



Annual Report

Pūrongo ā-Tau 2024/25



Safe

HE HAUMARU: Ngā tāngata me ngā mahi

People and operations

Ensuring everyone who works or plays in New Zealand's maritime sectors comes home safely.

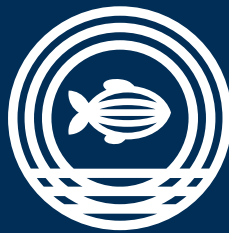


Secure

HE WHITIA: Ngā wāpu me ngā kaupuke

Ports and ships

Protecting New Zealand's social, cultural and economic interests from threats to our maritime sectors.



Clean

HE MĀ: Ngā moana me ngā arawai

Seas and waterways

Preserving New Zealand's environment for future generations by minimising the impact maritime activity has on it.



Sustainable

TOITŪTANGA: Ngā aratuku me ngā rāngai

Supply chains and sectors

Promoting ongoing cultural, social, environmental and economic resilience and performance of our maritime sectors and supply chains.

Maritime NZ is the national maritime regulatory and response agency for the safety, security and environmental protection of New Zealand's marine environment.

Maritime New Zealand

Nō te rere moana Aotearoa

Nō te rere moana Aotearoa accompanies te manaia – the guardian – in our logo.

Te Manaia is a kaitiaki (guardian) spirit in Māoridom, depicted with bird, fish and human features. It strengthens Maritime New Zealand with its mana as we fulfil our role in the kaitiakitanga (guardianship) of Aotearoa.

Maritime New Zealand is the lead agency watching over the nation's waterways and we support rescue operations over land, air and sea. Like Te Manaia, we care for New Zealanders across all three domains.

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Abbreviations

ACOP	Approved code of practice for the loading and unloading of cargo at ports and on ships
FTE	Full-time equivalent staff
GHG	Greenhouse gases
HF	High frequency
HSWA	Health and Safety at Work Act 2015
IALA	International Association of Marine Aids to Navigation and Lighthouse Authorities
IMO	International Maritime Organization
ISM	International Safety Management
ISPS	International Ship and Port Facility Security
MNZ	Maritime New Zealand
MARPOL	International Convention for the Prevention of Pollution from Ships
MOC	Maritime Operations Centre
MOSS	Maritime Operator Safety System
MOU	Memorandum of Understanding
MTA	Maritime Transport Act 1994
OIA	Official Information Act 1982
OPF	Oil Pollution Fund
PBE FRS 48	Public Benefit Entity Financial Reporting Standard 48
PMSP	Pacific Maritime Safety Programme
PSC	Port State Control
RCCNZ	Rescue Coordination Centre New Zealand
SAR	Search and rescue
SOLAS	International Convention for the Safety of Life at Sea
Tokyo MOU	Asia-Pacific Memorandum of Understanding on Port State Control
tCO₂-e	Tonnes carbon dioxide equivalent
VHF	Very high frequency

Section A

Wāhanga A

Our story

Tā mātau kōrero



Our year in review

Progress through collaborative partnership and working smarter.

Tēnā koutou

As a kaitiaki (guardian) of Aotearoa New Zealand's ports, oceans and waterways, Maritime NZ works to deliver **Safe, Secure, Clean and Sustainable** outcomes for New Zealanders.

In 2024/25, we achieved meaningful progress across several priorities. This is reflected throughout the report, particularly under the sections addressing the Government and Minister's expectations, as well as through our harm prevention programmes and cross-sector initiatives. Highlights are noted below.

We have continued to digitise, making it easier to interact with us

We launched our new online notification form, which has been well received by stakeholders to quickly report events or incidents. The form is accessible on any device: mobile, tablet or computer. We introduced an automatic advisory process for Maritime Transport Operator Certificate renewals, sending reminders to operators six and three months before expiry. We have also made good progress on simplifying and digitising our seafarer applications, with the support of users from the sector.

Good results from implementation of our regulatory approach

An important focus over the year has been the implementation of our new risk-based regulatory approach. This has involved developing policies, processes and practices that support better risk-based triage of events and regulatory decision-making, including the use of broader corrective and enforcement tools. One new tool, voluntary agreements, has enabled us to work more informally with operators to address issues and has been particularly effective in delivering positive safety results this year.

The newly established Notifications and Enquiries team and after-hours function have enabled timely response to notifications and decisions to release scenes quickly after a harm event. This has increased awareness of the status of notifications, and why and how we triage and respond to them. We are receiving positive feedback from the sector in support of these changes.

Our proactive harm prevention programmes that partner with the sector have also performed well. It is promising to see that fatalities in the commercial sector have continued to decline since 2021/22 (see [page 22](#)).

Notably, we successfully extended our health and safety designation across New Zealand's 13 major commercial ports, working with the Port Health and Safety Leadership Group. We also launched the Approved Code of Practice for the Loading and Unloading of Cargo at Ports and on Ships with the Port Health and Safety Leadership Group.

We have worked hard to strengthen relationships with the commercial fishing sector, including forming the New Zealand Fishers Health and Safety Leadership Group to drive sector-wide improvements. Additionally, we launched the Bluefin Tuna Safety Project to provide safety information to recreational tuna fishers who may be operating too close to commercial fishing vessels.

In the recreational craft sector, we delivered our first-ever winter Kia Mataara marketing campaign, titled "Better Your Odds", to highlight the heightened risks recreational users face outside of the summer boating season. The campaign aimed to raise awareness of the severe consequences that can occur during winter if something goes wrong and illustrates the novel approaches taken by our recreational craft harm prevention programme.



Supporting an efficient, innovative and sustainable maritime sector

Through our regulatory amendment programme, we undertook two rule amendment projects. These address rules that we and the sector identified as being not fit for purpose, outdated or impeding efficient operation of the sector and delivery of outcomes.

Other initiatives to support a sustainable maritime sector included progress on our maritime workforce and new and low carbon technology initiatives. The maritime workforce initiative made traction on short-term improvements on seafarer certification, as sought by the sector. It has also had a major role in ensuring maritime sector needs are understood and catered for as part of our skills reform. The initiative to support uptake of new and low carbon technologies progressed with the development of a new technology pathway and rules relating to lithium batteries.

Maritime incident readiness and response

Our multi-year readiness and response programme has worked to strengthen search and rescue operations. This included establishing a new fifth watch at the Rescue Coordination Centre New Zealand, establishing essential safety infrastructure, building foundational geospatial and domain awareness tools, and ensuring our capability and capacity to respond effectively to oil spills.

The programme was challenged over the year, when, in our lead and supporting role, we responded to real maritime events. These included the groundings of the *Aratere* ferry and *Manahau* barge, and the sinking of HMNZS *Manawanui* off the south coast of Samoa. These responses provided valuable lessons that were incorporated into our incident readiness and response programme and reaffirmed our ability to rapidly activate and deploy maritime response capabilities in complex and evolving scenarios. In the coming year, we will develop a singular, integrated maritime incident response strategy.

Realising the benefits of changes to our operating model

Due to the reduction in cruise and cargo activity around the New Zealand coast, we experienced a levies shortfall in 2024/25. We were able to respond, however, through careful planning and targeted savings. This was possible because of the work we have done to improve our operating model over more recent years, as well as the prudent use of reserves.

We would like to take the opportunity to thank the staff of Maritime NZ for all their hard work, and we thank the sector for the ongoing collaboration on which all our outcomes depend.

Ngā mihi nui

Dame Jo Brosnahan, DNZM, QSO
Board Chair, Maritime NZ

Kirstie Hewlett
Chief Executive and Director, Maritime NZ

Meeting the Government's priorities

Meeting our Minister's expectations

Each year, our Minister sets expectations for the next financial year. For 2024/25, the then Associate Minister of Transport, Hon Matt Doocey, issued a Letter of Expectations to the Maritime NZ Board that emphasised the main priorities for Maritime NZ, including fiscal sustainability, a sharpened focus on core functions, and resilience and security. These priorities, together with the enduring expectations, informed the development of our 2024/25 Statement of Performance Expectations.

Enduring Letter of Expectations for statutory Crown entity boards

As a Crown entity, we recognise the Enduring Letter of Expectations of Minister of Finance, Hon Nicola Willis, dated April 2024. The letter highlights the importance of maximising funding value, understanding costs and outcomes, and adopting evidence-based continuous improvement. It also emphasises clear accountability for performance in a challenging fiscal environment.

Contributing to the Government's nine targets

While Maritime NZ does not lead any of the nine government public sector targets, it actively contributes to them, such as *Target 9: Reduced net greenhouse gas emissions*. For example, we recently led the implementation of MARPOL Annex VI (International Convention for the Prevention of Pollution from Ships), which aims to reduce marine pollution.

Sustainability is embedded in our operations through initiatives such as:

- transitioning around 70 percent of our light vehicle fleet to electric vehicles
- enhancing sustainability in air travel processes
- converting lighthouses to solar power where feasible
- strengthening greenhouse gas data and reporting for strategic decision-making
- encouraging staff engagement through a dedicated sustainability group.

Facilitating innovation and growth in the maritime sector

Our 2024/25 work programme reflects government priorities in innovation and economic growth. The maritime sector contributes \$7.7 billion to the economy, underpins nearly all imports and major exports, and requires safe, efficient operations.

Maritime NZ delivers wide-ranging benefits through:

- supporting New Zealand's shipping supply chain in safe passage of exports and imports (99.7 percent by volume by sea) by discouraging poor quality ships and unsafe activity on ports, and by supporting port security enhancements
- enabling adoption of innovative technology through our new and low carbon technologies initiative (see [page 41](#))
- advocating internationally through bodies such as the International Maritime Organization on behalf of New Zealand and the region to ensure supply chains are sustainable and efficient
- reducing the societal, economic and environmental costs of harm through our regulatory activity and harm prevention programmes
- our ongoing rules programme, which ensures rules are fit for purpose and enable efficient operation, as well as delivering outcomes, including those relating to seafarer certification as part of our wider certification and licensing improvement programme (see [page 46](#))
- taking a long-term view of ensuring the sector has a capable, well-trained and sustainable workforce through our maritime workforce initiative (see [page 38](#))
- enhancing the online experience of the maritime sector through our digitisation work programme, with the development of 'MyMNZ', our digital front door, and a new notification and enquiries online form and centralised function to receive, triage and manage notifications and enquiries.

Our effectiveness and efficiency as a regulator

We have focused on delivering better results and improved public services, while working within tight financial constraints.

The 2024/25 year marked the beginning of a three-year cycle following the 2024 maritime levies review. During the review, sector feedback shaped our priorities, and we have made good progress over the year towards these, with positive sector feedback. Priorities included:

- **building our maritime inspections capacity to identify and respond to substandard shipping** through the dedicated Maritime Inspections team, with more coverage across New Zealand. This has resulted in increased inspections and more deficiencies and non-conformities being identified and addressed, reducing risk in our waters. Early signals show that increased inspections have led to a reduction in deficiencies among vessels that regularly visit New Zealand. We are identifying more vessels with quality issues than we would have previously, thereby improving safety and minimising risk of catastrophic harm

- **improving maritime and marine rules** to remove unnecessary compliance and/or cost, as well as ensuring rules enable new technologies and efficient and effective operations. We are progressing two omnibus regulatory amendment packages to address small to medium-sized issues across multiple rules, with two-longer term critical reform projects. These are being prioritised with the sector and have been well received because they will reduce costs, remove pain points and enable better sector outcomes. We are also making progress on legislative reform with the Ministry of Transport
- **enhancing our processes of notifications and enquiries** so people know when to notify, can do so easily, receive a prompt response and action appropriate to the event, and scenes are not held for longer than they should be, minimising business disruption. This work has involved implementing a new online notification form and establishing a small notifications and enquiries team and after-hours triaging model, along with a triage policy with service level requirements. This has resulted in the most serious or urgent notified events receiving an initial response from us within four hours, 24 hours a day, seven days a week. Stakeholders have noted improved timeliness and communication in our responses and greater awareness of how their notification has been responded to and why (see [page 45](#))
- **continuing to improve our seafarer and operator certification processes** which has resulted in improved processing times, even with increasing application volumes. The additional capacity from the levy review has provided greater technical support regarding improvements to rules, improved operational policy, the establishment of a review panel for decisions, and the progression of our programme to digitise seafarer certification. The multi-year improvement programme is also supported by a maritime operators' group, which will be involved in user testing on digital processes. The feedback received is that we are listening, and stakeholders are seeing improvements (see [page 46](#))
- **strengthening effective oversight of third parties that undertake critical regulatory functions on behalf of Maritime NZ**, to ensure confidence in the quality and consistency of the third parties undertaking regulatory activities. During the year we established a dedicated function and small team who have developed a framework for oversight, and identified three initial priority areas using a risk-based approach. The oversight of recognised surveyors has been the initial focus, with the first phase of information gathering and analysis well under way
- **embedding our regulatory approach** through proactive partnership and harm prevention programmes and response work. Stakeholders have been supportive of this balanced and proactive regulatory approach.

Our effectiveness and efficiency metrics

We track quarterly efficiency measures for our Board and Minister.

METRIC	TARGET	2024/25 RESULT
Frontline staff %	At least 75%	77.7%
Staff turnover %	At most, Public Service average	9.6% [below average]
Contractor costs as % of workforce cost	Less than 10%	3.7%
Consultant costs as % of workforce cost	(per PSC guidance)	4.0%
Overhead cost %	Between 25% and 30%	26.5%
Overdue debt as % of total billed revenue	Less than 1%	0.35%

Managing through Maritime Levy revenue shortfall in 2024/25

The 2024 review of the Maritime and Oil Pollution levies was based on levy modelling supported by Treasury, other economic forecasts for cargo and oil, and international cruise ships. Economic conditions have, however, meant import growth is much slower, and a substantial reduction occurred in cruise ship visits to New Zealand in 2024/25, which resulted in a significant levy shortfall.

Maritime NZ has addressed this levy shortfall through savings and use of reserves, while still aiming to meet the expectations of the sector, as agreed in the 2024 levy review. These savings were possible because of the efficiency and effectiveness work that Maritime NZ has undertaken on its operating model over the past few years. This has included:

- consolidation of property in Wellington and reducing costs in satellite offices through partnering with other government agencies
- rigorous prioritisation of international and domestic travel, noting we still need to travel to undertake our role
- a reduction in contractors to 3.7 percent of operating costs, which are focused primarily on digitisation and technology to drive efficiencies (we have no other discretionary spend)
- digitisation of internal and external processes to deliver cost savings and enhance productivity for us and the sector
- careful management of remuneration and vacancies
- more efficient delivery of training, which is necessary for roles.



WHY THE MARITIME DOMAIN MATTERS TO NEW ZEALAND



Around

1,000 non-passenger ships

visit and make about

5,200 port visits annually

About

50 passenger ships

visit and make around

800 port visits annually

A ship can visit multiple times per year and stop at multiple ports.



Around

\$7.7 billion

to New Zealand's economy made up of approximately

\$4.6 billion

directly and approximately

\$3.1 billion

indirectly

About

40,000

people employed in the marine economy

Marine economy's contribution to total GDP is around

1.2%



NZ exports over

\$68 billion



NZ imports over

\$61 billion

About
99.7%
by volume

About
79%
by value

is carried by sea



NZ's Exclusive Economic Zone is

15x
the size of
the country

not including Tokelau,
Niue, Cook Islands and
Ross Dependency

Spanning over

30 million km²

New Zealand's search and rescue
region is one of the largest in the world

Our role in the maritime system

Supporting international supply chains enabling movement of 99.7% of freight by mass between us and our international trade partners

Expanded Health and Safety at Work Act 2025 designation beyond ships and boats. In July 2024, Maritime NZ became the primary health and safety regulator for our 13 commercial ports

Ensuring maritime security in ports and on vessels so supply chains are not interrupted, and safety and national security is maintained

Partnering with the sector through multi-year harm prevention programmes

Leading work in international forums to support New Zealand's interests

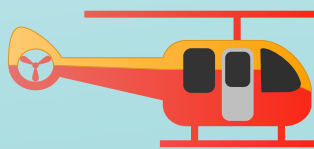
Creating Maritime Rules and other regulatory standards

Working with owners of recreational craft so they can meet their obligations to protect our people and our environment

Providing critical safety infrastructure such as aids to navigation, and distress and safety communication services to get our people home safely



What we do
Preventing harm
Saving lives
Securing our future



Coordinating search and rescue operations over our 30 million km² search and rescue area. This area covers parts of the Pacific and the Ross Dependency

Leading readiness, response and recovery for maritime incidents

Enabling innovation to stay future ready while minimising risk

Partnering to ensure a safe and secure Pacific

Monitoring and enforcement of Maritime Rules

Certifying, licensing and enforcing to ensure we have a competent workforce and operators who are meeting their obligations, and are qualified to operate safely in our maritime system

Overseeing oil spill contingency planning, and responding to major spills to prevent pollution events and minimise the impact of oil on our environment

Protecting the marine environment by preventing harmful discharges from the maritime sector to the air and sea



We work closely with many different stakeholders to find and deliver the most effective ways to prevent harm, including recreational boating and craft users to domestic and international commercial operators, through to port operators.

We are the Government's only maritime-focused agency, with a key influencing role in delivering outcomes across the maritime system, and an important source of insight, facilitation and advice on maritime policy issues.

Our role expands beyond the boundaries of New Zealand, covering New Zealand's large search and rescue coordination region and partnerships in the Pacific. We engage internationally to support New Zealand's considerable interests through the International Maritime Organization and other forums like the International Labour Organization.

We negotiate binding commitments that align with our strategic objectives and we assist our Pacific partners to implement these.

Who we are

Ko rere moana Aotearoa te pokapū ā-motu ka whakature, ka urupare ki ngā take moana.

Maritime NZ is the national maritime regulatory agency for the safety, security and environmental protection of the marine environment.

We are a risk-based regulator focused on preventing harm across the maritime domain.

We actively develop relationships with all parts of the maritime sector and various government systems. These include transport, border, health and safety at work, international relations, environment, conservation and biosecurity. As a result, we have a broad understanding of the maritime system and can act as a source of insight, facilitation and advice to wider government policy on maritime issues. This includes working closely with the Ministry of Transport on significant policy issues affecting the sector.

In a rapidly changing strategic environment, we need to understand how changes may affect Maritime NZ's regulatory role and the linkages to harm. We therefore continue to work closely with the maritime sector to better understand the related risks and opportunities and explore what could be done to maximise positive outcomes for New Zealand.

Maritime NZ is one of four Crown entities monitored by the Ministry of Transport, and part of the wider transport sector 'family' of agencies. It was established in 1993 and is governed by a Board appointed by the Minister of Transport under the Maritime Transport Act 1994 (MTA).

Our vision and purpose

Our vision and purpose describes our aspiration for Maritime NZ and the difference we want to make in the world.

Maritime New Zealand:

**Preventing harm.
Saving lives.
Securing our future.**

Our outcomes

Our outcomes signal what we want to achieve as an organisation



Safe | Haumaru



Secure | Whakaruruhau



Clean | Mā



Sustainable | Toitū

For more about our outcomes framework, see the infographic, [pages 18–19](#).

Our values

Our values contribute to our culture and are at the heart of our organisation



Care | Kia Tika



Connect | Kotahitanga



Courage | Kia Māia

Our strategic direction, Te Korowai o Kaitiakitanga

Te Korowai o Kaitiakitanga (Te Korowai), which broadly translates to the Cloak of Stewardship, is Maritime NZ's organisational strategy, which began in 2021.

It reflects our role in ensuring the ports, oceans and waterways of New Zealand are safe, secure, clean and sustainable. We see ourselves as having an important role in the guardianship of New Zealand's waterways, and we aim to be a capable steward of the maritime regulatory system.

Te Korowai guides our priorities and actions. In 2024/25, we've made tangible progress on this journey, moving towards being a more connected and effective regulator. Te Korowai has shaped:

- our direction (our vision and outcomes, and who we are)
- our regulatory approach (how we carry out our role)
- our external focus (how we target our effort)
- our organisational foundations and enablers (the culture and capabilities that support us to achieve as an organisation).

For more about Te Korowai, and the programmes we have established to deliver on our strategy over the short and medium term, see our [Statement of Intent 2024–2028](#) and annual [Statement of Performance Expectations](#).

Our regulatory approach

Who we are as a regulator

Our regulatory approach guides our decision-making and activities as a regulator, including how we focus our efforts to proactively prevent harm, and how we respond to harm when it occurs.

We do this in two main ways, through:

1. our **harm prevention programmes**, where we partner with the maritime sector to target the underlying drivers of harm.
2. our **response to events, incidents and applications**, including how we respond to certification requests, triage and prioritise notifications, and how we choose to use our corrective and enforcement tools.

We work with different parts of the sector to build and improve our shared data, intelligence and insights. This allows us to be clear on who, when, where and why harms are occurring, as well as their severity and likely impact.

This approach requires us to:

- better balance our proactive and responsive work
- use a broader range of corrective and enforcement tools
- partner with the sector to undertake activity that prevents harm from happening in the first place and ensures people know what to do and what is expected if it does occur.

At times, we cannot prevent harm from happening, so we need to be prepared for unforeseen events and respond to and manage them effectively when they arise. We do this through our integrated maritime incident readiness and response approach.

Our regulatory principles

Our principles guide our regulatory work, defining our approach and setting expectations for external parties.



Intentional | Takune

We are a capable, responsible and accountable regulator who takes deliberate actions towards achieving our outcomes.

We take a systems view of the maritime domain with an eye to the future.

We do what we say we will do.



Trusted | Whakapono

We actively steward the Crown Māori relationship in New Zealand's maritime context and deliver on our obligations under TeTiriti o Waitangi.

We make balanced, transparent and consistent decisions.

Our approach is impartial and proportionate to the harm we are managing. We have the confidence of the community and therefore have their ongoing respect and support to regulate.



Influential | Whakamana

We are respected leaders who build open, honest and effective partnerships with the maritime sector, other government agencies, iwi and non-governmental organisations.

We actively look for opportunities to collaborate with others to achieve shared outcomes. Information flows effectively between us and the maritime sectors.



Adaptive | Urutau

We are aware of our changing operating context, and adjust our approach to it.

We are flexible and dynamic.

We value new and innovative approaches to regulating and we find opportunities to learn and improve the way we work.

OUR OUTCOMES

OUR OUTCOMES SIGNAL WHAT WE WANT TO ACHIEVE AS AN ORGANISATION



SUSTAINABLE

SUPPLY CHAINS AND SECTORS

TOITŪTANGA:

Ngā ara tuku me ngā rāngai

Promoting ongoing social, cultural, environmental and economic resilience and performance of our maritime sectors and supply chains.

INTERMEDIATE OUTCOMES

SUPPORTING OUR SAFE, SECURE, CLEAN AND SUSTAINABLE OUTCOMES ARE EIGHT INTERMEDIATE OUTCOMES THAT DEMONSTRATE OUR IMPACT OVER THE MEDIUM TO LONG TERM

1

Recreational users of New Zealand's seas and waterways understand the risks of their maritime activity and take the right actions to manage them.

2

Commercial users of New Zealand's maritime domain have effective practices that proactively identify, reduce and prevent chronic, catastrophic, and serious harm and fatalities.

3

New Zealand's maritime industry has competent and capable people working in good conditions.

4

The international and domestic maritime industry can invest in and safely use innovation and technology in New Zealand's seas and waterways.

INDICATORS OF PROGRESS (IMPACT)

Reduction in recreational maritime fatalities over time.

Recreational users are aware of their responsibilities and manage the risks.

Reduction in commercial fatalities and notified serious harm over time.

Ports improve health, safety and culture.

Commercial users understand their obligations.

Commercial users comply with relevant regulations that ensure good working conditions.

Commercial users employ competent and capable people.

The maritime sector has sufficient port workers and seafarers to sustain the sector.

Trend in investment and activity in maritime innovation.

New Zealand's maritime regulatory regime enables new innovation and technologies.



SAFE

PEOPLE AND OPERATIONS

HE HAUMARU: Ngā tāngata me ngā mahi

Ensuring everyone who works or plays in New Zealand's maritime sectors come home safely.



SECURE

PORTS AND SHIPS

HE WHITIA: Ngā wāpu me ngā kaupuke

Protecting New Zealand's social, cultural and economic interests from threats to our maritime sectors.



CLEAN

SEAS AND WATERWAYS

HE MĀ: Ngā moana me ngā arawai

Preserving our environment for future generations by minimising the impact maritime activity has on it.

5

Ships in New Zealand's waters and ports, and New Zealand's maritime safety infrastructure, are resilient to security risks.

Trend in security incidents and severity.

New Zealand's ports and infrastructure are resilient to security risks.

6

New Zealand's readiness, response, rescue coordination and recovery capability support incidents to be effectively managed.

Search and rescue across land, sea and air saves lives.

Response is timely, efficient and effective.

7

Emissions and discharges from ships, recreational craft, ports, and wider maritime activity are prevented or minimised.

Trend in emissions and discharges from ports and vessels.

Emissions and discharges are prevented or minimised.

8

New Zealand's maritime supply chains and sectors are internationally integrated, viable and a well-performing part of the transport system.

Trend in supply chain resilience.

International maritime settings and activity on New Zealand maritime supply chains.

System level performance

Whakatutukitanga taumata pūnaha

Our strategic framework

Our strategic framework, aligned with Te Korowai, defines our goals for New Zealand, what we will deliver, and how we will do so. It consists of:

- **Outcomes:** desired long-term changes
- **Intermediate outcomes:** positive medium-term effects or impacts
- **Strategic priorities:** programmes and projects related to our harm prevention programmes, cross-sector initiatives and regulatory improvement initiatives
- **Outputs:** operational activity across our regulatory and response functions.

The components of our strategic framework are explained below.

Our outcomes and intermediate outcomes

As shown in the infographic, [pages 18–19](#), we have four outcomes that capture what we aspire to achieve: a Safe, Secure, Clean and Sustainable maritime sector. Our outcomes aim to achieve meaningful, long-term positive change within the sector. They align and contribute to broader New Zealand transport outcomes that are shared across an integrated system of national transport agencies. They are also linked to wider governmental goals, such as economic growth and innovation.

Our outcomes are supported by eight intermediate outcomes that drive our interventions and enable us to tell our performance story. They describe the progress (impact) we want to see over time and are supported by the strategic priorities we lead or contribute to. These system level intermediate outcomes are described further in our Statement of Intent 2024–2028.

For each intermediate outcome, we provide quantitative and qualitative information to describe our performance and insights for 2024/25. These are woven into the relevant harm prevention programme or cross-sector initiative, see [pages 24–43](#).

Our strategic priorities

External focus areas: Harm prevention programmes

Our harm prevention programmes are fundamental to our regulatory approach and aim to address the causes of harm, partnering with the sector to help prevent harm from occurring in the first place. These programmes are founded on collaborative leadership, drawing on diverse perspectives and

capabilities from within Maritime NZ and across the relevant sectors. Together with the sector, we focus on understanding evidence on the causes of harm and the best ways to address those causes. Because these are multi-year programmes, their focus areas and actions evolve to respond to emerging risks and opportunities.

Our enduring harm prevention programmes, described on [pages 24–37](#), are:

- recreational craft
- ports and harbours
- domestic commercial
- maritime incident readiness and response.

Cross-sector initiatives

In addition to harm prevention programmes, we also work on initiatives that address issues across the maritime sector that are often identified with industry. These initiatives have a finite focus specifically on areas in need of attention. As issues change, so do our cross-sector initiatives, to reflect emerging priorities.

Our cross-sector initiatives, described on [pages 38–43](#), focused on:

- maritime workforce
- new and low carbon technologies
- seafarer welfare – as this work evolved, it became part of the maritime workforce initiative.

Regulatory improvement initiatives

To deliver on our regulatory approach, we prioritise several regulatory improvement initiatives each year. These initiatives, described on [pages 45–47](#), focused on:

- embedding our regulatory approach
- embedding our notifications and enquiries function
- certification and licensing improvement programme
- third party oversight
- response programme.

Our outputs

Our five outputs represent our regulatory and response functions, set annually in our statement of performance expectations. These outputs cover our daily operations and are adaptable to any future roles or responsibilities that Maritime NZ may assume.

Output class measures, revenue and expenditure results for 2024/25 are provided in Part B, Statement of service performance.

Regulation He Waeture	Regulatory operations He Whakaū	Response He Whakautu	Maritime safety infrastructure Ngā Hanga Whakahaumarū	Harm prevention He ārai Wāhitanga
Stewarding the maritime regulatory framework	Providing regulatory operations that incentivise a reduction in harm	Providing integrated maritime incident readiness and response	Providing maritime safety services and infrastructure	Preventing harm through insight, partnership and influence

Harm across the maritime sector

Fatalities

In 2024/25 19 recreational craft fatalities occurred, higher than the five-year median of 17.

A number of these fatalities occurred in the northern parts of the North Island, with bar crossings responsible for seven deaths across four events, involving one triple fatality.

Most fatalities involved small craft such as powerboats, kayaks, canoes, and dinghies and only one-third of victims were wearing lifejackets.

The main factors included sudden immersion, lack of lifejackets or poor fit, and limited means of calling for help.

Six fatalities occurred in the domestic commercial and ports and harbours sectors, three in each sector. Of these, five were linked to medical events, with only one in the domestic commercial sector resulting from an accident.

In 2023/24, the total number of fatalities across these sectors was four, with two linked to medical events. This reflects a downward trend in fatalities across commercial sectors since 2021/22.

Figure 1: Fatalities by sector¹, 2014/15 to 2024/25



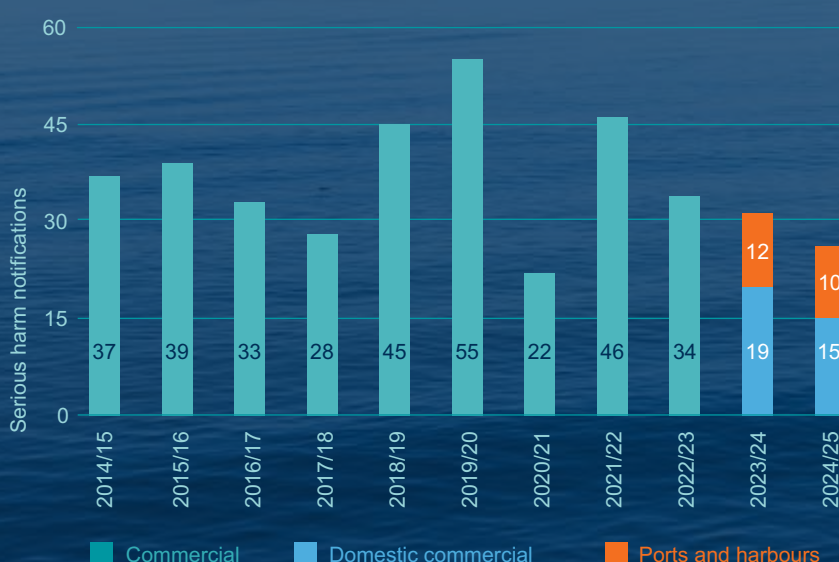
Notified serious harm

In 2024/25, we were notified of 15 serious harm events in the domestic commercial sector, compared with 19 last year.

Ten serious harm events occurred in the ports and harbours sector, compared with 12 last year. Three of these were on the land side of ports and seven on vessels.

Overall, serious harm events have steadily declined over the past four years across the commercial sectors.

Figure 2: Notified serious harm by sector, 2014/15 to 2024/25



¹ Since 2023/24, total commercial fatality and serious harm data has been disaggregated into two distinct sectors: domestic commercial and ports and harbours. Additionally, we now identify cases where fatalities were the result of medical events, which may not trigger a formal investigation by Maritime NZ.

Event notifications and injuries

As shown in figure 3, the number of event notifications received from the domestic commercial sector decreased 19 percent, compared with last year.

An increase has occurred in notifications from the ports and harbours sector (up 33 percent) and the recreational craft sector (up 45 percent). This indicates greater awareness of obligations to report events under section 31 of the MTA and section 56 of the Health and Safety at Work Act 2015 (HSWA), as well as our extended HSWA designation to the land side of ports from 1 July 2024.

Of the total event notifications reported across all sectors, 32 were triaged as either high or medium harm events requiring a decision to hold or release the scene within four hours (see Output 2.4 page 64).

Bay of Plenty, Otago and Auckland reported the highest number of notifications.

The most common type of incident reported was injuries (13 percent of total notifications), with 202 notified injuries to individuals, a small increase compared with 195 last year.

The trend in notified injuries mirrors that in notifications reporting in general. Domestic commercial notifications reduced, and recreational craft and ports and harbours increased, due to greater awareness of reporting obligations and our extended designation on ports.

As in previous years, injuries within the recreational sector follow a highly seasonal pattern, with most occurring in the months from November to February.

