



Transport Accident
Investigation
Commission

Annual Report Ripoata Ā-tau

2024/2025

Prepared and published in accordance with the
requirements of the Crown Entities Act 2004



Transport Accident Investigation Commission
Te Kōmihana Tirotiro Aituā Waka
Annual Report 2025

Crown Copyright

This work is licenced under the Creative Commons Attribution 3.0 New Zealand licence. In essence, you are free to copy, distribute, and adapt the work, as long as you attribute the work to the Crown and abide by the other licence terms.

To view a copy of this licence, visit <http://creativecommons.org/licences/by/3.0/nz/>. Please note that no departmental or governmental emblem, logo or Coat of Arms may be used in any way which infringes any provision of the Flags, Emblems, and Names Protection Act 1981. Attribution to the Crown should be in written form and not by reproduction of any such emblem, logo or Coat of Arms.

Our vision

Tō mātou matawhānui

No repeat accidents – ever! Whakakore aituā tukurua!

Our mission

Tā mātou koromakinga

Safer transport through investigation, learning and influence

Our values

Ā mātou uara

Fairness
Impartiality
Independence
Competence
Integrity
Timeliness
Certainty

Our purpose

Tā tātou kaupapa

Ko te kaupapa a Te Kōmihana Tiro tiro Aituā Waka, he whakatau me te āta tiro tiro he aha te pūtake o ngā aituā waka me ngā hauata. Ā, me pēhea rā te karo i ērā, kia kore ai e tūpono anō ā muri ake

The purpose of the Transport Accident Investigation Commission is to determine the circumstances and causes of accidents and incidents with a view to avoiding similar occurrences in the future

Contents

Rārangi take

Chief Commissioner's overview	2
Statement of responsibility	4
What we do and why.....	5
Our organisation	5
Our work	9
How we performed.....	19
Progress on strategic intentions.....	19
What we did in 2024/25.....	36
Assessment of operations and performance	36
Statement of performance	47
Year-end performance information on appropriations	55
Organisational health and capability	57
Activity by mode	61
Financial statements.....	69
Independent auditor's report.....	88

Chief Commissioner's overview

Te tirohanga a te Kōmihana matua

The 12 months to 30 June 2025 year have been another productive and successful year for the Commission and staff. Findings and recommendations from completed inquiries had national and global impact; and we launched inquiries into 18 accidents and incidents, higher than the 10-year annual average of 15. Organisationally, we focussed on making the most of our resources in carrying out our sole statutory task of contributing to safer transport safety through investigation, learning and influence.

The Commission dealt with several high-profile events over the year. In October 2024, we published an interim factual report into the June 2024 grounding of the passenger and freight ferry *Aratere*; our inquiries are continuing. Work also continued on another ferry incident, the loss of power of the *Kaitaki* in Cook Strait in January 2023. We published an interim report in May 2023 for this inquiry, which included three urgent recommendations. We expect to release our final reports in relation to both incidents in 2025/26.

Another high-profile event was the release in April 2025 of the Commission's final report into the September 2022 sinking in Goose Bay of the charter vessel the *i-Catcher*. Five people tragically lost their lives in that accident. In our report we identified safety issues in relation to emergency equipment, New Zealand's emergency rescue sector, maritime regulations and standards. One of the safety issues, relating to the integrity and safety of fuel systems, had earlier prompted us to make three urgent recommendations to Maritime NZ. We acknowledge the actions that Maritime NZ took to mitigate the associated risks and did not reissue the recommendations. We did however make 16 further recommendations in our final report.

In rail, we reported on our inquiry into the derailment of a passenger train on the Kāpiti line near Wellington. The Commission found that heavy rainfall in the area had overwhelmed drainage systems and caused a landslide, which covered the track and derailed the train. The resilience of systems and infrastructure to the increasing frequency of severe weather is a safety issue we have previously raised.

In aviation, we published a report into the crash of an air ambulance. We found it was virtually certain that the helicopter had entered Vortex Ring State (VRS), a hazardous aerodynamic phenomenon which can lead to a helicopter rapidly and unexpectedly descending. The Commission's inquiry was assisted by an internationally recognised aerospace engineer, Dr Richard E. Brown. His work for the Commission, which he has since presented to international forums, and the recommendations in our report, has helped develop the international body of knowledge about the VRS phenomenon, and influenced helicopter safety improvements.

Obligations under international treaties mean we sometimes assist peer organisations investigating accidents or incidents in overseas jurisdictions. This can occur when, for example, the event involves a New Zealand registered aircraft or vessel, a New Zealand manufacturer or New Zealanders have died. We assisted seven such inquiries over 2024/25.

From time-to-time we assist inquiries by other organisations as well. For example, this year, Commission staff assisted the NZDF's Court of Inquiry into the sinking of HMNZS *Manawanui*

on 6 October 2024. The Commission's Senior Data Recovery Specialist, in collaboration with the UK's Marine Accident Investigation Branch (MAIB), extracted and interpreted data from the vessel's voyage data recorders; and, along with other senior staff, presented the data to the Court in a clear and comprehensible form. It demonstrated the national benefit of the Commission's investment in specialist staff, who are available to share their expertise and knowledge when needed.

In collaboration with the Civil Aviation Authority, as New Zealand's official International Civil Aviation Organization (ICAO) representative, Commission staff put considerable resource into preparing for the ICAO 2025 Universal Safety Oversight Audit. TAIC is responsible for the audit area related to accident and incident investigation. The work is essential to affirm New Zealand's international standing as a safe operating environment for aviation. The auditors' final report is due in January 2026.

We are keenly aware of the Government's focus on delivering better public services while managing within tight fiscal restraints and we continue to be vigilant in this regard. Over the 2024/25 fiscal year, we reduced our expenditure on contractors. The growth and development of our team of investigators and specialist staff in recent years means they can work across many areas of the organisation. Along with the successful completion of a significant IT project, that means we are less reliant on external support.

We continuously seek ways of improving efficiency in other ways too. Over 2024/25 we introduced two tools using AI techniques for otherwise time-consuming tasks: one helps investigators transcribe recorded interviews; another searches our library of past inquiry reports to identify trends and themes over time and across modes. More recently, we have expanded the data library of the AI system used to identify trends and themes to include inquiry reports of our equivalent agencies in Canada and Australia, facilitating identification and comparison of international safety trends.

I would also like to acknowledge a significant event for the Commission in the retirement of Ms Jane Meares as Chief Commissioner in September 2024. During her tenure of over eight years, Ms Meares made an enormous contribution to the work of the Commission and the culture of the organisation. My fellow Commissioners, staff and I thank Ms Meares for years of service and wish her well in her future endeavours.



David Clarke
Chief Commissioner

Statement of responsibility

Te tauākī kawenga

We are responsible for the preparation of the Transport Accident Investigation Commission'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 the Transport Accident Investigation Commission 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 the Transport Accident Investigation Commission for the year ended 30 June 2025.



David Clarke
Chief Commissioner



Stephen Davies Howard
Deputy Chief Commissioner

30 October 2025

What we do and why

Ā mātou mahi me ngā take

Our organisation

Tō mātou whakahaere

Our purpose

We conduct safety-focussed inquiries into accidents and incidents to help avoid them happening again

The Commission investigates certain accidents and incidents ('occurrences') in the transport sector. Our purpose is to improve safety by helping to avoid something similar happening again.¹ It is not our purpose to ascribe blame.²

Using a thorough and detailed inquiry process, we determine the circumstances and causes of the occurrences we investigate. The aim is to identify 'safety issues' – factors that either have contributed to an occurrence or are unsafe conditions. We also look across inquiries for common factors that might suggest system-wide safety issues.

We are a commission of inquiry with strong powers to investigate

The Transport Accident Investigation Commission Act 1990 (the Act) gives the Commission the powers to do this work. The Act sets up the Commission as a standing (permanent) commission of inquiry. Under the Act, the Commission investigates certain aviation, rail and maritime occurrences; and publishes reports to inform others in the transport system – domestic and international – about what happened and what might need to change to help avoid it happening again.

The Act gives the Commission strong investigation powers including the power of entry and inspection, and the power to seize, remove, and protect evidence. We also have wide powers under the Commissions of Inquiry Act 1908.

¹ In this document, the term 'occurrence' means an accident or incident. 'Accident' and 'incident' are defined in legislation, but in general terms: an accident results in death or serious injury, significant damage, or environment impact; an incident is any other type of event that might affect the safe operation of an aeroplane, train, or ship.

