i> – The Māori Heritage Council Statement on Māori Heritage.

Deliverables per SOI 2008-09	Full year report
Develop guidelines for heritage management within Iwi Management Plans.	Iwi management plan guidance focusing on heritage issues has been prepared and is awaiting finalisation following consultation and subject to any legislative review changes.
Collaborate with iwi to identify important at risk Māori heritage sites, including archaeological sites, and implement registration and protection.	<p>Numerous applications for registration of important at risk sites have been considered and progressed including Matapouri, Northland (interim registration), Rapanui Road burial ground (Wanganui), and koiwi sites on the Chatham Islands. Twelve registration proposals of significance to Māori were confirmed in the 2008-2009 financial year:</p> <ol style="list-style-type: none"> 1. Tommy Solomon Statue (wahi tapu) 2. Te Reinga o Mahuru (wahi tapu) 3. Te Urupa Rua Taniwha (wahi tapu) 4. Taumata (wahi tapu) 5. Te Pā o Tuanui Arikini (wahi tapu) 6. Te Pā Horehore (wahi tapu) 7. Papaka Urupa (wahi tapu) 8. Waikare Community Church (Category II historic place) 9. Mauao (wahi tapu) 10. Te Urupa o Te Huruwhiri (wahi tapu) 11. Te Papa o Karewa (wahi tapu area) 12. Moncks Cave (Category I historic place).
Ensure development of NZHPT heritage destinations is informed by Māori Heritage and its relationship to iwi, hapū, and whānau.	<p>Accurate and integrative interpretation of NZHPT properties is essential to ensure visitors are presented with robust and informative information. Māori heritage is an important aspect in interpreting the history of NZHPT properties and is therefore integrated to ensure the earliest stories and experiences of peoples associated with the site and wider area are presented.</p> <p>Interpretation initiatives integrating Māori heritage include:</p> <ul style="list-style-type: none"> • Tapuaeharuru Redoubt and Old Taupo Courthouse • Kerikeri Mission Interpretation Phase One • Wai o Puka/Fyffe House • Te Porere and Opotaka Reserves.

Performance Measures	Full Year Target 2008-09	Full Year Actual
Develop and maintain durable relationships with iwi, hapū and whānau to assist in their capacity to identify, manage and protect Māori heritage as measured by a survey of representatives with whom NZHPT has been working.	10	12
Undertake Māori Values Assessments in conjunction with iwi, hapū, whānau, for archaeological authority processing.	Within statutory time frames	All completed within statutory timeframes
Provide training and education services to iwi, hapū and whānau.	10	9

Estimated and actual levels of activity:

Activities	Full Year Estimate 2008-09	Full Year Actual
Provide Māori communities with advice, training and assistance for the conservation and maintenance of Māori built heritage.	25	30
Support to Māori rock art projects.	2	1
Māori heritage policy documents guidelines, manuals and plans.	3	4

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Costs (\$000)
Operating Expenditure	\$1,498	\$1,563
% of total Operating Expenditure	10%	10.3%

OUTPUT 3: HERITAGE PROPERTIES MANAGED BY NZHPT

“The paint making experience is an entirely brilliant and original idea The kids that I was with were engrossed with the whole project and were hungry for more.”

Feedback from the third Heritage Art Workshop at NZHPT property, the Thames School of Mines.

NZHPT outcomes:

- Providing a national network of well-conserved, interpreted, accessible and visible heritage properties of importance to national identity.
- Selected properties conserved and interpreted to exemplary standards.
- Selected NZHPT properties managed and maintained to defined standards.
- Identify properties that will be selected for other uses where resources do not permit ongoing maintenance and development.

To achieve this, over the past year NZHPT delivered the following outputs within the same output class:

Deliverables per SOI 2008-09	Full year report
Prepare property management plans for all properties owned and managed by the NZHPT (48 properties).	Detailed plans completed for 23 properties, summary plans for 25 properties.
Develop policy and guidelines on the development of the NZHPT property portfolio.	To be developed following completion of property management plans.
Further develop the national interpretation project to highlight the importance of NZHPT properties to national identity and culture.	The national interpretation project is a mix of large- to medium-scale, hands-on interpretation projects; outdoor interpretation signage (most of this at outdoor ‘free’ sites); publications; and development of guided tours and other interpretative activities.
5 interpretation projects. 2 interpretation plans.	Major projects: <ul style="list-style-type: none"> • Kerikeri Mission Station Stage 2, including guided tours and interpretative guide maps. • Lyttelton Timeball Station Stages 1 and 2.

Deliverables per SOI 2008-09	Full year report
	<ul style="list-style-type: none"> • Interpretative signage installed at Taupo Courthouse and Tapuaeharuru Redoubt, Antrim House, Pencarrow Heads Lighthouse and Springvale Bridge. • Interpretation plans for Hayes Engineering and Homestead, New Zealand Wars sites in Waikato and Tongariro and Pompallier Mission. • Guide books for Clendon House and Highwic.
Prepare a volunteer policy and guidelines for NZHPT properties.	Draft policy and guidelines completed.
Year Two of Local Engagement Project.	<p>This year the project was funded from operational budgets, as no special funds were available. Local engagement projects included:</p> <ul style="list-style-type: none"> • Clark's Mill: education programme as part of Oamaru Heritage Week. • Fyffe House: Concert on the Lawn. • Highwic: regular coal range cooking and Victorian games events at Highwic (continuation and enhancement of last year's coal range cooking engagement project). • Kerikeri Mission: Kerikeri Basin Steam and Heritage Day (organised by a local committee led by NZHPT). • Mangungu Mission: Treaty of Waitangi celebrations at (NZHPT contributed to planning). • Old St Paul's: Floral Festival. • Pencarrow Lighthouse: Series of events around 150th anniversary. • Thames School of Mines: paint-making workshops (enhancement of last year's engagement project workshops, including workshop for adults). • Totara Estate: Harvest Home.
Implement cyclical maintenance at properties owned and/or managed by NZHPT, subject to budget constraints.	<p>Project funding allowed for:</p> <ul style="list-style-type: none"> • Alberton: structural verandah repairs, drainage works. • Antrim House: asbestos removal, verandah repairs and exterior painting. • Clark's Mill: roof and plumbing repairs, painting, safety barriers. • Hayes Engineering: urgent mud brick repairs, conservation of homestead interior. • Hurworth: general repairs.

Deliverables per SOI 2008-09	Full year report
	<ul style="list-style-type: none"> • Old St Paul's: stained glass conservation and protective glazing, roof repairs. • Opotaka Pā: fence kumara pits (safety issue). • Pompallier Mission: Tree removal and hillside restoration Stage 1, roof repairs to Clendon Cottage. • Te Waimate Mission: refurbishment of curator's cottage, emergency painting and repairs of mission house, upgrade security system. • Thames School of Mines: urgent repairs to brick walls, urgent painting, fence repairs. • Timeball Station: rebuilding of stone retaining wall has commenced and will be completed before the end of 2009. Exterior plastering and other building conservation work has been completed. • Wallaceville Blockhouse: critical repairs. • Emergency remedial work at Ruatuna funded from property income. <p>General cyclical maintenance remains largely unfunded.</p>

Performance Measures	Full Year Target 2008-09	Full Year Actual
Visitor numbers		
Total visitor numbers to NZHPT staffed properties.	170,000	204,760
Maintain high level of visitor satisfaction at staffed properties.	90%	93%

Estimated and actual levels of activity:

Activities	Full Year Estimate 2008-09	Full Year Actual
48 properties (100% of total properties managed by NZHPT) will have a property management plan.	45 (100%)	23 detailed plans, 25 summary plans
17 properties (38% of total properties managed by NZHPT) will have an approved conservation plan.	17 (38%)	17 (some still in draft, will be completed in 2009/2010)

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Costs (\$000)
Operating Expenditure	\$4,748	\$5,296
% of total Operating Expenditure	33%	35%

Capital expenditure:

In addition to operational service delivery, the following capital works projects were undertaken during 2008/09:

Summary of Heritage Destinations Capital works 2008/09	Estimated Budget from Special Funds already secured \$000	Estimated Budget from Crown Capital Funding \$000	Full Year Budget \$000	Full Year Actual Expenditure \$000
Interpretation projects and improvements to visitor facilities.	65	1,226	1,291	561
Chattel management.	100	50	150	43
Total Capital works	165	1,276	1,441	604

Some expenditure originally included in the capital budget has been taken through as operating expenditure. Further redevelopment capital projects at Kerikeri will now be completed in 2009/10 due to the delay in final decisions over the Kerikeri footbridge solution.

OUTPUT 4: ARCHAEOLOGY

“In the case of Te Aro Pā, the developer notified us of their outstanding archaeological find. With their co-operation and goodwill we, along with other interested parties, were able to work together to preserve this historic site so everyone benefited. It’s a job well done, really.”

NZHPT Senior Archaeologist Dr Rick McGovern-Wilson on the success of working relationships between NZHPT, council, developer and iwi at Te Aro Pā in Wellington.

Archaeological site protection aims to ensure:

- Survival of archaeological features in New Zealand’s diverse and distinctive landscape.
- Sustainability of archaeological resources as a primary source of information about New Zealand’s past.
- Continuity of the relationship between New Zealanders and sites of spiritual and cultural significance to them.

To these ends, the NZHPT seeks the following outcomes:

- Significant archaeological sites are protected and archaeological information is recovered through the Historic Places Act authority process wherever possible.
- Improved statutory compliance and archaeological site survival rates.