Figure 3: Event notifications received by sector, 2019/20 to 2024/25

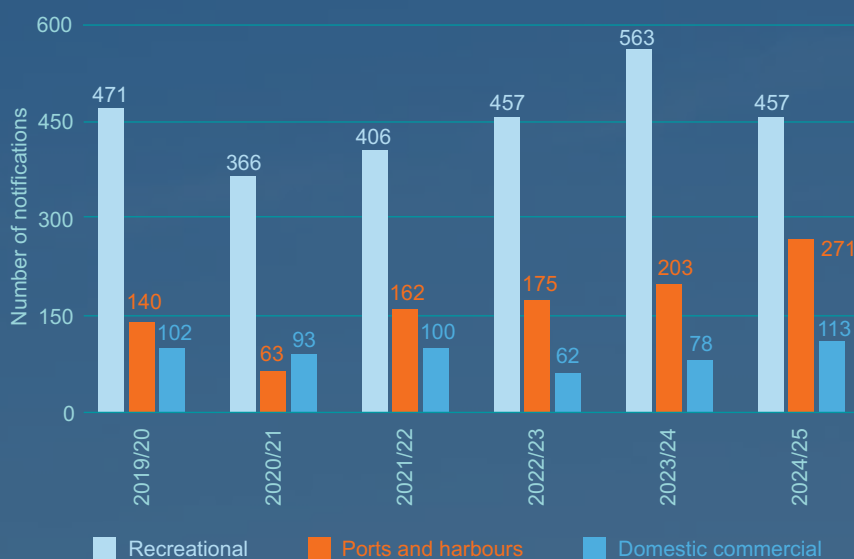
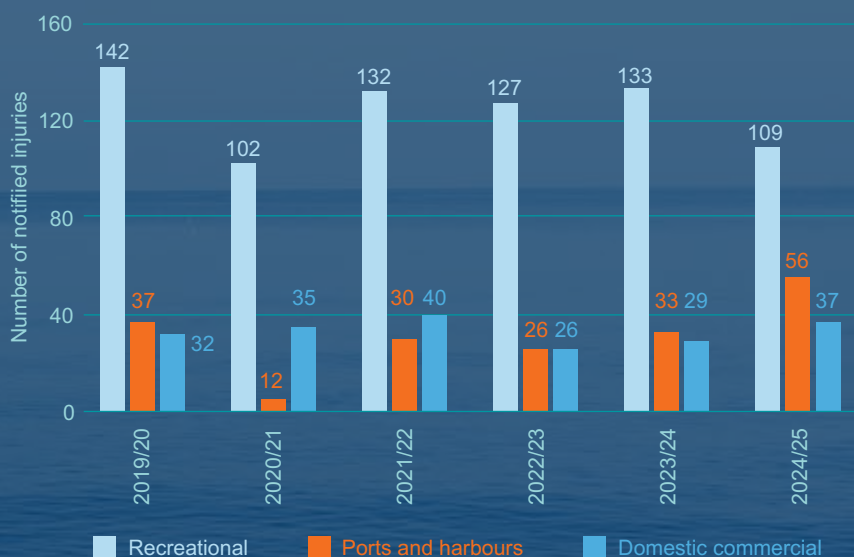


Figure 4: Number of notified injuries by sector, 2019/20 to 2024/25



Corrective and enforcement tools

We use corrective and enforcement tools to provide the appropriate regulatory response. These help resolve a range of unsafe and non-compliant circumstances in response to a harm that has already occurred, or to prevent harm from occurring in the first place.

In 2024/25:

- we issued 71 voluntary agreements on ports and persons conducting a business or undertaking on ports. This is a new non-legislative tool used in specific lower-risk circumstances that empowers people to take ownership for corrective actions to manage safety risks within a timeframe accepted by Maritime NZ
- we opened 53 new investigations and concluded 102
- we have 32 active prosecutions at year-end.

Table 1: Corrective tools, 2023/24 and 2024/25

CORRECTIVE TOOLS	2023/24	2024/25
Non-conformities	402	366
Observations	1,303	1,116
Imposition of Conditions	35	71
Detentions	18	24
Voluntary agreements	0	71
Improvement notices	12	6
Prohibition notices	4	3
Infringement notices	18	12

External focus areas: Harm prevention programmes

Our harm prevention programmes, pages 24–37, show the alignment and progress towards our intermediate outcomes, including performance and insights for 2024/25, along with significant progress and achievements over the year.

Recreational craft harm prevention programme

About the programme

Recreational craft activities are a significant part of New Zealand's maritime culture, with an estimated 37 percent of adults – around 1.4 million people – participating at least once in the past year. The sector includes all non-commercial vessels used for leisure, such as kayaks, dinghies, powerboats, yachts, surfboards, and stand-up paddle boards.

This programme works in partnership with the sector to improve on-water competencies and promote proactive safety behaviour, aiming to reduce fatalities, injuries and environmental harm over time.

Maritime NZ chairs the New Zealand Safer Boating Forum. Its leadership group is a national network of government agencies, local bodies, industry organisations and community groups committed to improving recreational boating safety.

Our progress and achievements

Funded through the Fuel Excise Duty, the programme underwent an independent evaluation in 2024/25 to assess its impact and effectiveness. This evaluation found that the programme was clearly delivering benefits and impacts (see case study on [page 26](#)), but it also helped us refine our approach to ensure a clear link between activities, investment, harm reduction, and measurable outcomes.

This included prioritising resources where they would have the greatest effect.

Targeted education and behavioural change activities

Education and behavioural change activities remain integral to the programme. Notable initiatives in 2024/25 included:

- **Come Home Safe Campaign:** launched during Safer Boating Week (October 2024), this campaign encouraged individuals to pledge safety actions for loved ones. It sparked over 8,000 safety conversations and 4,000 pledges and won global recognition across radio, TV, and digital categories

- **MetService partnership and collaboration:** to address known risks in weather and bar crossings, this campaign enhanced boating forecasts and bar safety messaging through improved marine website content and led to 62.7 million page views, reaching 1.9 million unique users (35 percent of New Zealand's population)
- **Kia Mataara Winter Campaign "Better Your Odds":** our first winter-focused safety campaign highlighted seasonal risks and raised awareness of the heightened dangers outside summer. It delivered 6.4 million impressions via Facebook and over 30,000 completed video views.

Safer boating community grants

Maritime NZ operates a contestable grants programme to support at-risk and priority groups, such as Māori, Pacific peoples, Asian and new immigrant communities across New Zealand. These initiatives focus on developing craft-related skills and promoting safer behaviour on the water.

In 2024/25, nearly \$750,000 was allocated to 29 programmes nationwide. These grants enabled targeted education and outreach, helping communities build capability and reduce harm.

Main funded initiatives included:

- **Coastguard's Ko Tangata Moana Programme:** delivered boating education and skills training to recreational craft users of Māori, Pacific peoples and Asian descent
- **Drowning Prevention Auckland's Wai Wise Programme:** provided tailored drowning prevention education for Pacific peoples and Asian communities in Tāmaki Makaurau.

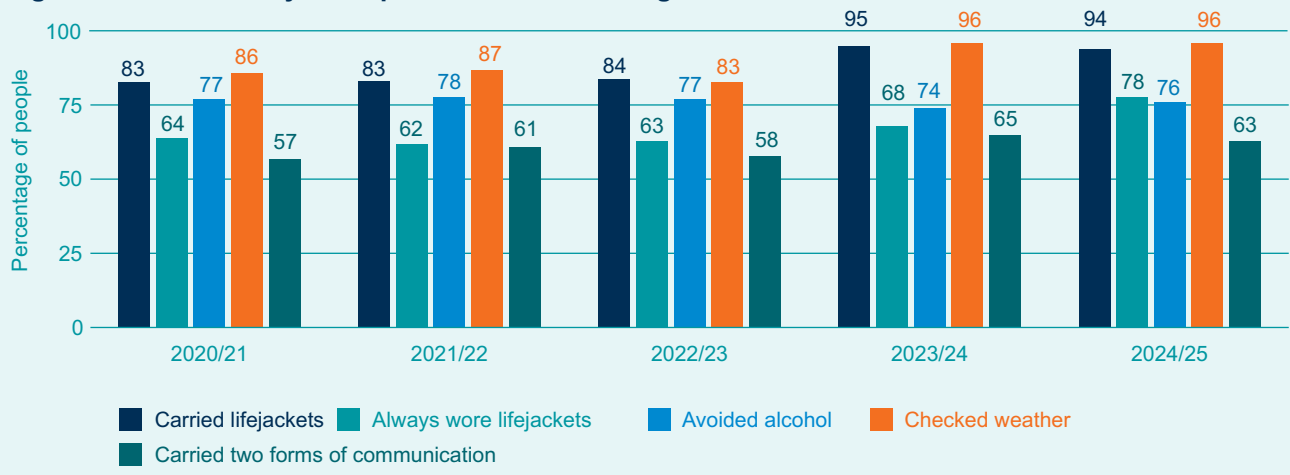
These programmes reflect our commitment to equity in harm prevention and ensuring all communities have access to life-saving knowledge and resources.

This programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 1: Recreational users of New Zealand's seas and waterways understand the risks of their maritime activity and take the right actions to manage them

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Reduction in recreational maritime fatalities over time	Trend in recreational maritime fatalities over five years	<ul style="list-style-type: none"> As in figure 1, page 22, the five-year trend is relatively stable, fluctuating between 16 and 19 fatalities annually. In 2024/25, 19 recreational craft-related fatalities occurred, an increase from 16 the previous year and the highest since 2015/16. Over the past five years, a significant factor in many of these fatal accidents was victims entering the water suddenly and unexpectedly, often without a lifejacket or means of calling for help.
Recreational users are aware of their responsibilities and manage the risks	Trend in percentage of recreational users who say they comply with the five promoted safer boating behaviours (survey)	<ul style="list-style-type: none"> The results of the IPSOS Recreational Boating Participation Survey² show that overall, when compared with 2020/21, noticeable improvements have been achieved in four of the five surveyed behaviours, as shown in figure 5. Of particular significance is that, compared with last year, survey respondents noted lifejackets were worn on 10 percent more trips,³ while other safety behaviour remained relatively stable.

Figure 5: IPSOS Survey – five promoted safer boating behaviours over time



INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Recreational users are aware of their responsibilities and manage the risks	<p>Trend in percentage of recreational users on the water wearing life jackets (observation)</p> <p>Trend in recreational events (accidents, incidents and mishaps) reported to Maritime NZ</p>	<ul style="list-style-type: none"> In partnership with regional council harbourmasters, Maritime NZ delivers a targeted compliance and enforcement programme focused on recreational craft under 6 metres in high-risk areas and among priority audiences. In 2024/25, observation during the campaign showed that lifejacket use when legally required rose to 84 percent, an increase from 78 percent in the previous campaign. As in figure 3, page 23, we received 113 event notifications, a 45 percent increase from 78 the previous year. Of the 113 events, six were triaged as either high/medium events requiring a decision to hold or release the scene within four hours. Reported injuries rose from 29 to 37, a 28 percent increase. This upward trend reflects growing public awareness of reporting obligations under Section 31 of the MTA.

2 Year on year data is not a direct comparison, due to changes in the survey and time period selected. These changes produce different margins for error because they will relate to different sample sizes (annual sample size of 2,000 before 2021, 4,000 thereafter). The most recent completed year moved to collection of data monthly, asking about participants' most recent trip over the past month. Each change has provided improved accuracy in the data collected. The wearing of lifejackets is now based on 'always' and not 'most of the time' and 'always'.

3 The survey now captures those who always wore a lifejacket, not most of the time and always as previously. All years of data have been updated to reflect this change, so the improvement over the past year is significant.

Intermediate Outcome 7: Emissions and discharges from ships, recreational craft, ports and wider maritime activity are prevented or minimised

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Emissions and discharges are prevented or minimised	Recreational users are aware of obligations and say they comply with marine protection rules and other rules relating to discharges (survey)	<p>IPSOS reporting shows improvements in users' knowledge of and compliance:</p> <ul style="list-style-type: none"> • 35 percent knew of the need to report an oil slick, an increase from 19 percent in 2023/24 • 45 percent knew what they can do with waste fluid, an increase from 16 percent in 2023/24 • 60 percent knew the types of garbage that can be thrown overboard, an increase from 25 percent in 2023/24.

Case study

Martin Jenkins Review – an evaluation of the impacts of community grants and behaviour change education and awareness campaigns

Given that around 1.4 million New Zealanders are involved in recreational craft activities each year, it's important our investment in ensuring these activities occur safely is both efficient and effective.

Our recreational craft harm prevention programme uses evidence to help us identify the causes of harm and to use these to target our investment in both community grants and targeted education and behavioural change activities. We use a mix of interventions to magnify the impact that each of these would have on their own.

Evidence backed behaviour change

The success of this approach is backed by independent analysis. A 2024 evaluation by MartinJenkins found Maritime NZ's community grants and campaigns contributed directly to behaviour change and improved safety outcomes.

The report found that "coordinating and aligning Maritime NZ's behavior change education and awareness campaigns, messaging and collateral with the interventions of grant recipients, further strengthens the reach of the regulator for influencing safety behaviour". This "enables increased diversity of response as grantee organisations represent a greater diversity of New Zealanders and recreational craft activities than can be provided through one organisation".

The report noted that "behaviour change education and awareness campaigns give Maritime NZ and its people visibility in the recreational craft and wider community, reinforcing credibility".

It highlighted the synergy between local and national initiatives and warned that discontinuing these programmes would risk fragmenting safety messages, reduce community engagement and ultimately increase injuries and fatalities.

Ports and harbours harm prevention programme

About the programme

Launched in 2022, the Ports and Harbours Harm Prevention Programme focuses on safety concerns at New Zealand's commercial ports and harbours, including navigational and health and safety risks associated with large vessels governed by international conventions, such as the International Convention for the Safety of Life at Sea (1974). The programme also covers health and safety on the landside of ports and the management of security risks relating to ships and ports.

The sector includes foreign and domestic cargo ships, oil tankers, cruise ships, large passenger vessels, ports, and those working on them.

To reduce harm in this sector, we partner with the Port Health and Safety Leadership Group, which includes representatives from port and stevedoring companies, unions, and the Port Industry Association. We also work via the Port and Harbour Marine Safety Code with port operators and councils to support navigational safety.

Our progress and achievements

Progressing the work of the Port Health and Safety Leadership Group and Port Sector Insights Action Plan

We continued our tripartite work with the sector to drive health and safety improvements in New Zealand ports through the Port Sector Insights Picture and Action Plan. Highlights included the following:

Implementing the extension of our designation onto the land side of ports

On 1 July 2024, Maritime NZ became the primary HSWA regulator across New Zealand's 13 major commercial ports. This extension gave us the legal mandate and resourcing to look holistically at how ports and port-based businesses manage risk, develop systems, perform safety operations, and engage with workers to improve health, safety, and culture.

We have delivered proactive and reactive inspections, developed and delivered voluntary agreements as a corrective tool that empowers Persons Conducting a Business or Undertaking to take ownership of risk and implement corrective actions, with good safety improvements seen.

Implementing the ACOP, guidance and educative tools

We launched the approved code of practice for the loading and unloading of cargo at ports and on ships (ACOP) and delivered a phased activity programme over 2024/25 to effectively implement it, supported by educational resources and guidance. The aim is to make it easy for people to comply, resulting in good uptake of the standards, improving the health and safety of those working on ports. See the case study on [page 31](#).

Fatigue Risk Management System

The Fatigue Working Group, led by the Port Industry Association and including Maritime NZ, unions and sector representatives, is carrying out educative and peer-review activities to encourage and support port and stevedoring companies to implement robust fatigue risk management systems, using the best practice Fatigue Risk Management System guidance.

Notably, the working group received both the Collaboration Award and Supreme Award at the 2025 Safeguard NZ Workplace Health and Safety Awards.

Port and Harbour Marine Safety Code

The Code supports port operators and councils to manage the navigational safety of marine activities, ensuring the safe management of ships navigating in ports and harbours, to prevent injury to people, property and the marine environment. The Code provides a voluntary standard to support national and local legislation.

This year, we reviewed the Code to update and strengthen it, as well as undertaking a peer review, ensuring it remains a robust tool for managing navigational safety risks.

Working with Cook Strait ferry operators

We strengthened our engagement with Cook Strait ferry operators and held regular meetings and operational workshops. These sessions covered notifiable events, our audit, inspection, investigation, and exemption processes, with the aim of building stronger relationships and a shared understanding of expectations and safety priorities.

Port security

The security environment in which our ports and ships are operating continues to evolve. Globally, cyber-attacks have affected shipping, ports and supply chains. Within New Zealand, the threat of transnational organised crime continues to manifest in port environments. We have recognised that our regulatory and legislative settings are not fit for purpose to address contemporary security threats and work is under way to address this in coordination with other government agencies.

We continue to partner with commercial ports to uplift security capability, focusing on compliance with the Maritime Security Act 2004 and the International Ship and Port Facility Security Code. Activities included reviewing port exercises and security plans and providing recommendations. See [page 30](#) for more information.

Tokyo Memorandum of Understanding⁴ campaign

As a member of the Tokyo Memorandum of Understanding, New Zealand contributes to international efforts to address issues of substandard vessels. In 2024/25, we led and supported several concentrated and focused inspection campaigns, including one on crew wages and employment agreements under the Maritime Labour Convention and another on pilot boarding arrangements. These inspections resulted in corrective actions where deficiencies were found.

Pilot ladder guidance

In response to over 500 notifications relating to pilot ladder events since 2020, we developed and published pilot ladder safety guidance. Common issues include loose chocks, unsecured ladders and poor structural condition. The guidance promotes compliance with international standards and supports operators in implementing safe and practical arrangements for pilot boarding and disembarkation.

Port workforce priorities

We also work with the port sector to identify and address barriers to our workforce outcomes. For more, see the maritime workforce initiative, [page 38](#).

Working with the cruise industry

Cruise travel in New Zealand continues to face challenges. In 2024/25, New Zealand had around 20 percent less port calls by cruise vessels than the previous year, with a further 28 percent drop projected for 2025/26. The main reason for this decline is the commercial uncertainty cruise operators face when entering New Zealand, particularly due to the challenges of complying with biofouling regulations, along with increasing port and government costs.

Through our role as the national maritime regulator, we have directly coordinated with cruise operators and the New Zealand Cruise Association over the past year, to engage with Ministers and across government agencies on ways to address their biofouling challenges, and to implement a more transparent approach to levy setting practices. Some progress on these issues has been made, but more work is needed. We will continue to work with the cruise sector and government agencies to address the challenges the sector faces while achieving the regulatory outcomes that are important to New Zealanders.

Enforcement activities

Maritime NZ undertakes enforcement actions, including warnings, prosecutions and **enforceable undertakings** where serious harm or regulatory breaches warrant a firm response.

In 2024/25, several high-profile cases underscored our commitment to accountability and sector safety:

Tony Gibson (Ports of Auckland)

In November 2024, the District Court found former CEO Tony Gibson guilty of failing to exercise due diligence under the HSWA, the first conviction of its kind in New Zealand. He was fined \$130,000 and ordered to pay \$60,000 in costs. The case highlighted the importance of executive accountability in managing critical safety risks. An appeal is currently underway.

Lyttelton Port Company

Lyttelton Port Company pled guilty to one HSWA charge following the death of a stevedore struck by coal in April 2022. The investigation revealed multiple safety failings. The Port Company was fined \$480,000, ordered to pay \$35,000 in costs, and issued an adverse publicity order. Since the incident, Lyttelton Port Company has implemented new safety measures, including designated safe zones and enhanced CCTV monitoring.

KiwiRail (Aratere grounding)

In June 2025, Maritime NZ filed two HSWA charges against KiwiRail following a comprehensive investigation into the grounding of the Interislander ferry *Aratere*. The charges relate to failures in ensuring crew and passenger safety. The case is currently before the courts.

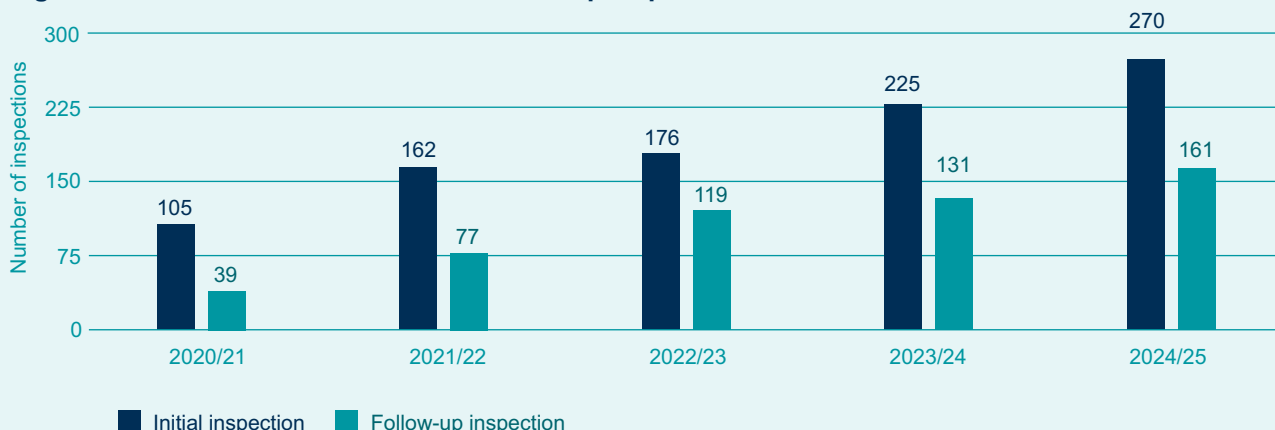
⁴ The purpose of the Tokyo Memorandum of Understanding is to eliminate sub-standard shipping so as to promote maritime safety, protect the marine environment and safeguard working and living conditions on board ships in the Asia-Pacific region.

This programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 2: Commercial users of New Zealand's maritime domain have effective practices that proactively identify, reduce and prevent chronic, catastrophic, and serious harm and fatalities

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Reduction in commercial fatalities and notified serious harm over time	Trend in commercial fatalities and notified serious harm over five years (ports and harbours)	<ul style="list-style-type: none"> As in figure 1, page 22, zero fatalities occurred as a result of accidents in the ports and harbours sector. The three reported fatalities were linked to medical events. This follows the trend from last year of zero fatalities from accidents and two linked to medical events. Fatalities across the commercial sector are trending downwards since 2021/22. As in figure 2, page 22, 10 notified serious harm events occurred, a reduction from 12 in 2023/24.
	Incidence of chronic and catastrophic harm	<ul style="list-style-type: none"> No catastrophic events occurred in the ports and harbours sector.
Ports improve health, safety and culture	Trend (percentage increase) in Ask Your Team survey (biennial) responses across the six categories (training, communication, culture, risk management, leadership, policies and procedures)	<ul style="list-style-type: none"> Due to funding constraints, the Ask Your Team survey did not run during 2024/25. Several main initiatives were progressed to improve health, safety and culture on ports, for example, ACOP implementation and fatigue risk management.
Commercial users understand their obligations	Trend in commercial events (accidents, incidents and mishaps) reported to Maritime NZ	<ul style="list-style-type: none"> As in figure 3, page 23, 271 events were reported, an increase of 33 percent from 203 the previous year. Fifty-six injuries were notified, an increase compared with 33 last year, due to improved awareness of obligations to report events and our extended designation to the land side of ports. Of the 271 events, 20 were triaged as either high/medium harm events requiring a decision to hold or release the scene within four hours.
	Inspected vessels in New Zealand waters meet domestic or international safety standards (detentions and so on)	<ul style="list-style-type: none"> Undertook 167 proactive and reactive HSWA inspections on ports and vessels in our first year of holding the designation as the primary health and safety regulator on ports. Issued 71 voluntary agreements on ports and persons conducting a business or undertaking on ports as a result of inspections. Completed 270 Port State Control initial ship inspections and 161 follow-up inspections. This is a 250 percent increase since 2020/21 (see figure 6). Of those ships inspected, 99.2 percent met our high-risk criteria. Of initial inspections, 60 percent required a follow-up inspection and resulted in 21 detentions. Completed 10 Flag State inspections of large New Zealand commercial ships, including all New Zealand-flagged Cook Strait ferries and New Zealand coastal shipping operators, resulting in five follow-up visits and one detention. Conducted 10 International Safety Management audits on our large domestic commercial operators that are subject to the International Convention for the Safety of Life at Sea (SOLAS).

Figure 6: Port State Control initial and follow-up inspections 2020/21 to 2024/25



Intermediate Outcome 5: Ships in New Zealand’s waters and ports, and New Zealand’s maritime safety infrastructure, are resilient to security risks

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Trend in security incidents and severity	Notified security breaches under the Maritime Security Act 2004 (by severity)	<ul style="list-style-type: none"> Seventy-three minor security breaches were notified, mostly related to unauthorised access on ports for non-malicious reasons. This is a drop from 141 incidents reported last year and 115 in 2022/23. No security incidents were reported that required raising port security levels. The trend of zero significant security incidents has continued, and all ports remain compliant with the Maritime Safety Act 2004 and the International Ship and Port Facility Security Code.
New Zealand’s ports and infrastructure are resilient to security risks	<p>Security plans are fit for purpose, exercised and assessed</p> <p>Security incidents and exercises are reviewed and important learnings are identified</p> <p>Ports are applying Maritime NZ security guidance consistently</p>	<ul style="list-style-type: none"> Port security plans are reviewed annually with advice on annual exercises to ensure they are designed to test port security plans, including checking that all key performance indicators are determined before the test took place. In 2024/25, 12 ports held an exercise, of which 98.15 percent of key performance indicators were achieved (see Output 2.1 on page 63). Our staff were present at all port security exercises to observe the process, review the exercise and provide feedback and recommendations for improvements. Exercises test a port’s ability to raise its security level and practise how to effectively work with Maritime NZ and other agencies. Our staff undertake an announced or unannounced inspection at each port each year. Inspections test a focused area of the port or security practice. Learnings are gained from these activities and then applied to the port’s security operations and/or the Port Facility Security Plan. Port facility security plans generally reflect the current threat environment, however this is an area for improvement, particularly in terms of consistency across New Zealand ports. We are progressing work to provide an updated national view of the threat environment for ports. This work will feed into any updates required from individual port facility security assessments. Recommendations and guidance from maritime security advisors are well received and applied by each port. We continue to improve consistency of practice to enhance maritime security capability and allow for further updating of practice across a range of areas.

Intermediate Outcome 8: New Zealand's maritime supply chains and sectors are internationally integrated, viable and a well-performing part of the transport system

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Trend in supply chain resilience	Waiting times for vessels loading and unloading at New Zealand ports	<ul style="list-style-type: none"> Stakeholders often cite poor port productivity and high levels of port congestion as disincentives for vessel operators to visit New Zealand. Figures from the Ministry of Transport indicate port productivity (the number of ships serviced and the rate at which they are serviced) has declined sharply from pre-COVID-19 levels. Operators note that 'missing their slot' due to delay or disruption can mean that they wait for weeks or months for the next one available. While the issues are Ministry of Transport led, Maritime NZ has supported discussions with stakeholders this year to understand concerns with port congestion and their potential implications for New Zealand supply chains and the safety of vessels operating around the coast. We have also provided advice to the Minister on this matter. The causes of these issues are multi-faceted. However, several actions are in place that could mitigate these causes over time, including: accelerated consenting processes for important port infrastructure; digitisation of systems, for example, those proposed under the Maritime Digital Transformation project that will support better planning and timeliness of arrival; work around the transition to green fuels; and discussions around a transition of a 'hub and spoke' model for coastal supply chains that may make the ports system more efficient. Maritime NZ has had a role in supporting all of these discussions.

Case study

Approved Code of Practice for the Loading and Unloading Cargo at Ports

Loading and unloading cargo is one of the most dangerous activities on a port and is where most of the injuries and fatalities in New Zealand ports have occurred.

The **Approved Code of Practice for Loading and Unloading Cargo at Ports and on Ships (ACOP)** came into effect on 29 November 2024 and replaces all other existing industry codes of practice related to stevedoring.

The ACOP has formal standing under the Health and Safety at Work Act 2015 and was launched by the Minister for Workplace Relations and Safety and the Associate Minister of Transport.

Hon Brooke van Velden, Minister for Workplace Relations and Safety, was pleased to support the launch. "I want to see more of this collaborative, data-driven approach to health and safety which focuses on the key risks that harm people. The ACOP shifts the focus from mere compliance to addressing the root causes of workplace harm. By identifying and mitigating these causes, we get to the heart of what is hurting people and have a better chance of preventing harm," the Minister said.

Developing an ACOP was one of the main actions recommended by the Port Health and Safety Leadership Group, which comprises leaders from port, stevedoring and union organisations, and Maritime NZ, to address inconsistency and provide base-level safety standards.

In its **Port Sector Insights Picture and Action Plan**, the Leadership Group highlighted the inconsistency of practice across the sector, including critical risk management, training, communication, worker engagement, and reporting of safety incidents.

Sector support and buy-in

Port Industry Association Chair Pat Kirk said development of the ACOP had been strongly supported by the port sector. While it involved a large amount of work and effort from the sector, collective buy-in to it has been achieved. This is the first time he's "seen industry, unions and regulator come together so successfully. It's unique, special, powerful. If we individually tried to achieve this we would have failed," he said.

Demonstrating the level of buy-in, and the collaborative approach taken, the ACOP took only 15 months to develop. Port of Auckland Chief Executive Roger Gray said the ACOP, for the first time, codified health and safety duties for port companies and all their workers. "The speed at which we've seen this produced shows the will of the industry to do better, and their belief in the vision to make ports a safer place to work," he said.

Domestic commercial harm prevention programme

About the programme

The Domestic Commercial Harm Prevention Programme aims to prevent harm to people, the environment and property relating to domestic commercial operations working in New Zealand waters. This diverse sector includes commercial fishing, aquaculture, smaller passenger ferries, charter and tourism services, commercial diving and other domestic operations.

Since early 2024, the programme has worked to identify priority sub-sectors, particularly commercial fishing and charter services, which have the highest fatality and serious injury rates in this sector.

We work closely with sector participants to better understand what harm is occurring, to whom and why. This helps inform evidence-based targeted interventions to reduce fatalities, serious harm and injuries, as well as pollution and waste from vessels.

Our progress and achievements

We have identified 11 sub-sectors within the domestic commercial sector and initiated high-level profiling for selected groups. These profiles capture sector characteristics such as size and workforce, incident and harm statistics, risk exposure, and important safety concerns, laying the foundation for targeted harm prevention interventions.

Regulatory reform: 40 series rules

A major component of the programme is the reform of the "40 series rules", which govern the design, construction, and equipment standards for domestic commercial ships. This multi-year regulatory stewardship project aims to eliminate duplication, resolve inconsistencies and modernise the rules to accommodate emerging technologies. In 2024/25, the project entered the consultation phase:

- Package 1 (fire, life-saving appliances, machinery, anchors and cables) was released, supported by accessible documentation and outreach to over 2,000 stakeholders
- feedback from Package 1 led to a delay in Package 2 (stability, watertight/weathertight integrity, radio and electrical systems), now scheduled for consultation in 2025/26
- three online sessions were held to inform and engage regulated parties and the general public.

Strategic engagement and facilitation with the commercial fishing sector

Given its high-risk profile and economic significance, commercial fishing was a priority focus in 2025. We adopted a systems approach, engaging across all levels of the commercial fishing sector to identify critical risks and effective controls. In particular, we have established regular engagement with senior leadership, forums, in-shore, off-shore and with associations.

Fishers Health and Safety Leadership Group

In February 2025, we formed the Fishers Health and Safety Leadership Group, in collaboration with senior representatives from Talley's, Sealord, Sanford, Seafood New Zealand, the New Zealand Fishing Federation and others.

Inspired by the success of the Port Health and Safety Leadership Group, with collaborative leadership between the regulator and sector, this group has a strong interest in knowledge sharing and improved health and safety outcomes for fishers.

Pilot projects

The bluefin tuna safety project serves as a model for future targeted interventions. Further information is provided in the case study, see [page 33](#).

Our internal investigations team identified, following multiple events, that ongoing safety concerns remain associated with the use of gantry cranes and snap backs of loading lines and hooks on mussel barges. Evidence shows that aquaculture fishers are experiencing harm, in particular, head and face and arm and hand injuries. We are supporting an initial phase of work to explore these risks, before engaging with members of the sector to understand their perspectives on this issue.

This programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 2: Commercial users of New Zealand's maritime domain have effective practices that proactively identify, reduce and prevent chronic, catastrophic, and serious harm and fatalities

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Reduction in commercial fatalities and notified serious harm over time	Trend in commercial fatalities and notified serious harm over five years (domestic commercial)	<ul style="list-style-type: none"> As in figure 1, page 22, one fatality occurred in the domestic commercial sector as a result of an accident, and two were linked to medical events. Over the past five years, a peak of 13 fatalities occurred. In 2021/22, five lives were lost in the <i>Enchanter</i> fishing charter boat sinking, and a year later, the <i>iCatcher</i> sinking claimed five lives. Since then, no other multiple fatality events have occurred, and fatalities across the commercial sector are trending down since 2021/22. As in figure 2, page 22, 15 notified serious harm events occurred in the domestic commercial sector, compared with 19 in 2023/24. Thirteen out of 15 events were injuries to crew members while at sea.
	Incidence of chronic and catastrophic harm	<ul style="list-style-type: none"> No catastrophic events were reported in the domestic commercial sector.
Commercial users understand their obligations	Trend in commercial events (accidents, incidents and mishaps) reported to Maritime NZ	<ul style="list-style-type: none"> As in figure 3, page 23, 457 notified events were reported in the domestic commercial sector, a reduction of 19 percent from 563 the previous year. Injuries reported totalled 109. Of the 457 events, six were triaged as either high/medium events requiring a decision to hold or release the scene within four hours.
	Inspected vessels in New Zealand waters meet domestic or international safety standards (detentions and so on)	<ul style="list-style-type: none"> Conducted over 440 audits of domestic commercial operators operating under either the Maritime Operator Safety System (MOSS) or an alternative safety regime, to ensure they were following their approved operator safety plans. Several corrective tools were used during audits, including 366 non-conformities and 1,116 observations (compared with 402 and 1,303 in 2023/24). Issued 3 detentions and 54 imposition of conditions as a result of vessel inspections. For more, see Output 2.3 on page 64.

Case study

Bluefin tuna safety project

Keep clear, keep safe and keep watch. These are the main messages from the Bluefin Tuna safety project, which aimed to build recreational fishers' understanding and knowledge about commercial fishing trawler operations, and how to operate safely when fishing near these larger vessels.