² See Section 4 of the Transport Accident Investigation Commission Act 1990

Coroners, the New Zealand Police, the transport sector regulators³ or WorkSafe New Zealand may also investigate the same transport occurrences as we do, although with different purposes.

³ Maritime NZ, the Civil Aviation Authority, and Waka Kotahi NZ Transport Agency

Our principles

Our work supports public trust and confidence in the transport system

Transport is a key part of New Zealanders' lives and plays an important role in the country's economy. Advances in technology and increasing transport options improve liveability and wellbeing – but only if we *are* safe and *feel* safe. The Commission's work helps avoid future occurrences and maintains people's trust and confidence in our transport system.

We are independent and impartial, meeting NZ's international obligations to conduct investigations guided by these principles

Accident investigations around the world are based on the principles of independence and impartiality. Countries commit to these principles by signing international transport conventions⁴. New Zealand meets its obligations through the TAIC Act, which establishes the Commission as a commission of inquiry and expressly requires us to act independently.

People can speak to us freely because we are independent and the evidence we gather is protected

The TAIC Act gives strong protection to evidence gathered during an investigation and we can examine it without any interference, interruption, or influence from anyone.

The evidence the Commission gathers (including interviews), and inquiry documents are protected from disclosure by the TAIC Act, except for the purpose of the investigation or as the result of a High Court order. Our reports may not be used in legal proceedings. (The only exception is that the Coroner's court may use our written reports.) That means that people involved in an occurrence are free to tell us exactly what happened.

⁴ Paragraph 5.4, Annex 13 to the Convention on International Civil Aviation (the 'ICAO Convention'); Chapter 16 International Maritime Organization Casualty Investigation Code

Our people

We are a small independent Crown entity, fully funded by the Crown

The Commission is a small independent Crown entity, funded by the Crown. Members of the Commission have two roles: as Commissioners (to determine the circumstances and causes of the occurrences we are investigating); and as the Board of the Transport Accident Investigation Commission (to meet the requirements of the Crown Entities Act 2004).

The Commission schedules two sitting days per month from February through to December each year, plus additional days to accommodate fluctuations and growth in the number of inquiries. Usually at least 75 per cent of the Commission's time is devoted to hearing cases, with the remaining time for board matters. The Commission may also sit at other times or consider papers out of session, if required.

The Commission had four members on 30 June 2025

The Governor-General appoints the Commissioners. On 30 June 2025, they were:

- **Mr David Clarke** Chief Commissioner (first appointed in December 2022; appointed Chief Commissioner in October 2024; term expires in November 2025).
- **Mr Stephen Davies Howard** Deputy Chief Commissioner (first appointed in August 2015; appointed Deputy Chief Commissioner in November 2018; term expires in June 2028).
- **Ms Paula Rose QSO** Commissioner (appointed in May 2017; term expires in June 2027).
- **Ms Bernadette R Arapere** Commissioner (appointed in December 2022; term expires in November 2025).

A Chief Executive and a small number of staff support the Commissioners

A small team comprising 38 roles supports the Commission:

- Chief Executive and Executive Services (4)
- Legal Services (3)
- Investigation Services (23 investigators, specialists, and support staff)
- Corporate Services (8 supporting professional roles including finance, IT, information management, and communications).

Our small size means we rely on external service providers in many areas of our operation. For example, we use a medical consultant and other subject matter experts to support investigations when required, and IT consultants and providers for some corporate services.

Our work

Ā mātou mahi

Our procedures

Each Commission inquiry follows an established procedure

Each of the Commission's inquiries follows an established procedure. The general areas of the Commission's work are:

- activation (launching an inquiry after being notified of an occurrence)
- investigation
- inquiry
- communication of our findings.

Figure 1 summarises these areas of activity. The numbers to the right are for the 2024/25 financial year and indicate the scale of our work.

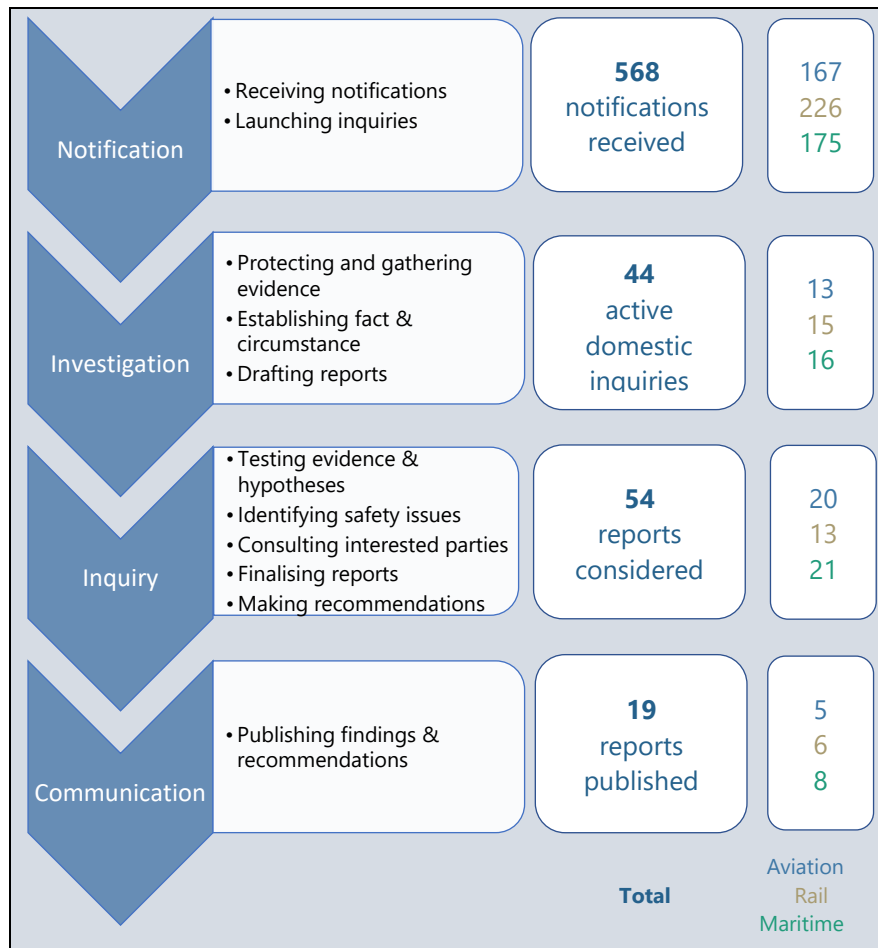


Figure 1: The Commission's work activation, investigation, inquiry, and communication

Notifications: activating an inquiry

Notifications
come mainly from
transport sector
regulators

The Commission receives notifications of certain incidents and accidents in the aviation, rail, and maritime transport modes. Most notifications are from the transport sector regulators, each of which has its own notification process set out in legislation.

For example, under aviation legislation, certain occurrences must be reported to the Civil Aviation Authority (CAA). The CAA notifies the Commission of any events that meet certain criteria. Each year, the CAA receives thousands of notifications and passes to us about 200. From those, the Commission launches an average of four to five inquiries.

The Commission
investigates if we
think we can
improve safety

The Commission launches an inquiry if we believe it is likely to have significant implications for transport safety, or if we could make recommendations to improve transport safety.

Our decision to launch or not depends on more than just the occurrence itself. For example, we look at the safety risk it poses. Sometimes, even a minor incident would be considered a high risk if it might have led to an accident had the things that stopped it being more serious were limited in their effectiveness. Other factors include:

- the known circumstances of the occurrence
- international obligations
- particular areas of concern to the Commission
- any other relevant factors.

The Minister of Transport may direct the Commission to open an inquiry under certain circumstances. In every case, we determine the conduct of the inquiry, and our deliberations are independent.

Investigations: establishing facts and circumstances

The Commission's investigators gather and analyse evidence

The Commission delegates legal powers to investigators to protect and gather evidence. Many types of evidence may be collected depending on the direction an investigation takes. Evidence falls into four broad categories: people, machine, environment, and mission (purpose of the journey).

The analysis process involves sorting, verifying, and linking evidence and facts to prove, disprove and weigh competing theories. Figure 2 summarises the process.