To achieve this, over the past year NZHPT delivered the following outputs within the same output class:

Deliverables per SOI 2008-09	Full year report
Implement the archaeological authority process in accordance with the requirements of the Historic Places Act.	<p>Ongoing. Of significance during the year were the successful outcome of the Long Bay Appeal and discovery of the 1880s corduroy timber causeway at the Wall Street development, Dunedin.</p> <p>During the year three prosecutions were undertaken:</p> <ul style="list-style-type: none">• Whakatane District Council (WDC) Prosecution: WDC pleaded guilty to damaging Puketapu Pā, a historic reserve and significant archaeological site.• North Pole prosecution: charges were laid during the year against three men who fossicked a 19th century goldfields site accompanied by a TV film crew. While the charge against one was withdrawn, the two others pleaded guilty at a District Court hearing in Queenstown in July 2009.• The Dunedin City Council was convicted and discharged after pleading guilty to failing to comply with conditions of an archaeological authority on two separate occasions during work on the Wall Street development.

Deliverables per SOI 2008-09	Full year report
	New templates for authorities have been designed improving the clarity of the consent documentation. These took effect from 1 July 2009.
Collaborate with New Zealand Archaeological Association, iwi and other agencies to identify important and at risk sites, including sites of interest to Māori, and implement registration and protection.	Ongoing activity included the Medlands Koiwi reinterment project at Great Barrier Island, and the development and launch of ArchSite, the NZ Archaeological Association Digital site recording scheme.
Continue to gazette post-1900 important and at-risk sites on a case by case basis.	No gazettals were undertaken this financial year but public notification and the gazette notice for Limeburners Bay were completed in August 2008.
If third party resources permit, undertake research on a proactive basis to investigate strategic outcomes for sites affected by geomorphological processes, e.g. Stage II of the Coromandel coastal project, and Manukau Harbour study.	Intensive coastal subdivision at Papamoa in the Western Bay of Plenty means a number of archaeological excavations have taken place. Information from these was used for the booklet <i>First Footsteps</i> funded by Environment Bay of Plenty. Stage I report of the Coromandel Coastal Project in draft. A paper entitled " <i>Climate Change and Heritage Resources</i> " delivered to Te Kete a Rehua Conference at University of Canterbury. A paper entitled " <i>The Threat of Climate Change to New Zealand's Archaeological Heritage</i> " delivered to NZAA Annual Conference.
Complete and publish research undertaken as part of the Wellington Inner City Bypass Project.	The final report containing three volumes has been received in draft. It is proposed to publish a summary so that the information is more easily available to the public.

Deliverables per SOI 2008-09	Full year report
Develop guidelines on Human Remains, Midden Sampling and Analysis as part of the NZHPT external guideline series.	<p>The <i>Kōiwi Tangata / Human Remains</i> (Archaeological Guidelines Series No. 8) guidelines have been completed and are now available from the NZHPT website.</p> <p>A draft guideline has been prepared on <i>Midden Sampling and Faunal Analysis</i> (Archaeological Guidelines Series No. 9) and further work is required before it can be released for public comment.</p> <p>Revised Archaeological Guidelines Series No. 5: <i>Guidelines for Section 17 Approval, Historic Places Act 1993</i> and draft Archaeological Guidelines Series No. 7: <i>Guidelines for Archaeologists in Relation to the Finding of Artefacts</i> have been released for public comment. The s.17 – see p31 guidelines were originally developed as a means to establish criteria for decision-making regarding granting of s.17 approval for archaeologists to undertake work required as a condition of an authority. These have recently been revised through the addition of minimum standards criteria. The draft <i>Guidelines for Archaeologists in Relation to the Finding of Artefacts</i> examines the <i>Protected Objects Act 1975</i> and how it relates to the recovery, recording and storage of artefacts from archaeological contexts.</p>
Complete the Digital Library Project and make the full catalogue available online; and develop further web logs of archaeological investigations (if third party funding resources permit).	All NZHPT holdings have been scanned. The catalogue is available online and reports can be requested from NZHPT. Reports received are now routinely scanned and the online catalogue updated.

Performance Measures	Full Year Target 2008-09	Full Year Actual
Proportion of archaeological authorities that protect or avoid archaeological sites ¹ .	20%	28%
Archaeological authorities processed within statutory timeframe.	95%	99%

- 1 Section 10 of the *Historic Places Act* 1993 protects all archaeological sites from any work that may modify, damage or destroy the site. Any persons wishing to modify, damage or destroy a site must apply for an authority from the NZHPT. This target measures the percentage of authorities that act to provide some form of protection when works will be occurring, but does not include avoidance achieved through negotiation which results in no archaeological authority being necessary.

Estimated and actual levels of activity:

Activities	Full Year Estimate 2008-09	Full Year Actual
Archaeological authorities processed.	330	337 (including the 26 s.18 authorities below)
Investigate Reports of site damage.	100	120
Authorities processed under s.18 – see p30 of the <i>Historic Places Act</i> 1993.	35	26
Archaeological authority compliance conditions monitored.	100	662

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Expenditure (\$000)
Operating Expenditure	\$1,802	\$1,919
% of total Operating Expenditure	13%	12.7%

OUTPUT 5: IMPROVING HERITAGE SURVIVAL

“Another person might only see a pile of stones, but I see much more. Stone is a beautiful building material, and Butler’s Farm is the genuine article.”

Butler’s Farm owner, and NZHPT preservation incentive fund recipient, Nick Taylor.

NZHPT outcomes:

- Improved survival rates for heritage places in both public and private ownership.
- Improved heritage provisions in second generation regional and district plans, and Long Term Council Community Plans (LTCCPs).
- Protection of significant heritage places is enhanced through the NZHPT’s heritage protection and statutory advocacy work.
- Protection of significant heritage values in land proposed for disposal by Crown agencies.

These outcomes apply to all forms of historic and cultural heritage including built, archaeological and Māori heritage, and are pursued through a combination of statutory advocacy, the National Heritage Preservation Incentive Fund, and through input to the processes for Crown Land Disposal.

5.1 Statutory Advocacy

To achieve this, over the past year NZHPT delivered the following outputs within the same output class:

Deliverables per SOI 2008-09	Full year report
Provide advice and assistance with second generation plans and input into LTCCPs to assist with and advocate for effective heritage provisions.	Ongoing. Submissions on district plan reviews and LTCCPs encouraged stronger protection provisions for heritage, incentives for heritage building retention, strategies for archaeological protection and use of New Zealand Archaeological Association’s new digital site recording scheme.
Promote heritage and urban design case studies relating to the urban design protocol (contingent on external funding).	Active involvement by the NZHPT in Hamilton City Council’s Urban Design Protocol development and participation on the Panel for developments involving heritage places or sites. Attended the Ministry for the Environment’s National Policy Statement urban design scoping workshop. A number of case studies relating to urban design and historic heritage as part of a presentation to Christchurch City Council staff were examined.

Deliverables per SOI 2008-09	Full year report
Further develop and promote the Sustainable Management of Historic Heritage Guidelines.	<p>Promoted to resource consent applicants, local authorities, property owners and general public. For example:</p> <ul style="list-style-type: none"> • Incorporated into stakeholder training presentations. • Part of initial discussions with Environment Waikato and development of its regional policy statement. • Promoted at the Ashburton Council Second Generation Plan workshop. • Included in the Ministry for the Environment Urban Design Champion news. • Adopted as the basis for NZHPT submissions and expert evidence for plan changes and consent submissions. • The draft report on the identification of historic heritage research report was finalised for circulation, providing practical guidance on methods of identifying heritage and promoting the use of <i>Historic Places Act 1993</i> criteria. <p>Finalised the <i>National Assessment of District Plan Heritage Provisions Research Report</i> and published on the NZHPT's website. The assessment considers the quality of heritage provisions against best practice guidance outlined in the NZHPT's <i>Sustainable Management of Historic Heritage Guidance</i> series. This paper will help local authorities review existing provisions during the development of second generation district plans.</p> <p>The Earthquake-prone Policy Research paper was finalised and published to the website.</p>
Draft new technical guidance (to replace the NZHPT 2000 guidelines series) relating to the building code and historic heritage pertaining to earthquake protection, safety, access and energy efficiency.	<p>Progress was made on new technical guidance for historic buildings, updating the 2000 guidance series on earthquake strengthening (improving structural performance), accessibility and fire safety. A project brief and draft framework for the guidance series were prepared.</p> <p>Energy efficiency guidance has been progressed as part of Heritage Chairs and Officials of Australia and New Zealand (HCOANZ) Sustainability and Heritage project to be undertaken with NZ case study and climatic data towards the end of 2009. The results of this study will inform the development of the new guidance.</p>
Identify incentives as well as regulatory measures involving planning mechanisms to encourage heritage survival.	<p>A draft tool kit and research paper on incentivising regulatory measures has been prepared. Research has started on assessing the current range of incentives in use by district councils nationwide.</p> <p>Planning and preparation for an incentives seminar was undertaken during the year in partnership with Auckland Regional Council. The seminar was held in August 2009.</p>

Deliverables per SOI 2008-09	Full year report
Implement strategies for the protection and conservation of registered places and areas.	NZHPT continued to use a number of strategies to improve the protection and conservation of registered places and areas. These included working with councils to improve policy statements in district plans, providing lecture series in local communities to raise awareness of heritage issues, and working with individual owners of heritage buildings to advocate for the best outcomes for heritage.
Continue to undertake local and regional studies to identify significant heritage at risk, as third party funding permits.	Further progress on the "City @ Risk" project to identify heritage at risk in the Auckland CBD was made possible following a grant from the ASB Community Trust.
Advocate the protection of the most significant places in Resource Management Act (RMA) processes, including sites of significance to Māori.	<p>Ongoing. During the 2008-09 year, this included:</p> <ul style="list-style-type: none"> • Proposed Waitangi visitor and conference centre. • Long outstanding Cone of Vision provisions in the Gisborne District Council Proposed District and Coastal Plan. • Conservation advocacy and advice regarding Grafton Bridge, Auckland; Rotorua Museum; Rotorua Bath House (former); BNZ's new Queen Street development incorporating the historic Jean Batten Building in Auckland; Gisborne Club; Monte Cecilia, Auckland; Auckland Town Hall; Victoria Theatre, Davenport; Claudelands Grandstand, Hamilton; Tararua Church, Thames; and St Brides, Mauku. • Proposed demolition of the Native Land Court Building, Wanganui. • Stage 5 Western Link Road, Regional Council Resource Consent Application by Kapiti Coast District Council (Takamore Wāhi Tapu Area). • Proposed demolition of the Aidanfield Farm Buildings, Christchurch. • Proposed new music school at the Arts Centre, Christchurch. • Proposed redevelopment of Dunedin's former Logan Park Art Gallery.