The initiative followed concerns about the potential risks associated with smaller recreational vessels fishing in the same areas on the West Coast as commercial trawlers, and an incident in 2024 where a recreational vessel got tangled in the trawl of the commercial vessel.

Supported by the New Zealand Fishing Health and Safety Forum, we met with operators and commercial skippers to understand the potential safety issues.

Commercial fishers, Sport Fishing NZ and Coast Guard all provided expert input into the development of a suite of educational resources, including an online Quick Guide and posters and pamphlets.

In parallel, we also provided input into Coastguard's nationwide bluefin tuna safety campaign to ensure we were collectively reaching the intended audience and that our safety messaging is consistent.

Darren Guard, Chair of the New Zealand Fishing Health and Safety Forum, helped facilitate industry involvement and provide practical safety guidance and input into the project: "The benefits we wanted to achieve through this project are not just for the commercial fishing sector, but recreational fishers as well. It was good to collaborate, and having Maritime NZ ask questions about actual industry practice to ensure the outputs reflected reality and would be useful for recreational fishers. At the end of the day, we want everyone to get home safe, and hopefully this project has raised awareness about the potential harm, and how to stay safe."

Maritime NZ is grateful for the support and expertise received from the commercial fishing and recreational craft sectors in this project.

Maritime incident readiness and response harm prevention programme

About the programme

The Maritime Incident Readiness and Response Harm Prevention Programme is designed to strengthen New Zealand's ability to prepare for and respond to maritime incidents. This means that as the lead response agency for maritime incidents, we have the capability to respond to incidents that could result in harm to people, the environment, and property.

The programme's strategic focus includes:

- building flexible and scalable response frameworks and systems that can adapt to emerging threats and challenges, such as new technologies, alternative fuels and cyber threats
- enhancing rescue coordination and maintaining maritime safety infrastructure
- maintaining people and response equipment capability to respond to oil spills
- working closely with stakeholders, such as regional councils, New Zealand Police, industry partners and volunteers to ensure understanding and alignment of roles and responsibilities during incident responses.

Our progress and achievements

Despite the demands of supporting high-profile responses throughout the year, we continued to advance significant projects that enhance our readiness and capacity to respond to maritime incidents both in New Zealand and the Pacific.

Response to maritime incidents

During 2024, we responded to three significant maritime incidents:

- grounding of the *Aratere* ferry (June)
- grounding of the *Manahau* barge (September)
- sinking of HMNZS *Manawanui* off Samoa's south coast (October), where we supported the Samoan government's oil spill response as part of New Zealand's all-of-government effort.

Each response generated valuable lessons that have been incorporated into our response programme. These events also demonstrated our ability to rapidly activate and deploy maritime response capabilities in complex and evolving scenarios.

For more on the *Manahau* barge response, see the case study on [page 37](#).

New fifth search and rescue watch

Following successful funding under section 9(1) of the Land Transport Management Act 2003, a fifth watch at the Rescue Coordination Centre New Zealand will become operational in December 2025. This capability and capacity increase will:

- support complex or concurrent incidents
- improve situational awareness
- expand capacity for maritime incident response.

Emergency ocean response capability for the Cook Strait

In response to recent high-profile incidents, we developed a comprehensive business case to bolster our emergency ocean response capability for the Cook Strait and wider New Zealand, with priority given to interisland passenger ferry scenarios. With Budget 25 funding secured and a tripartite agreement signed with OMV and MMA Offshore for 2025–2026, the *MMA Vision* is operating 20 days a month in the Cook Strait. Readiness activities included stakeholder workshops, vessel familiarisation and development of standard operating procedures for deploying and monitoring emergency towage capabilities. We continue to work with stakeholders to ensure alignment and clarity around deployment protocols.

Developing a singular, integrated maritime incident response strategy

To address emerging risks, we are developing a unified national response strategy. Significant milestones included:

- enhanced planning and integration across government and regional agencies
- delivery of the updated National Marine Oil Spill Contingency Plan
- implementation of recommendations from the *Enchanter* Transport Accident Investigation Commission investigation.

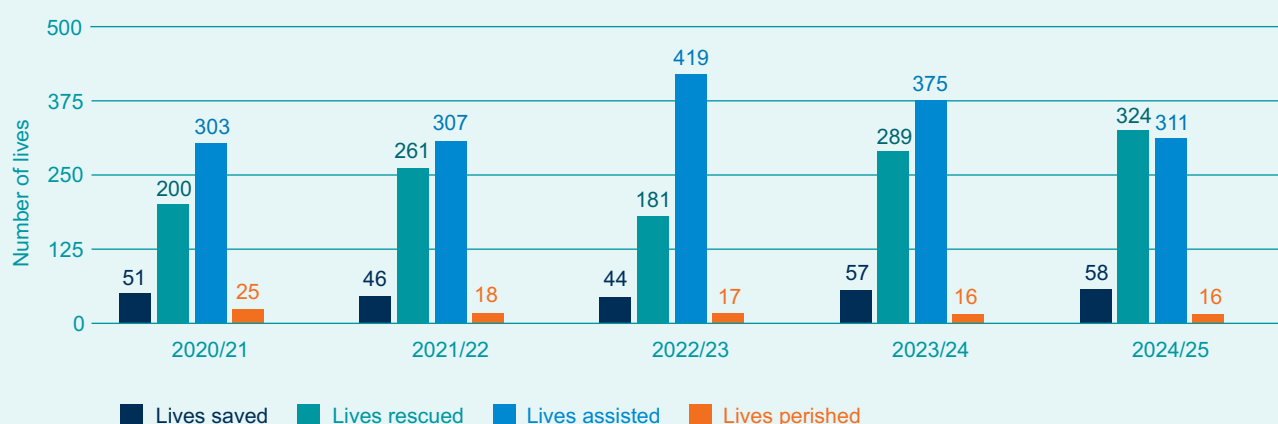
The new strategy will replace the current 2022–2026 framework and is scheduled for completion in 2025/26.

This programme helps us achieve the following intermediate outcomes...

Intermediate Outcome 6: New Zealand's readiness, response, rescue coordination, and recovery capability supports incidents to be effectively managed

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Search and rescue across land, sea and air saves lives	Trend in search and rescue missions	<ul style="list-style-type: none"> The Rescue Coordination Centre New Zealand (RCCNZ) responded to 1,311 Category II search and rescue (SAR) incidents. Sixty-five percent were land-based incidents. The total number of incidents has increased by 35 percent since 2020/21 but has dropped 2 percent since last year – the number of sea-based incidents has increased each year, which is a reflection of the rise in recreational and adventure-based activities. A 10 percent to 15 percent annual increase in Category II SAR incidents observed between 2020/21 and 2023/24 has plateaued in 2024/25. Maritime incidents account for the most significant burden on resources (cost per incident) and have the highest consequences (significant harm or loss of life as a percentage of incidents) than either aviation or land-based responses.
Search and rescue across land, sea and air saves lives	Trend in lives saved, rescued, assisted and perished	<p>Over the past five years, as shown in figure 7:</p> <ul style="list-style-type: none"> The total number of lives dealt with by RCCNZ has increased by 22 percent. 256 lives have been saved, ranging from 44 to 58 each year. Lives rescued steadily increased in each of the past three years. The number of lives assisted peaked at 419 in 2022/23. The number of lives perished has remained steady in the past four years, ranging between 16 and 18.

Figure 7: Trend of lives saved, rescued, assisted and perished, 2020/21 to 2024/25⁵



⁵ The Rescue Coordination Centre New Zealand (RCCNZ) has made a conscious and timely decision to shift to a 'new' matrix of search and rescue (SAR) reporting due to concerns with the previous system. With the disestablishment of the SAR Secretariat, and resignation of key personnel, the SARDonyx system will no longer operate in its former capacity. The data previously relied upon also originated from a platform that is now un-auditable, raising concerns about its accuracy and accountability. These changes have necessitated a more robust approach to reporting, ensuring that the information used for search and rescue operations is reliable, traceable, and better aligned with current operational structures. The data shown here is therefore not comparable with that previously published.

Response is timely, efficient and effective

Critical scenario response plans are fit for purpose and regularly exercised

- We continue to test and refine response mechanisms through table-top and small-scale field exercises, ensuring plans remain fit for purpose.
- Routine notification, escalation and activation exercises were implemented across all on-call responders and leadership up to and including the Director, to ensure rapid and coordinated incident response.

Incidents and exercises are reviewed and important learnings are identified

- We implemented a new lessons management system and supporting policy to strengthen continuous improvement across incident response activities.
- We actively participated in all-of-government exercise programmes, the national lessons forum and the Incident Management Reference Group to ensure alignment with best practice and identify opportunities for improvement.

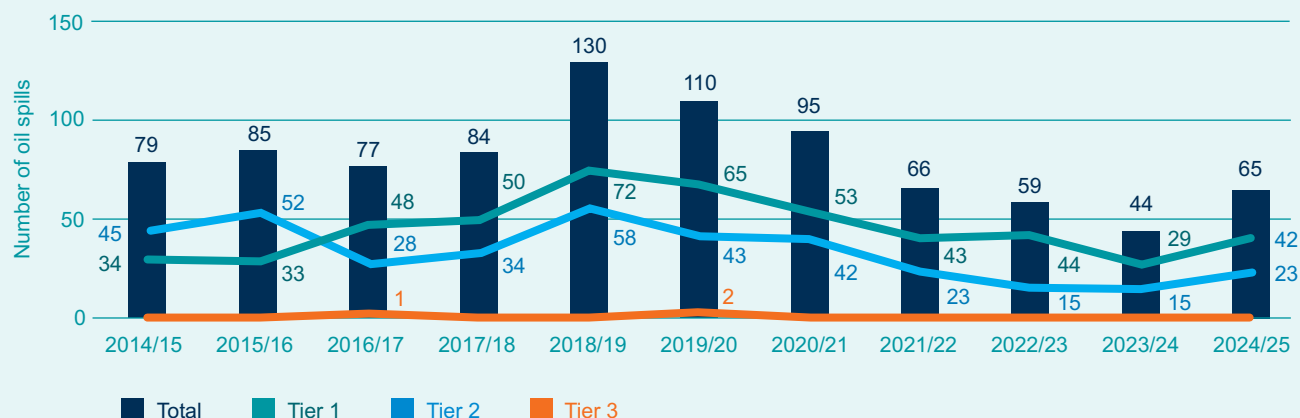
New Zealand's response capacity and capability are maintained (against the recommended level)

- We integrated the interim Emergency Ocean Response Capability into operations.
- A weekly operational briefing cycle has been implemented to enhance situational awareness and readiness across response leadership and operational regulatory staff. This cycle enables early identification of emerging risks and targeted deployment of response capability.
- We delivered tailored training courses for SAR coordinators and incident responders, complemented with scaled exercises that simulate scenarios. Highlights over the year include:
 - 24 exercises and workshops conducted by the Maritime Response team
 - launch of the inaugural National Coordination Centre course
 - specialised training for our national response team
 - ongoing regional responder training (see Output 3.1 and Output 3.2, [page 66](#))
 - all regional councils conducted two oil spill exercises each (32 total).
- We continue to maintain a proactive programme of preventative maintenance and rolling refresh for all response equipment to ensure equipment remains fit for purpose and ready. Highlights include:
 - ground-based satellite equipment was operational 99.96 percent of the time
 - the distress beacons' public database maintained 99.82 percent availability, and all scheduled maintenance of distress beacon ground sites was completed
 - all scheduled maintenance of radio sites and aids to navigation was carried out
 - communication services were available 99.88 percent of the time
 - the Maritime Operations Centre maintained 99.98 percent operational uptime
 - all equipment stockpiles, 4 national and 19 regional, underwent maintenance inspections.

See Output 4.1 to Output 4.3 on [pages 68](#).

Intermediate Outcome 7: Emissions and discharges from ships, recreational craft, ports and wider maritime activity are prevented or minimised

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Trend in emissions and discharges from commercial ports and vessels	Trend in Tier 1, Tier 2 and Tier 3 oil spills in New Zealand waters (number and volume)	<ul style="list-style-type: none"> • Sixty-five spill reports (see figure 8), most were 100 litres or less. • Additional 13 'near-miss' reports where oil did not enter the marine environment. • Total amount of oil entering marine harbour is estimated at 6,087 litres from the following incidents: <ul style="list-style-type: none"> — 42 Tier 1 spills reported, with an estimated 658 litres entering the marine environment and an additional seven near misses reported — 23 Tier 2 spills reported with an estimated 5,429 litres entering the marine environment and an additional five near misses reported. • Zero Tier 3 spills reported, but one near miss where Maritime NZ established a Tier 3 response, deploying a team to manage the <i>Manahau</i> barge grounding incident. • The largest spill reported was an estimated 4,500 litres due to a grounding incident in the Bay of Plenty region.

Figure 8: Number of oil spills by tier, 2014/15 to 2024/25**Case study****Supporting the re-float of the *Manahau***

On Father's Day, 1 September 2024, the community around Carters Beach, near Westport, awoke shocked to find that the nearly 100 metre *Manahau* barge was stricken on the sand. But, following a successful response operation, the emergency towage vessel *MMA Vision* supported the re-float of the barge five days later.

The *Manahau* grounded around midnight after attempting to wait out heavy weather conditions off Westport. It had 11 crew on board and was not carrying cargo.

The West Coast of the South Island is a long-standing mining region, and the recent arrival of the *Manahau* was an exciting development for many people in the region. Buller Mayor Jamie Cleine said, "it was a shock for the community seeing it on the beach after sunrise that Sunday morning. Word quickly spread and it became the biggest talking point and attraction in Westport".

Leading the Government's response

Maritime NZ quickly deployed a team of six specialist response personnel to Westport to liaise with the operator, their insurers and the salvor to assess and review the salvage plans, ensure the welfare of the crew on board, and support local authorities with information to the Westport community. They were led by the National Maritime Response Team (NMRT) under the National Maritime Controller based in Wellington.

In consultation with West Coast Regional Council and Buller District Council, Maritime NZ declared the grounding a Tier 3 incident, meaning we were the lead national agency. The Maritime Emergency Coordination Centre in Westport was led by a Maritime NZ National On Scene Commander, and included legal, operations, planning, safety and public information management functions.

Mayor Cleine said Maritime NZ's response team provided much-welcomed support. "As a small council, it was great getting national level support from Maritime NZ. They kept us up to date and the support its operational personnel provided was greatly appreciated," Mayor Cleine said.

Back in Wellington at the Emergency Operations Centre, the NMRT led, oversaw and coordinated the operation, liaising with the ship owner, operators, insurers and salvor. This included obtaining independent salvage advice and providing advice to the Minister and other interested agencies. The NMRT also worked with West Coast Regional Council, Buller District Council and stakeholders, including the Nelson and Tasman harbourmasters and Port Nelson, to provide oversight of the salvage and tow plans and the passage back to Nelson.

Cross-sector initiatives

Our cross-sector initiatives, over pages 38–43, show the alignment and progress towards our intermediate outcomes, including performance and insights for 2024/25 as well as significant progress and achievements over the year.

Maritime workforce initiative

About the initiative

The maritime workforce initiative focuses on building an adequate, competent, well-trained maritime workforce to support harm prevention across the sector. This initiative addresses barriers such as rules, training quality, sector appeal, and immigration policy. The aim is to establish relevant and consistent training standards, accessible learning and clear career pathways, ultimately making New Zealand's maritime sector a visible, attractive and rewarding place to work.

Under the Maritime Labour Convention, New Zealand is obligated to provide welfare services and facilities for international seafarers at its ports. These services are delivered by welfare officers, volunteers and port-based centres. Our maritime inspectors help to ensure convention obligations are followed and address complaints we receive under the Convention.

To support this work, Maritime NZ administers a grant system that funds external delivery of seafarer welfare services. Collaboration with stakeholders ensures New Zealand meets its international obligations and continues to improve seafarer wellbeing.

Our progress and achievements

Working with the sector to identify workforce priorities

We continue to work closely with the sector to identify barriers and opportunities through two main groups:

- **Maritime Workforce and Training Group:** includes commercial operators (including fishing), unions, the Port Industry Association, the Workforce Development Councils, and training providers
- **Ports Workforce and Training Group:** provides leadership and coordination to address issues raised in the Port Sector Action Plan.

Focus areas over the past year include:

- reforming national and international seafarer certification rules to clarify career pathways and reduce entry barriers

- ensuring the training system meets maritime and port sector needs
- facilitating access to skilled international seafarers through a robust and flexible framework.

National and international seafarer certification rules

New Zealand's certification rules are complex and difficult to navigate. We've made progress on both short and long-term reforms:

- **short-term improvements:** introduced a new entry-level skipper certificate and a pathway for foreign seafarers with suitable qualifications to work in New Zealand's domestic sector
- **long-term reforms:** scoped key areas for future change, including alignment with Australian rules to support trans-Tasman workforce mobility.

Internationally, we contributed to the International Maritime Organization's review of the International Convention on Standards of Training, Certification and Watchkeeping for Seafarers (STCW), which sets the global standards that determine how seafarers can enter and progress in the sector. We advocated for:

- easier transitions between fishing and non-fishing roles (increasing flexibility for seafarers and employers)
- streamlined recognition of foreign seafarer qualifications.

Improving the training and skills system for the maritime sector

We ensured the sector's voice was reflected in vocational education reform, particularly in the development of industry skills boards, which will set standards and represent industry interests.

Despite funding challenges, such as the Tertiary Education Commission's decision not to fund the Port and Crane Academy of New Zealand in 2025, the Port Industry Association explored alternative delivery models, including subcontracting and user-pays options.

Significant milestones include:

- first cohort completed for the Port and Crane Academy of New Zealand Port Start micro-credential
- scoping began for a new 'working at height' programme
- a port sector skills matrix was developed to align operational roles, improve consistency and support training and immigration planning.

We also supported the Workforce Development Council's review of four maritime qualifications, ensuring they remain fit for purpose and aligned with industry needs.

Progressing memorandums of understanding from other countries to access seafarers

To address skills shortages, we progressed bilateral agreements to mutually recognise seafarer qualifications with countries such as the Philippines and India. Existing arrangements with the United Kingdom and Fiji were updated, and a new agreement was signed with Ireland to facilitate workforce mobility between our jurisdictions.

European Maritime Safety Agency audit

In November 2024, the European Maritime Safety Agency conducted an independent audit of New Zealand's implementation of STCW requirements. Both Maritime NZ and the two main maritime schools (in Auckland and Nelson) were involved in the audit. The main findings include:

- strong internal systems and quality management
- areas for improvement in oversight of maritime schools, including course delivery, teacher quality and on-board training arrangements
- technical issues related to specific certificates.

We have developed a draft corrective action plan and will implement necessary changes over the coming years.

Establishing the Seafarer Welfare Council

To better meet our Maritime Labour Convention obligations, we helped establish the Seafarer Welfare Council, comprising welfare providers, worker representatives, port and shipping stakeholders, and government agencies (Maritime NZ and the Ministry of Business, Innovation and Employment). Initial priorities include:

- developing a blueprint for welfare services at each international port
- establishing clear intervention logic to demonstrate the impact of welfare services on safety, security, environmental protection, and economic sustainability
- tailoring services to the specific needs of seafarers and vessels at each port.

Administering seafarer welfare grants

Following Cabinet approval to use maritime levies for welfare services, we launched a grants programme to support international seafarers.

From 1 September 2024 to 30 June 2025, nearly \$1 million in funding was allocated to organisations across New Zealand ports. Grants were distributed based on shipping activity and seafarer presence, supporting services such as:

- communication and information
- ship visits and shopping assistance
- health and wellbeing support.

Maritime Labour Convention Code amendments

This year, we and officials from the Ministry of Business, Innovation and Employment participated in the Maritime Labour Convention Special Tripartite Committee meeting in Geneva. The committee adopted seven main amendments to the Maritime Labour Code, addressing:

- repatriation rights
- shore leave access
- designation of seafarers as essential workers
- fair treatment following maritime accidents
- prevention of violence and harassment.

Before the meeting, we consulted with sector stakeholders to ensure New Zealand's position reflected industry perspectives. These contributions helped shape our approach and reinforced our commitment to upholding international standards for seafarer welfare and rights.

This programme helps to achieve the following intermediate outcome...

Intermediate Outcome 3: Commercial users of New Zealand's maritime domain have competent and capable people working in good conditions

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Commercial users comply with relevant regulations that ensure good working conditions	Maritime Labour Convention complaints received or identified by Maritime NZ (trend and severity)	<ul style="list-style-type: none"> • Twenty-two Maritime Labour Convention complaints received: 20 from the ports and harbours sector and two from the domestic sector. • Nine cases led to vessel detention or imposed conditions until complaints were resolved. • Common complaints included unpaid wages, contract disputes, inadequate provisions, crew conduct, and lack of internet access, a newly introduced requirement under the convention.
Commercial users employ competent and capable people	Entry controls ensure seafarers and operators have the relevant competency	<ul style="list-style-type: none"> • Entry controls are a cornerstone of New Zealand's maritime safety system. Seafarers must meet competency and suitability standards, while operators are required to comply with legislated minimum safe crewing requirements. • Over the past five years, more than 15,000 seafarer-related applications have been processed. • Sixty-six minimum safe crewing applications were approved, ensuring vessels are staffed appropriately to operate safely. • We processed 4,096 applications across our regulatory licensing function: <ul style="list-style-type: none"> — 2,961 seafarer applications (300 more than 2023/24) — 458 operator applications (excluding ship registration and exemptions) — 224 exemption applications — 414 ship registration applications (across both the commercial and recreational sectors) — 39 Maritime Transport Operator Certificate applications received
The maritime sector has sufficient port workers and seafarers to sustain the sector	<p>Trend in seafarers entering the maritime system</p> <p>Trend in skills shortages (sector information)</p>	<ul style="list-style-type: none"> • Over the past five years, more than 2,500 new seafarers have been certified. Following a dip during the COVID-19 pandemic period, application volumes have rebounded, exceeding pre-pandemic levels. The recent surge means more individuals are entering the system than expected under normal growth patterns. • While a detailed picture of skill shortages is still developing, sector feedback highlights growing challenges in filling highly skilled roles. The average age of seafarers is increasing, and operators report particular difficulty recruiting marine engineers. We are working with the sector to build more robust workforce metrics to better understand and address these gaps in the coming years.

Case study**Collaboration to achieve better workforce-related outcomes****Partnering to maximise impact and influence**

Maritime NZ and the sector have formed cross-sector working groups comprising leaders and experts from the fishing, shipping, transport and port sectors, unions, and training institutes to collectively work on challenges and opportunities. The Maritime Workforce and Training Working Group, and the Ports Workforce and Skills Working Group are focused on areas that include:

- regulatory and certification reform
- vocational training
- immigration recognition of qualifications
- sector attractiveness
- workforce capability and retention.

The work includes a variety of initiatives: from influencing international agreements to work in the New Zealand context, to reforming rules to make entry and progression through the seafarer system smoother, and ensuring our certification processes are user friendly. It also involves working with the Ministry of Business, Innovation and Employment on seafarer welfare and immigration issues, and administering grants for the provision of seafarer welfare services.

Collaboration leads to better outcomes

This multi-year work programme aims to safeguard New Zealand's economic and supply chain resilience, regulatory effectiveness and maritime safety by ensuring the sector can attract, train and retain the people it needs.

Margaret Wind, Executive Director of the New Zealand Marine Transport Association, said the collaborative approach led by Maritime NZ had brought real momentum to those challenges. "By involving industry directly through working groups and cross-sector discussions, we've seen tangible progress, particularly in areas like seafarer licensing and training reform," she said. "The structure now in place enables ongoing, constructive dialogue between sectors that haven't traditionally worked closely together, and that's been a real step forward. It sets the foundation for a better-connected maritime industry."

The cross-sector working groups have so far contributed to vocational education reforms and immigration settings, and encouraged stakeholders to coordinate efforts to improve sector attractiveness. The work programme has also helped sector groups to coordinate efforts and feedback when responding to government consultations.

New and low carbon technologies initiative

About the initiative

Rapid technological advancement presents both opportunities and risks for the maritime sector. Maritime NZ is focused on enabling the safe adoption of emerging technologies, particularly those that support long-term greenhouse gas reductions, to ensure New Zealand's maritime sector and supply chains remain safe, clean, secure, and sustainable. The main technologies include:

- alternative fuels and propulsion systems
- autonomous and remotely operated vessels.

To support innovation, while managing risks to people, the environment, and the economy, the sector requires fit for purpose regulatory frameworks and infrastructure.

Our progress and achievements**Regulatory reform to support innovation**

As part of our regulatory reform programme, we advanced several initiatives to better accommodate new technologies:

- **battery-electric vessels:** we consulted on updates to design, construction and equipment rules to standardise requirements for battery-electric technology, providing greater certainty for operators as these vessels become mainstream
- **legislative flexibility:** in partnership with the Ministry of Transport, we scoped changes to maritime legislation to enable recognition of 'equivalent solutions', allowing new technologies to be approved as safe alternatives without requiring rule changes or exemptions. We also explored how maritime response activities can better address risks associated with non-oil fuels.

Establishing our pipeline process

To streamline regulatory engagement with innovators, we developed a new and low carbon technology pipeline process. This provides clarity on the most suitable regulatory pathways for emerging technologies and helps allocate resources efficiently. The main features include:

- a dedicated reference group acting as a 'clearing house' for all new technology applications
- assessment of technology types and recommendations on regulatory pathways
- early identification and mitigation of potential risks.

We also engaged with sector stakeholders to understand priorities and experiences, informing a gap analysis of the current regulatory framework.

Working with the International Maritime Organization

Global consistency is essential for the adoption of new technologies, especially for large vessels. Maritime NZ continues to engage with the International Maritime Organization (IMO), particularly through:

- **Maritime Safety Committee:** contributing to workstreams on Maritime Autonomous Surface Ships and novel fuel safety
- **Marine Environmental Protection Committee:** negotiating a near-zero emissions framework for international shipping, with a focus on equity for Pacific Small Island Developing States and minimising trade impacts on New Zealand.

Significant IMO developments

INITIATIVE	OUTCOMES
MARPOL Annex VI amendments	Drafted to mandate the IMO Net-Zero Framework combining emissions limits and greenhouse gas pricing across the shipping sector. Applies to ships over 5,000 gross tonnage, responsible for 85 percent of international shipping carbon dioxide emissions. Adoption is expected in October 2025; enforcement begins in 2027.
Carbon intensity indicator review	Revising metrics and regulating emission reduction technologies, for example, exhaust gas cleaning systems and carbon capture, which have potentially significant effects on New Zealand shipping and the environment.
Emissions pricing	Once measures are agreed, vessels must meet emissions targets or face financial penalties.
Biofouling and ballast water	Advancing a legally binding instrument on biofouling and improving ballast water management.
Marine plastic litter	Agreement on a revised action plan to address pollution.
Establishment of an IMO net-zero fund	Collection of emissions-based contributions to support low-emission ships, innovation, infrastructure and equitable transition initiatives in developing countries.

This programme helps to achieve the following intermediate outcomes...

Intermediate Outcome 4: The international and domestic maritime industry can invest in and safely use innovation and technology in New Zealand's seas and waterways

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
Trend in investment and activity in maritime innovation	Engagement with stakeholders involved in the development and use of novel craft technologies	<ul style="list-style-type: none"> • Innovation in New Zealand's small commercial maritime sector is accelerating, with a growing number of operators adopting new technologies. Maritime NZ has supported stakeholders in integrating electric, hybrid, wing-in-ground and unmanned surface vessels within regulatory frameworks. • Electric and hybrid vessels are now widely used across various commercial applications, while advancements in unmanned vessel technology, driven by affordability, are expanding in their range and operational complexity. • Innovation in the large commercial sector, including coastal and international passenger and cargo vessels, is progressing more slowly. Barriers include: fuel availability, infrastructure limitations and the need to align with international regulations set by the IMO. • Recent engagement with domestic and international operators has revealed growing interest in adopting alternative fuels and shore power solutions, influenced by global developments such as European Union emissions pricing, IMO zero-emissions initiatives, and discussions around green supply chains with Australia and other trading partners.
New Zealand's maritime regulatory regime enables innovation and new technologies	Volume and type of novel craft and technology applications received	<ul style="list-style-type: none"> • In 2024/25, no formal applications were received under the 40G Novel Craft rules. However, we provided support and guidance to several operators exploring new technology options. Many successfully progressed through standard survey and certification pathways within the existing regulatory framework, while others are preparing to submit safety cases under 40G.

Intermediate Outcome 7: Emissions and discharges from ships, recreational craft, ports and wider maritime activity are prevented or minimised

INDICATOR OF PROGRESS (IMPACT)	DEMONSTRATED BY	PERFORMANCE AND INSIGHTS FOR 2024/25
International maritime settings and activity on New Zealand maritime supply chains	Green shipping corridor agreements with partner agencies	<ul style="list-style-type: none"> In 2021, New Zealand signed the Clydebank Declaration, committing to establish zero-emission shipping corridors. This involves developing zero-emissions fuels, supportive infrastructure, and regulatory frameworks. A consistent global approach to emission reduction is essential for New Zealand to ensure resilient supply chains. New Zealand has started engaging with Pacific nations on the Pacific One Maritime Framework to address safety, security, decarbonisation, costs, and access for remote communities in the maritime sector. Ongoing communication continues with a group of Pacific states working collectively to reduce shipping emissions and strengthen Pacific maritime connectivity.

Case study

Supporting innovation at sea – ensuring maritime rules keep pace with new technologies

Maritime NZ is enabling the maritime sector to adopt low carbon technologies while maintaining safety. In recent years, lithium-ion batteries have introduced fire risks not addressed by existing rules, prompting a more flexible regulatory approach.

Maritime NZ Deputy Chief Executive, Regulatory Frameworks, Peter Brunt said: "New Zealand is an early adopter of electric vessels. Without existing rules for electric propulsion, we've developed new frameworks, currently tracking for implementation from late 2026".

A consultative approach

This work is part of the Design, Construction and Equipment Rules Reform project, an important element of Maritime NZ's harm prevention programme and low carbon strategy. After consultation with industry, including vessel buyers, surveyors, and operators such as Auckland Transport and East by West Ferries, our team developed new electrical and fire protection rules addressing containment and structural requirements for lithium-ion battery fires.

Daryl Brown from the Fire Protection Association of New Zealand, who reviewed the proposed fire protection requirements for domestic commercial ships, said rapid advances in battery and fire suppression technologies made regular rule updates and ongoing industry engagement essential.

"Lithium-ion technology is moving so fast that the batteries of today are unlikely to be the batteries of tomorrow," Daryl said. "We've seen more technological change in the last decade than in the previous 30 years. Ten years ago, fire wasn't seen as a major issue in the maritime industry. Today, nine out of ten people would say it is.

"As new fire protection standards and products are developed internationally, we need to be ready to align with best practice. With these updates we were consulted as an industry – that's a big step forward."

The updated fire protection rules under the Design, Construction and Equipment framework modernise safety standards for domestic commercial vessels. Changes include risk-based fire detection, improved structural fire protection and clearer compliance pathways, aligning New Zealand's safety framework with international best practice.

These rules will introduce Maritime Transport Instruments, enabled by the 2021 Maritime Transport Act. Traditionally, rule changes took 18 months to two years and were approved by our Director after public consultation. We can now provide updates within months to keep up with new standards and technology.

The approach embeds technical details in legislation, enabling faster updates that reflect sector needs. For example, if a new extinguishing agent for lithium-ion fires became available, we could adopt it more quickly by changing it through an MTI than under the previous process.

The outcome

By remaining flexible and aligned with international developments, we have ensured New Zealand's maritime rules reflect global best practice. More importantly, we're enabling the safe and confident adoption of new technologies: supporting innovation, reducing emissions and strengthening New Zealand's reputation as a forward-looking maritime nation.

Pacific maritime safety programme

About the programme

The Pacific Maritime Safety Programme (PMSP), delivered by Maritime NZ and funded through the Ministry of Foreign Affairs and Trade's International Development Cooperation programme, aims to support safe, reliable, and environmentally responsible maritime transport across the Pacific. In practice, this means we work with seven Pacific Island countries to build capacity and capability across five broad outputs:

- community education and awareness
- regulatory strengthening
- supporting education and training of maritime personnel
- domestic vessel safety
- search and rescue and marine oil pollution response.

Our progress and achievements

Regulatory strengthening

In 2024/25, PMSP focused on enhancing maritime legislation and institutional frameworks across partner countries:

- **Cook Islands:** provided technical support for the upcoming IMO Member State Audit Scheme assessment, including a preparatory audit, corrective action planning and legislative review of the Maritime Transport Act 2008
- **Samoa:** completed draft legislation to replace the Shipping Act 1998, developed in close consultation with maritime stakeholders
- **Niue:** advanced implementation of the Maritime Safety Act 2021, including amendments for disaster response, new fee and cruise ship permit regulations, and progress on a maritime liability Bill and environmental regulations aligned with international conventions.

These efforts reflect strong collaboration and commitment to building robust regulatory systems.

Capacity building

Capacity development is embedded across all PMSP outputs. Over the past year, training, mentoring and technical support initiatives have strengthened maritime safety capabilities:

- **Marine surveying diploma:** 11 regulators from Samoa and Tonga enrolled in Lloyd's Maritime Academy's diploma programme. Five from Tonga completed early 2025; six from Samoa will finish by year-end. Participants reported increased confidence, credibility and progress in challenging gender norms
- **Investigation and skipper training:** in the Cook Islands, 16 participants from eight agencies completed a maritime investigation skills course. In Samoa, 77 small vessel skippers received tailored training through the School of Maritime Training, with highly positive feedback

- **Fleet safety and vessel operations:** Tokelau focused on strengthening TransTok fleet safety systems, including certification of the Designated Person Ashore. In Tonga, urgent repairs and updated safety management were completed for MV Onemato, alongside fisheries patrol vessel operations training
- **E-learning expansion:** PMSP's FaleOnline platform saw 43 modules completed by Pacific agency staff, integrated into 27 activities reaching over 550 people. Niue, Tonga and Cook Islands have adopted these resources into internal programmes. A research project is under way to evaluate their effectiveness.