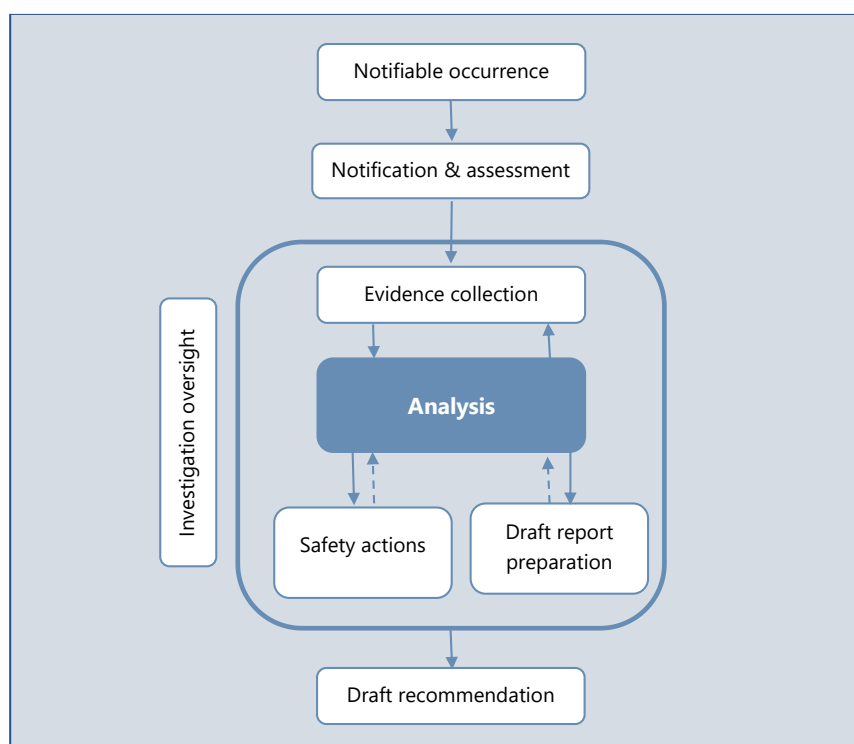


Figure 2: The analysis process

What has led to an occurrence might seem clear, but there is rarely just one cause. Often many factors have contributed – possible examples are training practices or wider systemic issues such as rules and regulations that are not working as intended.

Inquiries: testing evidence and identifying safety issues

The inquiry process has three stages: considering draft reports, considering submissions, and making recommendations

The Commission holds regular hearings to oversee and conduct inquiries and to consider the evidence placed before them by the investigation team.

Over time the emphasis moves from the investigation team's gathering and analysing of evidence to the Commission's testing of hypotheses and safety issues. The inquiry process has three stages:

- Testing the analysis of evidence and the draft report and identifying safety issues – Commissioners rigorously test hypotheses and supporting evidence, and direct further investigation if necessary.
- Considering draft final reports along with written or oral submissions from the interested parties. This stage includes considering actions taken during an investigation to remedy an identified safety risk.
- Making recommendations – where the Commission considers further action is needed to help avoid another similar occurrence, we make a recommendation to the relevant body. The Commission may issue urgent recommendations while an inquiry is in progress if we identify a safety issue that requires immediate action.

Administrative law requirements of natural justice apply to the Commission and its processes

Administrative law requirements of natural justice apply to the Commission and its processes.⁵ Sometimes draft reports state or imply that the conduct of someone has contributed to the occurrence or makes adverse comment about someone.

In these cases, the Commission must⁶ give interested parties⁷ fair opportunity to comment on, or refute, those findings. The Commission must consider any comments with an open mind before finalising and publishing the final report.

⁵ Inquiries Act 2013, s 14; NZBORA, s 25; Cabinet Manual (2008) para 4.73

⁶ Transport Accident Investigation Commission Act 1990, Part 2, s14 (5)

⁷ 'Interested parties' are persons likely to be affected by the report's findings and include the operator, manufacturer of the vehicle or vessel, engine manufacturer, involved state agencies and representatives of injured persons (Transport Accident Investigation Commission Act 1990, Part 2, s9)

The Commission and the investigation team meet at set points during the inquiry process

The Commission and the investigation team meet at set points in the inquiry process, as shown in Figure 3.

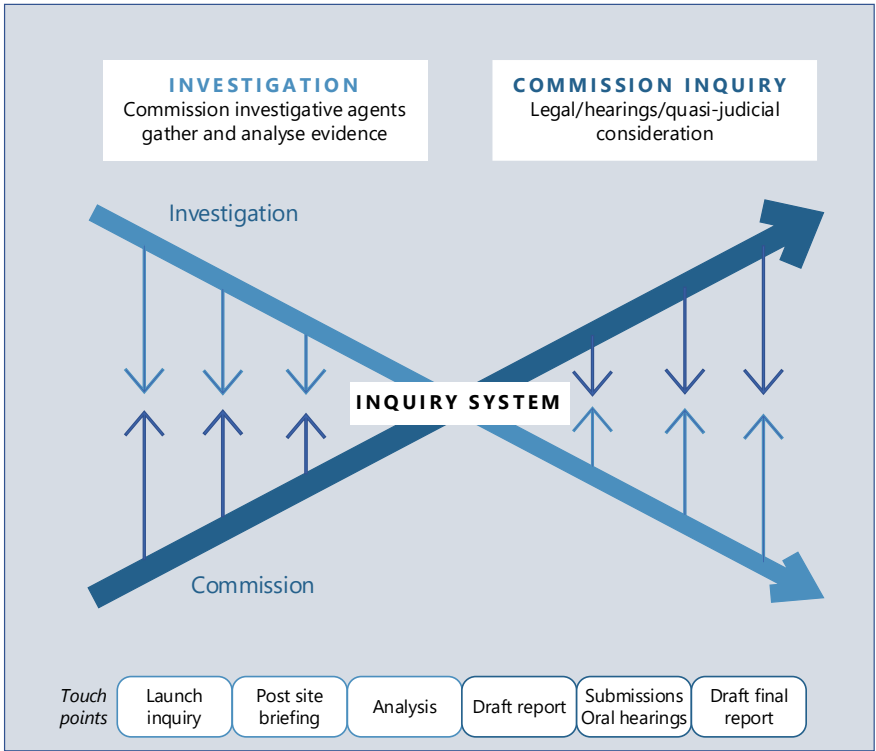


Figure 3: The inquiry process

Complex inquiries can result in a longer inquiry process

If an inquiry is technically complex, the process may take longer than other inquiries. The Commission may call for further expert advice, receive additional submissions from interested parties, or extend lines of inquiry given the nature of the submissions received.

The Commission must carefully consider all the evidence presented and must be fair to all interested parties.

Knowledge transfer: communicating core inquiry information

A written report details the outcome of the inquiry and contains findings and, when necessary, recommendations to remedy safety issues

The inquiry process culminates in a written report. The report details what happened and sets out how we analysed the evidence. It contains core messages about what we learnt, and what action has been taken or is still needed to avoid a similar event happening again. These core messages are in the form of findings and recommendations.

- Findings are the Commission's conclusions after examining the facts.
- Recommendations are a call to remedy an identified safety issue if action has not already been taken.⁸

The Commission makes a recommendation only if a safety issue remains unresolved at the end of an inquiry. Our recommendations are not mandatory, so we rely on others to act where needed. Often (and ideally), action is taken during the investigation. In this way, 'knowledge transfer' – passing the information we gain from our work to others so they can make safety improvements – happens throughout the inquiry process, not only when the final report is published.

Interim reports and the *Watchlist* are other communication methods

The Commission may release an interim report to communicate important factual findings or completed lines of inquiry where the ongoing investigation is likely to be complex and lengthy.

The Commission may also communicate urgent safety issues to transport regulators through making preliminary reports and recommendations.

The *Watchlist* communicates the Commission's most pressing safety concerns. Topics arise from safety issues that the Commission considers present a high social, economic or environmental risk.⁹ We review the *Watchlist* at least once every two years. The *Watchlist* was most recently published in March 2024.

⁸ See Annex 13, Convention on International Civil Aviation Aircraft Accident and Incident Investigation, (10th Ed.), p. 1-2

⁹ The *Watchlist* can be found here on our website: [Action is needed on these pressing safety concerns | TAIC](#)

The Commission is mindful of its communications with survivors, whānau and tangata whenua of the location of the accident

The Commission's families programme, *Manaaki Tangata*, keeps survivors and whānau appropriately informed about the progress of an inquiry. (Refer to page 59 for information on our recent review of this programme).

However, our legislation stops us from sharing the details about our investigation except through our published report. This is consistent with international conventions. It encourages those with pertinent safety information to speak to us freely so we can get to the truth of what happened and help avoid similar occurrences happening again.

For those wanting to know what happened to their loved ones, the legal restrictions on what we can say is understandably frustrating. From the beginning of an inquiry, we try to communicate clearly with families about what we can say and why.

International engagement

The Commission is part of a global network of transport accident investigation bodies

The Commission is part of a global network of transport accident investigation bodies meeting their States' obligations under international Conventions (see footnote 4 on page 7).