Performance Measures	Target 2008-09	Full Year Actual
Proportion of policy decisions that have been positively enhanced by NZHPT involvement.	60%	91%
Proportion of resource consent decisions that have been positively enhanced by NZHPT involvement.	60%	92%

Estimated and actual levels of activity:

Activities	Estimate 2008-09	Full Year Actual
Policy:		
Number of occasions policy advice provided to central government and local authorities relating to plan and policy documents.	95	85
Number of policy submissions submitted to central government and local authorities relating to plan and policy documents.	106	142
Number of appeals submitted to local authorities relating to plan and policy documents.	4	9
Number of policy documents reviewed where preliminary advice was provided prior to formal notification.	60	33
Consents:		
Number of occasions consent advice provided on resource consent and related processes including the Building Act.	900	1,210
Number of consent submissions submitted to local government under the Resource Management Act and related legislation.	195	157

Activities	Estimate 2008-09	Full Year Actual
Policy:		
Number of consent appeals submitted to local government under the Resource Management Act and related legislation.	6	9
Number of proposals where preliminary advice was provided prior to consent lodgment.	395	368

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Expenditure (\$000)
Operating Expenditure	\$1,939	\$2,010
% of total Operating Expenditure	12%	12%

5.2 National Heritage Preservation Incentive Fund

Over the past year NZHPT delivered the following outputs:

Deliverables per SOI 2008-09	Full year report
Investigate partnerships with other funds that have complementary objectives.	<ul style="list-style-type: none"> • Ongoing.
Administer and allocate the fund in accordance with policy.	<ul style="list-style-type: none"> • Ongoing. A competitive process to allocate funds was introduced during the year which has been very successful. The current year fund, as well as the unallocated balance from previous years, has now been fully allocated.

Summary of Grants approved during 2008/09:

Dargaville Post Office, Northland	88,889
Nottingham Castle Hotel, Morrinsville	13,156
Taylor Stace Cottage, Pauatahanui	105,000
McKelvie Homestead, Bulls	16,000
Truby King Greenhouse, Wellington	4,000
Nairn House, Waitangi, Chatham Islands	56,889
William Higgins Cob Cottage, Wakefield, Nelson	9,000
Tophouse, St Arnaud, Nelson	9,600
Otahuna Apple Shed and Melon Shed, Otahuna Homestead, Canterbury	4,889
St Helen's Station Homestead, Hanmer Springs	57,000
Edendale Homestead, Southland	101,040
Ringway Ridges Stables, Otautau	3,556
Hulme Court, Parnell, Auckland	51,130
Pilot House, Marlborough	9,780
Terrace Station Homestead, Canterbury	67,230
Butlers Farm, Central Otago	40,680
Shops, 474-478 Queen St, Auckland	67,620
Wharf Police Building, Auckland	31,830
Former Coles Joinery factory, Onga Onga	9,650
Less grants rescinded/not uplifted	(245,172)
Total grants allocated	\$501,770

Performance Measures	Full Year Target 2008-09	Full Year Actual
Percentage of fund allocated to projects in accordance with the policy.	100%	100%
Work completed and grants uplifted.	80%	56% (74% if grants allocated since December 2008 for which projects not expected to be completed yet are excluded)

Estimated and actual levels of activity:

Activities	Full Year Estimate 2008-09	Full Year Actual
Applications approved.	15	19
Annual allocation of fund, less administration fees, allocated.	\$464,000	\$501,770
Approved applications monitored and reported.	100%	100%

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Expenditure (\$000)
Operating Expenditure	\$520	\$558
% of total Operating Expenditure	4%	3.7%

5.3 Disposal of Land by Crown Agencies Processes

Over the past year NZHPT delivered the following outputs:

Deliverables per SOI 2008-09	Full year report
Develop review process for evaluating success of NZHPT involvement.	An internal review of NZHPT process and procedures relating to its disposal assessment work has been undertaken, including evaluation of NZHPT's involvement. A draft report has been produced and performance measures will be finalised.
Contribute to any review of the process carried out by other departments as required.	Underway. Considerable assistance and advice given to Land Information NZ (LINZ) as part of their Land of Potential Interest review.

Performance Measures	Full Year Target 2008-09	Full Year Actual
Proportion of assessments provided to standard within agreed timeframes.	100%	61%*
Proportion of recommendations agreed upon with agency to achieve protection of significant heritage values.	75%	41%

* Full year figure but note dedicated staff working in this area were not in place until September 2008. Record keeping was not optimum in the first half of the year so is likely to under estimate.

Estimated and actual levels of activity:

Activities	Maximum 2008-09	Full Year Actual
Number of assessments provided in response to the Land of Potential Interest System (administered by LINZ) prepared in accordance with policy.	100	44 (100% of requests were assessed)
Number of assessments provided to Government Departments in response to the NZHPT Notification Process prepared in accordance with policy.	380	291 (100% of requests were assessed)
Proportion of responses which recommend protection measures.	25%	21%

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Expenditure (\$000)
Operating Expenditure	\$185	\$200
% of total Operating Expenditure	1%	1.3%

OUTPUT 6: REGISTRATION

“In cricketing terms 504-1 is a pretty convincing total. And it’s the same in heritage terms.”

NZHPT Otago/Southland Area Manager Owen Graham on the 505 submissions – with 504 in favour – to register Tokomairiro Church in Milton.

NZHPT outcomes:

- Heritage of importance to local and national identity, including sites at risk, identified and registered.
- The Register and NZHPT information on registered heritage is helpful, accessible and widely used.

To achieve this, over the past year NZHPT delivered the following outputs within the same output class:

Deliverables per SOI 2008-09	Full year report
Continue to resolve deficient registrations as resources permit.	29 deficient registrations resolved.
Undertake agreed programme to complete new registrations based on heritage significance and risk, and review registrations.	<p>New Registrations</p> <p>The majority of registrations selected for completion were prioritised due to perceived significance and risk. Forty-three registrations were completed, including one highly significant historic area (North Island Main Trunk Line). Significant wahi tapu registrations were also completed.</p> <p>Reviews of registration</p> <p>Nineteen reviews were completed resulting in seven registrations being removed and one registration changed to Category II as a result of demolition, relocation or severe modification. A further six registrations were removed after being incorporated into other registrations. Three registrations were changed to Category I and two requests for reviews were declined. The estimate for the year was exceeded due to the completion of reviews to remove demolished places from the Register. These reviews are essential for the maintenance of the Register and can be completed relatively quickly.</p> <p>The NZHPT initiated 11 reviews to remove registrations due to demolition or to incorporate them into new registrations and one review to change the type and category. These will be resolved next financial year. The NZHPT received three further applications to review from the public which will also be resolved next financial year to meet statutory timeframes.</p>

Deliverables per SOI 2008-09	Full year report
NZHPT Properties Registration Project: progress upgrades and registration proposals as appropriate.	Information upgrades have been completed for Edmonds Ruins and are underway for the Springvale Suspension Bridge. Technical changes improved the location information for 16 of NZHPT's registered properties. Three deficient registrations were resolved and a proposal approved for notification for Matanaka Farm as a Category I historic place. Sixteen technical changes were completed for NZHPT-owned properties and new images added to the website.
Implement outcomes of the review of the Register Online.	This aims to increase the number of unique visitor sessions to the Register Online, which has consistently exceeded the estimated average figure of 24,000 visitors per month. Features generating higher levels of traffic on the Register section include the addition of notified registration proposals and reviews, recent registrations, and specific features on the Gisborne Pilot Project and the proposed Lyttelton Historic Area registration. "Search the Register" has been substantially improved by addition of images and supporting information. Improvements to the search page for this section have been completed.
Register Images Project to increase the number of Register entries with images accessible from the Register Online.	Funded through external sources, the project involves adding images to the Register Online to enhance awareness and understanding of registered places. Both historic and current images have been added and most archaeological sites and historic areas now have maps and plans to provide crucial boundary information. Contact with owners during the project has reminded owners that their properties are included in the Register. To date, owners have provided permission for use of images for 820 places, with permission denied for 20 places. There are 2,477 registered entries with an image, 45.5% of the Register (exceeding expectations set this financial year). The project will continue in the 2009/2010 financial year.
Continue to implement national thematic registration projects.	Two places identified through the Auckland City@Risk and Opotiki Heritage Study have been registered and three upgrades from the Hastings project have been completed. One further registration from the Opotiki Heritage Study, five registrations identified through the North Island Main Trunk project (see next page), and four reviews from the Gisborne Archaeological Review Pilot Project were completed. No Modern Movement or Coastal Defences thematic project registrations were identified or completed this financial year.