See the case study on [page 45](#).

Learnings and evaluation

An internal mid-term review was completed in October 2024 as part of PMSP's Monitoring, Evaluation, Research, and Learning workstream. The review assessed progress at the midpoint of the 2022 to 2026 funding phase and identified opportunities for improvement. The main outcomes include:

- over 270 findings distilled into 11 actionable recommendations to enhance delivery and operational effectiveness
- two strategic engagement recommendations to guide future discussions between the Ministry of Foreign Affairs and Trade and Maritime NZ on the long-term direction of the programme.

These insights are informing final-year planning and shaping the concept for a future funding phase, ensuring continuous improvement and strategic alignment.

Emergency response collaboration

The grounding and sinking of HMNZS *Manawanui* in Samoa underscored the value of strong inter-agency relationships. The trust built through ongoing PMSP engagement enabled rapid mobilisation and effective collaboration during the emergency. Lessons learned have been documented and shared between Maritime NZ and the Ministry of Foreign Affairs and Trade to inform future incident response planning.

Case study**Pacific Maritime Safety Programme delivering tailored training and education**

The Pacific Maritime Safety Programme (PMSP) worked with governments in six Pacific island countries this year to improve maritime safety. Working with these nations, the PMSP recognised that limited access to training, professional development and guidance material was a major contributor to risks across Pacific maritime sectors.

Training, education and mentoring are at the heart of this work and are critical to each outcome area. However, access to training, maritime experts and education institutions is not always available to people working in the Pacific. Cost, and the isolation of some people and islands are also big challenges. We work directly with governments in the Pacific to identify gaps and develop bespoke solutions to meet the unique needs of each nation.

Training and education delivery

To help maritime professionals in the Pacific, the PMSP has produced 20 learning modules addressing all outcome areas. This year, the team promoted consistent use of the provided resources. It distributed these materials to trainers and maritime representatives throughout the Pacific, including at industry forums, gathering useful information and opportunities for improvement. The team also recognised and supported local maritime champions to facilitate change at the community level and increased access to accredited education and training programmes for specialised maritime personnel.

An example of the targeted training opportunities promoted by PMSP this year was the support provided to staff from maritime regulatory agencies in Samoa and Tonga to work towards a Diploma in Marine Surveying from the Lloyd's Maritime Academy. Feedback from the surveyor course highlighted the effect it had.

Outcomes

To meet the varied needs of the maritime sector throughout the diverse Pacific, the PMSP is tailoring its approach for each nation and community.

Makerita Atonio, head of the Samoan Ministry of Works, Transport and Infrastructure's Maritime Division, who completed the online Diploma in Marine Surveying course, said it was "highly beneficial, not only for me as a decision-maker, but also for my team who are directly responsible for conducting ship surveys".

"This opportunity has significantly broadened our understanding of international safety standards, the legal framework, and industry best practices. It has reinforced the importance of compliance with SOLAS and other safety conventions that shipowners and administrations must adhere to," Makerita said.

Regulatory improvement initiatives

Embedding our regulatory approach

Over the past 12 months, we have made significant progress on embedding our new regulatory approach across the organisation. We've strengthened our harm prevention programmes by building internal capability, ensuring consistent good practice, and built on our strategic partnership model with the maritime sector to deliver a range of initiatives.

We have enhanced our use of intelligence and insights to better understand when, where and why harm occurs, and its severity and impact. By incorporating industry data, we've improved the quality and relevance of our insights, allowing us to more effectively target regulatory efforts toward areas of greatest risk.

To support proportionate and risk-focused decision-making, we've developed foundational policies, including:

- the **Notification and Triage Policy**, which sets out how we triage notifications and has enabled faster, prioritised and more effective responses to reported harm

- the **Corrective and Enforcement Tools Policy**, which guides appropriate regulatory responses to resolve a variety of unsafe and non-compliant circumstances
- the revised **Prosecution Policy**, which clarifies when we will take prosecutions.

Feedback from the sector has been positive, particularly regarding our responsiveness to notifications, risk-based approach and broader use of corrective and enforcement tools.

To embed this approach as 'the way we work', we're investing in staff training on foundational policies and risk assessment, alongside communicating the change in approach to the sector.

Embedding our notifications and enquiries function

In response to sector feedback, we established the dedicated Notifications and Enquiries team and introduced after-hours triage (senior managers available to respond to serious

incidents outside standard hours). We also launched a digitised notification form and accompanying triage policy.

The team now manages all harm-related notifications under section 31 of the MTA and section 56 of the HSWA, as well as general enquiries. Around 60 percent of notifications are resolved by the team, allowing frontline staff to focus on higher risk events and other frontline activity. Serious incidents receive an initial response within four hours, 24 hours a day, seven days a week, with this target missed only once in the first year.

The new system has improved efficiency and transparency, with positive feedback from the sector. We have also published external guidance to help users understand the notification process.

See the case study on [page 47](#), for more on the establishment of this team and function.

Certification and licensing improvement programme

Certification and licensing are two of the most important functions we perform to ensure those entering and operating in the maritime sector have the required capability and competency. It is important the processes, systems and rules around certification and licensing are well understood, fit for purpose and easy to interact with, given that difficulties and delays can impede business operation or affect a person's livelihood. Several issues are involved in this, and we have made progress on our multi-year programme to support ongoing improvements to our certification and licensing function. This programme focuses on initiatives that:

- make it easier and quicker to engage with us, including through digitisation of licensing processes
- enhance the quality and timeliness of our decision-making through changes to operational policies and practice, and embedding a more risk-based approach
- support the sector to understand requirements through changes to guidance
- make amendments to our rules to ensure they are fit for purpose

Improvements implemented this year include:

- a risk-based application process for Maritime Transport Operator Certificate renewals, which includes a streamlined pathway for low-risk renewals that reduces processing times for most renewals. It also enables more efficient use of our resources for higher-risk renewals
- automated renewal reminders at six and three months before expiry
- establishment of the Regulatory Licensing Review Panel, which offers a mechanism to dispute licensing decisions and inform operational and policy decisions, to strengthen the effectiveness of the wider system.

We received 4,287 applications for maritime documents, statutory certificates and permits and processed 4,096. We have continued to improve processing timeframes, and our new measures in the 2025/26 Statement of Performance Expectations reflect our ambition for this function.

For more on our processing of applications, see Output 2.2 on [page 63](#).

Third party oversight

Last year, we received additional funding through the Maritime Levy to strengthen our oversight of third parties who undertake critical regulatory functions on behalf of Maritime NZ. During 2024/25, we established a new function and recruited four new roles.

Using risk-based principles, we prioritised oversight of:

- recognised surveyors
- recognised organisations
- examiners.

Authorised persons were also considered as part of trialling our approach before extending it to the higher risk, prioritised areas. The team are now developing a three year programme to establish the framework for how we will monitor and support these prioritised third parties.

Response programme

Initiated in June 2024, our response programme addresses gaps in maritime response capability. It includes two workstreams:

1. strengthening maritime response structures and lead agency capacity and capability
2. enhancing notification, escalation, activation processes, lessons management, and training and exercising of our staff.

Lessons from major incidents in 2024 informed the programme, leading to formal approval of new response structures in February 2025. Notification and activation processes were implemented in June 2025, alongside the new Lessons Management System and Policy.

Training and exercising is an enduring task that continues to be delivered each year, with a specific focus on enabling our people to staff the new response model structures.

Case study**Our streamlined approach to notifications and enquiries**

On 1 July 2024, Maritime NZ launched the new Notifications and Enquiries function and team. The aim is to ensure streamlined management of notifications and enquiries, following sector feedback that highlighted a desire for clearer communication and more efficient ways of working with us.

The function is also supported by an online notification form, the flagship of our work programme to digitise functions to improve the user experience, and an improved after-hours triage system. The development of the online form has been strongly supported by the sector, which provided us with insights and experiences to inform what was needed for a user-friendly experience. These changes have substantially increased efficiency and effectiveness for our stakeholders and operational staff. Importantly, we can now ensure notifications are closely managed and actions are well communicated from receipt to closure.

Over the year, we've received positive feedback from the sector that the form is simple and easy to use and that they appreciate the improved timeliness and communication around responses to notifications.

We have also improved our systems for responding during after-hours, weekends and public holidays. If you urgently need to speak to us about an incident, you can call 24 hours a day, 7 days a week. This provides assurance to the public that we will respond swiftly to a high harm incident at any time.

Digital solution

After extensive stakeholder engagement, our staff participated in a rapid design and prototyping process. Developers from Maritime NZ's Information Services team built the web form, designed and built the integration platform and redesigned the website homepage as a gateway into the new notifications and enquiries platform. The digital platform and new team went live together.

The outcome

Between July 2024 and June 2025, the Notifications and Enquiries team received more than 1,000 notifications about harm or risk of harm, helping ensure timely responses to safety concerns. We received 32 high harm notifications, of which 31 were responded to within 4 hours.

They also handled over 2,100 general enquiries, with a third resolved directly by the team, reducing pressure on other parts of Maritime NZ.

Organisational enablers and foundations

At Maritime NZ, our people are our greatest strength. Their expertise, resilience, and dedication are the foundation of our ability to deliver on our vision: a maritime environment that is safe, secure, clean and sustainable.

We deeply value the diversity of our workforce and the depth of their contributions. It is through their collective knowledge, lived experience and passion for maritime safety that we continue to grow as an organisation and serve the sector with integrity and purpose.

Our workforce

At the end of 2024/25, Maritime NZ had 396 employees (387.8 full-time equivalent), made up of 372 permanent, 21 fixed-term and three casual (table 1).

While we received funding for five more roles in the year to establish the fifth watch within the Rescue Coordination Centre, our headcount fluctuates, because we hold vacancies to support cost savings and balance levy revenue shortfall.

Table 1: Maritime NZ workforce as at 30 June 2025⁶

	FTE	HEADCOUNT
Permanent	367.5	372
Fixed-term	20.3	21
Casual	0	3
Total employees	387.8	396

Note: Totals exclude employees on parental leave without pay, leave without pay, and employees seconded to other agencies.

About our workforce

- The National Office in Wellington hosts most of our staff (282 staff, 69 percent), reflecting its central strategic and corporate role
- Regional hubs in Auckland, Christchurch, Nelson and Tauranga employ 62 staff (15 percent), while response hubs in Auckland and Lower Hutt account for 47 staff (12 percent). The remaining 17 staff (4 percent) are based in satellite offices in Dunedin, Invercargill, Napier, New Plymouth and Whangarei, maintaining a presence in smaller centres
- Seventy-eight percent of our staff are in frontline roles
- Fifty percent of our staff are female (figure 9)
- Seventy-two percent of staff are European (figure 10)
- Sixty-three percent of managers at Tier 1 and Tier 2 are female (figure 11)
- Sixty-nine percent of managers at Tier 3 and Tier 4 level are male (figure 12).

Core Turnover

9.6%

8.4% MNZ 2023/24

9.9% PSC 2024/25

Tenure (average permanent employees)

5.4 years

4.9 MNZ 2023/24

8.3 PSC 2024/25

Sick leave (average)

7.7 days

7.5 MNZ 2023/24

10.3 PSC 2024/25

Age (average)

45.9 years

45.3 MNZ 2023/24

44.6 PSC 2024/25

Note: The above figures relate to permanent employees only. MNZ = Maritime NZ; PSC = Public Service Commission.

⁶ Full-time equivalent (FTE): A standard measure of workforce capacity based on a 37.5 hour working week. For example, an employee working 20 hours per week is 0.53 FTE. Headcount: The actual number of individuals employed, regardless of whether they are full time or part time.

Figure 9: Gender profile

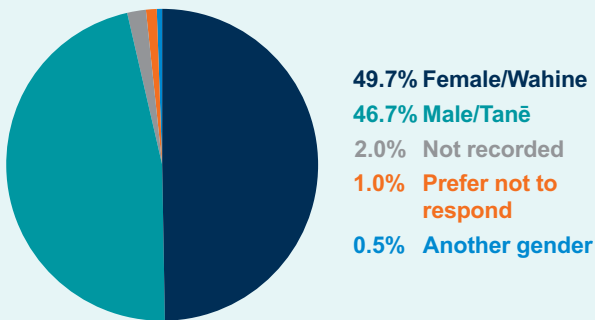


Figure 10: Ethnicity profile

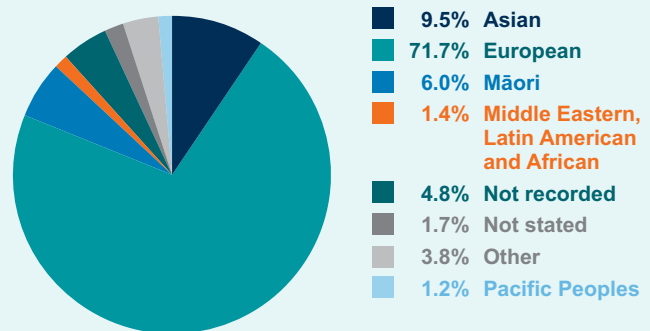


Figure 11: Gender profile – Management Tier 1 and 2 management

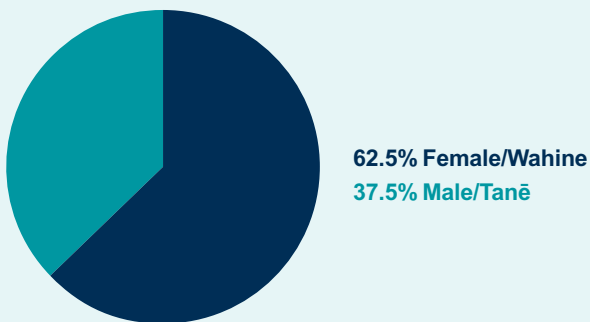
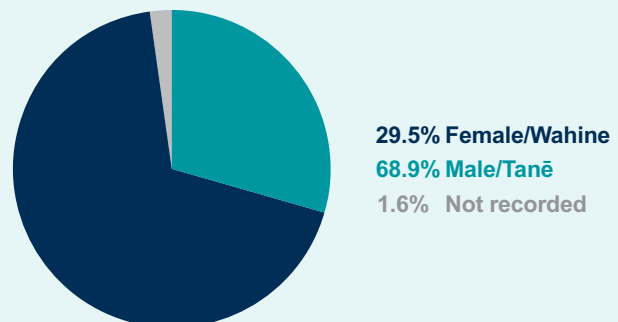


Figure 12: Gender profile: Tier 3 and 4 management



Being a good employer

We embrace the principles of being a 'good employer', as recommended by the Human Rights Commission. Our commitment is reflected in our published equal employment opportunities policy, which guides recruitment, learning and development, and employment conditions. All policies are regularly reviewed to reflect the evolving nature of our organisation.

We actively involve our people in policy development and review through staff engagement groups, employee-led networks, the Health and Safety Committee, the Security Committee and union representation.

Our health and safety culture

Our health and safety vision guides our work: "Everyone in Maritime NZ goes home healthy and safe, and we role model the practice we expect of others".

In 2024/25, we built on previous progress and advanced new initiatives. The Health and Safety Committee, chaired

by our director and chief executive, remains a vital forum for engagement between elected representatives and senior leaders, with input from across all teams.

Our focus is on enhancing how we manage and control the critical risks that our people are exposed to through their work, which covers:

- driving
- psychological trauma
- hazardous atmospheres
- working at height
- working around water
- working around plant and equipment
- operating Maritime NZ plant and equipment
- in-person violence and aggression.

Our data, systems and technology

In 2024/25, we undertook a comprehensive review of our digital landscape and launched the refreshed Data Systems and Technology Strategy aligned with organisational goals and Te Korowai, our organisational strategy. The strategy and an accompanying roadmap prioritise:

- modernising and integrating digital assets
- enhancing efficiency through technology and skill development
- strengthening collaboration across the maritime sector.

Our approach focuses on simplifying processes and building a modern, cloud-based platform for improved integration. Significant achievements over the year include:

- progressing the 'My MNZ' platform for online notifications, enquiries and applications

- formation of an architecture review board and updated architecture principles
- automation of certificate renewal notifications for Maritime Transport Operator Certificate renewals
- creation of a data warehouse to support advanced analytics
- replacement of our legacy financial system to improve automation and operational efficiency
- implementation of a use of artificial intelligence policy
- review and enhancement of our cybersecurity framework, including deployment of new security tools.

Our carbon reduction journey

As a Crown entity, Maritime NZ is proud to participate in the Carbon Neutral Government Programme, reinforcing our commitment to reducing greenhouse gas emissions across the public sector. We are committed to operating effectively and efficiently while seeking to reduce the impact of our operations on the environment. Our efforts will reduce our greenhouse gas emissions in a way befitting a maritime agency, with a major role in marine environmental protection.

Guided by a comprehensive action and emissions reduction plan, we've achieved a 38 percent reduction in controllable emissions, well beyond our initial target of 21 percent. Many initiatives introduced in recent years are now part of standard operations, with environmental considerations integrated into policy, planning and decision-making.

Significant developments in 2024/25

- **Leadership awareness training:** we facilitated workshops for senior leaders that deepened understanding of climate science, explored organisational implications and shaped our strategic response.
- **Travel behaviour and reporting improvements:** our enhanced reporting combines emissions data, financial spend and air travel activity, enabling better analysis of travel purpose, behaviour and barriers to reduction.
- **Office waste minimisation:** our staff-led sustainability group launched awareness campaigns and piloted a soft plastics collection programme, which contributed to a 57 percent reduction in office waste to landfill at our National Office.
- **Value chain engagement:** we initiated long-term work of mapping and engaging with key suppliers, helping us better understand and address emissions across our full value chain.
- **Emissions reduction planning:** we reviewed current settings and began developing updated plans to ensure progress toward our 2030 emissions reduction target.

Our challenges

The Rescue Coordination Centre New Zealand (RCCNZ) is responsible for the coordination of maritime, aviation and land SAR initiated by satellite emergency distress systems. The New Zealand SAR region is the fifth largest in the world, spanning 30 million square kilometres, from the mid-Tasman Sea, halfway to Chile, and from the South Pole, almost up to the Equator. RCCNZ ensures a 24-hour national land, sea and air SAR coordination service, as part of an integrated SAR system.

SAR operations have increased by 35 percent since 2020/21 which is driven by:

- rising recreational and adventure-based activities
- increased beacon registrations, all triaged through RCCNZ
- a general surge in on-water activity since the COVID-19 pandemic.

SAR response is a non-negotiable, life-preserving function. It cannot be scaled down and is unlikely to benefit from technological emissions reductions in the short term. While future advances in aviation fuel and search technologies may offer opportunities, demand for SAR services is expected to continue rising.

Our provision of support for the sinking of HMNZS *Manawanui* off the south coast of Samoa resulted in around 30 tonnes of carbon dioxide equivalent emissions. This underscores the reality that emergency and environmental protection activities can lead to short-term emissions spikes which are unavoidable, but essential to fulfilling our responsibilities.

Our emissions performance

To help us with compiling our emissions inventory, we participate in the Toitū Carbon Reduce programme. Our approach, emissions inventory and calculations have been independently verified by Toitū Envirocare against ISO14064-1:2018.



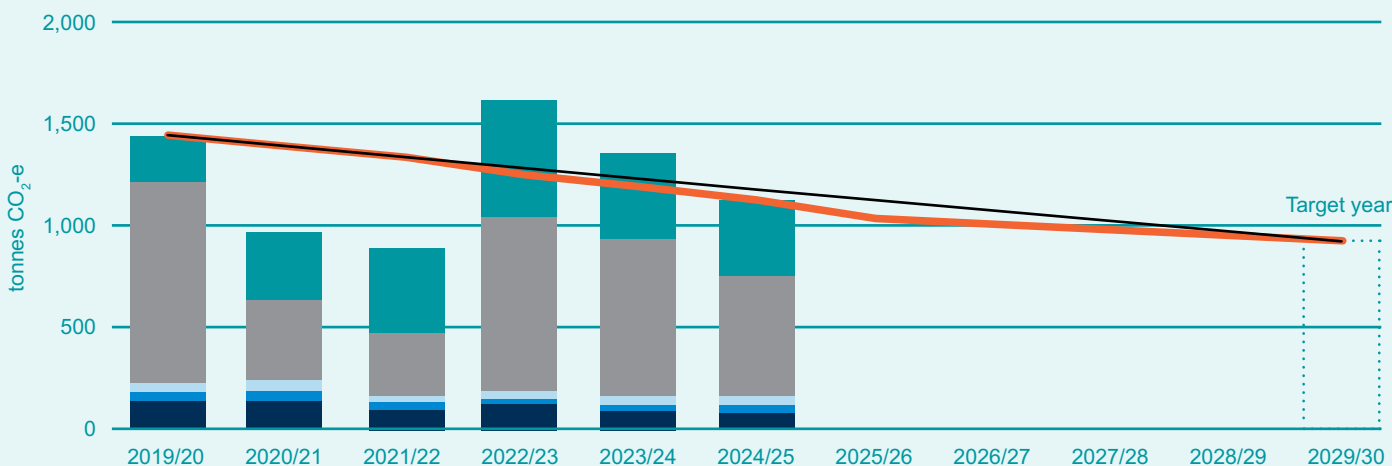
This is our sixth financial year of greenhouse inventory measurement and reporting. We chose 2019/20 as our base year for measuring change over time and use the operational control consolidation approach to account for emissions.

Our total emissions for 2024/25 were 1,128 tonnes carbon dioxide equivalent (tCO₂-e), which is a 17 percent reduction from 2023/24. As in previous years, most of our emissions came from our SAR activity, air travel and fuel consumption from our fleet.

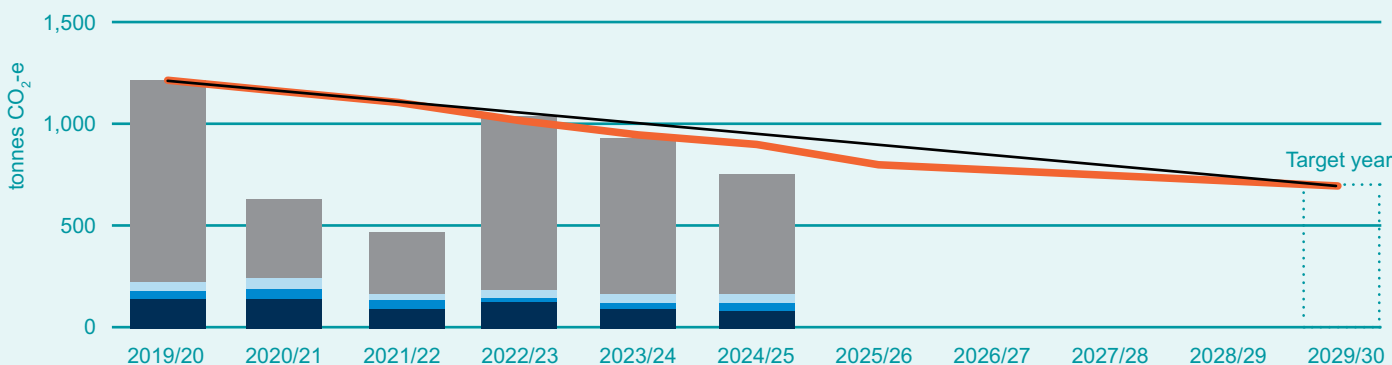
Once our SAR activity is removed, because it is not in our reduction targets, we have had a 38 percent reduction in mandatory⁷ emissions since our base year, as indicated in figure 13. Our strong performance puts us in a solid position to meet our 2030 target.

Figure 13: Total emissions (tCO₂-e) 2019/20 to 2024/25, compared with the 1.5 degrees Celsius pathway with and without search and rescue (SAR)

Progress against targets – includes search and rescue activity



Progress against targets – excludes search and rescue activity



Direct emissions and removals
 Imported energy
 Products used by organisation
 SAR – Response
 Transportation

Target years
 Required emissions
 Projected emissions

⁷ 'Mandatory' refers to Carbon Neutral Government Programme mandatory sources, as detailed in the Ministry for the Environment's guidance to Carbon Neutral Government Programme agencies in 2025. Greenhouse gas reporting protocol requires that all emission sources be placed into one of three scope activities, where Scope 1 is direct greenhouse gas emissions from sources that are owned and controlled. Scope 2 activities are indirect greenhouse gas emissions used by the organisation, such as purchased electricity usage. Scope 3 are other indirect emissions generated from sources that the organisation does not own or control, such as air travel. The following sources are included within our 2025 and 2030 targets: Scope 1: diesel and petrol; Scope 2: electricity; Scope 3: air travel domestic and international, freight and courier, hotel stays, taxi, private car mileage, contractor use of vehicles; rental vehicles, helicopter business travel, working from home, transmission and distribution losses, water supply, wastewater services, paper use and waste.

We used target-setting tools to assess the feasibility of achieving our targets. Air travel and our light vehicle fleet remain priority areas for emissions reduction, given their contribution to our footprint and the level of operational control we have over them, as shown in table 3.

Table 3: Emissions profile broken down by scope and total annual emissions (tonnes carbon dioxide equivalent (tCO₂-e) for financial years

CATEGORY	SCOPE	2019/20*	2020/21*	2021/22*	2022/23*	2023/24*	2024/25*
1 Direct emissions (tCO ₂ -e)	Scope 1	133	147	95	120	93.5	74.7
2 Indirect emissions from imported energy (tCO ₂ -e)	Scope 2	55	56	50	22	27.4	37.9
3 Indirect emissions from transportation (tCO ₂ -e)		984	363	315	832	738	580.1
4 Indirect emissions from products used by organisation (tCO ₂ -e) (excluding Search and Rescue)		39	56	29	59	66.9	60.98
4 Indirect emissions from products used by organisation (tCO ₂ -e) (Search and Rescue only)	Scope 3	235	349	400	575	429.1	373.8
5 Indirect emissions associated with the use of products from the organisation		0	0	0	0	0	0
6 Indirect emissions from other sources		0	0	0	0	0	0
TOTAL GROSS EMISSIONS (all measured emissions) in carbon dioxide equivalent		1,445	970	889	1,608	1,355	1128
TOTAL GROSS EMISSIONS excluding Category 4 Search and Rescue		1,210	621	489	1,033	926	754

* Toitū verified and certification received.

Our emissions are broken down in table 4 by source, which was led by SAR activity.

Table 4: Total emissions breakdown by emissions by sources 2024/25

EMISSION SOURCE	COMMENTARY	2024/25 TCO ₂ -E	%
Search and rescue activity*	RCCNZ tasking of helicopter assets for regular search and rescue activity	373.8	33.1%
Business travel – air travel international		279.2	24.8%
Business travel – air travel domestic		211.4	18.7%
Transport fuel	Diesel and petrol from our fleet	74.7	6.6%
Business travel – accommodation	International and domestic	46.2	4.1%
Purchased electricity	Electricity (for offices, lighthouses, electric vehicles)	37.9	3.4%
Contractor use of helicopters	For lighthouse maintenance	19.5	1.7%
Waste water		19.2	1.7%
Business travel – car	Includes rental car hire and private mileage	16.0	1.4%
Working from home	Electricity used and waste generated by staff when working from home	12.3	1.1%
Business travel – other	Helicopters and vessel usage for business travel	10.4	0.9%
Contractor vehicle and vessel fuel	For aids to navigation and radio maintenance	9.9	0.9%
Business travel – taxi	Domestic	3.4	0.3%
Transmission and distribution losses (electricity)		2.9	0.3%
Water supply (offices)		2.2	0.2%
Industrial waste		2.1	0.2%
Construction materials*	Used in lighthouse maintenance and projects	2.0	0.2%
Office waste to landfill		1.9	0.2%
Paper use*		1.7	0.1%
Freight services	Mail, couriers and freight	1.2	0.1%
Public electric vehicle charging	Electric vehicle charging offsite	0.2	0.0%
Total emissions		1,128	100.0%

* Not currently a Carbon Neutral Government Programme mandatory source.

Our reduction targets

We are proud to have exceeded our first emissions reduction target by a substantial margin.

2025 target:

- 21 percent reduction in Scope 1, Scope 2 and Scope 3 mandatory⁸ emissions by July 2025 (based on 2019/20 baseline)
- actual performance: 38 percent reduction.

This achievement reflects our commitment to environmental leadership and operational sustainability.

2030 target:

- 42 percent reduction in Scope 1, Scope 2 and Scope 3 mandatory emissions by July 2030 (based on 2019/20 baseline).

This target aligns with a 1.5 degrees Celsius science-based emissions reduction pathway and meets the requirements of both the Carbon Neutral Government Programme and the Toitū Carbon Reduce programme.

Emissions intensity target

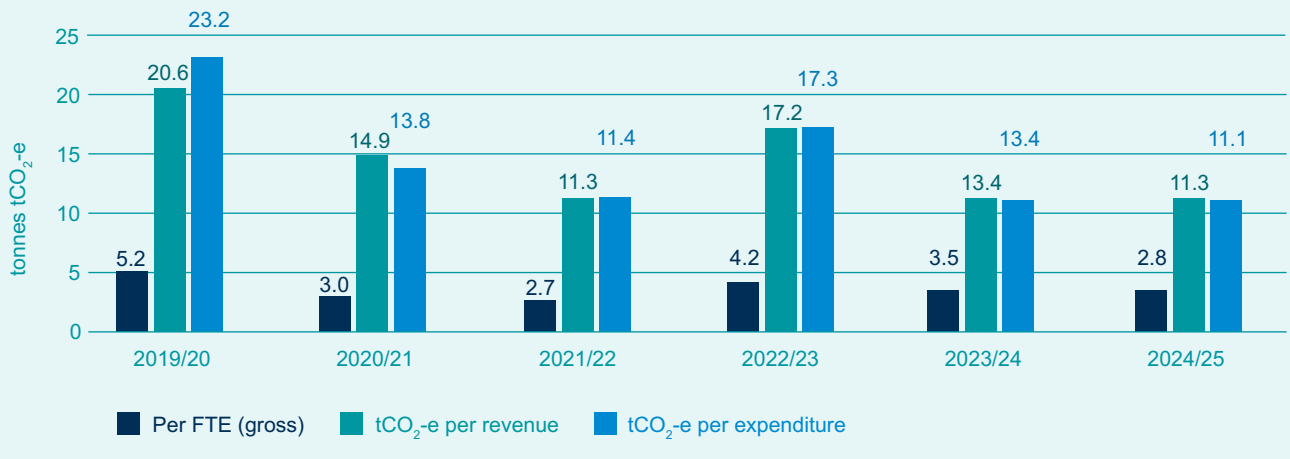
In addition to our absolute reduction goals, we are pursuing an emissions intensity target:

- reduce tCO₂-e per full-time equivalent (FTE) (from mandatory⁹ emission sources) to 2.26 tCO₂-e per FTE by July 2026.

Managing growth and efficiency

We have made a clear reduction from our base year in our emissions intensity over the last three years, as shown in figure 14.

Figure 14: Total gross greenhouse gas emissions by emission intensity key performance indicators, 2019/20 to 2024/25¹⁰



Note: FTE= full-time equivalent; tCO₂-e = tonnes carbon dioxide equivalent.

⁸ The following sources are included within our 2025 and 2030 targets: Scope 1: diesel and petrol; Scope 2: electricity; Scope 3: air travel domestic and international, freight and courier, hotel stays, taxi, private car mileage, contractor use of vehicles; rental vehicles, helicopter business travel, working from home, transmission and distribution losses, water supply, wastewater services, paper use and waste.

⁹ See footnote 7.

¹⁰ The FTE total used for the calculation of the emissions per FTE includes temporary staff and contractors.

Case study**Cape Campbell lighthouse solarisation**

Cape Campbell Lighthouse, perched on the rugged coastline of Marlborough, has guided mariners through the southern approach to Cook Strait since 1870. More than 150 years on, it's now shining in a new way.

The lighthouse's necessity for preservation of life, the environment and property has endured but maintaining its operation as technology changes has required constant investment and expertise. Originally, it relied on the burning of about 1,500 litres of oil a year to illuminate safe passage and was built mostly from timber. But as materials wore and technologies became obsolete, or too expensive and difficult to maintain, the risks of an ineffective lighthouse grew.

A solar solution

In August 2024, the Cape Campbell lighthouse was transitioned to solar power. The milestone marked the latest success in Maritime NZ's programme to solarise New Zealand's aids to navigation network.

We started integrating solar technology in the 1980s, with a major push between 1998 and 2001 when many offshore islands were converted from diesel to solar power.

Standardising New Zealand's lighthouses with solar technology has lowered the complexity and cost of maintenance and operating costs, while also improving safety and environmental performance. The upgrade to Cape Campbell means 92 percent of the lighthouses and light beacons (owned and operated by Maritime NZ) are now solar powered.

There are always challenges involved with the maintenance of lighthouses, but solarisation brings multiple benefits. Solar power offers greater resilience, as it reduces reliance on external power sources while supporting our commitment to efficient and sustainable navigation infrastructure.

Maritime NZ continues to invest in more efficient beacons, longer-lasting batteries, and system upgrades to improve reliability and performance while reducing waste and emissions.

Section B

Wāhanga B

Statement of performance

Tauākī whakatutukitanga

Statement of responsibility

We are responsible for the preparation of Maritime NZ's financial statements and statement of performance, and for the judgements made in them.