Under these Conventions, the Commission participates in inquiries by international peer organisations into events in overseas jurisdictions. This occurs when occurrences involve New Zealand registered or manufactured aircraft, vehicles or components, or New Zealanders have died as the result of an accident. Assistance usually takes the form of gathering evidence in New Zealand and co-ordinating information flows, but we can also have more in-depth involvement.

The section beginning on page 68 has details about the international inquiries we assisted over 2024/25.

International assistance is focused on the Pacific region

Under Annex 13 to the International Civil Aviation (ICAO Convention), the Commission fulfils the New Zealand Government's obligations by assisting another signatory State in investigating an occurrence if that other signatory does not have the expertise or resources.

We may also assist outside our international treaty obligations. This work is usually in the Pacific region. Examples include seconding investigators to Pacific Governments to undertake transport safety investigations; and providing training support to peer agencies (directly or under the auspices of organisations such the International Maritime Organization).

International engagement is vital for enhancing New Zealand's reputation and for building resilience in the face of a large-scale accident

Participation in international forums is invaluable for maintaining our international obligations and networks. It enhances New Zealand's reputation within the global network of transport accident investigation bodies and demonstrates commitment to meeting international standards in transport safety. It also offers opportunities to share information about common issues and possible solutions.

Engagement with international peers enables inter-agency collaboration and helps build resilience against the significant pressures we would face if a large-scale accident happened in New Zealand. In such a situation, the Commission would have to draw on the assistance of international colleagues. Inter-operability with other nations would be critical to a rapid and effective response.

The Commission and staff regularly participate in forums such as the International Transportation Safety Association, the International Society of Air Safety Investigators, the Marine Accident Investigators International Forum, and the International Maritime Organization.

Contributing to safety outcomes through influence

The Commission contributes to the transport sector outcome of protecting people from transport-related injuries

The Commission works for systemic improvements in transport safety where users *are* safe and *feel* safe. Our work directly supports the 'healthy and safe people' strand of the Transport Outcomes Framework developed by the Ministry of Transport. This outcome is about protecting people from transport-related injuries.

We contribute by encouraging mitigation of safety issues during an inquiry or by recommending change if safety issues remain

We contribute to a safer transport system by transferring the knowledge we gain from our work to others in the transport sector. Knowledge transfer can happen at any time throughout an inquiry; often, action to remedy an identified safety issue is taken as part of the investigation process.

But sometimes safety issues remain unresolved at the end of an inquiry, meaning conditions remain within the transport system that could contribute to another occurrence. In this case, the Commission makes a recommendation.

The Commission's recommendations are not mandatory – to be effective we must influence others to act to improve safety

We tend to make recommendations to regulators and policy makers more than operators because they are better able to influence and act on the highly complex system that is the transport sector.

Our recommendations are not mandatory – to be effective we must be able to influence others to act to improve safety. Depending on the recommendation, resulting changes to the system may be apparent within a relatively short time. Sometimes our recommendations can take longer, even years, to implement.

Our strategic intentions – how we achieve influence

Influence comes from producing credible and rigorous reports and making findings known and accessible to those who can use them to improve safety

For the period covered by this annual report, the Commission's *Statement of Intent 2024–2028* sets out our overall direction, based on our mission of *safer transport through investigation, learning and influence*.

Influence – our impact on the transport system – is achieved by having a clear and authoritative voice, and by being part of the national community of emergency response agencies.

Our strategic intentions are to:

- be credible – to maintain the highest standards in investigation processes
- be accessible – to make it easier for people or organisations to access our findings and recommendations
- be ready – to respond to a large-scale event and enhance our capacity to contribute to national resilience.

Developing, implementing, and now embedding a knowledge transfer system is the main organisational focus for achieving strategic intentions

A major organisational focus for the Commission over the period of the previous Statement of Intent (SOI) and into the current SOI, is the project to implement a 'Knowledge Transfer System' (KTS). The KTS comprises the IT systems, people, and processes that give us the means to achieve our strategic intentions. It has involved upgrading systems and processes to be 'digital by default' with the overall objective of digital transformation of the organisation. Specific objectives include:

- Data and information systems support our work, including data scaling demands.
- We can manage and interrogate technology and digital data used in aircraft, trains, vessels, and transport infrastructure.
- We can undertake system risk trend analysis to identify, communicate and target our case selection to the highest safety risks.
- We have the capacity to respond to legal challenges to evidence, and the need to use legal processes to obtain access to technology and data held by others.

We now have most of the KTS building blocks in place and the period of the new SOI, which began in 2024/25, is one of consolidation. It focuses on embedding the new systems and further developing processes to realise their full benefits.

In this Annual Report, performance measures that appear in **bold** relate to the KTS, which was a budget initiative in 2020/21.

How we performed

Tā mātou whakatutukitanga

Progress on strategic intentions

Te kauneke ki nga takune rautaki

How effective have we been in influencing transport safety?

We demonstrate effectiveness through case studies and stakeholder feedback

We demonstrate our influence on safety outcomes in two ways:

- Case studies. These are in-depth examples of our influence. We consider this approach to be the best way to 'tell our story' because of the complexities of the transport system, and the non-mandatory nature of our recommendations
- Responses to our stakeholder survey. Responses to the stakeholder survey provide a higher-level, broader view of our influence that complements the assessment of influence from the case studies.

Case studies this year show influence at global, national, and individual levels

The Commission's mission is safer transport through investigation, learning and influence. The case studies on the following pages exemplify this mission. They show how the Commission's work in identifying safety issues, together with a responsive sector, can achieve a safer transport system.

The first case study is about how our work contributes to global bodies of knowledge leading to improved safety design; the second is an example of the Commission influencing system-level change in New Zealand; and the third demonstrates that our inquiries can prompt an international response at the same time as having immediate and practical application for individual New Zealanders.

Note: The case studies contain short summaries of inquiries; the full reports are the official record of the Commission's findings and recommendations.

Case study 1	Improved knowledge about vortex ring state for the global vertical flight community
Aviation inquiry	AO-2023-010: Kawasaki BK117 B-2, ZK-HHJ, Collision with terrain, Mount Pirongia, 19 September 2023
What happened	<p>In September 2023, an air ambulance helicopter was dispatched from Hamilton Airport to recover a trauma patient on Mount Pirongia. On board the Kawasaki BK117 B-2 helicopter were a pilot, a crew member and a paramedic.</p> <p>While descending on the windward side of a ridge line to recover the patient by winch extraction, the helicopter rapidly and unexpectedly dropped in height. The helicopter impacted the terrain on a west-facing escarpment covered by dense native forest.</p> <p>The helicopter was severely damaged. The pilot, crew member and paramedic escaped without injury.</p>
The safety issues	<p>The Commission found that it is virtually certain that the helicopter entered Vortex Ring State (VRS) while descending on the windward side of a ridge line to recover the patient. VRS is a hazardous aerodynamic phenomenon that a helicopter can encounter during the descent and landing phases of flight and during manoeuvres at low forward speed. The onset of VRS can lead to a rapid loss of main rotor lift and then to a sudden increase in the helicopter's rate of descent.</p> <p>In the investigation, the Commission had sought expert advice from Aerospace engineer Dr Richard E. Brown of Sophrodyne Aerospace. Dr Brown is actively involved in extending the understanding of VRS to improve the safety of rotorcraft operations.</p>
What we said	The Commission published a report in April 2025, which contained four recommendations. One was to the manufacturer and one to the Civil Aviation Authority to help reduce the risks of pilots inadvertently entering flight conditions that are conducive to Vortex Ring State.
What changed	<p>As a leading expert in his field, Dr Brown has presented his work using data from this inquiry to an international conference, Vertical Flight Society's Annual Forum for 2025. Founded in 1943, Vertical Flight Society is a recognised forum for interchange of information on vertical flight technology. Its annual conference is aimed at a technical community responsible for engineering and manufacturing processes.</p> <p>Dr Brown's work on VRS for the Commission has helped to develop the international body of knowledge about this phenomenon. This knowledge has been transferred to a global community involved in aircraft design, influencing safety improvements for vertical flight aircraft.</p> <p>In addition, the manufacturer of the helicopter has published a document to provide information to pilots about how to recognise and avoid Vortex Ring State; and is in the process of including recommended maximum rates of descent to the KHI BK117 B-2 Flight Manual.</p>