Deliverables per SOI 2008-09	Full year report
Work with selected government departments to register government-owned heritage.	<p>The NZHPT worked closely with Department of Conservation (DoC) on the registration of Gabriel's Gully and on the Cape Brett Lighthouse where the NZHPT, in addition to its own research, was granted permission to draw on research commissioned by DoC in preparing for the registration report.</p> <p>NZHPT also worked with ONTRACK, which partially funded six North Island Main Trunk Line registrations as part of a centenary project. NZHPT is negotiating a Memorandum of Understanding with ONTRACK to provide guidance on balancing heritage management with ongoing maintenance activities.</p> <p>NZHPT also completed a registration for a school that arose as a result of the Crown Land Disposal process.</p>
Seek partnerships with local authorities and other agencies to work collaboratively for registration.	<p>The NZHPT worked closely with the Christchurch City Council on the Lyttelton Township Historic Area registration. The Council provided crucial information for the registration report including preparation of the map showing extent of the area to be registered, and information for the notification process, eg ratepayer addresses.</p>
Implement the recommendations of the Registration Efficiency Project including investigating database opportunities and revising the nomination process.	<p>Nominations Process</p> <p>The nominations process has been reviewed and revisions to the process are being implemented.</p> <p>Review of Information Standards</p> <p>A review of the information standards for NZHPT registration reports was completed and recommendations were implemented.</p> <p>NZHPT Register Database</p> <p>Changes have improved the Register database search functions and usability and new functions, including the ability to link to external documents have been added. Changes have automated the production of information for the quarterly updates to Register information.</p>

Performance Measures	Full Year Target 2008-09	Full Year Actual
Proportion of new additions to the Register entered onto the Register database at the end of each quarter.	100%	100%
Proportion of Register entries accessible via the <i>www.historic.org.nz</i> website.	98%	98%
Proportion of Register entries on the Register Online with an associated image.	30%	44.5%
Proportion of Register entries on the Register Online with supporting information.	25%	25%
Proportion of occasions the Register Online is updated within two weeks of registration decisions.	100%	100%
Unique visitor sessions per month to Register information on the <i>www.historic.org.nz</i> website.	24,000	38,291 (average)

Estimated and actual levels of activity:

Activities	Estimate 2008-09	Full Year Actual
Proposals for registration resolved.	38	43 (41 registered: 30 historic place, 1 historic area, 10 wāhi tapu and wāhi tapu areas; 2 declined)
Existing registrations reviewed or removed as per s.37 and s.37A of <i>Historic Places Act 1993</i> .	14	19
Deficient registrations resolved	29	29
Technical changes to existing Register entries approved	138	180

Activities	Estimate 2008-09	Full Year Actual
Information upgrades to existing Register entries completed.	13	22
Number of copies of NZHPT Annual Information distributed.	154	190

Costs for these outputs:

	Full Year Budget (\$000)	Full Year Actual Expenditure (\$000)
Operating Expenditure	\$1,633	\$1,517
% of total Operating Expenditure	11%	10%

FINANCIAL INFORMATION

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2009

	Note	Actual 2009 \$000	Budget 2009 \$000	Actual 2008 \$000
Income				
Revenue from Crown	2	11,988	11,988	10,503
Grants		290	35	299
Property	3	1,143	996	886
Interest		458	270	455
Membership		716	629	664
Donations		208	81	150
Sundry		130	51	18
Total Income		14,933	14,050	12,975
Expenditure				
Audit Fees – External Audit	4	43	45	49
Administration		2,524	2,261	2,192
Personnel	5	7,487	7,323	6,660
Property		1,938	1,630	1,105
Incentive Fund		502	520	686
Rental costs on operating leases		99	129	129
Depreciation and amortisation	10, 11	386	337	183
Communications		640	774	380
Membership		720	481	596
Board Fees	19	106	128	110
Travel and accommodation		723	782	857
Total Expenditure		15,168	14,410	12,947
Net surplus (deficit) for the year		(235)	(360)	28

Explanations of significant variances against budget are detailed in note 25.

The accompanying notes form part of these financial statements.

Expenditure allocated by outputs is broken out as follows:

	Actual 2009 \$000	Budget 2009 \$000	Actual 2008 \$000
Leadership	2,305	2,271	2,000
Working with whānau, hapū and iwi	1,563	1,498	1,365
Heritage properties	5,296	4,748	4,074
Archaeology	1,919	1,802	1,781
Statutory advocacy (including Crown Land Disposal)	2,010	1,939	1,626
Nationally significant heritage in private ownership	558	520	686
Registration	1,517	1,633	1,415
Total Expenditure	15,168	14,411	12,947

The accompanying accounting policies form an integral part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2009

	Note	Actual 2009 \$000	Budget 2009 \$000	Actual 2008 \$000
EQUITY				
Accumulated funds	6	8,314	9,658	7,541
Crown capital fund	6	937	-	1,379
Branch accumulated funds	6	273	308	290
Specified funds and bequests	6, 7	2,088	1,628	2,137
NZHPT property maintenance and development fund	6	95	95	95
Revaluation reserve	6	22,124	20,970	20,970
Total Equity		33,831	32,659	32,412
Equity is represented by:				
CURRENT ASSETS				
Cash and cash equivalents	8	2,059	3,961	6,362
Short term deposits		4,151	-	-
Trade and other receivables	9	161	100	109
Inventory		200	60	45
Total Current Assets		6,571	4,121	6,516
NON-CURRENT ASSETS				
Property, plant and equipment	10	29,816	30,071	28,360
Work in progress		138	-	-
Intangible assets	11	549	400	441
Total Non-Current Assets		30,503	30,471	28,801
Total Assets		37,074	34,592	35,317
CURRENT LIABILITIES				
Trade and other payables	12	1,478	1000	1,308
Provision for Incentive Fund grants	13	1,242	500	1,000
Employee entitlements	14	720	350	508
GST payable (receivable)		(259)	50	75
Total current liabilities		3,181	1,900	2,891
NON-CURRENT LIABILITIES	14	62	33	14
Total Liabilities		3,243	1,933	2,905
NET ASSETS		33,831	32,659	32,412

The accompanying accounting policies form an integral part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2009

	Note	Actual 2009 \$000	Budget 2009 \$000	Actual 2008 \$000
Opening Equity		32,412	32,519	30,384
Operating surplus/(deficit) for the year to accumulated funds		(218)	(120)	1
Net movement in branch committee equity	6	(17)	-	(18)
Net movement in special funds for items recognised in Statement of Service Performance		-	(240)	45
Movement in revaluation reserve		1,154	-	-
Total recognised income and expense		919	(360)	28
Crown capital funding	6	500	500	2,000
Closing Equity		33,831	32,659	32,412

The accompanying accounting policies form an integral part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2009

	Note	Actual 2009 \$000	Budget 2009 \$000	Actual 2008 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was received from:				
Government funding		11,988	11,988	10,503
Grants		290	35	299
Other operating activities		2,172	1,757	1,654
Interest		418	270	395
		14,868	14,050	12,851
Cash was applied to:				
Payment of suppliers		(7,025)	(7,435)	(5,870)
Payment to employees		(7,227)	(7,238)	(6,455)
Goods and Services Tax (net)		(334)	-	34
		(14,586)	(14,673)	(12,291)
Net cash from operating activities	15	282	(623)	560
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was applied to:				
Purchase of property, plant and equipment		(532)	(1,976)	(823)
Purchase intangibles		(264)	-	(468)
Work in progress		(138)	-	-
Purchase short term investments		(4,151)	-	-
Net cash from investing activities		(5,085)	(1,976)	(1,291)
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash was received from:				
Crown capital		500	500	2,000
		500	500	2,000
Net increase / (decrease) in cash		(4,303)	(2,099)	1,269
Opening cash balance		6,362	6,060	5,093
Closing cash balance		2,059	3,961	6,362
Represented by:				
Petty cash and imprest balances		9	20	7
Short term deposits (less than 90 days)		2,050	1,941	4,757
Specified fund and bequest deposits		-	2,000	1,598
		2,059	3,961	6,362

The GST (net) component of operating activities reflects the GST paid and received with the Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes.

The accompanying accounting policies form an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

1. STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 30 JUNE 2009

Reporting Entity

The New Zealand Historic Places Trust / Pouhere Taonga (NZHPT) is domiciled in New Zealand and is a statutory body established under section 4 of the *Historic Places Act 1980* and continued under section 38 of the *Historic Places Act 1993*, as amended by the *Crown Entities Act 2004*. The NZHPT became an autonomous Crown Entity for the purposes of section 7 of the *Crown Entities Act 2004* effective from 25 January 2005. As such, the ultimate parent is the New Zealand Government.

NZHPT's primary objective is to identify, protect and promote heritage in New Zealand (as enshrined in its Vision, Mission and Values Statements and Statement of Service Performance).

Accordingly, NZHPT has designated itself as a Public Benefit Entity for the purposes of New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS).

Basis of Preparation

Statement of Compliance

The financial statements have been prepared in accordance with the requirements of *Public Finance Act 1989* and the *Crown Entities Act 2004*, which includes the requirements to comply with New Zealand generally accepted accounting practice (NZ GAAP).

The financial statements comply with NZ IFRS, and other applicable Financial reporting Standards, as appropriate for public benefit entities.

The financial statements are prepared on the basis that NZHPT continues to be a going concern.

The financial operations of the NZHPT branch committees have been consolidated into these financial statements.

Measurement Base

The financial statements have been prepared on an historical cost basis, modified by the revaluation of certain property, plant and equipment. Heritage chattels and artefacts are by nature specialised and are managed by NZHPT to be preserved in perpetuity as required by the *Historic Places Act 1993*. These items are revalued and measured on a fair market value but are not depreciated. NZHPT is in the process of implementing a rolling valuation of significant heritage chattels and artefacts to enable a fair value to be reflected.