We are responsible for any end-of-year performance information provided by Maritime NZ under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflect the financial position and operations of Maritime NZ for the year ended 30 June 2025.

Signed for and on behalf of the Board.



Dame Jo Brosnahan, DNZM, QSO
Board Chair, Maritime NZ

Dated: 28 October 2025



Lesley Haines
Audit and Risk Committee Chair, Maritime NZ

Dated: 28 October 2025

Vote Transport

Non-departmental output expense

To comply with our obligations under the Public Finance Act 1989, activities undertaken by Maritime NZ that are funded through Vote Transport non-departmental output expenses are indicated within each relevant output class in the Statement of Performance. Relevant financial information is also provided in the tables following each output class performance summary.

A summary of appropriations funded through Vote Transport and from Vote Transport Information Supporting the Estimates 2024/25 is provided in the table below.

NON-DEPARTMENTAL OUTPUT EXPENSE	WHAT IS INTENDED TO BE ACHIEVED WITH THIS APPROPRIATION	ACTUAL 2024/25 \$000	SUPPLEMENTARY ESTIMATES 2024/25 \$000	APPROPRIATION ESTIMATES 2024/25 \$000	ACTUAL 2023/24 \$000
Maritime Regulatory and Response Services (M72) (A26)	This appropriation is limited to the purchase of search and rescue activities and a search and rescue coordination service, building capability to respond to maritime pollution incidents, the development and delivery of regulatory services that are the responsibility of Maritime NZ, and the provision of advice and services by Maritime NZ to support ministers to discharge their portfolio responsibilities relating to transport.	10,899	10,899	10,699	11,699
Search and Rescue and Recreational Boating Safety Activities PLA (M72)	This appropriation is intended to achieve a sustained reduction in the identified systemic risks within the New Zealand Search and Rescue system to reduce the number of preventable search and rescue related fatalities in New Zealand.	16,608	17,720	13,460	15,559
Health and Safety at Work Activities – Maritime (M72)	This appropriation is limited to health and safety activities for the maritime sector, for which Maritime NZ has designated responsibility.	13,124	13,124	13,124	10,814
Emergency Response Capability (M72) (A26)	This appropriation is limited to providing funding to Maritime NZ for emergency ocean response capability.	824	1,590	–	–
Protection of Transport Sector Agency Core Functions (M72)	This appropriation is limited to purchase of core services from Maritime NZ that are no longer able to be cost-recovered from third parties as a result of the COVID-19 pandemic.	–	–	–	17,135

Vote Transport

Non-departmental capital expenditure

To comply with obligations under the Public Finance Act 1989, activities undertaken by Maritime NZ that are funded through Vote Transport non-departmental capital expenditure and a summary of appropriations and performance measures are detailed in the table below.

NON-DEPARTMENT CAPITAL EXPENDITURE	WHAT IS INTENDED TO BE ACHIEVED WITH THIS APPROPRIATION	ACTUAL 2024/25 \$000	SUPPLEMENTARY ESTIMATES 2024/25 \$000	APPROPRIATION ESTIMATES 2024/25 \$000	ACTUAL 2023/24 \$000
Maritime New Zealand – Search and Rescue Activities (M72)	The estimated amount to be spent in relation to Maritime NZ costs, as authorised by section 9(1) of the Land Transport Management Act 2003.	5,805	5,805	105	360

Appropriation measures for non-departmental capital expenditure

MEASURE	BUDGETED STANDARD 2024/25
Successful implementation of planned systems capability improvements	Achieved

Information on significant Budget initiatives

SIGNIFICANT BUDGET INITIATIVE	BUDGET YEAR	BACKGROUND	RELEVANT INFORMATION
Continued Delivery of Maritime Security Services – Operating Funding	Budget 2023	<p>Funding received to:</p> <ul style="list-style-type: none"> undertake activities as per the International Ship and Port Facility Code, to manage and mitigate emerging risks (including cyber attacks and crowded places in the maritime environment) provide situational awareness, intelligence and connections with New Zealand border and intelligence agencies to ensure critical operational coordination. This will enable the continued delivery of Maritime NZ's maritime security functions. 	Ports and harbours harm prevention programme (pages 27–31).
Implementation of MARPOL Annex VI Obligations to Reduce Pollution from Ships	Budget 2022 (until obtained from levy recovery, from 1 July 2024)	<p>Funding received to:</p> <ul style="list-style-type: none"> implement the Government priority of MARPOL Annex VI, which aims to reduce the emission of eight sources of air pollution and greenhouse gases from ships develop new surveys and certification, testing and monitoring regimes in partnership with the Ministry of Business, Innovation and Employment. 	<p>Annual Report 2022/23: page 46 and case study (page 50).</p> <p>Annual Report 2023/24: MARPOL Annex VI requirements are implemented as per the implementation plan agreed by Ministers (Estimates measure) (page 60).</p>
Maritime NZ Meeting its Obligations under the Health and Safety at Work Act 2015 (HSWA)	Budget 2022	<p>Funding received to:</p> <ul style="list-style-type: none"> meet inflationary cost pressures to maintain core HSWA-related regulatory functions (and address investigation and prosecution costs resulting from the complexity and scale of HSWA-related regulatory work) develop a port safety and harm prevention plan to address fatalities and serious harm in ports and harbours. 	<p>Port and harbours harm prevention programme and case study (page 31).</p> <p>Annual Report 2023/24 and Approved code of practice for the loading and unloading of cargo at ports and on ships case study (page 31).</p>
Seafarer Welfare Services	Budget 2021 and 2022 (until obtained from levy recovery, from 1 July 2024)	<p>Funding received to:</p> <ul style="list-style-type: none"> manage funding to the Seafarers Welfare Board for New Zealand, which coordinates and delivers seafarer welfare services¹¹ enable New Zealand to meet its obligations under the International Labour Organization's Maritime Labour Convention (since 2017), which sets out minimum working and living standards to address the health, safety and welfare of all seafarers. 	<p>Seafarer Welfare (page 39).</p> <p>Maritime NZ Annual Report 2020/21, pages 20–21, COVID-19 response story, which included funding of the Seafarers Welfare Board for New Zealand.</p>

¹¹ Funded services include communications services (such as the provision of Wi-Fi and telecommunications); information services; ship visits; shopping (for those crew not able to leave ship) and money exchange; access and transport to welfare centres; transport services to and from town; and mental health, wellbeing and advocacy services.

Preparation of annual report to meet reporting standards

This annual report was prepared in line with the new Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48). Reporting using the standard is a requirement for Crown entities when preparing their annual report (see appendix 5, [page 123](#)).

Our service-critical assets

Treasury has informed all agencies of a requirement in 2023/24 to provide information on their service-critical assets, including related performance indicators, in their annual reports.

As a regulatory agency, we hold a range of critical assets captured on our assets register. These include: lighthouses, distress beacons, other aids to navigation, distress radio, vessels, and oil response assets.

Maritime NZ has a dedicated team working on ensuring all service-critical assets are maintained, fit for purpose in future years and are future-proofed against climate change. Our assets are physically inspected and reviewed as appropriate on an annual or biennial basis. We have a 10-year view for our large strategic assets and ensure any changes in technology are part of our renewal or retirement plans.

For assets funded under the Oil Pollution Fund, we have a long-term asset renewal and capital plan agreed by the Oil Pollution Advisory Council, a statutory committee appointed by the Minister of Transport.

Existing indicators of critical asset performance

Each year in our annual report, we publish specific output-related results from a series of output measures relating to how operational our service-critical assets are and their scheduled maintenance. These are as follows.

Distress beacon systems ([page 68](#))

- The percentage of time ground-based satellite equipment is operational.
- The percentage of time the beacons' database system is available to the public.
- The percentage of scheduled maintenance of the distress beacon ground sites completed.

Aids to navigation ([page 68](#))

- The percentage of time lighthouses are operational.
- The percentage of time that day beacons and buoys are operational.
- The percentage of scheduled maintenance of aids to navigation completed.

Distress safety communications ([page 69](#))

- The percentage of time communication services are available.
- The percentage of time the Maritime Operations Centre is operational.
- The percentage of scheduled maintenance of radio sites completed.

Maritime incident readiness and response ([page 66](#))

- The percentage of regional (19) and national (4) equipment stockpiles where equipment maintenance inspections have been conducted as scheduled.

Meeting Treasury Circular requirements

Maritime NZ's Board is required to show compliance with various Treasury Circular requirements.¹² In response to recent Cabinet Office Circular CO (23) 9, we attested to our compliance as at 30 June 2025 with a variety of best practice strategic planning and asset management guidelines, including:

"The agency has incorporated consideration of whether, and the extent to which, existing and future assets are resilient to the effects of significant risks (for example, climate change, natural disasters, or demographic changes).

The Agency's use of Crown-depreciation funding has been solely used to ensure the levels and methods of service enabled by its assets reflect its strategic intentions.

The Agency maintains asset management plans to inform strategic, tactical and operational choices, including a plan for the eventual withdrawal or sale of the asset, using approved asset disposal processes.

The Agency maintains an asset register in which the agency has identified their service critical assets and maintains details of the identity, condition, and risk exposure of these assets."

Relevant accounting policies

Our financial notes outline our accounting policies regarding property, plant and equipment, which covers our service-critical assets for Maritime NZ ([pages 78–97](#)) and the Oil Pollution Fund ([pages 105–114](#)). This includes policies relating to depreciation, estimating useful lives, impairment, and the residual values of property, plant and equipment.

¹² Treasury Circulars provide guidance and instructional information to departments, Crown entities and state-owned enterprises, and request financial information from these agencies. They are usually addressed to chief executives and chief financial officers. For more, see www.treasury.govt.nz/publications/guidance/treasury-circulars.

Statements of service performance

Output class measures and financial results for 2024/25 are shown below. These output classes, outputs and performance measures are captured in our **Statement of Performance Expectations 2024/25**.

To meet our obligations under the Public Finance Act 1989, we use an asterisk (*) to identify activities funded by the Crown through Vote Transport, along with their performance measures. The corresponding funding details are provided in the relevant output class revenue and expenditure statements.

Output class 1: Regulation He Waeture

Stewarding the maritime regulatory framework

We influence, develop, implement and maintain the international and national safety, security and environmental protection policies, regulations and rules that govern the operation of vessels, ports and offshore installations in New Zealand waters. This includes regulatory stewardship of the maritime system in New Zealand, administering New Zealand's international maritime obligations, and supporting the Minister of Transport and other parts of government to make informed decisions concerning the maritime system.

Output 1.1: Operational maritime policy advice

PERFORMANCE MEASURES	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
*1.1.1 The percentage of papers ¹³ to the responsible Minister of Transport or the Ministry of Transport, which are assessed ¹⁴ , are at least 3.5 out of 5	86.60%	≥80%	86.67%
1.1.2 The percentage of the transport regulatory programmes completed subject to variations agreed with the Ministry of Transport ¹⁵	100%	100%	100%

Output 1.2: International obligations and relations

PERFORMANCE MEASURES	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
1.2.1 The percentage of international engagement objectives met that align with identified priorities ¹⁶	100%	≥95%	100%
1.2.2 The percentage of international reporting obligations to international organisations completed by due date ¹⁷	100%	≥95%	100%

13 Papers are limited to policy analysis, briefings, reports to the Minister of Transport and the Ministry of Transport for ministerial consideration and ministerial reports.

14 Assessment is applied using the Department of the Prime Minister and Cabinet's Policy Projects Policy Quality Framework. The score (out of 5) is determined by an internal panel established to fulfil the role that looks at criteria based on context (Does it explain why the decision-maker is getting the advice?), analysis (Is it clear, logical and informed by evidence?), advice (Does it engage the decision-maker and tell the full story?) and action (Does it identify who is doing what next?).

15 The transport regulatory programme comprises the annual transport rules and policy analyses agreed by Cabinet. The responsible Minister is briefed on progress quarterly.

16 International engagement objectives are determined to prioritise issues that align with New Zealand's interests under Maritime NZ's international engagement strategy.

17 Maritime NZ has numerous annual reporting obligations, however, this measure relates to two of our standing annual obligations relating to the International Oil Pollution Compensation Funds and International Convention for the Prevention of Pollution from Ships (MARPOL) oil reporting). Other international reporting obligations may occur during the year, depending on the requirements of the International Maritime Organization and other international bodies, and when we implement new programmes, for example, MARPOL Annex VI.

Output 1.3: Parliamentary and government accountability

PERFORMANCE MEASURES	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
1.3.1 The percentage of completed replies to ministerial correspondence and parliamentary questions that meet Maritime NZ's quality criteria ¹⁸	98.15%	≥95%	57.14%
<i>Provided as context:</i> The number of ministerial correspondence and parliamentary questions received (demand driven)	216	N/A	91
1.3.2 The percentage of Official Information Act 1982 completed responses that meet Maritime NZ's quality criteria ¹⁹	93.80%	≥95%	97.64%
<i>Provided as context:</i> The number of OIA requests received (demand driven)	122	N/A	129

Variance explanation

Our quality criteria include a timeliness measure. During the year, eight OIA requests were responded to late, bringing our yearly average below target. All other quality criteria were met. Our team of two dedicated staff continued their high standard of work.

Output class 1: Total revenue and expenses

	ACTUAL 2024/25 \$000	BUDGET 2024/25 \$000	ACTUAL 2023/24 \$000
Crown	2,824	2,824	5,167
Fuel Excise Duty	223	223	226
Funding from Crown agencies	2,867	3,007	3,234
Maritime Levy*	5,723	5,998	5,752
Other third party revenue	418	286	363
Total revenue	12,055	12,338	14,742
Total expenditure	11,832	12,912	14,731
Net surplus/(deficit)	223	(574)	11

* Explanations of major variances against budget are provided in Note 23.

¹⁸ Our main means of determining if quality is met relates to timeliness, as well as other factors, including that the request has been appropriately scoped; that the tone and quality of the writing in the response are appropriate; and that sign-off processes were robust.

¹⁹ Our main means of determining if quality is met relates to timeliness, as well as other factors, including that the request has been appropriately scoped; that withholding grounds have been properly applied, if applicable; that the tone and quality of the writing in the response are appropriate; that sign-off processes were robust; and that the legislative requirements under the Official Information Act 1982 were met.

Output Class 2: Regulatory operations

He Whakaū

Providing regulatory operations that incentivise a reduction in harm

We encourage maritime system participants to meet regulatory obligations relating to health, safety, security and marine protection standards with a focus on incentivising reduction in harm.

We do this through administering entry and exit controls, carrying out proactive monitoring of activity through audits and inspections, and receiving, triaging and responding to complaints, incidents and accidents and making good choices on how we use corrective and enforcement tools.

We also monitor and support oversight of third party regulators.

Output 2.1: Maritime security

PERFORMANCE MEASURES	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
*2.1.1 The percentage of port exercises, designed to assess port security plans, which meet the agreed exercise key performance indicators ²⁰	98.15%	>95%	100%
<i>Provided as context:</i> The number of port exercises conducted	12	N/A	13

Output 2.2: Regulatory licensing

PERFORMANCE MEASURES	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
2.2.1 The percentage of applications for maritime documents, marine protection documents, statutory certificates and permits processed within 20 working days, measured from receipt of a complete ²¹ application to a decision being made ²²	45.97%	≥70%	63.11%
<i>Provided as context:</i> The number of applications for maritime documents, marine protection documents, statutory certificates and permits received	4,287	N/A	4,707
<i>Provided as context:</i> The number of applications for maritime documents, marine protection documents, statutory certificates and permits processed	4,096	N/A	3,657
<i>Provided as context:</i> The average number of working days for a decision to be made on seafarer certificate applications	30.30	N/A	37.85

Variance explanation

The 2024/25 year started with a significant backlog of applications due to an unprecedented increase in the volume of applications received in 2023/24 (500 more than 2022/23). Along with resourcing challenges due to staff illness, leave and attrition, the backlog started to develop in Q3 and Q4 of last year. This meant processing times increased because applications spent more time in the queue waiting to be accepted or assessed, and the backlog of applications carried into this financial year. However, we processed more applications overall (4,096) than in any previous year, and processing times improved each quarter.

Over the year, we have been carrying out a programme of work to drive efficiencies and timeliness. Some of these improvements are coming through in the reduction of working days for seafarers, however, the bigger changes to digitisation and operational policy will come in for seafarers in 2025/26 (see [page 46](#)).

20 Under the Maritime Security Act 2004 and International Ship and Port Facility Security Code, each commercial international port must have a port facility security plan outlining the required measures each port would use to manage a change in the maritime security level for New Zealand, including specific settings for each changed security level. Exercises to test a port's plan are generally held each year, and key performance indicators to be assessed are agreed by the port and Maritime NZ in advance of the exercise. Following the exercise, the Port Facilities Security Officer writes a summary report, which Maritime NZ reviews. We then provide our assessment of the exercise, which includes an assessment of the agreed key performance indicators that were met or unmet. The results are used to inform this measure.

21 An application is complete when payment and adequate information have been received to start an assessment and this measure includes time spent waiting for an applicant to provide additional information necessary to make a decision.

22 This includes maritime documents, marine protection documents, ship registration certificates, exemptions from rules, seafarer certificates and other documents issued by Maritime NZ's Regulatory Licensing team. It excludes Maritime Operator Safety System entry applications because this process has an agreed 90 working day timeframe. Since 2021/22 we have included the time seafarer applications (one of the five application types used to calculate this measure) have been put on hold due to manual processes, making this difficult to measure accurately. We have previously not included a seafarers' application on-hold time.

Output 2.3: Proactive compliance activity

PERFORMANCE MEASURES	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
2.3.1 The percentage of ships inspected that were assessed as meeting Maritime NZ's Port State Control ship selection criteria ²³	99.26%	>90%	98.22%
<i>Provided as context:</i> Number of Port State Control inspections completed	270	N/A	225
<i>Provided as context:</i> Number of ship detentions	20	N/A	9
<i>Provided as context:</i> Number of follow-up visits ²⁴	161	N/A	131
2.3.2 The percentage of scheduled inspections of active New Zealand Flag State ships ²⁵ completed	100%	100%	100%
<i>Provided as context:</i> The number of International Safety Management audits of Flag State operators	10	N/A	N/A
<i>Provided as context:</i> Number of ship detentions	1	N/A	N/A
<i>Provided as context:</i> Number of follow-up visits	5	N/A	6
*2.3.3 The percentage of active Maritime Operator Safety System (MOSS) operators who are audited as scheduled under the Maritime Transport Act 1994 ²⁶ , which includes an assessment under the Health and Safety at Work Act 2015 (HSWA) and marine protection rules	95.99%	≥80%	93.90%
<i>Provided as context:</i> The number of ship detentions (MOSS and HSWA)	3	N/A	N/A
<i>Provided as context:</i> The number of MOSS audits with HSWA inspection conducted	354	N/A	N/A
*2.3.4 The percentage of corrective tools issued under the Health and Safety at Work Act 2015 where inspectors have followed up with the person conducting a business or undertaking ²⁷	100%	100%	New measure
<i>Provided as context:</i> The number of corrective tools issued	9	N/A	N/A

Output 2.4: Notifications and enquiries

PERFORMANCE MEASURES	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
2.4.1 The percentage of high harm event notifications where we have communicated our response within four hours ²⁸	96.88%	100%	New measure

Variance explanation

Of 32 high harm event notifications received under section 56 of the Health and Safety at Work Act 2015, one did not meet our four-hour service level agreement. The event occurred over a weekend and, despite clear guidance on our website and the pre-recorded message instructions, when the person called our after-hours number, they chose not to stay on the line to speak to a call taker. Instead, they filled in a notification form and called someone who was not on call. Had they stayed on the after-hours line, they would have been triaged through to our rostered on-call staff member, who would have responded within the timeframe. We have implemented additional measures to prevent this from happening again, including updating our voicemail to ensure callers stay on the line and adding a pop-up banner to our online notification form for after-hours notifications that advises notifiers to call us for serious incidents.

23 Maritime NZ's ship selection criteria set out how we decide which ships to inspect. The criteria consider our triaging approach, which includes multiple factors such as Port State Control inspection history, Tokyo Memorandum of Understanding (MOU) information, as well as data and sector intelligence information around risk. It also includes inspections for the purposes of training Maritime Inspectors.

24 This includes follow-up inspections that were conducted with an initial inspection. Follow-up activities are completed in addition to the requirements of an initial inspection to close outstanding deficiencies found during previous inspections (including inspections done by other Tokyo MOU member states).

25 Flag-state ships are New Zealand-flagged ships operating under the International Safety Management Code.

26 This audit includes an assessment under the Health and Safety at Work Act 2015, Marine protection rules (particularly Parts 120: Discharge of Oil, 122: Marine Protection Products – Oil, 170: Garbage, and 199: Prevention of Air Pollution from Ships) and Resource Management (Marine Pollution) Regulations 1988.

27 Corrective tools for this measure relate to Improvement Notices and Prohibition Notices issued under the Health and Safety at Work Act 2015.

28 A response for high harm includes Maritime NZ's decision on whether to hold or release a scene and the actions we intend to take.

Output 2.5: Investigation and enforcement

PERFORMANCE MEASURE	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
2.5.1 The percentage of investigations concluded within 12 months of being opened ²⁹	100%	≥95%	100%
*2.5.2 The percentage of prosecutions brought under the Maritime Transport Act 1994 and/or Health and Safety at Work Act 2015 that result in the relevant parties being held to account ³⁰	90%	≥80%	88.24%
<i>Provided as context:</i> The number of active and concluded prosecutions ³¹	52	N/A	52
<i>Provided as context:</i> The number of active and concluded enforceable undertakings ³²	5	N/A	5

Output class 2: Total revenue and expenses

	ACTUAL 2024/25 \$000	BUDGET 2024/25 \$000	ACTUAL 2023/24 \$000
Crown*	2,072	1,872	9,630
Fuel Excise Duty	2,151	2,151	2,180
Working Safer Levy	10,065	10,065	7,840
Maritime Levy*	24,119	25,277	20,044
User charges*	1,824	1,524	1,387
Other third party revenue	1,060	367	812
Total revenue	41,291	41,256	41,894
Total expenditure	44,110	42,812	41,840
Net surplus/(deficit)	(2,819)	(1,556)	54

* Explanations of major variances against budget are provided in Note 23.

29 'Concluded' includes when a decision is made to take no further action, to prosecute or take alternative action, such as audit, inspection or enforceable undertaking (an alternative to prosecution when a duty holder has breached (including an alleged breach) Part 4 of the Health and Safety at Work Act 2015). A statute of limitation means that prosecution action must be taken within 12 months from the date of event (Maritime Transport Act 1994) or date informed or should have known (Health and Safety at Work Act 2015).

30 'Held to account' is interpreted to include a conviction or another compliance outcome, such as an enforceable undertaking, in the public interest (in line with the Solicitor-General guidelines). A decision to withdraw charges against a party (eg, as part of an arrangement to plead guilty to other charges or where it is no longer in the public interest to progress a prosecution) should not be interpreted as failing to hold a party to account, nor should a situation where a judge has decided to discharge someone without conviction (because that only occurs once the judge has determined that the party was indeed guilty but has decided not to record a conviction in respect of the relevant offending for compassionate grounds).

31 Includes a count of prosecutions that are still active and have not been decided by the courts at year end, as well as concluded prosecutions and enforceable undertakings. The figure for 2024/25 is made up of 20 cases concluded in the financial year and 32 before the court at year end (30 June 2025). Of the 20 cases concluded, 15 were sentenced in court, three were withdrawn and two prosecutions were dismissed.

32 An enforceable undertaking is an agreement between Maritime NZ and a duty holder. It is entered into voluntarily by the duty holder following a breach (including an alleged breach) of the Health and Safety at Work Act 2015 and, once in place, is legally binding. It is generally used as an alternative to prosecution.

Output Class 3: Response He Whakautu

Providing integrated maritime incident readiness and response

We build and maintain the capabilities to respond to maritime and marine pollution incidents, to coordinate search and rescue emergencies, and lead the coordinated response for these incidents and emergencies at the national level. Maritime NZ is one of the few agencies that has explicit regulatory roles as a lead agency in the national emergency management system that are exercised for maritime incident responses.

Output 3.1: Search and rescue (SAR) coordination

PERFORMANCE MEASURE	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
*3.1.1 The percentage of time the Rescue Coordination Centre New Zealand is operational ³³	99.79%	100%	100%
Provided as context: Number of search and rescue incidents ³⁴	1,311	N/A	1,335
Variance explanation			
Due to staff illness and a shortage of senior search and rescue officers, there was one night shift during the year where the operations room was staffed by two personnel, neither of whom was a watch leader or senior search and rescue officer.			
To mitigate this, a watch leader was made available remotely, and the Operations Manager was placed on standby throughout the shift. The establishment and on boarding of a fifth watch will help address this issue and reduce the likelihood of similar staffing gaps in the future.			
3.1.2 The percentage of peak period duty shifts that have a qualified watch leader ³⁵	50.62%	100%	New measure

Variance explanation

We did not meet our target due to several factors, including unexpected search and rescue demands during peak periods and the need to train new staff. At times, training required a watch leader to focus solely on on-boarding, limiting operational capacity. Staff leave to support wellbeing also affected availability.

However, new funding secured under section 9(1) of the Land Transport Act 2003 has enabled the creation of a fifth watch. Once training is complete, this will ensure a qualified watch leader is rostered on every shift, not just during peak times, greatly improving our ability to meet demand.

Output 3.2: Maritime incident readiness and response

PERFORMANCE MEASURE	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
*3.2.1 The average annual survey rating by exercise and workshop participants of their level of competence in a response ³⁶	4.32	3 out of 5	4.38
Provided as context: The number of exercises and workshops completed	24	N/A	7
Provided as context: The number of real maritime incidents responded to ³⁷	4	N/A	4
3.2.2 The percentage of regional (19) and national (4) equipment stockpiles where equipment maintenance inspections have been conducted as scheduled	100%	100%	100%
3.2.3 The percentage of regional councils that undertake two oil spill exercises annually	100%	≥95%	100%

³³ 'Operational' is defined as two qualified search and rescue officers are on duty and normal operations are being delivered.

³⁴ Search and rescue incidents include Category II search and rescue operations that require the Rescue Coordination Centre New Zealand to coordinate major maritime and aviation search and rescue missions within New Zealand's search and rescue region and all missions from someone activating a distress beacon (including land-based operations). Category I incidents are coordinated by the New Zealand Police.

³⁵ Peak period is defined as long weekends and all day shifts during the peak summer period 1 November to 1 March.

³⁶ This annual measure covers all national training and all of government exercises and workshops run for Maritime NZ, regional councils and other stakeholders relating to responding to maritime incidents and marine pollution, as part of the integrated response capability. On completion of each exercise or workshop, lessons identified are captured to ensure any shortfalls in processes, actions or overall response capability are identified and resolved. Exercise and workshop participants rate their competence on a scale of one to five afterwards in response to the following question: "how would you rate your competence to participate in a response situation."

³⁷ The criteria for a 'real' incident or event are those that result in the setting up and/or mobilisation of the National Maritime Response Team (including tier 3 oil spills); a tier 2 oil spill that requires support to regional council from Maritime NZ; or an incident or event that starts as a regulatory compliance matter that is being monitored, because it may evolve into an incident, should conditions change.

Output class 3: Total revenue and expenses³⁸

	ACTUAL 2024/25 \$000	BUDGET 2024/25 \$000	ACTUAL 2023/24 \$000
Crown	4,595	4,595	8,143
Fuel Excise Duty	6,839	3,920	5,920
Oil Pollution Levy*	8,569	8,325	3,377
Other third party revenue	609	785	627
Total revenue	20,612	17,625	18,067
Total expenditure	19,457	17,497	17,525
Net surplus/(deficit)	1,155	128	542

* Explanations of major variances against budget are provided in Note 23.

³⁸ The output financials exclude an intergroup charge between the New Zealand Oil Pollution Funds and Maritime NZ for support costs that have been eliminated on consolidation.

Output Class 4: Maritime safety infrastructure

Ngā Hanga Whakahaumaru

Providing maritime safety services and infrastructure

We provide and maintain maritime safety services and infrastructure and capabilities that are critical to saving lives and reducing serious harm. This includes New Zealand's distress beacon system, distress and safety communications and aids to navigation.

Output 4.1: Distress beacon systems

PERFORMANCE MEASURE	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
4.1.1 The percentage of time ground-based satellite equipment is operational	99.96%	≥99.5%	99.91%
*4.1.2 The percentage of time the beacons' database system ³⁹ is available to the public	99.82%	≥99.5%	99.92%
<i>Provided as context:</i> Number of beacon registrations updated by beacon owners	8,436	N/A	5,430
<i>Provided as context:</i> Number of beacons registered	9,331	N/A	9,052
4.1.3 The percentage of scheduled maintenance ⁴⁰ of the distress beacons ground site completed ⁴¹	100%	≥90%	100%

Output 4.2: Aids to navigation

PERFORMANCE MEASURE	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
*4.2.1 The percentage of time lighthouses are operational (per IALA category 1) ⁴²	99.94%	≥99.8%	99.95%
4.2.2 The percentage of time that day beacons and buoys are operational (per IALA category 3) ⁴³	100%	≥97%	99.99%
4.2.3 The percentage of scheduled maintenance ⁴⁴ of aids to navigation ⁴⁵ completed	90.14%	≥90%	94.37%

39 This measure includes the public-facing beacons website and the registrations database.

40 Scheduled maintenance is product specific and influenced by international standards and advice for the maintenance of each product. We have existing maintenance contracts in place with specialists, with agreed maintenance timeframes.

41 The Medium Earth Orbit / Geostationary Earth Orbit Local User Terminal is the New Zealand ground station that receives the 406 distress alerts from vessels, aircraft and personal locator beacons.

42 The target is based on the International Association of Marine Aids to Navigation and Lighthouse Authorities (IALA) guideline, which describes the different categories and methods of measurement. Outages are recorded by Maritime NZ in a database. The start is when the outage is first reported and the finish is when the site is repaired. Outages are reported by the Maritime NZ monitoring system (if monitored), the Rescue Coordination Centre New Zealand, and the Maritime Operations Centre (MOC) from a vessel via maritime radio, or by a member of the public.

43 See footnote 42.

44 See footnote 40.

45 To meet the reliability targets and best practice, Maritime NZ carries out proactive maintenance of its aids to navigation network to ensure it is fit for purpose. Aids to navigation include 96 lights and 46 daymarks, buoys and automatic identification systems.

Output 4.3: Distress safety communications

PERFORMANCE MEASURE	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
4.3.1 The percentage of time communication services are available ⁴⁶	99.88%	≥99.8%	99.98%
*4.3.2 The percentage of time the Maritime Operations Centre is operational ⁴⁷	99.98	≥99.8%	100%
4.3.3 The percentage of scheduled maintenance ⁴⁸ of radio sites ⁴⁹ completed	100%	≥90%	100%

Output class 4: Total revenue and expenses

	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
Crown*	2,232	1,408	2,576
Fuel Excise Duty	2,944	2,715	2,723
Maritime Levy*	4,906	5,141	3,660
Other third party revenue	151	52	301
Total revenue	10,233	9,316	9,260
Total expenditure*	10,991	10,129	9,925
Net surplus/(deficit)	(758)	(813)	(665)

* Explanations of major variances against budget are provided in Note 23.

46 This measure assesses the availability of the very high frequency (VHF) services, high frequency (HF) voice and HF digital selective calling that make up part of the Maritime NZ distress and safety radio service. Outages are logged by an MOC operator. The start is 'fault first found' and end is 'fault repaired'. The measure also shows how Maritime NZ meets the provisions of the International Convention for the Safety of Life at Sea (SOLAS) chapter IV regulation 5 and requirements contained in the Maritime Transport Act 1994 section 200 and section 435. Maritime NZ has outsourced this service to Kordia. The target is based on Global Maritime Distress and Safety Service best practice.

47 This measure assesses whether the MOC is fully operational and available to receive distress calls, issue maritime safety information broadcasts, and respond to requests for help or information over the maritime network. The data is reported in the monthly MOC report, with issues reviewed during contractor meetings. Performance should be as close to 100 percent as possible (defined as ≥99.8 percent for this measure), unless a major outage or disaster occurs that means the MOC cannot be operational. The measure also shows how Maritime New Zealand meets the provisions of SOLAS chapter IV regulation 5 and requirements contained in the Maritime Transport Act 1994 section 200 and section 435. Maritime NZ has outsourced this service to Kordia. The target is based on Global Maritime Distress and Safety System best practice.

48 Scheduled maintenance is product specific and influenced by international standards and advice for the maintenance of each product. Existing maintenance contracts are in place, with the appropriate maintenance timelines. Maritime NZ has fully outsourced this service to Kordia, which has an annual plan to maintain the MOC and wider radio network to meet the availability targets Maritime NZ set in the National Maritime Distress and Safety Communications Service agreement, which are based on best practice.

49 This measure includes 29 VHF and two HF sites.

Output Class 5: Harm prevention

He ārai wharanga

Preventing harm through insight, partnership and influence

Through research, data and insights, we learn where, when, and why, harm is occurring, and to whom. To collectively address the causes of harm, we partner and engage with various stakeholders to deliver harm prevention programmes and initiatives that drive behaviour change.