Case study 2	Improving safety for workers loading or unloading cargo at New Zealand ports and on ships
Maritime inquiries	<p>MO-2022-202: Bulk carrier, ETG <i>Aquarius</i>, Stevedore fatality during coal loading operations, Lyttelton Port, 25 April 2022</p> <p>MO-2022-203: Container vessel, <i>Capitaine Tasman</i>, Stevedore fatality during container loading operations, Port of Auckland, 19 April 2022</p>
What happened	<p>On 27 April 2022, the Minister of Transport directed TAIC to open two inquiries under section 13(2) of the Transport Accident Investigation Commission Act 1990. The inquiries were in response to fatal stevedoring accidents that occurred at two New Zealand ports. These types of accidents are outside our mandate unless directed by the Minister. Following these two accidents, the Commission was asked to investigate to identify any systemic safety issues.</p>
The safety issues	<p>The Commission found the employers of the workers involved were attempting to improve their respective safety management systems. However, the stevedoring industry lacked best practice guidelines and minimum training requirements; and had few platforms for sharing information about safety.</p>
What we said	<p>The Commission published a report in October 2023 and made five recommendations as the result of the inquiries. One was to Maritime NZ to work with industry stakeholders to improve safety standards for stevedoring operations by:</p> <ul style="list-style-type: none"> • implementing an Approved Code of Practice for managing health and safety risks associated with stevedoring activity • establishing minimum training standards for stevedores • establishing a programme to facilitate continuous improvement of stevedoring safety standards, including the sharing of safety information amongst industry stakeholders.
What changed	<p>The recommendation added impetus to the work Maritime NZ was doing to improve safety in the stevedoring industry. Maritime NZ, with the support of WorkSafe New Zealand, developed an Approved Code of Practice for loading and unloading cargo at ports and on ships. Unions, employers, and government agencies contributed to the Code, which came into effect on 29 November 2024. The document sets out expected practice when identifying and controlling health and safety risks relating to this work on all ports and ships in New Zealand.</p> <p>The aims of the Approved Code of Practice are to assist persons conducting a business or undertaking to comply with the Health and Safety at Work Act 2015 and its Regulations; and to reduce the number of serious injuries, illnesses and fatalities among workers who carry out the work of loading and unloading cargo at ports and on ships in New Zealand.</p> <p>The introduction of the Approved Code of Practice is a significant step towards improving the safety of workers in the stevedoring industry.</p>

Case study 3	Making a difference for individuals
Maritime inquiry	MO-2022-206: Charter fishing vessel, <i>i-Catcher</i> , Capsize, Goose Bay, New Zealand, 10 September 2022
What happened	<p>In September 2022 the commercial charger fishing vessel, the <i>i-Catcher</i>, carrying ten passengers, capsized. On the day of the accident, the vessel occupants were well equipped, wearing inflatable lifejackets suitable for the vessel's operation.</p> <p>The skipper and five passengers scrambled from the water onto the upturned hull. They survived and were rescued by responding vessels. Five other passengers were in an air pocket inside the vessel. The air pocket was heavily contaminated with petrol. All were wearing inflated lifejackets.</p>
The safety issues	The Commission found that it is virtually certain that flaws in the vessel's fuel system allowed fuel to leak into the air pocket of the upturned vessel, reducing the survivability of the accident. One of the identified safety issues was about the operational instructions provided by inflatable lifejacket manufacturers: they do not identify the risk of inflation while obstructed overhead nor include doffing procedures. These are critical to the safe use of lifejackets.
What we said	The final inquiry report stated that the circumstances of this accident highlight the importance for people to understand how to safely deflate and remove an inflatable lifejacket while in the water if needed in an emergency.
What changed	<p>All main national news outlets gave coverage to the publication of the Commission's report in April 2025. Not long after publication, the Commission became aware that a school swimming instructor, after seeing the news coverage, was prompted to act on the safety issue about lifejackets. The instructor taught the children in their class how to remove a life-jacket underwater, hold on to it with one arm while they calmly made their way out from under the boat, then put the life-jacket back on.</p> <p>The Commission's recommendations aim to make systemic change in the transport sector to improve safety. But this example of influence illustrates that the work we do has broader significance for many New Zealanders. It can influence people's thinking and behaviour in ways that are not always obvious or newsworthy but can be just as effective in saving lives.</p>

Responses to our stakeholder survey are another way of measuring influence

An independent research company conducts a stakeholder survey on our behalf every two years. In its current form, the survey began in 2022 and was repeated in early 2024.

In addition to the case studies, we measure influence through the survey. We report the proportion of positive responses to these statements:

- My organisation pays attention when TAIC speaks publicly on transport safety.
- TAIC's findings and recommendations are important for my transport safety related decision-making.

The next stakeholder survey is due in 2026

The table below shows the results of the two stakeholder surveys in 2022 and 2024. The next survey is due in 2026.

The results should be read as indicative only and considered alongside other performance information. The small sample sizes (50 for the most recent survey in 2023/24) mean real change from one survey to the next can be difficult to detect. Instead, we look for an increasing trend in positive responses, rather than setting a numeric target for each survey.

Although still too early to conclude a trend, the data shows that, in both surveys, most respondents considered their organisations paid attention to TAIC's findings and recommendations and used them for transport safety related decision-making.

Measure	Proportion of stakeholders who view TAIC's information about transport safety issues as influential	
Target	Most stakeholders view TAIC's information about transport safety issues as influential	
Tool	Biennial stakeholder survey	
Previous performance (last five years)	Performance 2024/25	Desired future state
See graph below. The current form of the survey began in 2022.	Measure not taken in 2024/25.	Increasing trend

Responses to stakeholder survey: influence

Year ended 30 June	My organisation pays attention when TAIC speaks publicly on transport safety (%)	TAIC's findings and recommendations are important for my transport safety related decision-making (%)
2022	~78	~58
2024	~68	~65

Note: results are indicative only

Credibility: are we demonstrating fair process and seen to be getting to the root cause of accidents and incidents?

Credibility demands high standards in investigation and inquiry processes

To be influential, our work must be independent, rigorous, and authoritative. Our inquiry reports must be trusted and compelling, and recommendations well-founded.

To achieve credibility, we work to ensure the highest standards of investigation and robustly test analyses and hypotheses through the inquiry process.

As a measure of credibility, we report the number of successful challenges to our processes – there were none in 2024/25

The proper conduct of inquiries is critical to our credibility. We earn public trust and lasting influence by acting independently and impartially, ensuring our processes can withstand scrutiny, and adhering to principles of natural justice for those affected by our findings.

Two measures indicate the robustness and fairness of the Commission's processes. They relate to successful challenges to inquiry processes and administrative decisions or actions. They are shown in the tables below.

Measure	Judicial reviews of Commission inquiries that identify process issues*		
Target	No judicial reviews of Commission inquiries that identify process issues		
Previous performance (last five years)	Performance 2024/25	Desired future state	
There have been no judicial reviews of Commission inquiries in the last five years	There were no judicial reviews of Commission inquiries in 2024/25	No judicial reviews of Commission inquiries that identify process issues	

* Performance measure for the appropriation for output class 'accident or incident investigation and reporting' – see page 47.

Measure	Successful challenges from an Ombudsman, the Privacy Commissioner or the Human Rights Commission of an administrative decision or action		
Target	No successful challenges from an Ombudsman, the Privacy Commissioner or the Human Rights Commission of an administrative decision or action		
Previous performance (last five years)	Performance 2024/25	Desired future state	
There have been no challenges from an Ombudsman, the Privacy Commissioner or the Human Rights Commission of an administrative decision or action in 2024/25.	There were no challenges from an Ombudsman, the Privacy Commissioner or the Human Rights Commission of an administrative decision or action in 2024/25	No successful challenges from an Ombudsman, the Privacy Commissioner or the Human Rights Commission of an administrative decision or action	

Another measure of credibility is stakeholder perceptions about whether we target the right things, and get to the bottom of what happened

To be credible, we must be able to identify the most pressing risks in the transport system and to apply our resources where it matters most; and it is important that stakeholders perceive that we get to the root cause of what happened in an accident.

At each stakeholder survey, we ask respondents whether they agree with these statements:

- TAIC fulfils its role of identifying the most pressing risks in the transport system.
- TAIC investigations get to the bottom of what happened.

The next stakeholder survey is due in 2026

The graph below shows the results of the two stakeholder surveys in 2022 and 2024. As noted above, small sample sizes mean we look for an increasing trend in positive responses, rather than setting a numeric target.

The results indicated that, although respondents considered TAIC gets to the bottom of what happened in an occurrence, we could do better at identifying the most pressing risks in the transport system.