Functional and Presentation Currency

The financial statements are presented in New Zealand dollars and all numbers are rounded to the nearest thousand dollars (\$000). The functional currency of NZHPT is New Zealand dollars.

Standards, amendments and interpretations issued that are not yet effective and have not been early adopted

Standard, amendments and interpretations issued but not yet effective that have not been early adopted, and which are relevant to NZHPT include:

- NZ IAS 1 *Presentation of Financial Statements (revised 2007)* replaces NZIAS 1 *Presentation of Financial Statements (issued 2004)* and is effective for reporting periods beginning on or after 1 January 2009. The revised standard requires information in financial statements to be aggregated on the basis of shared characteristics and introduces a statement of comprehensive income. The statement of comprehensive income will enable readers to analyse changes in equity resulting from non-owner changes separately from transactions with the Crown in its capacity as "owner". The revised standard gives NZHPT the option of presenting items of income and expenses and components of other comprehensive income either in a single statement of comprehensive income with subtotals, or in two separate statements (a separate income statement followed by a statement of comprehensive income). NZHPT intends to adopt this standard for the year ending 30 June 2010, and is yet to decide whether it will prepare a single statement of comprehensive income or a separate income statement followed by a statement of comprehensive income.

Significant Accounting Policies

The financial statements with the exception of cash flow information are being prepared using the accrual basis of accounting.

The following accounting policies that materially affect the measurement of financial performance and financial position have been applied:

Revenue

Revenue is measured at the fair value of consideration received or receivable.

Revenue from the Crown: NZHPT is primarily funded through revenue received from the Crown, which is restricted in its use for the purpose of NZHPT meeting its objectives as specified in the NZHPT *Statement of Intent*. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates. Crown funding received as a capital injection is accounted for in the Statement of Movements in Equity.

Other Grants: Non-government grants are recognised as revenue when they become receivable unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance, and recognised as revenue when the conditions of the grant are satisfied.

Membership Subscriptions: Membership subscriptions are recognised in the period received.

Interest: Interest income is recognised using the effective interest method. Interest income on an impaired financial asset is recognised using the original effective interest rate.

Donations and Bequests: Donations and bequests received without restrictive conditions are treated as operating revenue on receipt in the Statement of Financial Performance. Those with restrictive conditions are treated as Other Revenue and transferred to Specified Funds and Bequests from Accumulated Funds. The net on each of these funds from interest earned and payments made is treated in the same manner.

Rental Income: Lease receipts are recognised as revenue on a straight-line basis over the lease term.

Sale of Merchandise and Publications: Sales of merchandise and publications are recognised when the product is sold to the customer.

Vested Assets: Where a physical asset is gifted or acquired by NZHPT for nil or nominal cost, the fair value of the asset is recognised as income. Such assets are recognised as income when control over the asset is obtained.

Volunteer Services: The operations of NZHPT are reliant on services provided by volunteers. Volunteer services received are not recognised as revenue or expenditure by NZHPT due to the difficulty of measuring their fair value with reliability.

Grant Expenditure

Non-discretionary grants are those grants awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where NZHPT has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the grants approval committee and the approval has been communicated to the applicant.

Leases

Finance Leases: NZHPT does not enter into finance lease arrangements.

Operating Leases: Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to NZHPT are classified as operating leases.

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the Statement of Financial Performance.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held on call and other short-term, highly liquid investments, with original maturities of three months or less.

Debtors and Other Receivables

Debtors and other receivables are measured at fair value, less any provision for impairment. Impairment of a receivable is established when there is objective evidence that NZHPT will not be able to collect amounts according to the original terms of the receivable.

Inventories

Inventories held for sale or use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value after making appropriate provisions for obsolete items.

Property, Plant and Equipment

Property, plant and equipment asset classes consist of land, buildings, leasehold improvements, furniture and office equipment and motor vehicles.

NZHPT has interest in land and buildings in the following categories:

(i) *NZHPT owned land and historic buildings*

These are properties for which the NZHPT has freehold title.

(ii) *Vested land and historic buildings*

These properties have been formally vested in the NZHPT in terms of the *Reserves Act 1977*. A vesting order can only be revoked with the agreement of the NZHPT and consequently the NZHPT's interest is deemed to be permanent.

(iii) *Controlled and managed buildings*

These are properties for which the NZHPT has a control and management order from the Crown in terms of the *Reserves Act 1977*. The Crown can require the NZHPT to return these assets at any stage.

Property, plant and equipment are shown at cost or valuation, less any accumulated depreciation and impairment losses.

Revaluations: Owned and vested land and buildings are revalued with sufficient regularity to ensure that the carrying amount does not differ materially from fair value and at least every three years. Revaluations have been completed as at 30 June 2009 by an independent valuer. Fair value is determined from a mix of market-based values and the depreciated replacement cost. All other asset classes are carried at depreciated historical cost.

Accounting for revaluations: NZHPT accounts for revaluations of property, plant and equipment on a class of asset basis. The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Financial Performance. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Statement of Financial Performance will be recognised first in the Statement of Financial Performance up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Additions: The cost of an item of property, plant and equipment is recognised as an asset when it is probable that future economic benefits or service potential associated with the item will flow to NZHPT and the cost of the item can be measured reliably.

Disposals: Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposal are included in the statement of financial performance.

When revalued assets are sold, the amounts included in the revaluation reserves in respect of those assets are transferred to general funds.

Subsequent costs: Costs incurred by the NZHPT in restoring property and plant to their original condition are capitalised. The cost of maintaining these assets once renovation is complete is recognised in the Statement of Financial Performance in the period in which they are incurred.

Depreciation

Depreciation is provided on a straight line basis on all property, plant and equipment (other than land, chattels, artifacts and library), at a rate that will write off the cost (or valuation) of the assets to their estimated residual value over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows. Heritage buildings owned, vested or managed in the NZHPT are depreciated in accordance with IAS 16.

Computer hardware	3 years
Leasehold improvements	5 years
Farm equipment	5 years
Furniture	5 years
Office equipment	5 years
Displays and interpretation	10 years
Land development	15 years
Building internal	40 years
Building structure	100 years

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Intangible Assets

Software Acquisition and Development

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use by NZHPT, are recognised as an intangible asset. Direct costs include the software development, employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Costs associated with the development and maintenance of NZHPT's website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is derecognised. The amortisation charge for each period is recognised in the Statement of Financial Performance.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Acquired computer software	3 years
Developed computer software	4 years

Impairment of Non-financial Assets

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where NZHPT would if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the Statement of Financial Performance.

For assets not carried at a revalued amount, the total impairment loss is recognised in the Statement of Financial Performance.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the Statement of Financial Performance, a reversal of the impairment loss is also recognised in the Statement of Financial Performance.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the Statement of Financial Performance.

Creditors and Other Payables

Creditors and other payables are initially measured at fair value and paid at scheduled timeframes.

Employee Entitlements

Short-term Employee Entitlements

Employee entitlements that NZHPT expects to be settled within 12 months of balance date are measured at undiscounted nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned but not yet taken at balance date, retiring and long service leave entitlements expected to be settled within 12 months and sick leave.

NZHPT recognises a liability for sick leave to the extent that compensated absences in the coming year are greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date to the extent that it will be used by staff to cover those future absences (actuarial basis).

NZHPT recognises a liability and an expense for bonuses where it is contractually obliged to pay them, or where there is a past practice that has created a constructive obligation.

Long-term Employee Entitlements

Entitlements that are payable beyond 12 months, such as long service leave and retirement leave, have been calculated on an actuarial basis. The calculations are based on the likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlement information.

Superannuation Schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation scheme and are recognised as an expense in the Statement of Financial Performance.

Provisions

NZHPT recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event; it is probable that expenditure will be required to settle the obligation and a reliable estimate can be made of the amount of the obligations.

Goods and Services Tax (GST)

All items in the financial statements are exclusive of GST with the exception of accounts receivable and accounts payable, which are stated inclusive of GST. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of the receivables or payables in the Statement of Financial Position.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows.

Commitments and contingencies are disclosed exclusive of GST.

Financial Instruments

The NZHPT is a party to financial arrangements as part of its everyday operations. These financial instruments include bank accounts, short-term deposits, debtors and creditors. Revenues and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance. All financial instruments are recognised in the Statement of Financial Position.

Income Tax

The NZHPT is a public authority and consequently is exempt from the payment of income tax. Accordingly, no charge for income tax has been provided for.

Budget Figures

The budget figures are derived from the *Statement of Intent* as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ IFRS, using accounting policies that are consistent with those adopted by NZHPT for the preparation of the financial statements.

Cost Allocation

Direct costs are charged directly to specific outputs. Indirect costs are allocated across outputs based on a percentage of total direct costs.

“Direct costs” are those costs attributable to a significant activity.

“Indirect costs” are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

There have been no changes to the cost allocation methodology since the date of the last audited financial statements.

Statement of Cash Flows

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the NZHPT invests as part of its day to day cash management.

Operating activities include all activities other than investing and financing activities. The cash inflows include all receipts from sale of goods and services and other sources of revenue that support the NZHPT’s operating activities. Cash outflows include payments made to employees, suppliers and taxes.

Investing activities are those activities relating to the acquisition and disposal of current and non-current securities and any other non-current assets.

Commitments

Future payments are disclosed as commitments at the point a contractual obligation arises, to the extent that they are equally unperformed obligations. Commitments relating to employment contracts are not disclosed.

Contingent Liabilities

Contingent liabilities are disclosed at the point at which the contingency is evident.