Output 5.1: Information, education and engagement

PERFORMANCE MEASURE	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
5.1.1 The percentage of harm prevention programme activities delivered against respective plans	80.52%	≥90%	New measure
Variance explanation			
Several harm prevention activities experienced delays due to a combination of factors: externally driven decisions and timelines beyond our control, intentional pacing of deliverables to align with internal discussions and resourcing challenges.			
5.1.2 The percentage of published education and guidance documents or publications to industry that are up to date ⁵⁰	63.11%	≥90%	New measure
<i>Provided as context:</i> The number of updated education and guidance documents	77	N/A	N/A
Variance explanation			
We began a new project to update education and guidance documents. Numerous documents were published and updated earlier in the year. However, resources were subsequently redirected to higher priority initiatives, specifically, developing guidance to support critical risks and implementing the approved code of practice for the loading and unloading of cargo at ports and on ships across New Zealand's major ports (see page 27). As a result, updates to the remaining outdated guidance were deferred.			
*5.1.3 The percentage of new and reviewed published education and guidance documents that meet Maritime NZ's quality criteria ⁵¹	98.36%	≥95%	100%
<i>Provided as context:</i> The number of new education and guidance documents published for industry	36	N/A	N/A
<i>Provided as context:</i> The number of proactive media releases associated with harm prevention programmes	12	N/A	N/A
5.1.4 The percentage of digital marketing activities that reach our targeted audiences for the recreational craft programme ⁵²	62.5%	≥80%	New measure
Variance explanation			
The Safer Boating Week campaign, aimed at a broad audience aged from 18 to 40-plus, reached 878,465 people, representing 62 percent of the target demographic. Meanwhile, our summer Kia Mataara – Come Home Safe campaign, which focused primarily on males aged 40-plus, reached 320,710 people (63%) across Meta platforms (Facebook and Instagram).			
Both campaigns exceeded the industry performance benchmark of 50 percent reach for this type of initiative. Accordingly, we have revised the target in the 2025/26 Statement of Performance Expectations to align with this industry standard.			
*5.1.5 The percentage of recreational craft surveys undertaken that meet Maritime NZ's quality criteria ⁵³	100%	100%	100%
*5.1.6 The percentage of allocated recreational craft investment funding ⁵⁴ paid out to key target areas	99.61%	≥95%	94.44%
5.1.7 The percentage of funding for seafarer welfare services that target improved welfare outcomes for seafarers	100%	≥95%	New measure

50 This relates to updates and revisions required to existing published documents.

51 We determine if quality is met by looking at several factors, including that the product has been appropriately scoped and delivered to scope; that the language and accessibility meet requirements under the Plain Language Act 2023; and that peer review and/or sign-off processes were robust.

52 Recreational craft marketing activities are targeted to specific audiences, for example, males aged over 45 years. This measure relates to the specific digital platform of Meta platforms only (eg, Facebook and Instagram). Budget spend and creative strategy can affect this measure. Information is provided to Maritime NZ by an external media agency.

53 We assess recreational craft surveys against quality criteria, which are defined as design, the number of respondents, quality of output and completion date, as outlined in the contract tender documentation and as agreed with the provider. Surveys include a quarterly tracking survey about recreational boating safety and participation.

54 Each year, Maritime NZ looks to align grants to New Zealand Safer Boating Forum member organisations, to target the highest risk factors and regions for activities that are likely to have the most impact. These target areas differ each year to maximise effectiveness. Recipients are chosen through a panel comprising Maritime NZ and Water Safety New Zealand, based on agreed assessment criteria.

Output class 5: Total revenue and expenses

	ACTUAL 2024/25	TARGET 2024/25	ACTUAL 2023/24
Crown	–	–	3,117
Fuel Excise Duty	4,451	4,451	4,511
Working Safer Levy	3,059	3,059	2,974
Maritime Levy*	6,132	6,426	5,403
Other third party revenue	151	53	116
Total revenue	13,793	13,988	16,121
Total expenditure*	13,411	13,879	16,336
Net surplus/(deficit)	382	109	(215)

* Explanations of major variances against budget are provided in Note 23.

Section C

Wāhanga C

Financial Statements

Ngā tauākī pūtea

Financial statements for Maritime New Zealand

Maritime New Zealand Statement of comprehensive revenue and expense

for the year ended 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
REVENUE				
Funding from the Crown	2	41,455	37,282	50,859
Maritime levy		40,880	42,842	34,860
Other revenue	2	7,607	6,408	6,565
Interest revenue		665	667	815
Total revenue		90,607	87,199	93,099
EXPENSES				
Personnel costs	3	57,440	57,075	57,189
Depreciation and amortisation expense	12,13	3,387	3,559	3,232
Capital charge	4	1,223	1,198	1,168
Finance costs	5	74	74	73
Other expenses	6	31,271	28,335	31,958
Total expenditure		93,395	90,241	93,620
(Deficit)/surplus		(2,788)	(3,042)	(521)
OTHER COMPREHENSIVE REVENUE AND EXPENSE				
Gain/(loss) on property revaluations	19	(31)	–	–
Total comprehensive revenue and expense		(2,819)	(3,042)	(521)

Explanations of major variances against budget are provided in Note 23.

The accompanying notes form part of these financial statements.

Maritime New Zealand

Statement of financial position

as at 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
CURRENT ASSETS				
Cash and cash equivalents	7	2,708	2,302	11,088
Receivables	8	6,611	3,600	3,437
Derivative financial instruments	10	29	–	40
Investments	9	8,000	5,750	3,500
Prepayments		979	920	1,345
Inventories	11	132	130	123
Total current assets		18,459	12,702	19,533
NON-CURRENT ASSETS				
Derivative financial instruments	10	5	–	39
Property, plant and equipment	12	14,450	11,136	10,279
Intangible assets	13	7,100	6,918	6,416
Total non-current assets		21,555	18,054	16,734
Total assets		40,014	30,756	36,267
CURRENT LIABILITIES				
Payables	14	5,034	3,725	4,644
Finance leases	15	–	–	302
Employee entitlements	16	6,240	4,768	5,619
Provisions	17	3	–	–
Total current liabilities		11,277	8,493	10,565
NON-CURRENT LIABILITIES				
Provisions	17	64	200	15
Total non-current liabilities		64	200	15
Total liabilities		11,341	8,693	10,580
NET ASSETS		28,673	22,063	25,687
EQUITY				
Contributed capital	19	33,199	27,239	27,394
Accumulated (deficit)/surplus	19	(5,849)	(6,530)	(3,061)
Property revaluation reserves	19	1,323	1,354	1,354
TOTAL EQUITY		28,673	22,063	25,687

Explanations of major variances against budget are provided in Note 23.

The accompanying notes form part of these financial statements.

Maritime New Zealand

Statement of changes in equity

for the year ended 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
Balance at 1 July		25,687	25,000	25,848
Total comprehensive revenue and expense for the year		(2,819)	(3,042)	(521)
Capital contribution from the Crown	19	5,805	105	360
Balance at 30 June		28,673	22,063	25,687

Explanations of major variances against budget are provided in Note 23.

The accompanying notes form part of these financial statements.

Maritime New Zealand

Statement of cash flows

for the year ended 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from the Crown		40,546	37,282	51,584
Receipts from maritime levy		39,210	42,842	35,822
Receipts from other revenue		7,366	6,409	6,564
Interest received		613	667	834
Payments to employees		(55,362)	(57,075)	(57,031)
Payments to suppliers		(32,634)	(27,974)	(33,016)
Payments for capital charge		(1,223)	(1,198)	(1,168)
Goods and services tax (net)		(71)	–	60
Net cash flows (used in)/from operating activities		(1,555)	953	3,649
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts from sale of property, plant and equipment		–	–	9
Receipts from maturity of investments		14,250	–	15,000
Purchase of property, plant and equipment		(5,266)	(1,329)	(942)
Purchase of intangible assets		(2,535)	(2,171)	(1,990)
Acquisitions of investments		(18,750)	3,000	(10,250)
Net cash flows (used in)/from investing activities		(12,301)	(500)	1,827
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments under finance leases	15	(374)	(302)	(374)
Capital contribution		5,850	105	1,280
Net cash flows from/(used in) financing activities		5,476	(197)	906
Net (decrease)/increase in cash and cash equivalents		(8,380)	256	6,382
Cash and cash equivalents at the beginning of the year		11,088	2,046	4,706
Cash and cash equivalents at the end of the year	7	2,708	2,302	11,088

Explanations of major variances against budget are provided in Note 23.

The accompanying notes form part of these financial statements.

Maritime New Zealand

Statement of cash flows

for the year ended 30 June 2025 (continued)

RECONCILIATION OF SURPLUS/(DEFICIT) TO NET CASH FLOW FROM OPERATING ACTIVITIES	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Deficit	(2,788)	(521)
ADD/(LESS) NON CASH ITEMS		
Depreciation and amortisation expense	3,387	3,232
Net losses/(gains) on derivative financial instruments	45	48
Total non-cash items	3,432	3,280
ADD/(LESS) ITEMS CLASSIFIED AS INVESTING OR FINANCING ACTIVITIES		
Loss/(gain) on sale of property, plant and equipment	1	2
Interest payments on finance leases	73	72
Total items classified as investing/financing activities	74	74
ADD/(LESS) MOVEMENTS IN STATEMENT OF FINANCIAL POSITION ITEMS		
(Increase)/Decrease in receivables	(3,416)	1,064
Decrease/(Increase) in prepayments	366	(389)
(Increase)/Decrease in inventories	(8)	11
Increase/(Decrease) in payables	111	(28)
Increase in employee entitlements	621	157
Increase in provisions	53	1
Net movements in working capital items	(2,273)	816
Net cash (used in)/from operating activities	(1,555)	3,649

The accompanying notes form part of these financial statements.

Maritime New Zealand

Notes to the Financial Statements

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NOTE 1: STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

Maritime NZ is a Crown entity as defined by the Crown Entities Act 2004, and is domiciled and operates in New Zealand. The relevant legislation governing Maritime NZ's operations includes the Crown Entities Act 2004 and the Maritime Transport Act 1994. Maritime NZ's ultimate parent is the New Zealand Crown.

Maritime NZ's primary objective is to provide maritime regulatory, compliance and response services for the benefit of the New Zealand public. Maritime NZ does not operate to make a financial return. Maritime NZ has designated itself as a public benefit entity (PBE) for the purposes of financial reporting.

The financial statements for Maritime NZ are for the year ended 30 June 2025 and were approved by the Board on 28 October 2025.

Basis of Preparation

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

Statement of compliance

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

Maritime NZ is a Tier 1 entity and the financial statements have been prepared in accordance with PBE standards.

These financial statements comply with PBE Standards.

Presentation currency and rounding

These financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

New or amended standards adopted

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)

Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories.

The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm.

Maritime NZ has adopted the revised PBE standards, and the adoption did not result in any impact on the financial statements.

Summary of significant accounting policies

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

Income tax

Maritime NZ is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision for income tax has been made.

Goods and Services Tax (GST)

Items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

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

The net GST paid to, or received from, Inland Revenue including the goods and services tax 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.

Comparative information

Certain prior year comparative information have been reclassified to align with current year presentation.

Budget figures

The budget figures are derived from the Statement of Performance Expectations, as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP using accounting policies that are consistent with those adopted by the Board in preparing the financial statements.

Cost allocation

Maritime NZ has determined the cost of outputs by using the cost allocation system outlined below:

- all direct costs for operational activities are assigned to the applicable outputs of that activity
- all corporate costs that cannot be attributed to a specific output fall into the overhead cost pool

- the overhead cost pool is then allocated across all outputs using the cost of personnel time attributed to each activity as the driver.

Foreign currency transactions

Foreign currency transactions (including those for which forward exchange contracts are held) are translated into New Zealand dollars (the functional currency) using the spot exchange rate prevailing at the dates of the transactions.

Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the surplus or deficit.

Critical accounting estimates and assumptions

In preparing these financial statements, Maritime NZ has made estimates and assumptions concerning the future. These estimates and assumptions might differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

- expected credit losses (refer to Note 8)
- useful lives and residual values of property, plant, and equipment (refer to Note 12)
- fair value of land (refer to Note 12)
- useful lives of software assets (refer to Note 13).

These significant estimates and assumptions are included in the relevant note.

Critical judgements in applying accounting policies

No critical judgements have been applied in the preparation of these financial statements.

NOTE 2: REVENUE

Accounting Policy

The specific accounting policies for significant revenue items are explained below:

Funding from the Crown

Maritime NZ receives funding from the Crown and is restricted in its use for the purpose of Maritime NZ meeting its objectives, as specified in its founding legislation and the scope of the relevant appropriations of the funder. Maritime NZ considers that there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement. The fair value of revenue from the Crown has been determined to be equivalent to the amounts due in the funding arrangements.

A breakdown of the Crown funding is in the table below:

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Crown	11,723	24,486
Fuel excise duty	16,608	15,559
Working safer levy	13,124	10,814
Total Crown revenue	41,455	50,859

Funding from levies

Maritime levies charged on foreign vessels are based on information from the New Zealand Customs Service regarding port visits. Maritime levies charged on domestic commercial vessels are based on vessels registered with Maritime NZ and are recognised in the period to which the levy relates.

Provision of services

Revenue derived from the provision of services to third parties is recognised in proportion to the stage of completion at balance date.

Interest revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Breakdown of other revenue and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Seafarer licensing fees	789	807
Ship registration fees	104	122
Maritime operator fees	931	457
Services provided in respect of supporting the NZ Oil Pollution Fund	1,800	900
Services provided in respect of supporting the Ministry of Transport Policy Rules Programme	800	800
Services provided in respect of the Pacific Maritime Safety Programme	2,067	2,434
Other income	1,097	1,022
Net realised foreign exchange gains	19	23
Total other revenue	7,607	6,565

NOTE 3: PERSONNEL COSTS

Accounting Policy

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes – defined contribution schemes

Employer contributions to KiwiSaver and Tower LifeSaver are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

Breakdown of personnel costs and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Salaries and wages	52,961	52,589
Other personnel costs	1,528	1,843
Employer contributions to defined contribution plans	2,856	2,596
Increase in annual leave entitlements (note 16)	95	161
Total personnel costs	57,440	57,189

NOTE 4: CAPITAL CHARGE

Accounting Policy

The capital charge is expensed in the financial year to which the charge relates.

Further information on the capital charge

The capital charge paid to the Crown is calculated based on Maritime NZ's taxpayer equity as at 30 June and 31 December each year. The capital charge rate for the year ended 30 June 2025 was 5% (2024: 5%).

NOTE 5: FINANCE COSTS

Accounting Policy

Borrowing costs are expensed in the financial year in which they are incurred.

Breakdown of finance costs

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Interest on finance lease	73	72
Discount unwind on provisions (Note 17)	1	1
Total finance costs	74	73

NOTE 6: OTHER EXPENSES

Accounting Policies

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Breakdown of other expenses and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Fees to auditors – fees to Deloitte Limited for audit of financial statements	167	170
Administration	2,029	1,784
Bad debts written off	32	118
Donations	–	5
Allowance for credit losses on receivables (Note 8)	63	(317)
Maintenance	3,007	2,319
Education and awareness programme expenses	2,824	4,115
Operating expenses	5,004	4,386
Operating lease expenses	3,032	2,285
Professional and safety services	10,416	11,943
Search and rescue deployment costs	3,026	3,340
Net losses on disposal of property, plant and equipment	–	2
Losses on derivative financial instruments	45	48
Travel	1,626	1,760
Total other expenses	31,271	31,958

Our provision for doubtful debts increased from \$279k in 2024 to \$352k in 2025 as per note 8. This is a \$73k increase (\$63k exclusive of GST as per above).

Operating leases as lessee

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

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Not later than 1 year	2,493	5,505
Later than 1 year and not later than 5 years	7,039	7,145
Later than 5 years	1,765	3,049
Total non-cancellable operating leases	11,298	15,699

Maritime NZ leases accommodation across 13 properties and 2 land sites with lease expiry dates between 2025 and 2037 with one property on a monthly renewal. Maritime NZ has recognised a make-good provision of \$68k (2024: \$15k) in respect of these leases (refer Note 17).

Maritime NZ's operating lease in respect of the national maritime distress and safety communications network expires on 30 June 2025 (2024: \$2,934k). There are no restrictions placed on Maritime NZ by any of its leasing arrangements.

Maritime New Zealand also leases 48 motor vehicles with expiry dates between 2027 and 2030, a further nine motor vehicles are on a monthly renewal.

NOTE 7: CASH AND CASH EQUIVALENTS

Accounting Policy

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

Breakdown of cash and cash equivalents and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Cash at bank	2,708	11,088
Total cash and cash equivalents	2,708	11,088

While cash and cash equivalents at 30 June 2025 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated loss allowance for credit losses is trivial.

There are no assets recognised in a non-exchange transaction that are subject to restrictions.

NOTE 8: RECEIVABLES

Accounting Policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. Maritime NZ applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Breakdown of receivables and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Receivables (gross)	6,963	3,716
Less: Allowance for credit losses	(352)	(279)
Receivables	6,611	3,437
RECEIVABLES COMPRISE:		
Receivables from the sale of goods and services (exchange transactions)	780	481
Receivables from maritime levies and Crown revenue (non-exchange transactions)	5,831	2,956

The expected credit loss for receivables at each year end are based on an analysis of Maritime NZ's losses over the last two previous periods and review of specific debtors.

The allowance for credit losses at 30 June 2025 and 30 June 2024 was determined as follows:

30 JUNE 2025	RECEIVABLES DAYS PAST DUE				TOTAL
	CURRENT	31-60 DAYS	61-90 DAYS	MORE THAN 90 DAYS	
Gross carrying amount (\$000)	5,534	557	153	719	6,963
Lifetime expected credit loss (\$000)	30	7	2	313	352
Expected credit loss rate	1%	1%	1%	43%	

30 JUNE 2024	RECEIVABLES DAYS PAST DUE				TOTAL
	CURRENT	31-60 DAYS	61-90 DAYS	MORE THAN 90 DAYS	
Gross carrying amount (\$000)	3,012	180	73	451	3,716
Lifetime expected credit loss (\$000)	12	2	1	264	279
Expected credit loss rate	0%	1%	1%	59%	

The movement in credit losses is as follows:

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Opening allowance for credit losses at 1 July	279	596
Increase/(Decrease) in loss allowance made during the year	73	(317)
Balance at 30 June	352	279

NOTE 9: INVESTMENTS

Accounting Policy

Bank term deposits

Bank term deposits are initially measured at the amount invested and interest is subsequently accrued. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Breakdown of investments and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Term deposits	8,000	3,500
Total investments	8,000	3,500

All Maritime NZ investments are term deposits with an initial maturity date of less than 12 months.

Maritime NZ considers there has not been a significant increase in credit risk for investments in term deposits because the issuer of the investment continues to have low credit risk at balance date. Term deposits are held with banks that have a minimum A- recognised credit rating, which indicates the bank has a strong capacity to meet its financial commitments.

No loss allowance for expected credit losses has been recognised because the estimated 12 month expected loss allowance for credit losses is trivial.

The carrying amounts of term deposits with maturities of 12 months or less approximate their fair value.

NOTE 10: DERIVATIVE FINANCIAL INSTRUMENTS

Accounting Policy

Derivative financial instruments

Financial instruments are used to manage exposure to foreign exchange risk arising from Maritime NZ's operational activities. Maritime NZ does not hold or issue derivative financial instruments for trading purposes. Maritime NZ has not adopted hedge accounting.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured to their fair value at each balance date with the resulting gain or loss recognised in surplus or deficit.

A forward foreign exchange derivative is classified as current if it is due for settlement within 12 months of balance date. Otherwise the full fair value of the forward foreign exchange derivatives is classified as non-current.

Further information on derivative financial instruments

The notional principal amounts of outstanding forward exchange contracts were NZ\$711k (2024: NZ\$1.23m). The foreign currency principal amounts were US\$455k (2024: US\$797k).

The fair values of forward foreign exchange contracts have been determined using a discounted cash flows valuation technique based on quoted market prices (observable inputs). The inputs into the valuation model are from independently sourced market parameters such as currency rates. Most market parameters are implied from forward foreign exchange contract prices.

NOTE 11: INVENTORIES

Accounting Policy

Inventories held by Maritime NZ are for the purpose of consumption or in the provision of non-commercial goods or services. Inventories that are not supplied on a commercial basis are measured at cost (determined on the weighted average cost method), adjusted for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Any write-down from cost to net realisable value, or for the loss service potential, is recognised in surplus or deficit in the year of the write-down.

Breakdown of inventories and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Spare parts	132	123
Total inventory	132	123

The write-down of inventories held for distribution amounted to \$7k (2024: \$7k) reflecting the current age and condition. There have been no reversals of write-downs. No inventories are pledged as security for liabilities; however, some inventories may be subject to retention of title clauses.

NOTE 12: PROPERTY, PLANT AND EQUIPMENT

Accounting Policy

Property, plant, and equipment consist of eight asset classes which are measured as follows:

- land, at fair value
- lighthouses, at cost less accumulated depreciation and impairment losses
- navigational lights, buoys and day beacons, at cost less accumulated depreciation and impairment losses
- plant and equipment, at cost less accumulated depreciation and impairment losses
- motor vehicles, at cost less accumulated depreciation and impairment losses
- furniture, fittings and office equipment, at cost less accumulated depreciation and impairment losses
- computer equipment, at cost less accumulated depreciation and impairment losses
- leasehold improvements, at cost less accumulated depreciation and impairment losses.

Revaluations

Land has been revalued with sufficient regularity to ensure that the carrying amount does not differ materially from fair value, and is revalued at least every three years.

Maritime NZ accounts for revaluations of land on a class of assets basis.

The results of revaluing are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus

or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Additions

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

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Maritime NZ and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are expensed in the surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in revaluation reserves in respect of those assets are transferred to accumulated surplus/(deficit) within equity.

Depreciation

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

The useful lives and associated depreciation rates of major classes of property, plant, and equipment have been estimated as follows:

ASSET TYPE	USEFUL LIFE (YEARS)	DEPRECIATION METHOD
Lighthouses	10–40	straight-line
Navigational lights, buoys & day beacons	10–20	straight-line
Plant & equipment	5–20	straight-line
Motor vehicles	5	straight-line
Furniture, fittings & office equipment	5	straight-line
Computer equipment	3	straight-line
Leasehold improvements	3–9	straight-line

Leasehold improvements are depreciated over the unexpired period of the lease, or the estimated remaining useful lives of the improvements, whichever is shorter.

Impairment of property, plant and equipment

Maritime NZ does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment 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 the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units' approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable service 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 surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

Critical accounting estimates and assumptions

Estimating useful lives and residual values of property, plant, and equipment

At each balance date, the useful lives and residual values of its property, plant and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by Maritime NZ, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit, and carrying amount of the asset in the Statement of Financial Position. Maritime NZ minimises the risk of this estimation uncertainty by:

- physical inspections of assets
- asset replacement programmes
- review of second-hand market prices for similar assets
- analysis of prior asset sales
- Maritime NZ has not made significant changes to past assumptions concerning useful lives and residual values.

Estimating the fair value of land

The most recent valuation of land was performed as a desktop assessment by an independent registered valuers of Beca Projects NZ Ltd. The valuation is effective as at 30 June 2025. Fair value of land, using market-based evidence, is based on the highest and best use of the land, with reference to comparable land values.

Movements for each class of property, plant & equipment are as follows:

	LIGHTHOUSES \$000	BUOYS, DAY BEACONS, NAVIGATIONAL LIGHTS \$000	PLANT & EQUIPMENT \$000	MOTOR VEHICLES \$000
COST OR VALUATION				
Balance at 1 July 2023	2,630	2,612	15,316	28
Additions	–	104	–	–
Transfer from WIP	83	23	–	–
Disposals	(8)	(5)	–	(28)
Balance at 30 June 2024	2,705	2,734	15,316	–
Balance at 1 July 2024	2,705	2,734	15,316	–
Additions	16	6	85	–
Revaluations	–	–	–	–
Transfer from WIP	111	45	–	–
Disposals	(36)	(7)	–	–
Balance at 30 June 2025	2,796	2,778	15,401	–
ACCUMULATED DEPRECIATION				
Balance at 1 July 2023	1,591	2,230	10,315	28
Depreciation expense	93	65	617	–
Elimination on disposal	(8)	(5)	–	(28)
Balance at 30 June 2024	1,676	2,290	10,932	–
Balance at 1 July 2024	1,676	2,290	10,932	–
Depreciation expense	134	68	625	–
Elimination on disposal	(36)	(7)	–	–
Balance at 30 June 2025	1,774	2,351	11,557	–
Carrying amounts at 30 June 2024	1,029	444	4,384	–
Carrying amounts at 30 June 2025	1,022	427	3,844	–

Restrictions

There are no restrictions over the title of Maritime NZ's property, plant and equipment. The equipment purchased under finance lease (distress radio network) is effectively secured as the right to the leased asset reverts to the lessor in the event of default. No other property, plant and equipment is pledged as security for liabilities.

Finance leases

The net carrying amount of plant and equipment held under finance leases is \$nil (2024: \$283k). The finance lease expired on 30 June 2025. Note 15 provides further information about Finance leases.

Capital commitment

There are contractual commitments for the acquisition of property, plant and equipment of \$7.853m at the reporting date (2024: \$69k), relating to the multi-year programme to replace and upgrade infrastructure and equipment for distress radio network across New Zealand.

	FURNITURE, FITTINGS & OFFICE EQUIPMENT \$000	COMPUTER EQUIPMENT \$000	LEASEHOLD IMPROVEMENT \$000	LAND \$000	WORK IN PROGRESS \$000	TOTAL \$000
	1,340	2,823	2,276	1,354	209	28,588
	26	358	148	–	313	949
	14	11	–	–	(131)	–
	(190)	(466)	(421)	–	–	(1,118)
	1,190	2,726	2,003	1,354	391	28,419
	1,190	2,726	2,003	1,354	391	28,419
	33	208	335	–	5,254	5,937
	–	–	–	(31)	–	(31)
	47	85	103	–	(391)	–
	–	(49)	(10)	–	–	(102)
	1,270	2,970	2,431	1,323	5,254	34,223
	665	1,965	778	–	–	17,573
	222	460	222	–	–	1,679
	(186)	(465)	(420)	–	–	(1,112)
	701	1,960	580	–	–	18,140
	701	1,960	580	–	–	18,140
	188	466	254	–	–	1,735
	–	(48)	(10)	–	–	(101)
	889	2,378	824	–	–	19,773
	489	766	1,423	1,354	391	10,279
	381	592	1,607	1,323	5,254	14,450

NOTE 13: INTANGIBLE ASSETS

Accounting Policy

Software acquisition and development

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 are recognised as an intangible asset. Direct costs include software development and employee costs and an appropriate portion of relevant overheads.

Other software-related costs are recognised as follows:

- staff training costs are expensed when incurred
- costs associated with maintaining computer software are expensed when incurred
- costs associated with the development and maintenance of Maritime NZ's website are expensed when incurred.

Software-as-a-Service (SaaS) arrangements

SaaS arrangements are service contracts providing Maritime NZ with the right to access the cloud provider's application software over the contract period. Where Maritime NZ do not receive rights beyond a right of access to the cloud provider's application software, the costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are recognised as operating expenses when the services are received.

Where software has been developed by a vendor specifically for Maritime NZ use and is a bespoke software as a service the costs are recognised as an intangible software asset and amortised over the useful life of the software on a straight-line basis.

Amortisation

The carrying value of an intangible asset with 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 expensed in the surplus or deficit.

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

ASSET TYPE	USEFUL LIFE (YEARS)	AMORTISATION METHOD
Acquired	3–8	straight-line
Internally generated	3–8	straight-line

Impairment of intangible assets

Refer to the policy for impairment of property, plant and equipment in Note 12. The same approach applies to the impairment of intangible assets.

Critical accounting estimates and assumptions

Estimating useful lives of software costs

Maritime NZ's internally generated software largely comprises of customisations to a regulatory systems enterprise database to support Maritime NZ's regulatory functions. Internally generated software has a finite life, which requires Maritime NZ to estimate the useful life of the software assets.

In assessing the useful lives of software assets, a number of factors are considered, including:

- the period of time the software is intended to be in use
- the effect of technological change on systems and platforms
- the expected time frame for the development of replacement systems and platforms.

An incorrect estimate of the useful lives of software assets will affect the amortisation expense recognised in the surplus or deficit, and the carrying amount of the software assets in the statement of financial position.

Movements for each intangible asset class are as follows:

	ACQUIRED SOFTWARE \$000	INTERNALLY GENERATED SOFTWARE \$000	WORK IN PROGRESS \$000	TOTAL \$000
Balance at 1 July 2023	1,528	13,199	951	15,678
Additions	143	1,108	593	1,844
Transfer from work in progress	111	840	(951)	–
Disposals	(240)	(149)	–	(389)
Balance at 30 June 2024	1,542	14,998	593	17,133
Balance at 1 July 2024	1,542	14,998	593	17,133
Additions	–	2,036	301	2,337
Transfer from work in progress	–	593	(593)	–
Disposals	–	–	–	–
Balance at 30 June 2025	1,542	17,627	301	19,470
ACCUMULATED AMORTISATION				
Balance at 1 July 2023	1,445	8,102	–	9,547
Amortisation expense	97	1,456	–	1,553
Disposals	(234)	(149)	–	(383)
Balance at 30 June 2024	1,308	9,409	–	10,717
Balance at 1 July 2024	1,308	9,409	–	10,717
Amortisation expense	94	1,559	–	1,652
Disposals	–	–	–	–
Balance at 30 June 2025	1,402	10,968	–	12,370
CARRYING AMOUNTS				
Carrying amounts at 30 June 2024	234	5,589	593	6,416
Carrying amounts at 30 June 2025	140	6,659	301	7,100

Restrictions

There are no restrictions over the title of Maritime NZ's intangible assets, and no intangible assets pledged as security for liabilities.

Capital commitments

There are no contractual capital commitments for the acquisition of intangible assets at the reporting date for intangible assets (2024: Nil).

NOTE 14: PAYABLES

Accounting Policy

Short-term payables are recorded at the amount payable.

Breakdown of payables

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
PAYABLES UNDER EXCHANGE TRANSACTIONS		
Creditors	721	1,344
Accrued expenses	3,400	2,431
Total payables under exchange transactions	4,121	3,775
PAYABLES UNDER NON-EXCHANGE TRANSACTIONS		
Taxes payable (goods and services tax, fringe benefit tax and rates)	231	296
Other	682	573
Total payables under non-exchange transactions	913	869
Total Payables	5,034	4,644

NOTE 15: FINANCE LEASES

Accounting Policy

Finance leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, Maritime NZ recognises finance leases as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payment. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether Maritime NZ will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Breakdown of finance leases and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
CURRENT PORTION		
Finance leases	–	302
Total current portion	–	302
NON-CURRENT PORTION		
Finance lease	–	–
Total non-current portion	–	–
Total finance leases	–	302

Finance leases as lessee

Maritime NZ entered into a finance lease of equipment used for the national maritime distress and safety radio service for 11 years from 1 July 2014 to 30 June 2025 with Kordia Limited. The net carrying amount of the equipment held under finance leases is shown in note 12.

Security

Finance lease liabilities are effectively secured, as the right to the leased asset reverts to the lessor in the event of default.

Fair value

The fair value of finance leases is \$nil (2024: \$302k). Fair value has been determined using contractual cash flows discounted using a rate based on market borrowing rates at balance date.

Analysis of finance lease

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
MINIMUM LEASE PAYMENTS PAYABLE		
Not later than one year	–	373
Later than one year and not later than five years	–	–
Total minimum lease payments	–	373
Future finance charges	–	(72)
Present value of minimum lease payments	–	302
PRESENT VALUE OF MINIMUM LEASE PAYMENTS PAYABLE		
Not later than one year	–	302
Later than one year and not later than five years	–	–
Total present value of minimum lease payments	–	302

NOTE 16: EMPLOYEE ENTITLEMENTS**Accounting Policy****Short-term employee entitlements**

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

A liability and an expense are recognised for bonuses where there is a contractual obligation or where there is past practice that has created a constructive obligation and a reliable estimate of the obligation can be made.

Accrued salaries and wages and annual leave are classified as current liabilities.

Long-term employee entitlements

Maritime NZ does not have long-term employee entitlements.

Breakdown of employee entitlements

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Annual leave	2,994	2,899
Accrued salary and wages	3,246	2,720
Total employee entitlements	6,240	5,619

NOTE 17: PROVISIONS

Accounting Policy

Provisions

Maritime NZ 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 an outflow of future economic benefits or service potential will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation, using a pre-tax discount rate that reflects current market assessments of the time, value of money, and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Maritime NZ's provision is solely in relation to lease make good.

Breakdown of provisions and further information

Lease make-good provision

In respect of its leased premises, Maritime NZ is required at the expiry of the lease term to make good any damage caused to the premises from installed fixtures and fittings, and to remove any fixtures or fittings installed by Maritime NZ. In many cases, Maritime NZ has the option to renew these leases, which impacts on the timing of expected cash outflows to make good the premises. Information about Maritime NZ's leasing arrangements is disclosed in Note 6.

Movements for each class of provision are as follows:

	ACTUAL \$000
Balance at 1 July 2023	14
Discount unwind provision (Note 5)	1
Balance at 30 June 2024	15
Balance at 1 July 2024	15
Additional provisions made	51
Discount unwind provision (Note 5)	1
Balance at 30 June 2025	67

NOTE 18: CONTINGENCIES

Accounting Policy

Contingent liabilities are disclosed if the possibility that they will crystallise is not remote. Contingent assets are disclosed if it is probable that the benefits will be realised.

Contingent liabilities

Maritime NZ has contingent liabilities totalling \$683k at the reporting date (2024: \$nil).

Maritime NZ was a party to legal proceedings which concluded unfavourably. As a result, Maritime NZ is liable for the defendant's costs, which will be determined by the Court. The amount awarded is subject to judicial discretion, with a maximum potential liability of \$600k. The timing and exact amount of any payment is uncertain.

As part of an organisational restructure, Maritime NZ may be liable for redundancy payments totalling approximately \$83k. This is contingent on the outcome of redeployment arrangements under the restructure, which include provisions for redundancy in certain circumstances.