Measure	Proportion of stakeholders who view TAIC's information about transport safety issues as credible	
Target	Most stakeholders to respond positively to survey questions related to credibility	
Tool	Biennial stakeholder survey	
Previous performance (last five years)	Performance 2024/25	Desired future state
See graph below. The current form of the survey began in 2022.	Measure not taken in 2024/25	Increasing trend

Responses to stakeholder survey: credibility

Year ended 30 June	TAIC fulfils its role of identifying the most pressing risks in the transport system (%)	TAIC investigations get to the bottom of what happened (%)
2022	~45	~42
2024	~38	~55

Note: results are indicative only

— TAIC fulfils its role of identifying the most pressing risks in the transport system

— TAIC investigations get to the bottom of what happened

Accessibility: are we successfully transferring our transport safety knowledge to others?

For the Commission to be effective, people must know about our findings on the causes and circumstances of occurrences

For the Commission to be influential, people must know about our findings, and the safety issues and key lessons we identify. This knowledge can be of interest to a wide range of specialist and general audiences beyond those directly involved. Transport operators and individuals can apply the information to their own circumstances and take safety actions relevant to them (the case third case study in the section beginning on page 19 is a good example of individual action).

The website is a key way we make our findings available. Other channels of communication are social media platforms and an e-newsletter.

Interim reports and the *Watchlist* communicate information we wish to highlight

Along with publishing reports and highlighting these through the means discussed in this section, the Commission publishes interim reports and a *Watchlist* to highlight certain information. Refer to page 14 for more information.

Respondents to our stakeholder survey are asked about how easily they can find and use information on our website

The stakeholder survey asks respondents about whether they can easily find and use information from our website. We report the proportion of positive responses to these statements:

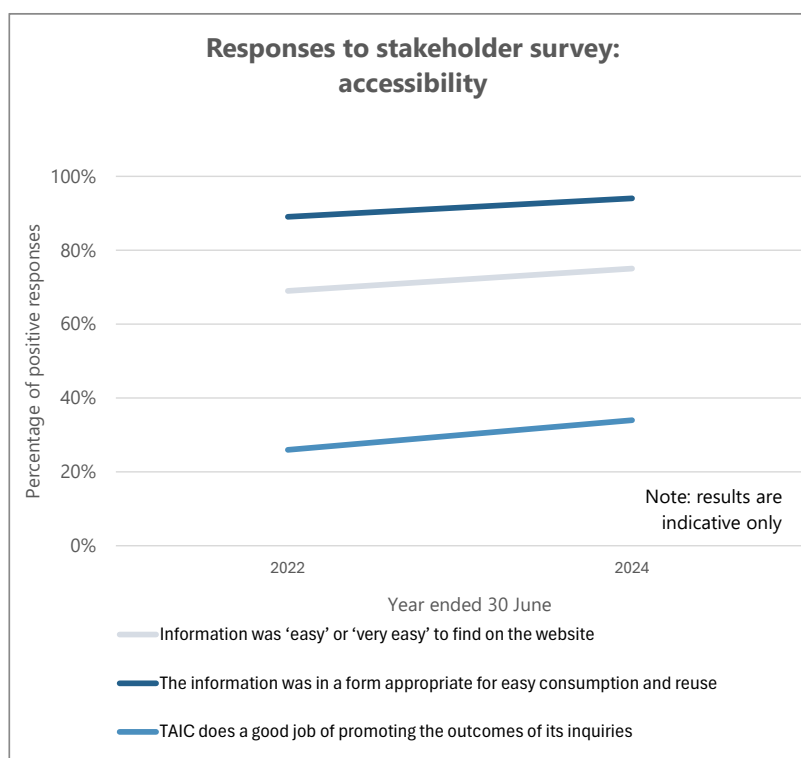
- How easy was it to find information on the website (proportion who responded 'easy' or 'very easy')
- The information was in a form appropriate for easy consumption and reuse (proportion who respond 'yes').
- TAIC does a good job of promoting the outcomes of its inquiries (proportion who 'agree' or 'strongly agree')

At each survey, we aim for most to respond positively. We do not set a numeric target because the survey numbers are too small to draw meaningful conclusions from changes between one survey and the next. The long-term target is for an increasing trend in the proportion of positive responses.

The next stakeholder survey is due in 2026

The graph below shows the results of the two stakeholder surveys in 2022 and 2024. The results indicated that, although respondents considered our information easy to find and re-use, we could do a better job in promoting the outcomes of inquiries.

Measure	Proportion of stakeholders who can find the information they need from us	
Target	Most stakeholders to respond positively to survey questions related to accessibility	
Tool	Biennial stakeholder survey	
Previous performance (last five years)	Performance 2024/25	Desired future state
See graph below. The current form of the survey began in 2022.	Measure not taken in 2024/25.	Increasing trend



From 2025/26, we will begin measuring inquiry report downloads as a proxy measure for knowledge transfer

In 2024/25, we intended to begin measuring inquiry report downloads as a proxy measure for the transfer of transport safety knowledge. We consider that website users who download a report are likely to be industry professionals with a specific interest in the subject matter and looking for detailed information about what happened and why. General readers are more likely to read the information and key lessons contained in the plain English news briefs or the executive summary on the website page for a given occurrence.

Over 2024/25, our service provider changed how it provides website statistics. As a result, we have deferred setting a baseline figure until 2025/26.

Measure	Number of downloads of inquiry reports		
Target	Establish a baseline figure		
Tool	Web management tool		
Previous performance (last five years)	Performance 2024/25	Desired future state	
N/A – new measure for 2024/25	Deferred to 2025/26	Increasing trend	

Readiness: are we ready to respond to a large-scale accident?

KTS funding has allowed us to put in place the IT systems that enable a response to a large-scale response

New Zealand has not experienced a mass casualty accident on the scale of the Erebus disaster since 1979. The Commission was established in 1990 to respond to such an event.

The additional funding made available to the Commission from 2020/21 for the Knowledge Transfer System (KTS) has provided for improved capacity to respond. It meant we could invest in scalable systems that would make it easier to manage any sudden influx of data and information occurring after a major event.

We took another forward step in 2022/23 when we adopted a Major Accident Plan (what to do in the event of a large-scale accident) and Major Accident Readiness Plan (how to maintain readiness for a large-scale accident). The plans are about managing the response to a large-scale accident rather than investigation processes themselves. We have worked with the Ministry of Transport to engage more fully with the community of emergency response agencies. One of our aims is to improve others' understanding of our role and functions.

We are now focusing on enhancing operational response...

The Commission's focus for 2024/25, and into 2025/26, is on enhancing our operational response to a large-scale accident. This involves aligning our Major Accident Plan with the Co-ordinated Incident Management System (CIMS), the national framework for emergency response agencies. Our effectiveness in a large-scale accident relies on co-ordination and inter-operability with first responders.

So that we can work seamlessly with others, we trained staff on CIMS processes in 2024/25 and conducted a major accident simulation. We have also been engaging with other emergency response agencies so that we have a mutual understanding of each other's requirements.

...and beginning to assess our response capability so we can measure our performance over time

The aim for 2024/25 was to develop a baseline assessment of our performance in simulations and exercises against which we can measure changes in future performance.

An assessment framework for major accident readiness has been developed. It covers 12 aspects of readiness such as scalability, staff knowledge, and availability of equipment as well major accident simulation.

A test run of a major accident simulation was undertaken in May 2025. It identified that we need to do more work on aligning our processes with CIMS. As noted above, we will continue this work into 2025/26 and will conduct another simulation exercise to assess progress.

Measure	Evaluation from simulations and desktop exercises		
Target	Baseline assessment established from any simulation or desktop exercise taken		
Tool	Qualitative assessment		
Previous performance (last five years)	Performance 2024/25	Desired future state	
N/A – new measure for 2024/25	Baseline assessment established – see above	Improved performance	

Are we achieving our organisational health and capability goals?

Building IT systems and expanding capacity in specialist areas has been an organisational priority in recent years

In recent years, a significant organisational focus has been on digital transformation through the development of a contemporary knowledge transfer system. Knowledge transfer is about collecting and organising data and information, creating knowledge, and making that accessible to a range of audiences in the transport sector. Physical assets, people, and processes work together to make knowledge transfer happen.

From 2020/21 we received funding to support our knowledge transfer system. The funding provided for replacement of our IT systems recruitment of specialist support staff to help get the most benefit from those systems. Many of our performance measures for 2024/25 relate to the benefits expected from that funding.

In 2023/24 we expanded our investigation and specialist capacity to meet increased 'demand' in the rail sector and to relieve pressures on existing specialist staff.