Changes in Accounting Policies

There have been no changes in accounting policies.

2. REVENUE FROM CROWN

NZHPT has been provided with funding for the Crown for the specific purposes of NZHPT as set out in the Historic Places Act and the scope of the Vote Arts, Culture and Heritage appropriations. Apart from these general restrictions, there are no unfulfilled conditions or contingencies attached to government funding (2008 nil).

3. PROPERTY INCOME

	Actual 2009 \$000	Actual 2008 \$000
Functions	252	225
Admissions	336	355
Rents	169	115
Grants	76	-
Merchandising	310	191
	1,143	886

4. AUDIT FEES – EXTERNAL AUDIT

	Actual 2009 \$000	Actual 2008 \$000
Audit fees for financial statement audit	43	39
Audit fees for NZ IFRS transition	-	10
	43	49

5. PERSONNEL

	Actual 2009 \$000	Actual 2008 \$000
Salaries and wages	7,195	6,396
Employer contribution to defined contribution plan Government Superannuation Fund	15	11
Increase / (decrease) employee leave entitlements	120	45
Recruitment costs	19	97
Temporary staff	56	47
Other staff costs	82	64
Total Personnel costs	7,487	6,660

NZHPT contributed 2% of employees salary/wages into the KiwiSaver Scheme from 1 April 2009 (1% from 1 April 2008).

6. EQUITY

	Actual 2009 \$000	Actual 2008 \$000
Accumulated Funds		
Balance at 1 July	7,541	6,248
Surplus / (deficit)	(235)	28
Transfer to specified funds and bequests	(1,220)	(1,021)
Transfer from specified funds and bequests	1,269	1,130
Net movement in branch equity	17	18
Capitalised expenses from Crown funding	942	1,138
Balance at 30 June	8,314	7,541
Crown Capital Fund		
Balance at 1 July	1,379	517
Funding received	500	2,000
Amounts used	(942)	(1,138)
Balance at 30 June	937	1,379
Branch Accumulated Fund		
Balance at 1 July	290	308
Surplus / (deficit)	(17)	(18)
Balance at 30 June	273	290

	Actual 2009 \$000	Actual 2008 \$000
Specified Funds and Bequests		
Balance at 1 July	2,137	2,246
Transfer to	1,220	1,021
Transfer from	(1,269)	(1,130)
Balance at 30 June	2,088	2,137
Property Maintenance and Development Fund		
Balance at 1 July	95	95
Transfer to	-	-
Transfer from	-	-
Balance at 30 June	95	95
Property Plant and Equipment Revaluation Reserve		
Balance at 1 July	20,970	20,970
Impairment charges	-	-
Reversal of impairment	-	-
Revaluations	1,154	-
Transfer to general funds on disposal	-	-
Balance at 30 June	22,124	20,970

7. SPECIFIED FUNDS AND BEQUESTS

SPECIFIED FUNDS AND BEQUESTS		Status as at 30 June 2009			
NZ LOTTERY GRANTS BOARD	30/06/08 \$	Receipts \$	Interest \$	Expenditure \$	30/06/09 \$
Archaeology at Papamoa	6,066	-	179	(1,980)	4,265
Reports on NZ war sites	1,000	-	-	(1,000)	-
Hayes Homestead Exterior Restoration	(77,959)	61,987	-	15,972	-
Hayes Homestead Conservation Plan	-	5,733	-	(5,733)	-
Heritage Objects Access	95,930	8,730	-	(104,660)	-
Old St Paul's	-	9,250	-	(39,811)	(30,561)
North Island main truck line	-	28,314	-	(28,314)	-
Registration image research	17,778	-	-	(12,871)	4,907
Total Lottery Grants Board	42,815	114,014	179	(178,397)	(21,389)

BEQUESTS	30/06/08 \$	Receipts \$	Interest \$	Expenditure \$	30/06/09 \$
Richardson bequest	45,713	-	2,390	-	48,103
McKay bequest	208,662	-	10,862	(5,050)	214,474
Granville Travers Zohrab Trust bequest	259,995	-	13,590	-	273,585
Rosier bequest	139,261	-	7,279	-	146,540
Spencer bequest	178,737	-	9,342	-	188,079
Bedlington bequest	1,441	-	74	-	1,515
Denton Mayor bequest	5,000	-	262	-	5,262
O R Lee bequest	38,175	-	1,996	-	40,171
James Smiley bequest	12,433	-	-	(12,433)	-
Hudson bequest	310,760	-	16,007	(24,931)	301,836
Stout bequest	1,759	-	91	-	1,850
Stringer bequest	11,785	-	616	-	12,401
McBurnie bequest	15,907	-	831	-	16,738
Williams bequest	4,958	-	239	(765)	4,432
K Seagar bequest	72,108	-	3,769	-	75,877
Total Bequests	1,306,694	-	67,348	(43,179)	1,330,863

OTHER FUNDS	30/06/08 \$	Receipts \$	Interest \$	Expenditure \$	30/06/09 \$
Crown Property maintenance development fund	189,824	-	-	(150,000)	39,824
National Heritage Incentive Fund	58,916	500,000	5,161	(557,771)	6,306
Ruatuna fund	(1,304)	35,377	91	(22,002)	12,162
Bulk store and Stone Store donations	148,018	170,342	8,664	(14,422)	312,602
Property fund	31,977	-	1,673	-	33,650
Kemp House general donations fund	15,990	-	836	-	16,826
Environment Bay of Plenty	(868)	2,092	-	(2,663)	(1,439)
Ruatuna historical research report	551	-	-	-	551
Conservation storage materials	1,778	-	-	-	1,778

OTHER FUNDS ... continued	30/06/08 \$	Receipts \$	Interest \$	Expenditure \$	30/06/09 \$
Branch Committee fund	29,210	-	-	-	29,210
Thames School Mines roof	6,970	-	-	-	6,970
Wellington inner city bypass	167,899	-	-	(104,867)	63,032
Ewelme Cottage Committee fund	78,112	-	4,386	-	82,498
Parkinson Trust – Timeball restoration	-	30,000	-	-	30,000
MORST contract	3,064	-	-	-	3,064
Built heritage	5,771	6,385	-	(18,675)	(6,519)
Coromandel coastal erosion	2,659	-	-	-	2,659
Auckland International Airport	(7,663)	-	-	-	(7,663)
Westney Methodist Church	18,860	-	-	-	18,860
Otumoetai Pā excavation	5,591	-	-	(194)	5,397
Northland School education	9,912	-	-	(6,716)	3,196
Māori rock art pigment	4,447	11,250	-	(15,697)	-
Clutha/Mata-au archaeological survey	-	65,000	-	(65,000)	-
Transit – NIMT	10,000	-	-	(6,072)	3,928
Tairāwhiti project fund	-	17,000	-	(5,325)	11,675
Auckland City @ Risk	-	50,000	-	-	50,000
Lion Foundation grant	-	8,889	-	(8,889)	-
US Embassy Marine fund	-	15,000	-	(12,054)	2,946
Digital Maps project	-	22,000	-	-	22,000
Kerikeri	-	-	-	-	-
Canterbury Community Trust	-	50,000	-	(50,000)	-
Old St Paul's Floral Festival funds	-	29,133	-	-	29,133
Others	7,625	-	-	(2,208)	5,417
The Trusts Charitable Foundation	-	5,000	-	(5,000)	-
Total Other Funds	787,339	1,017,468	20,811	(1,047,555)	778,063
Total Special Funds and Bequests	2,136,848	1,131,482	88,338	(1,269,131)	2,087,537

8. CASH AND CASH EQUIVALENTS

	Actual 2009 \$000	Budget 2009 \$000	Actual 2008 \$000
Petty cash and imprest balances	9	20	7
Cheque and call deposits (less than 90 days)	2,050	1,941	4,757
Specified fund and bequest deposits	-	2,000	1,598
Total cash and cash equivalents	2,059	3,961	6,362

Investments are on terms ranging from on-call through to 90 days depending on the forecast cash flow requirements. The carrying value of short term deposits with maturity dates of three months or less approximates their fair value.

The weighted average effective interest rate for term deposits is 5.42% (2008: 7.9%)

9. TRADE AND OTHER RECEIVABLES

	Actual 2009 \$000	Actual 2008 \$000
Debtors and other receivables	174	109
Less provision for impairment	(13)	-
Total debtors and other receivables	161	109

The carrying value of receivables approximates their fair value. As at 30 June 2009, all overdue receivables have been assessed for impairment and \$13,000 (2008: nil) were assessed as impaired.

10. PROPERTY, PLANT AND EQUIPMENT

During 2008/09, a number of assets have been reallocated to reflect the legal title of NZHPT to such assets. Artefacts and chattels were revalued during the year and the values have been adjusted to reflect fair market value.