Contingent assets

Maritime NZ has no contingent assets (2024: \$nil).

NOTE 19: EQUITY

Accounting Policy

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- contributed capital
- accumulated surplus/(deficit)
- property revaluation reserves.

Property revaluation reserves

These reserves relate to the revaluation of property to fair value.

Breakdown of equity and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
CONTRIBUTED CAPITAL		
Balance at 1 July	27,394	27,034
Capital contribution	5,805	360
Balance at 30 June	33,199	27,394
ACCUMULATED (DEFICIT)/SURPLUS		
Balance at 1 July	(3,061)	(2,540)
(Deficit)/surplus for the year	(2,788)	(521)
Balance at 30 June	(5,849)	(3,061)
PROPERTY REVALUATION RESERVES		
Balance at 1 July	1,354	1,354
Revaluations	(31)	–
Balance at 30 June	1,323	1,354
PROPERTY REVALUATION RESERVES CONSIST OF:		
Land	1,323	1,354
Total equity 30 June	28,673	25,687

Capital management

Maritime NZ's capital is its equity, which comprises contributed capital, accumulated funds and revaluation reserves. Equity is represented by net assets. Maritime NZ is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing of guarantees and indemnities, and the use of derivatives.

Maritime NZ has complied with the financial management requirements of the Crown Entities Act 2004 during the year.

Maritime NZ manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure that Maritime NZ effectively achieves its objectives and purpose, while remaining a going concern.

NOTE 20: RELATED-PARTY TRANSACTIONS

Maritime NZ is controlled by the Crown.

Related party disclosures have not been made for transactions with related parties that are:

- within a normal supplier or client/recipient relationship
- on terms and conditions no more or less favourable than those that it is reasonable to expect Maritime NZ would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are on normal terms and conditions consistent with the normal operating arrangements between government agencies.

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

TRANSACTION	REF	TRANSACTION VALUE YEAR ENDED 30 JUNE		BALANCE (PAYABLE)/ RECEIVABLE AS AT 30 JUNE	
		2025 \$000	2024 \$000	2025 \$000	2024 \$000
Maritime NZ – provision of salaries and administrative support to the New Zealand Oil Pollution Fund	1	1,800	900	(764)	(424)

1. Maritime NZ is responsible for administering the New Zealand Oil Pollution Fund, and in doing so incurs costs directly. These costs are recovered from the New Zealand Oil Pollution Fund on a cost-recovery basis.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2024: \$nil).

Key management personnel compensation

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

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
BOARD MEMBERS		
Remuneration	156	147
Full-time equivalent members	6	6
LEADERSHIP TEAM		
Remuneration	2,551	2,383
Full-time equivalent members	8	8
Total key management personnel remuneration	2,707	2,530
Total full-time equivalent personnel	14	14

Key management personnel include all Board members, the chief executive, and the remaining seven members of the executive leadership team (2024: all Board members, chief executive plus seven executive leadership team members).

The full-time equivalent figure for the Board is the number of appointed Board members at balance date.

NOTE 21: FINANCIAL INSTRUMENTS

Financial instrument categories

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

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
FINANCIAL ASSETS MEASURED AT AMORTISED COST		
Cash and cash equivalents (Note 7)	2,708	11,088
Receivables (excluding tax) (Note 8)	6,611	3,437
Investments – term deposits (Note 9)	8,000	3,500
Total financial assets measured at amortised cost	17,319	18,025
FINANCIAL LIABILITIES MEASURED AT AMORTISED COST		
Payables (excluding tax) (Note 14)	4,803	4,348
Borrowings – Finance leases (Note 15)	–	302
Total financial liabilities measured at amortised cost	4,803	4,650
FINANCIAL ASSET FAIR VALUE THROUGH SURPLUS/DEFICIT		
Derivative financial instrument assets (Note 10)	34	79

Financial instrument risks

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

Market risk

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. Maritime NZ's exposure to fair-value interest rate risk is limited to its bank and term deposits, which are held at fixed rates of interest. Maritime NZ does not actively manage its exposure to fair value interest rate risk.

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 Maritime NZ to cash-flow interest rate risk. Maritime NZ's investment policy requires a spread of investment maturity dates to limit exposure to short-term interest rate movements. Maritime NZ currently has no variable interest rate investments.

Sensitivity analysis

Maritime NZ has assessed at 30 June 2025, there is no significant exposure to interest rate risk as bank deposits are held at fixed interest rates with maturities of less than or equal to six months.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates. Maritime NZ purchases goods and services overseas, which requires it to enter into transactions denominated in foreign currencies. As a result of these activities, exposure to currency risk arises. Maritime NZ does not operate any overseas-currency bank accounts.

It is Maritime NZ's policy to manage foreign currency risks arising from contractual commitments and liabilities by entering into foreign exchange forward contracts to hedge the foreign currency risk exposure where the contract value exceeds a pre-defined NZ dollar amount.

Credit risk

Credit risk is the risk that a third party will default on its obligation to Maritime NZ, causing it to incur a loss.

Maritime NZ is exposed to credit risk from cash and term deposits with banks, receivables, and derivative financial instrument assets. For each of these, the maximum credit exposure is best represented by the carrying amount in the statement of financial position.

Risk management

For receivables, Maritime NZ monitors and manages receivables based on their ageing and adjusts the expected credit loss allowance accordingly. Where there are significant concentrations of credit risk, Maritime NZ maintains a relationship with the counter-party and puts in place appropriate payment arrangements that are regularly monitored.

Due to the timing of its cash inflows and outflows, Maritime NZ invests surplus cash with registered banks with a Standard and Poor's credit rating of at least A- for investments. Maritime NZ limits the amount of credit exposure to any one financial institution to no more than 50% of total investments held. Maritime NZ enters into derivative financial instruments only with either the registered banks identified above, or the New Zealand Government's debt management office. Maritime NZ's investments in term deposits are considered to be low-risk investments. The credit ratings of banks are monitored for credit deterioration.

No collateral is held as security against these financial instruments, including those instruments that are overdue or impaired.

Impairment

Cash and cash equivalents, receivables, and term deposit investments are subject to the expected credit loss model. The notes for these items provide relevant information on impairment.

Liquidity risk

Liquidity risk is the risk that Maritime NZ will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity-risk management implies maintaining sufficient cash and the ability to close out market positions. Maritime NZ manages liquidity risk by continuously monitoring forecast and actual cash-flow requirements.

Maritime NZ maintains a credit card facility limit with Westpac.

Contractual maturity analysis of derivative financial instruments

The table below analyses derivative financial instrument liabilities that are settled net and all gross settled derivatives into their relevant maturity groupings based on the remaining period at balance date to the contractual maturity date.

The amounts disclosed are the undiscounted contractual cash flows:

	LIABILITY CARRYING AMOUNT \$000	ASSET CARRYING AMOUNT \$000	CONTRACTUAL CASH FLOWS	LESS THAN 6 MONTHS \$000	6-12 MONTHS \$000	OVER 12 MONTHS \$000
2025						
Forward foreign exchange contracts	–	34	–	–	–	–
• cash outflows	–	–	711	279	287	145
• cash inflows	–	–	750	297	302	151
2024						
Forward foreign exchange contracts	–	79	–	–	–	–
• cash outflows	–	–	1,234	258	265	711
• cash inflows	–	–	1,314	279	285	750

Reconciliation of movements in liabilities arising from financing activities

The table below provides a reconciliation between the opening and closing balances of finance lease liabilities at balance date.

	FINANCE LEASES	
	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Balance at 1 July	302	603
Cash outflows	(374)	(374)
Interest cost	72	72
Balance at 30 June	–	302

NOTE 22: EVENTS AFTER THE BALANCE DATE

There were no significant events after balance date.

NOTE 23: EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations for major variations from Maritime NZ's budgeted figures in the Statement of Performance Expectations 2024/25 are as follows.

Statement of comprehensive revenue and expense

Revenue variances

Funding from the Crown: Crown funding was higher than budget due to additional crown funding for Emergency Ocean Response Capability (EORC) of \$0.8m, variable Search & Rescue funding of \$1.9m, funding for the additional 5th Watch at the Rescue Coordination Centre NZ of \$0.7m, and \$0.5m for the operational costs relating to the replacement of Distress Radio assets.

Maritime Levy: Maritime levy revenue is lower than budget by \$2m due to lower numbers of passenger and non-passenger vessels visiting New Zealand than expected, resulting in lower levy revenue.

Other Revenue: Other revenue is higher than budget as a result of an increase in cost recovery from the Oil Pollution Fund for greater administrative support provided, and cost recovery for Maritime personnel and expenses relating to the grounding of the *HMNZS Manawanui* vessel in Samoa.

Expenditure variances

Other Expenditure: Other expenditure is greater than budget as a result of higher Search & Rescue costs, \$1.9m, and to Emergency Ocean Response Capability costs of \$0.8m.

Statement of financial position

Asset variances

Cash and Cash equivalents and Investments: Above budget due to the higher than expected balances in Payables and Employee entitlements, which will be paid out soon after year end.

Receivables: Receivables are higher than budget due to a higher than expected level of crown funding receivable at year end and to slower collection of foreign maritime levy debt. This is being monitored closely and relevant provisions have been made.

Property, Plant and Equipment: Assets are higher than budget due to the commencement of the multi-year programme to upgrade all of the Distress radio assets. This replacement programme is funded by Crown which was approved after the SPE budget was published.

Liability variances

Payables: Payables balance is above budget due to a higher level of accruals at year end than anticipated.

Employee entitlements: Employee entitlements are above budget due to an increase in annual leave as a result of a greater number of staff, and due to the accrual of costs for the last payroll in June was not paid until this first week July.

Equity variances

Contributed Capital: Contributed capital is higher than budget due to the capital crown funding for the distress radio asset replacement programme. The funding was approved after the SPE budget was published.

Statement of Cash Flows

Significant variances in operating, investing and financing activities are provided within the explanations above.



Independent Auditor's Report

To the readers of Maritime New Zealand's annual financial statements and performance information for the year ended 30 June 2025.

The Auditor-General is the auditor of Maritime New Zealand. The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out, on his behalf, the audit of:

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 73 to 97; and
- the performance information which reports against Maritime New Zealand's statement of performance expectations and appropriations for the year ended 30 June 2025, included in the intermediate outcome tables on pages 25 to 26, 29 to 31, 33, 35 to 36, 40, 42 to 43, and the statement of performance on pages 56 to 71.

Opinion

In our opinion:

- The annual financial statements of Maritime New Zealand:
 - fairly present, in all material respects:
 - its financial position as at 30 June 2025; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards.
- The performance information fairly presents, in all material respects, Maritime New Zealand's service performance for the year ended 30 June 2025. In particular, the performance information:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of Maritime New Zealand for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
 - fairly presents, in all material respects, for each class of reportable outputs:
 - the actual performance of Maritime New Zealand;
 - the actual revenue earned; and
 - the output expenses incurred

as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in Maritime New Zealand's statement of performance expectations for the financial year; and

 - complies with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards.

Our audit was completed on 28 October 2025. This is the date at which our opinion is expressed.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor* section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

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

Responsibilities of the Board for the annual financial statements and the performance information

The Board is responsible on behalf of Maritime New Zealand for preparing:

- Annual financial statements that fairly present Maritime New Zealand's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- Performance information that:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of Maritime New Zealand for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents, for each class of reportable outputs:
 - the actual performance of Maritime New Zealand;
 - the actual revenue earned; and
 - the output expenses incurred

as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in Maritime New Zealand's statement of performance expectations for the financial year; and

 - complies with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare annual financial statements, and a performance information that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, and the performance information, the Board is responsible on

Deloitte.

behalf of Maritime New Zealand for assessing Maritime New Zealand's ability to continue as a going concern.

The Board's responsibilities arise from the Crown Entities Act 2004.

Responsibilities of the auditor for the audit of the annual financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the annual financial statements, and the performance information, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the annual financial statements, and the performance information.

For the budget information reported in the annual financial statements, and the performance information, our procedures were limited to checking that the information agreed to Maritime New Zealand's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the annual financial statements, and the performance information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the annual financial statements, and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Maritime New Zealand's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Maritime New Zealand.
- We evaluate whether the performance information:
 - provides an appropriate and meaningful basis to enable readers to assess the actual performance of Maritime New Zealand. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - fairly presents the actual performance of Maritime New Zealand for the financial year

- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- We evaluate the overall presentation, structure and content of the annual financial statements, and the performance information, including the disclosures, and whether the annual financial statements, and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises all of the information included in the annual report, but does not include the annual financial statements, and the performance information, and our auditor's report thereon.

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

In connection with our audit of the annual financial statements, and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of Maritime New Zealand in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, Maritime New Zealand.

Hamish Anton

Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Financial statements for the New Zealand Oil Pollution Fund

Chair's report for the New Zealand Oil Pollution Fund

The New Zealand Oil Pollution Fund comprises levies collected from all contributing commercial ships and offshore oil installations and pipelines. The levy is risk based, to reflect the level of risk attributable to different categories of ships and types of oil.

The Oil Pollution Advisory Committee endorses an annual budget for consideration by the Board, which in turn recommends a capital and operating budget for approval by the Minister of Transport.

The accumulated monies in the New Zealand Oil Pollution Fund and the on-going annual contributions from levies are applied, in accordance with the Maritime Transport Act 1994, to the development and maintenance of an effective marine oil pollution response system for New Zealand.



Dame Jo Brosnahan, DNZM, QSO
Board Chair, Maritime NZ

Dated: 28 October 2025

Statement of responsibility for the New Zealand Oil Pollution Fund

We are responsible for the preparation of the New Zealand Oil Pollution Fund's financial statements, and for the judgements made in them.

We are responsible for the end of year performance information provided by the New Zealand Oil Pollution Fund which is provided in Output Class 3 on [pages 66–67](#) of the Annual Report.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and end of year performance information fairly reflect the financial position and operations of the New Zealand Oil Pollution Fund for the year ended 30 June 2025.

Signed for and on behalf of the Board.



Dame Jo Brosnahan, DNZM, QSO
Board Chair, Maritime NZ

Dated: 28 October 2025



Lesley Haines
Chair, Audit and Risk Committee, Maritime NZ

Dated: 28 October 2025

New Zealand Oil Pollution Fund

Statement of comprehensive revenue and expense

for the year ended 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
REVENUE				
Funding from the Crown		–	–	4,148
Oil pollution levy		8,590	8,325	3,377
Other revenue		372	17	46
Interest revenue		236	333	305
Total revenue		9,198	8,675	7,876
EXPENSES				
Personnel costs	2	2,384	2,296	1,911
Depreciation expense	7	1,010	1,110	943
Finance costs		5	–	5
Other expenses	3	4,807	4,931	4,770
Total expenses		8,206	8,337	7,629
Surplus		992	338	247
Total comprehensive revenue		992	338	247

Explanations of significant variances against budget are detailed in Note 16.

The accompanying notes form part of these financial statements.

New Zealand Oil Pollution Fund

Statement of financial position

for the year ended 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
CURRENT ASSETS				
Cash and cash equivalents	4	1,754	2,604	3,216
Receivables	5	960	100	881
Investments		4,000	2,000	2,000
Prepayments		117	500	183
Inventories	6	574	557	555
Total current assets		7,405	5,761	6,835
NON-CURRENT ASSETS				
Property, plant and equipment	7	14,377	14,211	14,130
Total non-current assets		14,377	14,211	14,130
Total assets		21,782	19,972	20,965
CURRENT LIABILITIES				
Payables	8	442	650	702
Employee entitlements	9	373	215	293
Total current liabilities		815	865	995
NON-CURRENT LIABILITIES				
Provisions	10	98	60	93
Total non-current liabilities		98	60	93
Total liabilities		913	925	1,088
Net assets		20,869	19,047	19,877
EQUITY				
General funds	11	20,869	19,047	19,877
Total equity		20,869	19,047	19,877

Explanations of significant variances against budget are detailed in Note 16.

The accompanying notes form part of these financial statements.

New Zealand Oil Pollution Fund

Statement of changes in equity

for the year ended 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
Balance at 1 July		19,877	18,709	19,630
Total comprehensive revenue for the year		992	338	247
Balance at 30 June		20,869	19,047	19,877

New Zealand Oil Pollution Fund

Statement of cash flows

for the year ended 30 June 2025

	NOTES	ACTUAL 2025 \$000	BUDGET 2025 \$000	ACTUAL 2024 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from Crown funding		68	–	5,204
Receipts from oil pollution levy		8,132	8,325	3,030
Receipts from other revenue		376	17	43
Interest received		204	333	301
Payments to employees		(2,304)	(2,296)	(1,809)
Payments to suppliers		(4,796)	(4,926)	(4,715)
Goods and services tax (net)		122	–	(17)
Net cash flows from operating activities		1,802	1,453	2,037
CASH FLOWS FROM INVESTING ACTIVITIES				
Receipts from sale of property, plant and equipment		2	–	4
Receipts from maturity of investments		5,000	–	4,500
Purchase of property, plant & equipment		(1,266)	(1,448)	(1,485)
Acquisitions of investments		(7,000)	–	(3,750)
Net cash flows used in investing activities		(3,264)	(1,448)	(731)
Net (decrease)/increase in cash and cash equivalents		(1,462)	5	1,306
Cash and cash equivalents at the beginning of the year		3,216	2,599	1,910
Cash and cash equivalents at the end of the year		1,754	2,604	3,216

Explanations of significant variances against budget are detailed in Note 16.

The accompanying notes form part of these financial statements.

New Zealand Oil Pollution Fund

Notes to the Financial Statements

Notes index

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2 Personnel costs	8 Payables	14 Financial instruments
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4 Cash and cash equivalents	10 Provisions	16 Explanation of major variances against budget
5 Receivables	11 Equity	
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NOTE 1: STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

The New Zealand Oil Pollution Fund (the Fund) has been established by Maritime NZ pursuant to section 330 of the Maritime Transport Act 1994. The Fund is domiciled in New Zealand and its ultimate parent is the New Zealand Crown.

The Fund's primary objective is to meet the on-going costs of maintaining New Zealand's oil spill response capability, including contingency plans, equipment, and training and response costs (where they are unable to be recovered from the spiller). Levies imposed on shipping and oil sites are paid into the Fund to finance these costs.

Accordingly, the Board has designated the Fund as a public benefit entity (PBE) for the purposes of financial reporting.

While the financial statements of the Fund form part of the financial reports of the Board, they are presented separately in order to clearly identify the revenue and expenditure associated with the Board's oil pollution response activities.

The financial statements for the New Zealand Oil Pollution Fund are for the year ended 30 June 2025 and were approved by the Board on 28 October 2025.

Basis of Preparation

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

Statement of compliance

The financial statements of the Fund have been prepared in accordance with the requirements of the Maritime Transport Act 1994 and comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The Fund is a Tier 2 public benefit entity and the financial statements have been prepared in accordance with PBE standards. The Fund is eligible to report as a Tier 2 reporting entity on the basis that it does not have public accountability and is not large due to its annual expenses being less than \$33 million.

These financial statements comply with the PBE Standards Reduced Disclosure Regime.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

New or amended standards adopted

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)

Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. The Fund has adopted the amendments, and it did not result in any impact on the Fund's financial statements.

Summary of Significant Accounting Policies

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

Revenue

Funding from levies

Oil pollution levies charged on foreign vessels are based on information from the New Zealand Customs Service regarding port visits. Oil pollution levies charged on domestic commercial vessels are based on vessels registered with Maritime NZ and are recognised in the period to which the levy relates.

Provision of services

Revenue derived from the provision of services to third parties is recognised in proportion to the stage of completion at balance date.

Interest revenue

Interest revenue is recognised by accruing on a time proportion basis the interest due for the investment.

Borrowing costs

Borrowing costs are expensed in the financial year in which they are incurred.

Investments

Bank term deposits

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

Foreign currency transactions

Foreign currency transactions (including those for which forward exchange contracts are held) are translated into New Zealand dollars (the functional currency) using the spot exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions, and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies, are recognised in the surplus or deficit.

Goods and Services Tax (GST)

Items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

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

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

Commitments and contingencies are disclosed exclusive of GST.

Income tax

The Fund is a public authority and consequently is exempt from the payment of income tax. Accordingly, no provision has been made for income tax.

Budget figures

The budget figures are derived from the Statement of Performance Expectations, as approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Board in preparing these financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, the Fund has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

- expected credit losses (refer note 5)
- useful lives and residual values of property, plant, equipment (refer note 7)
- potential inventory obsolescence or loss of service potential (refer note 6).

Critical judgements in applying accounting policies

No critical judgements have been applied in the preparation of these financial statements.

NOTE 2: PERSONNEL COSTS

Accounting Policy

Salaries and wages

Salaries and wages are recognised as an expense as employees provide services.

Superannuation schemes – defined contribution schemes

Employer contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

Breakdown of personnel costs and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Salaries and wages	2,136	1,703
Other personnel costs	77	92
Employer contributions to defined contribution plans	115	71
Increase/(decrease) in annual leave entitlements (Note 9)	56	45
Total personnel costs	2,384	1,911

NOTE 3: OTHER EXPENSES

Accounting Policy

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Breakdown of other expenses and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Fees to auditors – fees to Deloitte Limited for audit of financial statements	20	20
Administration	127	166
Allowance for credit losses on receivables (Note 5)	1	(8)
Services provided by Maritime NZ	1,800	900
Consultancy	78	154
Equipment and maintenance	260	539
Industry liaison	1	86
Operating expenses	162	137
Operating lease expenses	328	311
Professional and safety services	791	739
Regional Council expenses	535	776
Travel	407	343
Training and national exercises	290	607
Net losses on disposal of property, plant and equipment	7	–
Total other expenses	4,807	4,770

Operating leases as lessee

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

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Not later than 1 year	321	314
Later than 1 year and not later than 5 years	722	1,008
Later than 5 years	–	–
Total non-cancellable operating leases	1,043	1,322

The Fund leases one property for operating purposes. The lease was renewed in September 2022 with a final expiry date of September 2028. The Fund does not have the option to purchase the premises at the end of the lease term. The Fund has recognised a make-good provision of \$98k (2024: \$93k) in respect of this lease (Note 10). The Fund also leases two motor vehicles with expiry dates between 2027 and 2030.

NOTE 4: CASH AND CASH EQUIVALENTS

Accounting policy

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

Breakdown of cash and cash equivalents and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Cash at bank	1,754	3,216
Total cash and cash equivalents	1,754	3,216

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value. There are no assets recognised in a non-exchange transaction that are subject to restrictions.

NOTE 5: RECEIVABLES

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. The Fund applies the simplified expected credit loss model of recognising lifetime expected credit losses for receivables.

In measuring expected credit losses, short-term receivables have been assessed on a collective basis as they possess shared credit risk characteristics. They have been grouped based on the days past due.

Short-term receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation.

Breakdown of receivables and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Receivables (gross)	966	886
Less: Allowance for credit losses	(6)	(5)
Receivables	960	881
RECEIVABLES COMPRISE:		
Receivables from the sale of goods and services (exchange transactions)	789	447
Receivables from oil pollution levies and crown revenue (non-exchange transactions)	171	434

There have been no changes during the reporting period in the estimation techniques or significant assumptions used in measuring the loss allowance.

NOTE 6: INVENTORIES

Accounting policy

Inventories are held for distribution or for use in the provision of goods and services. The inventories are held for non-commercial use and are measured at cost (determined on the weighted average cost method), adjusted for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Any write-down from cost to net realisable value, or the loss of service potential is recognised in surplus or deficit in the year of write-down.

The impairment approach for oil spill dispersant is based on a series of annual impairment assessments that reflect the likely pattern of deterioration indicated by historic lab analysis and international experience. The pattern adopted is that no impairment is recorded for the first 10 years of product life

and that an impairment loss of 10% per annum is recorded through the second 10 years of the product life-cycle.

Breakdown of inventories and further information

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Oil spill response and dispersants	574	555
Less provision for impairment of service performance	–	–
Total inventory	574	555

There have been no reversals of write-downs. No inventories are pledged as security for liabilities; however, some inventories may be subject to retention of title clauses.

NOTE 7: PROPERTY, PLANT AND EQUIPMENT

Accounting Policy

Property, plant, and equipment consists of six asset classes which are all measured at cost less accumulated depreciation and impairment losses.

Additions

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

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Fund and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised as expenses in the surplus or deficit as they are incurred.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates of major classes of property, plant, and equipment have been estimated as follows:

ASSET TYPE	USEFUL LIFE (YEARS)	DEPRECIATION METHOD
Plant & equipment	5–50	straight-line
Motor vehicles	5–10	straight-line
Furniture, fittings & office equipment	5	straight-line
Computer equipment	3	straight-line
Leasehold improvements	3–9	straight-line
Vessels	5–25	straight-line

Leasehold improvements are depreciated over the unexpired period of the lease, or the estimated remaining useful lives of the improvements, whichever is shorter.

Impairment of property, plant and equipment

The Fund does not hold any cash-generating assets. Assets are considered cash-generating where their primary objective is to generate a commercial return.

Property, plant and equipment, 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 service amount is the higher of an asset's fair value, less costs to sell, and value in use.

Value in use is the present value of an asset's remaining service potential. It is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units' approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable service amount. For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

Critical accounting estimates and assumptions

Estimating useful lives and residual values of property, plant, and equipment

At each balance date, the useful lives and residual values of the Fund's property, plant and equipment are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by the Fund, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense recognised in the surplus or deficit, and carrying amount of the asset in the Statement of Financial Position. The Fund minimises the risk of this estimation uncertainty by:

- physical inspections of assets
- asset replacement programmes
- review of second-hand market prices for similar assets
- analysis of prior asset sales.

The Fund has not made significant changes to past assumptions concerning useful lives and residual values except where individual assets have been impaired or written off during the financial year due to observable changes in the asset itself.

Movements for each class of property, plant and equipment are as follows:

	PLANT AND EQUIPMENT \$000	VESSELS \$000	MOTOR VEHICLES \$000
COST OR VALUATION			
Balance at 1 July 2023	17,370	724	537
Additions	200	–	210
Transfer from WIP	432	–	27
Disposals	(59)	–	(3)
Balance at 30 June 2024	17,943	724	771
Balance at 1 July 2024	17,943	724	771
Additions	80	–	1
Transfer from WIP	1,049	–	3
Disposals	(88)	–	–
Balance at 30 June 2025	18,984	724	775
ACCUMULATED DEPRECIATION			
Balance at 1 July 2023	4,910	407	233
Depreciation expense	824	26	70
Elimination on disposal	(59)	–	(3)
Balance at 30 June 2024	5,675	433	300
Balance at 1 July 2024	5,675	433	300
Depreciation expense	861	27	102
Elimination on disposal	(79)	–	–
Balance at 30 June 2025	6,457	460	402
CARRYING AMOUNTS			
At 30 June 2024	12,268	291	471
At 30 June 2025	12,527	264	373

Restrictions

There are no restrictions over the title of the Fund's property, plant and equipment, and no property, plant and equipment is pledged as security for liabilities.

Capital commitments

There are no contractual commitments for the acquisition of property, plant and equipment at the reporting date (2024: \$57k).

	FURNITURE, FITTINGS AND OFFICE EQUIPMENT \$000	COMPUTER EQUIPMENT \$000	LEASEHOLD IMPROVEMENTS \$000	WORK IN PROGRESS \$000	TOTAL \$000
	93	47	84	459	19,314
	–	–	23	1,052	1,485
	–	–	–	(459)	–
	–	–	–	–	(62)
	93	47	107	1,052	20,737
	93	47	107	1,052	20,737
	–	–	–	1,185	1,266
	–	–	–	(1,052)	–
	–	–	–	–	(88)
	93	47	107	1,185	21,915
	81	17	77	–	5,725
	4	13	7	–	943
	–	–	–	–	(62)
	85	30	84	–	6,606
	85	30	84	–	6,606
	4	12	4	–	1,010
	–	–	–	–	(79)
	89	42	88	–	7,538
	8	17	23	1,052	14,130
	4	5	19	1,185	14,377

NOTE 8: PAYABLES

Accounting Policy

Short-term creditors and other payables are recorded at the amount payable.

Breakdown of payables

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
PAYABLES UNDER EXCHANGE TRANSACTIONS		
Creditors	81	120
Accrued expenses	361	582
Total payables under exchange transactions	442	702
Total payables	442	702

NOTE 9: EMPLOYEE ENTITLEMENTS

Accounting Policy

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the year in which the employee provides the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Breakdown of employee entitlements

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Annual leave	223	167
Salary and wages	150	126
Total employee entitlements	373	293

NOTE 10: PROVISIONS

Accounting Policy

Provisions

A provision is recognised 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 an outflow of future economic benefits or service potential will be required to settle the obligation
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation, using a pre-tax discount rate that reflects current market assessments of the time, value of money, and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Breakdown of provisions and further information

Lease make-good

In respect of its leased premises, the Fund is required at the expiry of the lease term to make good any damage caused to the premises from installed fixtures and fittings, and to remove any fixtures or fittings installed by the Fund. In many cases, the Fund has the option to renew these leases, which impacts on the timing of expected cash outflows to make good the premises. Information about the Fund's leasing arrangements is disclosed in Note 3.

Movements for each class of provision are as follows:

LEASE MAKE-GOOD	ACTUAL \$000
Balance at 1 July 2023	88
Discount unwind provision	5
Balance at 30 June 2024	93
Balance at 1 July 2024	93
Discount unwind provision	5
Balance at 30 June 2025	98

NOTE 11: EQUITY

Accounting Policy

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- contributed capital
- accumulated surplus/(deficit).

Breakdown of equity

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
CONTRIBUTED CAPITAL		
Balance at 1 July	15,282	15,282
Capital contribution	–	–
Balance at 30 June	15,282	15,282
ACCUMULATED SURPLUS/(DEFICIT)		
Balance at 1 July	4,595	4,348
Surplus/(deficit) for the year	992	247
Balance at 30 June	5,587	4,595
Total equity 30 June	20,869	19,877

NOTE 12: CONTINGENCIES

Contingent liabilities

The Fund has no contingent liabilities (2024: \$nil).

Contingent assets

The Fund has no contingent assets (2024: \$nil).

NOTE 13: RELATED-PARTY TRANSACTIONS

The Fund is ultimately controlled by the Crown.

Related party disclosures have not been made for transactions with related parties that are:

- within a normal supplier or client/recipient relationship
- on terms and conditions no more or less favourable than those that it is reasonable to expect the Fund would have adopted in dealing with the party at arm's length in the same circumstances.

Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are on normal terms and conditions consistent with the normal operating arrangements between government agencies.

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

TRANSACTION	REF	TRANSACTION VALUE YEAR ENDED 30 JUNE		BALANCE RECEIVABLE/ (PAYABLE) AS AT YEAR 30 JUNE	
		2025 \$000	2024 \$000	2025 \$000	2024 \$000
Maritime New Zealand – salaries and administration cost recovered by Maritime New Zealand	1	1,800	900	764	424

1. Maritime NZ is responsible for administering the New Zealand Oil Pollution Fund. The costs relating to this administration have been paid to Maritime NZ on a cost-recovery basis.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties (2024: \$nil).

NOTE 14: FINANCIAL INSTRUMENTS

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

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
FINANCIAL ASSETS MEASURED AT AMORTISED COST		
Cash and cash equivalents (Note 4)	1,754	3,216
Receivables (Note 5)	960	881
Investments – term deposits	4,000	2,000
Total financial assets at amortised cost	6,714	6,097
FINANCIAL LIABILITIES MEASURED AT AMORTISED COST		
Payables (Note 8)	442	702
Total financial liabilities measured at amortised cost	442	702

NOTE 15: EVENTS AFTER THE BALANCE DATE

There were no significant events after the balance date.

NOTE 16: EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations for major variations from the Fund's budgeted figures in the Statement of Performance Expectations 2024/25 are provided below.

Statement of comprehensive revenue and expense

Oil pollution levy: Higher than budget due to more oil imported into New Zealand than expected.

Other Revenue: Higher than budget due to cost recovery for staff time and expenses relating to the grounding of the *HMNZS Manawanui*.

Statement of financial position

Asset variances

Cash and cash equivalents and Investments: Balances are higher than budget primarily as a result of greater surplus generated than expected.

Receivables: Higher than budget due to a high balance owing from Maritime New Zealand, which was transferred shortly after year end.

Statement of cash flows

Cash flows from Operating Activities

Receipts from other revenue: Higher than budget due to cost recovery income from participation in three maritime response operations.



Independent Auditor's Report

To the readers of New Zealand Oil Pollution Fund's annual financial statements for the year ended 30 June 2025.

The Auditor-General is the auditor of New Zealand Oil Pollution Fund (the Fund). The Auditor-General has appointed me, Hamish Anton, using the staff and resources of Deloitte Limited, to carry out, on his behalf, the audit of:

- the annual financial statements that comprise the statement of financial position as at 30 June 2025, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information on pages 102 to 114.

Opinion

In our opinion:

- The annual financial statements of the Fund:
 - fairly present, in all material respects:
 - its financial position as at 30 June 2025; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Standards Reduced Disclosure Regime.

Our audit was completed on 28 October 2025. This is the date at which our opinion is expressed.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor* section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

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

Responsibilities of the Board for the annual financial statements

The Board is responsible on behalf of the Fund for preparing:

- Annual financial statements that fairly present the Fund's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare annual financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the Board is responsible on behalf of the Fund for assessing the Fund's ability to continue as a going concern.

The Board's responsibilities arise from the Maritime Transport Act 1994, Public Finance Act 1989 and Crown Entities Act 2004.

Responsibilities of the auditor for the audit of the annual financial statements

Our objectives are to obtain reasonable assurance about whether the annual financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of the annual financial statements.