We achieved our target for 2024/25 of 60% investigator positions filled by experienced and qualified staff

The Commission is required under law to launch an inquiry whenever we believe we can learn about transport safety. Having sufficient qualified investigators to deploy to accident sites and to lead an investigation is essential if we are to be able to meet this statutory obligation.

In 2020/21, we reported that we had a relatively low proportion of investigators who we would consider qualified to be an investigator-in-charge (that is, having completed core training and with two to three years' experience).

Since then, a low rate of staff turnover has meant the number of qualified investigators is higher; but with an increase in investigation team numbers, the proportion has remained unchanged.

Ideally, 80 per cent of investigator positions are filled by experienced and qualified staff. We expect to achieve this level in 2025/26.

Measure	Proportion of investigators who are designated investigator-in-charge or senior investigator	
Target	11 (from a team of 18, including the Chief Investigator of Accidents and the three Investigation Services managers)	
Tool	Career progression in accordance with the Competency Framework	
Previous performance (last five years)	Performance 2024/25	Desired future state
New measure in 2022/23		
2022/23: 9/15* (67%)	12	80%
2023/24: 12/18* (67%)	(67%)	

*In 2023/24, the number of investigators increased by two; and a specialist member of the investigation team qualified as an investigator and is now included in the number of investigator positions.

We ask staff about whether they have the technology they need

Each year, staff are surveyed on a broad range of aspects of working at TAIC. We report responses to two statements in the survey that are about information systems – as noted above, this has been an area of organisational focus where additional funding has been applied. The two statements are:

- We have the right technology to support our needs.
- We have the technology to quickly create the reports we need.

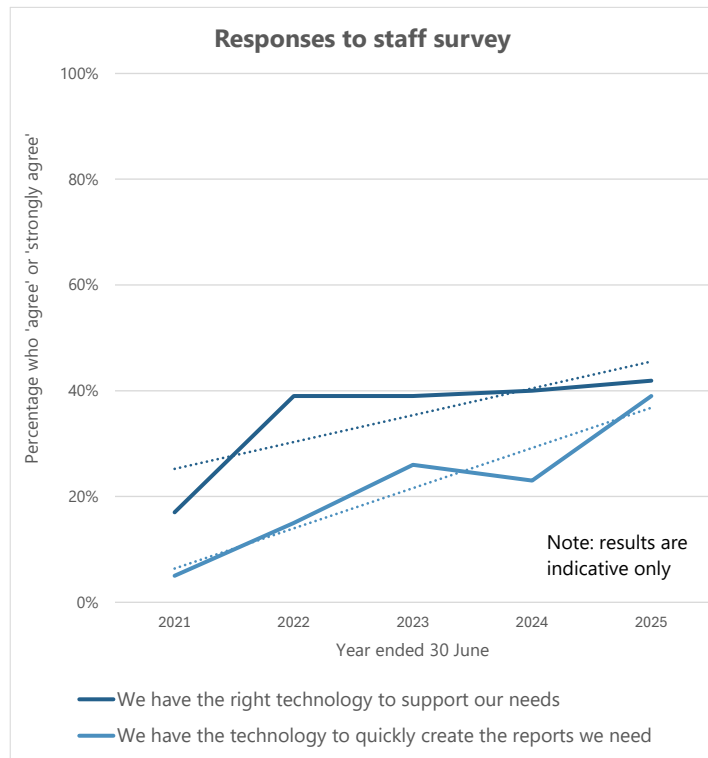
At each survey, we aim for more than 50 per cent of respondents to 'agree' or 'strongly agree' with each of the two statements. Our small team of staff means survey numbers are always going to be small, making it difficult to draw conclusions from changes between one survey and the next. The long-term goal is for an increasing trend in positive responses to these statements.

We did not achieve our target for 2024/25

The results for the statement about being able to obtain reports have improved over time, but positive responses about having the right technology have flattened. The target was not met for 2024/25, but we expect results to improve over the coming year as:

- investigative staff develop expertise in our new case management system and use it to its full potential
- further applications and tools are developed for Corporate Services staff.

Measure	Proportion of employees who consider they have the tools to do their job	
Target	Above 50% for each survey question	
Tool	Ask Your Team survey	
Previous performance (last five years)	Performance 2024/25	Desired future state
See graph below	See graph	Increasing trend



What we did in 2024/25

Ā mātou mahi i 2024/25

Assessment of operations and performance

Te whakamātau hanga o ngā mahi me ngā hua

Assessment of operations: credibility

We completed some, but not all the activities contributing to credibility that we intended for 2024/25...

The tables below show what we planned to do over 2024/25 to progress our strategic intention to 'be credible' (as set out on page 8 of the *Statement of Performance Expectations 2024/25*) and what we achieved over the year. Some of the activities are projects, others are key 'business as usual' tasks. Other activities contributing to this strategic intention are described following the tables.

Maintaining the highest standards in investigation processes	
Indicator	<p>Investigation processes are:</p> <ul style="list-style-type: none">• fully documented• integrated with TAIC workflows• continually improved
What we planned	<p>External agency peer review of at least one inquiry</p> <p>Review evidence-gathering processes</p>
What we did	<p>Reviews of investigation processes are conducted on a continuing basis as part of our quality assurance process. In 2024/25 we prepared for, and participated in, a major international audit (discussed below). Once completed, the audit will provide us with an assessment against international standards.</p> <p>The audit drew heavily on staff time and along with other competing priorities, especially major accident planning (see page 31), meant we did not obtain a peer review in 2024/25 as we intended. Peer reviews are resource-intensive for us and for the reviewers. Although they provide valuable insights, we may reconsider the frequency with which we undertake them.</p> <p>The Chief Investigator of Accidents conducted a number of internal audits.</p> <ul style="list-style-type: none">• An audit of a sample of investigation interviews against interview standards found most met the standards; however, there was room for improvement in some aspects of questioning technique. Our ongoing training and management will address this.• An audit of analyses and evidence recorded in the case management system revealed areas for improvement in consistent identification of safety issues and documenting the rationale for discarding unsupported lines of inquiry.

Investigating what matters

Indicator	TAIC can undertake system risk trend analysis and target case selection to the highest safety risks
What we planned	Review agreements/MOUs to receive regular analyses of occurrence data
What we did	We are receiving regular analyses of occurrence data in the aviation sector. Discussions are continuing with agencies in the other two modes. We hope to conclude these in the second quarter of 2025/26.

...partly because resources were needed to prepare for an ICAO audit, which will give us valuable feedback on investigation processes

In collaboration with the Civil Aviation Authority, as New Zealand's official International Civil Aviation Organization (ICAO) representative, Commission staff put considerable effort into preparing for the ICAO 2025 Universal Safety Oversight Audit. The work is essential to affirm New Zealand's international standing as a safe operating environment for aviation.

The Commission is responsible for the audit area related to accident and incident investigation. The audit took place in July 2025 and the final report is due in January 2026.

The Korean Maritime Safety Tribunal invited a TAIC maritime investigator to present to its annual safety workshop

In the section on international engagement (see page 16) we note how participation in international forums enhances New Zealand's reputation within the global network of transport accident investigation bodies and demonstrates commitment to meeting international standards in transport safety. They provide opportunities to share information about common issues and discuss possible solutions.

As an example of the regard in which the Commission and our staff are held, the Korean Maritime Safety Tribunal invited a TAIC maritime investigator to present at its annual safety workshop. Topics were enclosed space safety on SOLAS-class ships; and the methodology used to investigate the human element (an IMO term related loosely to human factors) in accidents.

Assessment of operations: accessibility

We completed most of the planned 2024/25 activities for enhancing accessibility and others are underway

The tables below show the activities we planned for 2024/25 to contribute to our strategic intention to 'be accessible' (as set out on page 9 of the *Statement of Performance Expectations 2024/25*) and what we achieved over the year. Some of the activities are projects, others are key 'business as usual' tasks. Other activities contributing to this strategic intention are described following the tables.

Communicating what we know	
Indicator	Stakeholder communications support knowledge transfer
What we planned	<p>Review Stakeholder Engagement Plan</p> <p>Complete website upgrade so that:</p> <ul style="list-style-type: none"> information is 'digital first' users can search and sort information in multiple ways
What we did	<p>The review of the Stakeholder Engagement Plan was completed in February 2025. The Plan is a set of actions to implement the Communications and Engagement Strategy 2024-2028, which identifies strategic priorities as:</p> <ul style="list-style-type: none"> broadening the narrative about transport safety lifting visibility of the Commission and safety issues, recommendations and lessons bolstering leadership by the Commission and senior staff increasing direct engagement with key stakeholders to promote systemic safety improvements, leveraging the Commission's unique role and insights. <p>The website upgrade project was well underway by 30 June 2025, with expected completion now October 2025. The focus for the project is making content 'digital first', with the primary format for inquiry reports to be HTML with pdf versions available for download. Search functionality is being 'future-proofed' but enhanced searchability is to be developed once the researcher role has been filled.</p>

Deepening learning and insights

Indicator	The Research Strategy supports knowledge transfer
What we planned	Review Research Strategy
What we did	The review of the Research Strategy is awaiting the appointment of a researcher, planned for the first quarter of the 2025/26 financial year.