In addition, owned and vested land and buildings were revalued as at 30 June 2009 in accordance with NZHPT's accounting policy. However due to the number of limitations attached to the heritage properties within the NZHPT portfolio, it is extremely difficult to arrive at a fair value and the resulting valuation required a number of adjusting factors that could not always be substantiated. In the opinion of NZHPT, the resulting values did not fairly reflect the value of the assets. Therefore, NZHPT has decided not to adjust the value of owned and vested land and buildings at this time. NZHPT will be working closely with its valuers and auditors over the next 12 months to ensure a valuation methodology for heritage assets can be agreed and implemented. Movements for each class of property, plant and equipment are as follows:

Cost or Valuation	Balance as at 1/07/07 \$000	Additions \$000	Revaluation Increase \$000	Disposals \$000	Balance as at 30/06/08 \$000
At Valuation					
NZHPT owned land	10,784	-	-	-	10,784
NZHPT owned building	7,254	199	-	-	7,453
Vested land	4,008	-	-	-	4,008
Vested building	3,574	26	-	-	3,600
Artefacts and chattels	2,213	-	-	-	2,213
At Cost					
Managed buildings	88	10	-	-	98
Furniture and equipment	389	37	-	-	426
Computer equipment	195	210	-	-	405
Farm equipment	5	-	-	-	5
Leasehold improvements	19	16	-	-	35
Land development	18	-	-	-	18
Displays and interpretation	73	325	-	-	398
Library	18	-	-	-	18
	28,638	823	-	-	29,461

Cost or Valuation	Balance as at 1/07/08 \$000	Additions \$000	Revaluation Increase \$000	Reclassification and Write off Fully Depreciated Assets \$000	Disposals \$000	Balance as at 30/06/09 \$000
At Valuation						
NZHPT owned land	10,784	-	-	-	-	10,784
NZHPT owned building	7,453	-	-	(1,122)	-	6,331
Vested land	4,008	-	-	-	-	4,008
Vested building	3,600	-	-	155	-	3,755
Artefacts and chattels	2,213	-	1,154	-	-	3,367
At Cost						
Managed buildings	98	-	-	758	-	856
Furniture and equipment	426	-	-	(11)	-	415
Computer equipment	405	163	-	(24)	-	544
Farm equipment	5	-	-	-	-	5
Leasehold improvements	35	-	-	(19)	-	16
Land development	18	2	-	13	-	33
Library	18	-	-	-	-	18
Displays and interpretation	398	367	-	77	-	842
Total	29,461	532	14,988	(173)	-	30,974

Accumulated Depreciation and Impairment losses	Balance as at 1/07/07 \$000	Depreciation Expense \$000	Eliminate on Disposal \$000	Eliminate on Revaluation \$000	Impairment Losses \$000	Balance as at 30/06/08 \$000
Buildings – owned	279	68	-	-	-	347
Buildings – vested	156	35	-	-	-	191
Furniture and equipment	332	16	-	-	-	348
Computer equipment	133	26	-	-	-	159
Farm equipment	3	1	-	-	-	4
Leasehold improvements	12	2	-	-	-	14
Land development	5	1	-	-	-	6
Displays and interpretation	25	7	-	-	-	32
Total	945	156	-	-	-	1,101

Accumulated Depreciation and Impairment Losses	Balance as at 1/07/08 \$000	Depreciation Expense \$000	Eliminate on Revaluation \$000	Reclassification and Write off Fully Depreciated Assets \$000	Balance as at 30/06/09 \$000
Buildings – owned	347	90	-	(93)	344
Buildings – vested	191	1	-	(95)	97
Buildings – managed	-	4	-	11	15
Furniture and equipment	348	22	-	(2)	368
Computer equipment	159	63	-	(7)	215
Farm equipment	4	1	-	-	5
Leasehold improvements	14	9	-	(7)	16
Land development	6	1	-	2	9
Displays and interpretation	32	39	-	18	89
Total	1,101	230	-	(173)	1,158

Carrying Amounts	Balance as at 1 July 2007 \$000	Balance as at 30 June and 1 July 2008 \$000	Balance as at 30 June 2009 \$000
NZHPT owned land	10,784	10,784	10,784
NZHPT owned building	6,975	7,106	5,987
Vested land	4,008	4,008	4,008
Vested building	3,418	3,409	3,658
Artefacts and chattels	2,213	2,213	3,367
Managed buildings	88	98	841
Furniture and equipment	57	78	47
Computer equipment	62	246	329
Farm equipment	2	1	-
Leasehold improvements	7	21	-
Land development	13	12	24
Displays and interpretations	48	366	753
Library	18	18	18
Total	27,693	28,360	29,816

11. INTANGIBLE ASSETS

	Acquired software \$000	Internally generated software \$000	Total \$000
Cost			
Balance at 1 July 2007	112	-	112
Additions	468	-	468
Disposals	-	-	-
Balance at 30 June 2008	580	-	580
Balance at 1 July 2008	580	-	580
Additions	264	-	264
Disposals	-	-	-
Balance at 30 June 2009	844	-	844
Accumulated amortisation and impairment losses			
Balance at 1 July 2007	112	-	112
Amortisation expense	27	-	27
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 30 June 2008	139	-	139
Balance at 1 July 2008	139	-	139
Amortisation expense	156	-	156
Disposals	-	-	-
Impairment losses	-	-	-
Balance at 30 June 2009	295	-	295
Carrying amounts			
At 1 July 2007	-	-	-
At 30 June and 1 July 2008	441	-	441
At 30 June 2009	549	-	549

12. TRADE AND OTHER PAYABLES

	Actual 2009 \$000	Actual 2008 \$000
Trade creditors	752	523
Income in advance	-	-
Accrued expenses	726	785
Other payables	-	-
Total Creditors and other payables	1,478	1,308

Creditors and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of creditors and other payables approximates their fair value.

13. PROVISION FOR INCENTIVE FUND

Approved National Incentive Fund grants not yet paid are recognised as an expense at the time of Board approval of the grant and held as an accrued expense until such time as they are uplifted by the grantee.

	Actual 2009 \$000	Actual 2008 \$000
Current provisions are represented by:		
Incentive Fund grants	1,242	1,000
Total current portion	1,242	1,000
Non-current provisions are represented by:		
Total non-current portion	-	-
Total provisions	1,242	1,000

Movements for each class of provision are as follows:

	Incentive Fund \$000
2008	
Balance at 1 July 2007	862
Additional provisions made	837
Amounts used	(491)
Unused amount reversed	(208)
Balance as at 30 June 2008	1000
2009	
Balance at 1 July 2008	1,000
Additional provisions made	747
Amounts used	(260)
Unused amount reversed	(245)
Balance as at 30 June 2009	1,242

14. EMPLOYEE ENTITLEMENTS

	Actual 2009 \$000	Actual 2008 \$000
Current employee entitlements are represented by:		
Accrued salaries and wages	238	98
Annual leave	456	384
Sick leave	7	5
Long service leave	19	21
Total current portion	720	508
Non-current employee entitlements are represented by:		
Long service leave	62	14
Total non-current portion	62	14
Total employee entitlements	782	522

The value of the long service leave obligations depend on a number of factors that are determined on an actuarial basis using a number of assumptions. Due to the small materiality of the provision, no salary inflation factor has been allowed.

15. RECONCILIATION OF NET SURPLUS/(DEFICIT) TO NET CASH FROM OPERATING ACTIVITIES

	2009 \$000	2008 \$000
Net overall surplus (deficit)	(235)	28
Add non-cash items:		
Depreciation	386	183
Bad debts written off		
Provision for doubtful debts	13	
Provision for Incentive Fund grants	242	138
	406	349
Movements in working capital:		
Decrease (increase) in trade debtors	(65)	(1)
Decrease (increase) in inventory	(155)	(9)
Increase (decrease) in GST	(334)	34
Increase (decrease) in trade payables and accruals	430	187
Net cash flow from operating activities	282	560

16. CAPITAL COMMITMENTS AND OPERATING LEASES

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	Actual 2009 \$000	Actual 2008 \$000
Not later than one year	423	533
Later than one year and not later than five years	188	432
Later than five years	-	-
Total non-cancellable operating leases	611	965

These leases relate to non-cancellable accommodation and equipment leases and contracted repairs and maintenance.

17. CONTINGENCIES

As at 30 June 2009, potential liabilities resulting from heritage covenants previously negotiated are estimated to be \$20,000. There are no other contingent liabilities. (As at 30 June 2008, liabilities resulting from heritage covenants were \$20,000 and there were no other contingent liabilities).

NZHPT has no contingent assets.

18. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

Related party transactions:

NZHPT is a wholly owned entity of the Crown. The government significantly influences the role of NZHPT in addition to being its major source of revenue.

NZHPT enters into transactions with government departments, state owned enterprises and other Crown entities. Those transactions that occur within a normal supplier or client relationship on terms and conditions no more or less favourable than those which it is reasonable to expect NZHPT would have adopted if dealing with that entity at arm's length in the same circumstances have not been disclosed as related party transactions.

The following transactions were carried out with related parties other than those described above.

All related party transactions have been entered into on an arms length basis.

The aggregate value of transactions and outstanding balances relating to key management personnel and entities over which they have control or significant influence were as follows:

	Transaction	Transaction value year ended 30 June		Balance outstanding year ended 30 June	
		2009	2008	2009	2008
Dame Anne Salmond	Purchase of goods and services from Salmond Reed Architects, of which Dame Anne Salmond's husband is a director, were made in both years on normal commercial terms.	-	42	-	2

There have been close family members of key management personnel employed by NZHPT. The terms and conditions of those arrangements are no more favourable than NZHPT would have adopted if there were no relationship to key management personnel.

Key Management personnel compensation

	Actual 2009 \$000	Actual 2008 \$000
Salaries and other short-term employee benefits	1,114	1,070
Post-employment benefits	-	-
Other long-term benefits	-	-
Termination benefits	-	-
Total key management personnel compensation	1,114	1,070

Key management personnel include all Board Members, Māori Heritage Council Members, the Chief Executive and the remaining 8 members of the Lead Team.