For the budget information reported in the annual financial statements, our procedures were limited to checking that the information agreed to the Fund's statement of performance expectations.

We did not evaluate the security and controls over the electronic publication of the annual financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control.

Deloitte.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board.
- We evaluate the overall presentation, structure and content of the annual financial statements, including the disclosures, and whether the annual financial statements, represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises all of the information included in the annual report, but does not include the annual financial statements, and our auditor's report thereon.

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

In connection with our audit of the annual financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Fund in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Fund.



Hamish Anton

Deloitte Limited
On behalf of the Auditor-General
Wellington, New Zealand

Appendices

Tāpiritanga



Appendix 1

Maritime New Zealand Statutory Remuneration Disclosure

The Crown Entities Act 2004 requires Crown entities to disclose information about payments to members, committee members, and employees in their annual reports.

Employee remuneration

Total remuneration paid or payable that is or exceeds \$100,000 is set out below:

TOTAL REMUNERATION PAID OR PAYABLES	ACTUAL 2025	ACTUAL 2024
\$100,000–109,999	29	14
\$110,000–119,999	21	28
\$120,000–129,999	34	24
\$130,000–139,999	41	47
\$140,000–149,999	37	28
\$150,000–159,999	31	27
\$160,000–169,999	31	30
\$170,000–179,999	23	19
\$180,000–189,999	13	10
\$190,000–199,999	11	12
\$200,000–209,999	9	6
\$210,000–219,999	7	3
\$220,000–229,999	2	2
\$230,000–239,999	4	3
\$240,000–249,999	1	3
\$250,000–259,000	1	–
\$270,000–279,999	–	1
\$280,000–289,999	1	3
\$290,000–299,999	2	–
\$300,000–309,999	1	1
\$320,000–329,999	1	–
\$340,000–349,999	1	–
\$410,000–419,999	–	1
\$440,000–449,999	1	–
Total employees	302	262

The above figures are based on an individual's full package including all allowances and benefits. During the year ended 30 June 2025, two (2024: 7) employees received compensation and other benefits in relation to cessation of \$192k (2024: \$793k).

Board member remuneration

The total value of remuneration paid or payable to Board members during the year was as follows:

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
Dame Jo Brosnahan DNZM, QSO (Chair)	43	42
Kevin Short – Deputy Chair (Appointed 3 April 2025)	6	–
Vivienne Bull (Appointed 3 April 2025)	5	–
Lesley Haines	21	21
Roy Weaver (Until 4 April 2025)	21	26
Ross Wilson (Until 4 April 2025)	17	19
Parke Pittar	21	19
Danny Tuato'o	21	21
Total Board member remuneration	156	147

Maritime NZ has provided a deed of indemnity to directors for certain activities undertaken in the performance of Maritime NZ's functions.

Maritime NZ has put into effect 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.

No Board members received compensation or other benefits in relation to cessation (2024: \$nil).

Appendix 2

New Zealand Oil Pollution Fund Statutory Remuneration Disclosure

The Crown Entities Act 2004 requires Crown entities to disclose information about payments to members, committee members, and employees in their annual reports.

Employee remuneration

Total remuneration paid or payable that is or exceeds \$100,000 is set out below:

	ACTUAL 2025 \$000	ACTUAL 2024 \$000
\$100,000–109,999	2	1
\$110,000–119,999	–	1
\$120,000–129,999	2	3
\$130,000–139,999	5	1
\$140,000–149,999	–	1
\$150,000–159,999	2	–
\$160,000–169,999	–	1
\$170,000–179,999	–	1
\$180,000–189,999	1	–
\$190,000–199,999	1	–
\$200,000–209,999	2	–
Total employees	15	9

The above figures are based on an individual's full package including all allowances and benefits.

During the year ended 30 June 2025, no employees received compensation and other benefits in relation to cessation (2024: \$nil).

Maritime NZ's Board administer New Zealand Oil Pollution Fund. Maritime NZ's Board members remuneration is provided [page 119](#) of the Annual Report.

Appendix 3

Our Minister and Board

The Minister of Transport is responsible to Parliament for overseeing and managing the Crown's interests in Maritime NZ.

The Minister expects Maritime NZ's Board to set the direction of the entity, achieve the Government's desired results, as set out in the MTA and other legislation and policy, and manage any maritime safety and security risks on behalf of the Crown.

Members act in accordance with applicable statutory requirements (for example, the MTA and Crown Entities Act 2004) and in the interests of the role and functions of maritime safety and security.

Board membership and composition

Maritime NZ's Board for the financial year comprised of members (can be up to seven) appointed by the Minister of Transport. The Board appoints the Chief Executive and Director of Maritime NZ, who has independent statutory powers under the MTA.

In April this year, the Board welcomed Kevin Short (Deputy Chair) and Vivienne Bull. We thank Roy Weaver and Ross Wilson whose terms ended this year for their contributions. Lara Ariell, was appointed by the Board as an Emerging Director to participate in Board meetings for a 12month term ending 30 June 2025. We thank Lara for her contribution.

For more on governance and accountability, see [appendix 4](#).

Board engagement with the sector

Stakeholder engagement is a critical aspect of Maritime NZ's overall strategic approach and, as one of our regulatory levers, helps us to deliver outcomes more effectively.

Excellence in engagement is shown to build trust as we are more likely to understand our sector, and develop and maintain relationships with those who can help us ensure

our initiatives are effectively targeted and future focused. Excellence in engagement also means we make better decisions and receive feedback from those we work with to make sure we are delivering harm prevention programmes in partnership with the sector. Our work with stakeholders is important to us, and it is pleasing to note they are generally positive about our engagement with them.

Board engagements and visits are linked to the strategic focus programme for the Board. They provide an opportunity to understand challenges and opportunities for stakeholders and to hear first-hand how we are tracking. Furthermore, such engagement helps the Board to fulfil its obligations as directors, both in terms of good governance and understanding HSWA risks to staff.

Throughout the year, the Board spent time with port companies, operators and industry leaders to understand their aspirations for the future of their regions and the sector. It hosted roundtable sessions with stakeholders in each region to ensure the voices heard were diverse and reflected different perspectives across the sector. In Auckland they visited the Port of Auckland to discuss their strategy and their plans and the Auckland Rescue Centre, with briefings from Coastguard NZ, Surf Lifesaving NZ and three recreational craft community grant recipients about their work. In Wellington, the Board hosted a discussion with senior leaders from the incident response community on the topic of collaborative leadership in incident response. We received extremely positive feedback from stakeholders about the value of these cross-sector discussions.

Appendix 4

Governance and accountability

Board function

Maritime NZ's Board is made up of five to seven members appointed by the Minister of Transport on the recommendation of the Minister of Transport. The Board appoints the Director of Maritime NZ, who has independent statutory powers under the MTA.

The Board is responsible and accountable for the management and strategic direction of Maritime NZ.

Accountability

The responsible ministers provide Maritime NZ with an annual letter outlining their expectations. This guides the development of the Statement of Intent and Statement of Performance Expectations both of which are tabled in Parliament.

The Statement of Intent and Statement of Performance Expectations set out what Maritime NZ intends to deliver and are the main sources from which Parliament and ministers are able to hold Maritime NZ to account.

The Minister's formal line of accountability with Maritime NZ is through the Board. The Board selects, appoints and monitors the performance of the Director and Chief Executive of Maritime NZ, Kirstie Hewlett. The Director and Chief Executive of Maritime NZ is responsible to the Board for the efficient and effective running of Maritime NZ.

Executive Leadership Team

The Executive Leadership Team comprises the Chief Executive and Director of Maritime NZ and Deputy Chief Executives from seven business groups:

- Kirstie Hewlett, Chief Executive and Director
- Andrew Saunderson, Organisational Strategy and Systems
- Deb Despard, Regulatory Operations
- Esther Livingston, Office of the Chief Executive and People Capability
- Graham MacLean, Response, Security and Safety Services
- Peter Brunt, Regulatory Frameworks
- Sharyn Forsyth (acting), Technical Advice and Support
- Shelley Tucker (acting), Partnerships.

Delegations

Maritime NZ operates a financial delegations policy that allows individuals to carry out their roles and functions. The policy provides a check and balance, to ensure transactions that are of an exceptional nature, or are deemed to exceed a level of risk, are first approved by someone with the appropriate expertise, authority and experience.

The Board delegates levels of authority to the Director of Maritime NZ and Maritime NZ managers.

Audit and Risk Committee

The Audit and Risk Committee (a sub-committee of the Board) comprises all Board members. The Chair since November 2022 is Lesley Haines.

The Committee has the authority to make recommendations only, and the objectives of the Committee are to ensure the robustness of risk management systems and practices; the independence and adequacy of the internal audit functions; and compliance with regulations, standards and best practice guidelines.

Risk management

The Board is responsible for ensuring Maritime NZ has a comprehensive risk register, which identifies all significant risks, corresponding mitigation actions and the regular monitoring of these mitigations.

Internal audit

The Audit and Risk Committee establishes a risk-based internal audit programme each year, covering the main functions and services of Maritime NZ. The programme also includes the flexibility to schedule reviews of areas of interest to the Director and the Committee as the need arises.

Internal audit services are provided either internally or through contracted providers.

Legislative compliance and ethics

Maritime NZ is guided by its codes of conduct and the Public Service Commissioner's Standards of Integrity and Conduct. Board members are required to complete a declaration of interests on appointment and whenever changes occur during their term.

A schedule of Board members' interests is reviewed at every Board meeting.

Appendix 5

Performance information standards

We have a performance measurement framework designed to track progress on how we deliver our safe, secure and clean outcomes. Important aspects of our reporting approach are outlined below.

Complying with reporting standards

The 2023/24 Annual Report was the first annual report where we are required to comply with the new standard for service performance reporting (Public Benefit Entity Financial Reporting Standard 48 – Service Performance Reporting) released by the Government's External Reporting Board. We have taken into account the standard's guidance on the qualitative characteristics of performance measurement when reviewing and developing our measures, including: relevance, understandability, faithful representation, timeliness, comparability, consistency and verifiability.

The standard's objective is to also establish principles and requirements for an entity to present service performance information that is useful for accountability and decision-making in a general purpose financial report. The standard sets requirements or increased expectations for:

- identifying and selecting appropriate and meaningful performance information
- disclosing judgements made in selecting, aggregating and presenting performance information
- providing comparative performance information
- ensuring consistency of reporting.

Aligning to performance reporting standards

Each year, Maritime NZ undertakes a review of existing performance measures where it considers:

- operational changes and whether measures remain fit for purpose
- alternative ways and improvements of measuring our sub-outputs
- the appropriateness of performance standards (targets)
- any material changes that might affect delivery
- whether the measure wording still clearly conveys the intent
- whether new measures are required to reflect shifting operational focus
- recommendations from external audits.

We engage with colleagues across the public sector to share learnings and new approaches and we recognise the **PuMP performance measurement** methodology when designing measures.

Measure selection

We take a 'top-down' approach to measurement selection, by developing measures related to our output classes and impact areas, which are in turn linked to our overall outcomes.

Our sub-output measures under the five output classes, capture the most significant operational activity that link directly to the funded services we deliver. These may include measures relating to the performance of external contractors who deliver services for Maritime NZ, for instance, maintenance of radio sites and aids to navigation.

Similarly, our impact indicators were chosen to provide measurable evidence of the impacts we seek to achieve over the medium to long term and that align to our outcomes of safe, secure, clean, as identified in the Statement of Intent 2024–2028. We believe this gives us an aggregated but comprehensive view of our performance.

Our reporting users

We have identified six specific users of our performance information whose reporting needs heavily influence our reporting approach:

- our minister, the Associate Minister of Transport, who requires high-level information about our progress against his Letter of Expectations in our quarterly reporting and published accountability documents
- our monitoring agency, the Ministry of Transport, which provides an independent view of our performance to the Minister of Transport
- the Maritime NZ Board and its Audit and Risk Committee, which provide assurance that we are meeting the Minister's expectations, and organisational objectives
- the Maritime NZ Executive Leadership Team, which use the information to monitor and address operational performance including internal reporting against strategic priorities
- sector interest groups (such as the New Zealand Safer Boating Forum) and stakeholders, this includes levy and tax payers

- our international audience, including other maritime agencies, such as the Australian Maritime Safety Authority, and international bodies, such as the International Maritime Organization.

Relevant and informative reporting

We know users have varied requirements for performance information. For instance, we provide the Minister of Transport with quarterly reporting, which covers our performance against each output we deliver, along with organisational highlights, challenges, risks, financial performance and metrics around people and organisational health.

Our public accountability documents are produced less regularly. Some are annual (the Statement of Performance Expectations and Annual Report) while the Statement of Intent is generally once every four years.

Our work in the maritime sector is closely aligned with broader transport sector programmes and government priorities, so our performance and reporting framework is linked to wider governmental goals and the Minister of Transport's annual Letter of Expectations for Maritime NZ.

Appendix 6

Ministerial directions

As a Crown Entity, we receive written directions from the Minister of Transport as well as from the Minister of Finance and Minister for the Public Service who may jointly issue whole-of-government directions.

Ministerial directions may be issued for several reasons, such as a significant change in government direction, or when a minister needs to specify certain expectations. We are required to publish information on any direction given to us by a Minister in writing.

Maritime NZ has received a range of whole-of-government and specific directions as shown below:

EFFECTIVE DATE	DIRECTION	DESCRIPTION	MINISTER
Specific to Maritime NZ			
April 2003	Direction relating to Maritime Security	To promote security in the maritime transport system	Minister of Transport
December 2004	Direction relating to Maritime Search and Rescue	Operation and maintenance of Rescue Coordination Centre New Zealand	Minister for Transport Safety
June 2009	Direction relating to Long Range Identification and Tracking (LRIT) of Ships	To ensure New Zealand's participation in the LRIT system by implementing New Zealand's LRIT obligations	Minister of Transport
December 2010	Direction relating to International Maritime Solid Bulk Cargoes Code	To be the Competent Authority within New Zealand for the purposes of the International Maritime Solid Bulk Cargoes (IMSBC) Code	Minister of Transport
July 2022	Maritime New Zealand (Additional Functions) Direction 2022	Community education, training, regulatory support and equipment via the Pacific Maritime Safety Programme	Minister of Transport
Whole-of-Government			
July 2008	Direction to support a whole-of-government approach, given to the House of Representatives by the Minister of State Services and the Minister of Finance Under Section 107 of the Crown Entities Act 2004	Use of shared government authentication identity verification services	Minister of State Services and the Minister of Finance
July 2014		Direction regarding procurement functional leadership Direction regarding ICT functional leadership Management of Crown property, primarily office and public interface areas, to ensure consistency, efficiency, and strategic alignment across various government agencies	
August 2018		Implementation of the NZ Business Number	Minister for the Public Service (formerly the Minister of State Services) and the Minister of Finance
August 2022		Implementation of the Carbon Neutral Government Programme (CNGP)	

Glossary Kuputaka

Approved code of practice for the loading and unloading of cargo at ports and on ships

Maritime NZ, in collaboration with the maritime sector, co-designed an approved code of practice for the loading and unloading of cargo at ports and on ships (ACOP). The ACOP has been approved by the Associate Minister of Transport and Minister for Workplace Relations and Safety and came into force on 29 November 2024.

The ACOP provides assurance that where businesses can show that the health and safety systems and procedures they have in place are equivalent to or better than the requirements in the ACOP, then they are likely to be meeting the test of what is reasonably practicable under the Health and Safety at Work Act 2015. The ACOP also clarifies health and safety expectations that Maritime NZ will have on ports when undertaking inspections, assessments and investigations, and when deciding the appropriate enforcement action following a breach of legislation.

Carbon Neutral Government Programme

The Carbon Neutral Government Programme was launched in December 2020 to accelerate the reduction of greenhouse gas emissions within the public sector. The Government will join businesses and communities already leading the way to reduce their emissions as New Zealand transitions to a low-emissions economy. The programme aims to make several organisations within the public sector carbon neutral from 2025. Carbon Neutral Government Programme participants must:

- measure, verify and report their emissions annually
- set gross emissions reduction targets and longer term reduction plans
- introduce a plan to reduce their emissions
- offset remaining gross emissions from 2025 to achieve carbon neutrality.

Corrective tools

We use our corrective tools to require a responsible person or person conducting a business or undertaking to rectify unsafe circumstances for their non-compliant behaviour. When deciding which tool to use, we consider the level of risk. Corrective tools are not punitive and can be accompanied by education and guidance to support an entity to be clear on requirements.

Corrective tools to address health and safety risks under the Health and Safety at Work Act 2015:

- Prohibition and Improvement Notices.

Corrective tools to prevent risks from maritime activity under the Maritime Transport Act 1994:

- detention of or imposition of conditions on the use or operation of a vessel (or a part thereof)
- prohibit or impose conditions on the use of a port.

Other corrective tools:

- Voluntary Agreements
- Director's Letters.

Deadweight tonnage

Deadweight tonnage is the total weight of cargo, stores, fuel and water needed to submerge a ship from its light draught to its maximum permitted draught; it is given by the difference between the load displacement and light displacement. Deadweight tonnage, along with gross tonnage, is used to calculate the maritime levies of foreign passenger and foreign non-passenger vessels following each New Zealand port visit. Both tonnages are also used for annual domestic vessel levies calculations.

Enforcement tools

When corrective action is under way, we will consider whether holding people to account through using our enforcement tools is proportionate to the situation. A decision on whether or not we use an enforcement tool will always accompany our decision to prioritise getting the unsafe circumstance or non-compliance addressed through the use of our corrective tools. When deciding which enforcement tool(s) to use, we will consider the willingness of the operator to address the situation.

Our enforcement tools:

- infringement notices (used in specific situations when a prosecution would be disproportionate and usually not applied when a victim is seriously hurt)
- enforceable undertakings
- prosecutions (considered where there is sufficient evidence of a failure to comply with the Maritime Transport Act 1994 or Health and Safety at Work Act 2015).

Enforceable undertaking

An enforceable undertaking is an agreement between Maritime NZ and a duty holder. It is entered into voluntarily by the duty holder following a breach (including an alleged breach) of the Health and Safety at Work Act 2015 and, once in place, is legally binding. It is generally used as an alternative to prosecution.

The agreement details the actions the duty holder will undertake to respond to the contravention. These actions are expected to:

- support progressively higher standards of work health and safety for the benefit of the workers and/or work and/or workplace, the wider industry or sector, and community
- remedy the harm caused to any victim(s).

Equipment stockpiles

The equipment used to respond to an oil spill is stored and maintained at Maritime NZ's Marine Pollution Response Service warehouse in Te Atatu, Auckland. Over 20 equipment stockpiles are also located around the country. The amount and type of equipment available in each location are based on the anticipated risk and size of a spill. For example, regions with major oil terminals have larger stockpiles and specialist equipment.

Flag State ships

Flag State ships are New Zealand-flagged ships operating under the International Safety Management Code. Flag State inspection is the inspection of New Zealand ships to verify the condition of the ship and its equipment comply with the requirements of domestic regulations.

Gross tonnage

Gross tonnage is a measurement of a ship's overall internal volume. Gross tonnage, along with deadweight tonnage, is used to calculate the maritime levies of foreign passenger and foreign non-passenger vessels following each New Zealand port visit. Both tonnages are also used for annual domestic vessel levies calculations. Oil pollution levies are calculated on the basis of gross tonnage only.

Health and Safety at Work Act 2015

The Health and Safety at Work Act 2015 is New Zealand's workplace health and safety law. It sets out responsibilities for managing work-related risks that could cause serious injury, illness or even death. Maritime NZ administers the Act and associated regulations for work on board ships, where ships are places of work, and on ports.

International Association of Marine Aids to Navigation and Lighthouse Authorities

The International Association of Marine Aids to Navigation and Lighthouse Authorities (IALA), previously known as the International Association of Lighthouse Authorities, is an international organisation founded in 1957 to collect and provide nautical expertise and advice. IALA brings together representatives of the aids to navigation services of about 80 countries for technical coordination, information sharing, and coordination of improvements to aids to navigation throughout the world.

International Convention for the Prevention of Pollution from Ships and MARPOL Annex VI

The International Convention for the Prevention of Pollution from Ships (MARPOL) is the main international convention aimed at preventing pollution from ships caused by operational or accidental causes. It was adopted at the International Maritime Organization (IMO) in 1973.

New Zealand is a party to the following MARPOL annexes:

- Annex I Regulations for the Prevention of Pollution by Oil
- Annex II Regulations for the Control of Pollution by Noxious Liquid Substances in Bulk
- Annex III Prevention of Pollution by Harmful Substances Carried by Sea in Packaged Form
- Annex V Prevention of Pollution by Garbage from Ships
- Annex VI Prevention of Air Pollution from Ships

New Zealand has not yet acceded to Annex IV, which is focused on sewage pollution from ships.

MARPOL Annex VI is the part of the IMO Marine Pollution Convention that seeks to address the effect of air pollution from shipping activities on human health and the environments in and around port communities. It also focuses on the effects of emissions from shipping activities on climate change and ozone layer depletion. New Zealand acceded to Annex VI on 26 May 2022.

International Convention for the Safety of Life at Sea

The International Convention for the Safety of Life at Sea (SOLAS) is an international maritime treaty that sets out minimum safety standards in the construction, equipment and operation of ships. The IMO Convention requires signatory flag states to ensure that ships flagged by them comply with at least these standards.

International Convention on Standards of Training, Certification and Watchkeeping for Seafarers (STCW)

The International Convention on Standards of Training, Certification and Watchkeeping for Seafarers sets global minimum standards for training, certification and watchkeeping for seafarers. It ensures that seafarers possess the necessary skills and knowledge to safely operate ships and maintain essential functions.

International Convention on Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel (STCW-F)

The International Convention on Standards of Training, Certification and Watchkeeping for Fishing Vessel Personnel was adopted in 1995 and entered into force in 2012. It sets minimum training and certification requirements for fishing vessel personnel, aiming to improve safety at sea and protect the marine environment.

International Maritime Organization

The International Maritime Organization is a specialised agency of the United Nations and is responsible for measures to improve the safety and security of international shipping and to prevent pollution from ships. It is also involved in legal matters, including liability and compensation issues and the facilitation of international maritime traffic. It currently has 175 member states.

International Safety Management audits

The safety management system for SOLAS ships is provided under the International Safety Management (ISM) Code. This code covers SOLAS vessels that are either New Zealand-owned or foreign-flagged vessels that are visiting New Zealand that meet the requirements of the ISM Code. The purpose of the ISM Code is to provide an international standard for the safe management and operation of ships and for pollution prevention.

An ISM audit is a review conducted by Maritime NZ as the Flag State to verify the management company Document of Compliance and the ship's on-board operations are in line with the Safety Management Certificates.

International Ship and Port Facility Security Code

The International Ship and Port Facility Security (ISPS) Code is an amendment to the Safety of Life at Sea Convention (1974/1988) on minimum security arrangements for ships, ports and government agencies. It prescribes responsibilities to governments, shipping companies, shipboard personnel, and port and facility personnel to detect security threats and take preventative measures against security incidents affecting ships or port facilities used in international trade.

Maritime and marine protection rules

The maritime and marine protection rules are statutory instruments (or secondary legislation) made by the Minister of Transport under the Maritime Transport Act 1994.

Maritime rules relate to the safety of ships and people. The rules prescribe requirements for ship design, construction, equipment, crewing, operation and tonnage measurement, and for the carriage of passengers and cargo. Many of the standards are based on international ship safety conventions.

Marine protection rules aim to prevent the disposal of waste and marine pollution from ships. Marine protection rules implement international conventions and standards. These rules regulate:

- dumping of waste at sea
- oil spill contingency plans
- controls relating to harmful substances.

Maritime Labour Convention

The Maritime Labour Convention 2006 is an international treaty adopted by the International Labour Organization that sets out minimum standards to address the health, safety and welfare of seafarers in areas such as:

- conditions of employment
- accommodation
- recreational facilities
- food and catering
- health protection
- medical care
- welfare and social protection issues.

Maritime Operations Centre

The Maritime Operations Centre (MOC) is responsible for maintaining radio services for New Zealand's coastal waters and the South Pacific. As well as providing around-the-clock monitoring of very high frequency (VHF) and high frequency (HF) distress channels, the MOC has trained radio operators who keep a 24-hour watch of all the stations in the radio network. The operators will respond to distress calls, handle trip reports and broadcast safety information. Maritime NZ also broadcasts safety information, such as meteorological, navigational and ionospheric prediction warnings.

Maritime Operator Safety System

The Maritime Operator Safety System (MOSS) is one of New Zealand's primary regulatory frameworks for enabling safe people and operations. New operators require a Maritime Transport Operator Certificate to enter their operation into MOSS. MOSS audits are undertaken to assess performance against the MOSS framework. MOSS came into force on 1 July 2014.

Maritime Response team

The Maritime Response team has two broad functions. It works to minimise the effect of oil pollution on New Zealand's marine environment by:

- responding to national and helping with regional marine-based spills
- training others (eg, regional council and industry representatives) in how to respond
- running exercises to ensure people maintain their skills and are practised in using the equipment
- keeping equipment on hand for use during marine spills
- maintaining the National Oil Spill Contingency Plan to describe how we will run a Tier 3 (national) oil spill response
- working with regional councils to make sure they have regional response plans, which identify sensitive sites and likely response options for their territorial regions
- providing help to (or receiving help from) other countries if required, for larger spill incidents.

The team also works to build capability and capacity within the organisation to respond to a significant or major maritime incident by:

- organising staff onto relevant external courses to develop skills for response
- running exercises and workshops to ensure staff maintain their response skills
- building relationships and developing agreements with external specialists to support Maritime NZ in areas such as salvage, offshore platforms, legal support and specialist equipment
- working with our partner agencies to ensure they understand the complexities of maritime response and what our role is as a lead agency.

Maritime Security Act 2004

The Maritime Security Act 2004 and its associated regulations bring the requirements of the ISPS Code into legislation. The Act makes Maritime NZ responsible for ensuring the provisions of the ISPS Code are complied with by:

- international trading ports in New Zealand
- commercial freight and passenger vessels visiting New Zealand
- New Zealand expects all ports and vessels that operate under the ISPS Code to maintain international best practice with regard to maritime security.

Maritime Transport Act 1994

The Maritime Transport Act 1994 is the primary legislation that describes our roles and functions and those of the Director. It sets out the legal framework for maritime safety and protection of the marine environment, including:

- licensing of ships and crew
- investigation of maritime accidents
- offences, response for oil spills planning and preparedness
- other aspects of maritime law, such as salvage, liability for pollution damage, limitation of liability, and compensation.

Maritime Transport Operator Certificate

Under the Maritime Operator Safety System (MOSS), all commercial operators must prepare a maritime transport operator plan and apply for a Maritime Transport Operator Certificate and a renewal after 10 years.

National Maritime Response team

The National Maritime Response team comprises a group of oil spill responders who receive specialist training to allow them to perform essential functions during a Tier 3 response. During a response, members of the National Response team make up the core Incident Response team, supplemented by oil spill responders who have received basic training. The National Response team is maintained through Tier 3 training and exercising and has more than 100 members. Oil spill responses are categorised by tier:

- Tier 1 oil spills are responded to and resolved by the operator
- Tier 2 oil spills are generally those beyond the capability of the operator acting alone and the response is led and resolved by the local regional council
- Tier 3 oil spills are generally more complex, of longer duration and effect, and beyond the response capability of the regional council or operator. Tier 3 response is nationally led and coordinated by Maritime NZ.

New Zealand Port and Harbour Marine Safety Code

The New Zealand Port and Harbour Marine Safety Code (the Code) provides national best practice guidance to port operators and councils to manage the safety of marine activities in their ports and harbours. The Code's objective is to ensure the safe management of ships navigating in New Zealand ports and harbours, including the prevention of injury to people, loss of life and damage to the marine environment (including property).

The Code is a voluntary national standard. It supports national and local legislation.

New Zealand Safer Boating Forum

The New Zealand Safer Boating Forum (formerly the National Pleasure Boat Safety Forum) is a formal network representing national and regional government agencies, local body groups, organisations and the marine sector that promotes recreational boating safety in New Zealand. Its purpose is to work together to develop and implement a common safety recreational boating strategy for New Zealand and to support agreed boating safety policy, communications, education, compliance and regulation. Maritime NZ leads the Forum and works with members to coordinate safe boating activities.

New Zealand search and rescue region

The New Zealand search and rescue region is the region covered by the New Zealand Distress and Radio Safety Service. It extends from the middle of the Tasman Sea to the mid-Pacific Ocean, and from Antarctica to south of the Equator. New Zealand's search and rescue region covers over 30 million square kilometres of ocean and relatively small, isolated land masses extending from latitude 5 degrees south to the Antarctic continent and bounded by the 163E and 131W meridians of longitude.

Notified events and serious harm

A notified event is defined as an incident, accident or mishap that involves a commercial port, New Zealand ship or a ship in New Zealand waters, including complaints, concerns or allegations of illegal or unsafe behaviour. These must be reported to Maritime NZ under section 56 of the Health and Safety at Work Act 2015 and section 31 of the Maritime Transport Act 1994.

An accident event is when a person is seriously harmed on a vessel or because of a vessel, a vessel suffers serious damage that affects the safety of the vessel or requires major repair, or the vessel sinks, capsizes, strands or suffers a major fire. The seriousness of harm suffered by the person is categorised according to WorkSafe New Zealand's criteria of notifiable events.

Pacific Maritime Safety Programme

The Pacific Maritime Safety Programme is a New Zealand Aid-funded programme, administered by the Ministry of Foreign Affairs and Trade and delivered by Maritime NZ. The overall aim of the programme is for a Pacific maritime transport that is safe, environmentally friendly and meets international requirements.

Port and Harbour Marine Safety Code

The Code was established in 2004 by Maritime NZ to provide national best practice guidance to commercial port operators and regional councils to manage the safety of marine activities in their ports and harbours, including the prevention of injury to people, loss of life and damage to the marine environment (including property).

Port Health and Safety Leadership Group

Following the tragic death of two port workers in 2022, the Minister of Transport asked the Port Health and Safety Leadership Group, which is made up of unions, port and stevedoring companies, port associations and government regulators (Maritime NZ and WorkSafe New Zealand), to work in partnership to drive a step change in health and safety in New Zealand ports.

The group's vision is for a high-performing, resilient port sector where people thrive and worker health and safety are prioritised through high-trust, tripartite collaboration.

The group devised the Port Sector Insights Picture and Action Plan to address harm on ports and whether regulatory standards were needed.

The group is chaired by the Chief Executive of Maritime NZ and represents a tripartite collaboration between industry, unions and regulators, as seen in its membership:

- ports and the Port Industry Association
- stevedoring companies
- the Maritime Union of New Zealand
- the Rail and Maritime Transport Union of New Zealand
- WorkSafe New Zealand.

Port State Control

New Zealand is a signatory to the Tokyo Memorandum of Understanding (MOU) along with other Port State Control (PSC) regimes in the Asia-Pacific region. The purpose of the Tokyo MOU is to eliminate substandard shipping so as to promote maritime safety, protect the marine environment and safeguard working and living conditions on board ships. Maritime NZ's PSC programme actively contributes to this through inspections of foreign ships coming to New Zealand ports and by monitoring compliance with requirements set down in international conventions and law.

Public Benefit Entity Financial Reporting Standard 48

The Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) is a standard for service performance reporting developed by the Government's External Reporting Board that was released in 2017 and amended in 2020. The Treasury developed advice in 2021 on its application to accountability reporting by Crown entities.

Reform of 40 series rules

The 40 series rules reform is a significant regulatory stewardship project in the maritime sector. These rules set design, construction and equipment standards for New Zealand domestic commercial ships. Safety at sea relies to a significant extent on the integrity of ship construction and equipment.

Rescue Coordination Centre New Zealand

The Rescue Coordination Centre New Zealand (RCCNZ) is responsible for coordinating all major maritime and aviation search and rescue missions within New Zealand's search and rescue region and land-based missions arising from someone activating a distress beacon.

These are known as Category II search and rescue operations. Category I incidents are coordinated by New Zealand Police. RCCNZ also helps with other rescues, where required, 24 hours a day.

Seafarers Welfare Board for New Zealand

The Seafarers Welfare Board for New Zealand is an incorporated society and registered New Zealand charity that coordinates the work of the Mission to Seafarers, Apostleship of the Sea, and Sailors Society (New Zealand) in New Zealand. It liaises with several other organisations involved in similar work or that are interested in seafarers' welfare. One of its main objectives is to foster ways and means of caring for seafarers.

Te Korowai o Kaitiakitanga

Te Korowai o Kaitiakitanga is our organisational strategy that broadly translates to the Cloak of Stewardship. It brings together the aroha, work and skills of the organisation, ensuring we can operate as strong stewards of the maritime domain.

We started the Te Korowai journey in 2021 by asking our people and key stakeholders what good looks like. This engagement phase helped to identify where we were, where we wanted to be as a regulator, and what we needed to do to get there. Our organisation has made significant steps to implement Te Korowai and be an increasingly successful regulator. Clear focus areas emerged during this time, including ensuring we have the right capability and capacity, being efficient and effective, and developing our regulatory approach.

Tokyo Memorandum of Understanding

The Tokyo MOU is one of the most active regional PSC organisations in the world. It consists of 21 member authorities in the Asia-Pacific region. The Tokyo MOU's main objective is to establish an effective PSC regime in the Asia-Pacific region. It does this through cooperation of its members and harmonisation of their activities, to eliminate substandard shipping so as to promote maritime safety, protect the marine environment and safeguard working and living conditions on board ships.

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Maritime New Zealand

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**Te Kāwanatanga
o Aotearoa**
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