19. BOARD AND MĀORI HERITAGE COUNCIL MEMBER REMUNERATION

	2009 \$000	2008 \$000
Member:		
Mr J Acland (chair from January 2008)	24,000	17,250
Dr H Allen*	-	1,050
Dame Judith Binney	9,450	7,875
Mr E Clark	10,000	1,890
Mrs A Crighton	10,500	10,500
Mrs T Davis	10,375	9,450
Mr R Edwards	2,800	2,000
Dr M Kawharu	10,500	9,450
Mr M Mouat	-	2,625
Mr G O'Regan	1,600	4,200
Mr G Russell	10,500	10,500
Dr C Royal	800	2,400
Dame A Salmond (Retired Chair)	-	12,000
Mr M Spedding	8,925	10,500
Sir Tumu te Heuheu	4,725	3,150
Mr W Vercoe	1,600	4,800
	105,775	109,640

* Dr Harry Allen's term expired in August 2006, with the passing of the *Historic Places Amendment Act* 2006. He has continued in an advisory capacity to the Registration Committee of the Board.

NZHPT has effected Directors and Officers Liability and Professional Indemnity Insurance cover during the financial year in respect of the liability or costs of Board members and employees. A premium of \$4,988 was paid for the insurance period 1 July 2008 to 30 June 2009 (2008: \$4,987).

20. EMPLOYEE REMUNERATION

Total Remuneration and Benefits	No. of Employees	
	2009	2008
\$000	\$	\$
100 - 110	5	4
110 - 120	3	1
120 - 130	1	-
220 - 230	1	1

The current Chief Executive was appointed in May 2006 and is currently employed in the remuneration band \$220,000-230,000 (2008: remuneration band \$220-230,000).

During the year ended 30 June 2009, (2008: nil) one employee received compensation and other benefits in relation to cessation, totalling \$7,140 (2008: nil). No Board members received compensation or other benefits in relation to cessation (2008: nil).

21. EVENTS AFTER BALANCE SHEET DATE

There were no significant events after the balance sheet date.

22. CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of financial assets and liabilities in each of the NZ IAS 39 categories are as follows:

	Actual 2009 \$000	Actual 2008 \$000
Loans and receivables		
Cash and cash equivalents	3,185	2,846
Debtors and other receivables	161	109
Total loans and receivables	3,346	2,955
Financial assets at fair value through equity		
Cash and equivalents – equity investments	3,025	3,516
Financial liabilities measured at amortised cost		
Creditors and other payables	1,478	1,308

23. FINANCIAL INSTRUMENT RISKS

NZHPT's activities expose it to a variety of financial instrument risks, including market risk, credit risk and liquidity risk. NZHPT has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions that are speculative in nature to be entered into.

Market Risk

The interest rates on NZHPT's investments are disclosed in note 8.

Fair Value Interest Rate Risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. NZHPT's exposure is limited to its bank deposits which are held at fixed rates of interest.

Cash Flow Interest Rate Risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Investments issued at variable interest rates expose NZHPT to cash flow interest rate risk. NZHPT's investment policy requires a spread of investment maturity dates to limit exposure to short-term interest rate movements. NZHPT currently has no variable interest rate investments.

NZHPT is not permitted to borrow so is not exposed to this risk on borrowings.

Credit Risk

Credit risk is the risk that a third party will default on its obligations to NZHPT, causing NZHPT to incur a loss.

Due to the timing of its cash inflows and outflows, NZHPT invests surplus cash with registered banks. NZHPT investment policy limits the amount of credit exposure to any one institution.

NZHPT has processes in place to review the credit quality of customers prior to granting of credit.

NZHPT's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and cash equivalents (note 8) and net debtors (note 9). There is no collateral held as security against these financial instruments, including those instruments that are overdue or impaired.

NZHPT has no significant concentrations of credit risk, as it has a small number of credit customers and only invests funds with registered banks with specified Standard and Poor's credit ratings.

24. CAPITAL MANAGEMENT

NZHPT's capital is its equity, which comprises accumulated funds and other reserves. Equity is represented by net assets.

NZHPT is subject to the financial management and accountability provisions of the *Crown Entities Act 2004*, which imposes restrictions in relation to borrowings, acquisition of securities, issuing of guarantees and indemnities and the use of derivatives.

NZHPT manages its equity as a byproduct of prudently managing revenues, expenses, assets, liabilities, investments and general financial dealings to ensure NZHPT effectively achieves its objectives and purpose, whilst remaining a going concern.

25. EXPLANATION OF SIGNIFICANT VARIANCES AGAINST BUDGET

NZHPT sets a very prudent grant and donation budget. This positive variances have been tagged to ensure future expenditure is in accordance with funder requirements in future years.

Significant projects have been undertaken across NZHPT properties. Additional funds received meant projects planned for the future were able to be completed within the current year.

NZHPT artefacts and chattels were revalued as at 30 June 2009. This has resulted in an increase in revaluation reserve of \$1.154 million.

AUDIT REPORT

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

AUDIT REPORT

To the readers of New Zealand Historic Places Trust financial statements and statement of service performance for the year ended 30 June 2009

The Auditor General is the auditor of the New Zealand Historic Places Trust (the Trust). The Auditor General has appointed me, Robert Manktelow, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Trust for the year ended 30 June 2009.

Qualified Opinion – Our work was limited because land and buildings were not revalued to fair value at 30 June 2009

As stated in the accounting policies, the Trust recognises its land and buildings at fair value. The New Zealand Equivalent to International Accounting Standard No. 16 Property, Plant and Equipment (NZ IAS 16) requires entities that recognise land and buildings at fair value to carry out revaluations with sufficient regularity to ensure that revalued land and buildings are not included at a value that is materially different to fair value.

As outlined in note 10, the Trust undertook a revaluation of its land and buildings as at 30 June 2009. The Trust decided that the revalued amounts did not reflect fair value given the specialist nature of the historic assets involved and elected not to adjust the value of its land and buildings. However, the valuation indicated that there is likely to have been a material increase in the value of land and buildings, but we are unable to determine the amount of the required adjustment.

In our opinion:

- except for the effect of the departure from NZ IAS 16 as outlined above, the financial statements of the Trust on pages 45 to 75:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect the Trust's financial position as at 30 June 2009.

In our opinion:

- The financial statements of the Trust pages 45 to 75 fairly reflect the results of operations and cash flows for the year ended 30 June 2009; and
- The statement of service performance of the Trust on pages 8 to 44:
 - complies with generally accepted accounting practice in New Zealand; and
 - fairly reflects for each class of outputs:
 - its standards of delivery performance achieved, as compared with the forecast standards outlined in the statement of forecast service performance adopted at the start of the financial year; and
 - its actual revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses outlined in the statement of forecast service performance adopted at the start of the financial year.

Statutory reporting time frame

Due to the complexity of some of the issues associated with the valuation of land and buildings, which we refer to above, we were not able to issue our audit report within the time frame set out in section 156(2) of the Crown Entities Act 2004.

The audit was completed on 6 November, and is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Trustees and the Auditor, and explain our independence.

Basis of Opinion

We carried out the audit in accordance with the Auditor General's Auditing Standards, which incorporate the New Zealand Auditing Standards. However, the scope of our work was limited because land and buildings were not revalued.

We planned and performed the audit to obtain all the information and explanations we considered necessary in order to obtain reasonable assurance that the financial statements and statement of service performance did not have material misstatements, whether caused by fraud or error.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements and statement of service performance. We are unable to determine whether there are material misstatements in relation to land and buildings that were not revalued because the scope of our work was limited, as we referred to in our opinion.

The audit involved performing procedures to test the information presented in the financial statements and statement of service performance. We assessed the results of those procedures in forming our opinion.

Audit procedures generally include:

- determining whether significant financial and management controls are working and can be relied on to produce complete and accurate data;
- verifying samples of transactions and account balances;
- performing analyses to identify anomalies in the reported data;
- reviewing significant estimates and judgements made by the Board;
- confirming year-end balances;
- determining whether accounting policies are appropriate and consistently applied; and
- determining whether all financial statement and statement of service performance disclosures are adequate.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and statement of service performance.

We evaluated the overall adequacy of the presentation of information in the financial statements and statement of service performance. We did not obtain all the information and explanations we required because land and buildings were not revalued as explained above.

Responsibilities of the Board and the Auditor

The Board is responsible for preparing the financial statements and statement of service performance in accordance with generally accepted accounting practice in New Zealand. The financial statements must fairly reflect the financial position of the Trust as at 30 June 2009 and the results of its operations and cash flows for the year ended on that date. The statement of service performance must fairly reflect, for each class of outputs, the Trust's standards of delivery performance achieved and revenue earned and expenses incurred, as compared with the forecast standards, revenue and expenses adopted at the start of the financial year. The Board's responsibilities arise from the Crown Entities Act 2004 and the Historic Places Act 1993.

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you. This responsibility arises from section 15 of the *Public Audit Act 2001* and the *Crown Entities Act 2004*.

Independence

When carrying out the audit we followed the independence requirements of the Auditor General, which incorporate the independence requirements of the Institute of Chartered Accountants of New Zealand.

Other than the audit, we have no relationship with or interests in the Trust.



Robert Manktelow
Audit New Zealand
On behalf of the Auditor General
Wellington, New Zealand

CONTACT DETAILS

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Matters Relating to the Electronic Presentation of the Audited Financial Statements and Statement of Service Performance

This audit report relates to the financial statements and statement of service performance of the New Zealand Historic Places Trust for the year ended 30 June 2009 included on the New Zealand Historic Places Trust's website. The New Zealand Historic Places Trust's Board is responsible for the maintenance and integrity of the New Zealand Historic Places Trust's website. We have not been engaged to report on the integrity of the New Zealand Historic Places Trust's website. We accept no responsibility for any changes that may have occurred to the financial statements and statement of service performance since they were initially presented on the website.

The audit report refers only to the financial statements and statement of service performance named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements and statement of service performance. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and statement of service performance and related audit report dated 6 November 2009 to confirm the information included in the audited financial statements and statement of service performance presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.