The Commission is committed to engaging with transport sector participant to share information and exchange ideas

Over the last quarter of 2025/26, we planned for a forum on Just Culture, which we hosted in July 2025.

Just Culture is an approach to safety that balances the need for accountability with the understanding that errors are a natural part of human behaviour, especially within complex systems. It emphasises learning from mistakes, particularly those arising from system flaws, while holding individuals to account for reckless behaviour or intentional violations of law.

We plan to continue holding similar events from time-to-time. They offer valuable opportunity for experts, regulators and operators to exchange experiences and ideas and to understand how others operate.

Assessment of operations: readiness

Good progress is being made in major accident readiness, but we have more work to do

The tables below show the activities we planned for 2024/25 to contribute to our strategic intention to 'be ready' (as set out on page 10 of the *Statement of Performance Expectations 2024/25*) and what we achieved over the year. Some of the activities are projects, others are key 'business as usual' tasks. Other activities contributing to this strategic intention are described following the tables.

Maintaining organisational readiness	
Indicator	We have plans and processes for responding to a major accident
What we planned	<p>Major Accident Readiness Plan (MARP) milestones achieved</p> <p>Implement recommendations from any desktop exercises</p> <p>Undertake major accident simulation</p>
What we did	<p>The MARP milestones due to be completed in the 2024/25 financial year were:</p> <ul style="list-style-type: none"> • orientation (re-orientation of the Major Accident Plan, MAP; scenario-based discussions) • major accident simulation • future proofing (MARP elements integrated into TAIC business plan). <p>A test run of the accident simulation plan took place in May 2025 (see section beginning on page 31 for more detail). Completion of an extended simulation and the final milestone (future proofing) are now due in the 2025/26 financial year.</p>

Strengthening inter-operability with other emergency response agencies	
Indicator	The Commission is active in the national community of emergency response agencies and our role and functions are well understood
What we planned	<p>Commission representative attends all meetings of relevant working groups</p> <p>Commission staff participate in all relevant desktop exercises</p>
What we did	<p>The Manager, Specialist Services, participates in the Ministry of Transport-led Incident Management Reference Group, which meets every two months.</p> <p>The Manager, Surface Investigations, continues to participate in regular meetings of the Transport Resilience and Security Advisory Group. They are also TAIC's contact for the Transport Response Team (TRT). The Ministry of Transport leads the TRT, which is stood up when an event that affects New Zealand's transport system is identified. Involvement in the TRT has provided valuable experience of system-wide response processes and has contributed to our own internal planning.</p>

For a small organisation such as TAIC, good networks and relationships are important to help maintain readiness

Good national and international networks are vital should we need to call on them for assistance in responding to a large-scale accident. This is important for Investigation Services, but also for Corporate Services staff, who are, in most cases, the sole person in TAIC working in their area of expertise.

Over 2024/25, Commission staff assisted the Court of Inquiry into the sinking of HMNZS *Manawanui* (see maritime modal activity beginning on page 66). The engagement led to discussions about opportunities for the Commission and the Royal New Zealand Navy to work together more closely (topics covered, for example, dive capabilities, secondment opportunities, access to forensic support, human factors expertise, and mutual training opportunities).

Both organisations are likely to need the other's resources in the event of a significant maritime event. We agreed to refresh our MOU and commit to examining further how we might work more closely together.

For information about international engagement, see page 16.

Performance measures: organisational health and capability (HR)

Over 2024/25, we increased specialist capacity and continued to enhance our IT systems

The tables below show the activities we planned for 2024/25 to contribute to organisational health and capability (as set out on page 11 of the *Statement of Performance Expectations 2024/25*) and what we achieved over the year. Some of the activities are projects, others are key 'business as usual' tasks. Other activities contributing to this strategic intention are described following the tables.

Building and retaining an effective workforce	
Indicator	We have the expertise we need
What we planned	<p>Recruit, induct, and train new Investigation Services staff (investigators x 2, specialists x 2)</p> <p>Review Training and Competency package</p>
What we did	<p>From 1 July 2023, we received additional funding to increase our investigative capacity and strengthen resilience. We had delayed recruitment for new positions pending Government decisions, but began recruitment early in the 2024/25 financial year.</p> <p>Three of these roles were successfully filled in the first half of 2024/25 (a Rail Investigator, a Forensic Data Recovery Specialist, and a Senior Human Factors Adviser); however, recruitment for the remaining accident investigator vacancy was unsuccessful. We continue to assess options for filling this role.</p> <p>This is a significant level of recruitment relative to the size of the organisation. It requires commitment to ensure staff induction and training are well planned and implemented.</p> <p>The Review of the Training and Competency package is progressing with expected completion later in 2025/26.</p>

Performance measures: organisational health and capability (IT)

Making sure Commissioners and staff have the right tools for their jobs	
Indicator	Data and information systems support TAIC's work, including data scaling demands
What we planned	Implement any required changes to the 2023/24 review of the Data Strategy Begin implementation of systems to support Corporate Services' work
What we did	<p>The Data Strategy was developed in 2020 as one part of the Digital Transformation Strategy (the other two being the Research Strategy and the Communications Strategy). The purpose of the Data Strategy is to ensure the Digital Transformation Strategy is implemented in line with organisational goals and strategic direction. The Commission's strategic direction and longer-term goals of digital transformation are unchanged since the Data Strategy was first written. The Strategy therefore required only minor amendment and updating to record progress to date.</p> <p>Development of management reporting systems is underway, beginning with a learning and training register. This is a key tool for the Competency and Training Framework and is due for completion in the first quarter of 2025/26. In addition, an automated compliance assurance system, was put in place over the year.</p> <p>Further development of systems to support Corporate Services' work will continue in 2025/26. It includes HR management dashboards with people metrics (such as demographic breakdowns, training records, and workload information), performance reporting dashboards, and other management reporting.</p>

The new case management system is now being managed in-house

The project team responsible for managing Hubstream, TAIC's case management system, handed the project over to 'business as usual' in August 2024.

The focus for further development work is management dashboards, as described in the table above.

A new search tool, which uses AI techniques, is making access to our body of knowledge (over 500 inquiry reports) easier and more efficient...

The Commission's inquiry reports (over 500 since 2000) represent a significant body of knowledge about safety within the aviation, rail, and maritime sectors – and significant public investment in learning about the circumstances and causes of accidents. Until now, this knowledge has been 'locked' in pdf files, where content is difficult to search or analyse.

As part of the Knowledge Transfer System (KTS) project (see page 18), an AI specialist was engaged to develop a document searching tool to unlock this knowledge. The tool uses AI techniques to extract, analyse, and summarise information from inquiry reports. Access to information is now easier, more reliable (that is, less dependent on human memory), and more efficient (taking minutes rather than hours or even days). In addition, the databases hold information from inquiry reports by the Australian Transport Safety Bureau and Canada's Transport Safety Board (with permission from the respective organisations).

The tool was made available to all staff in December 2024. Further enhancements are likely, for example, to improve the user interface.

...and will add value to public investment in TAIC

Over time, we expect the insights we gain from using the tool to enhance our knowledge-sharing with stakeholders – whether that be through inquiry reports, industry presentations, or other communications channels. This capability adds significant value to the public investment in the Commission's work and directly supports our strategic intention to 'be accessible'.

An AI-assisted transcription tool is also improving efficiency during the investigation phase of an inquiry

Another tool, also using AI techniques, is assisting investigators with the transcription of audio recordings of interviews. This had previously been a time-consuming task, but is now considerably more efficient.

In all instances, we are balancing the efficiency benefits of AI-based tools with a conservative approach to security and confidentiality.

Meeting the Minister's expectations

Our inquiries are independent

We are a standing commission of inquiry, with our purpose prescribed by legislation. Although our inquiries are independent and impartial, as a Crown entity, we have obligations to account for the expenditure of public funds.

The table on the next page sets out the Minister's expectations for the Commission over 2024/25. It references the sections in this Annual Report that describe how we have met those expectations.

We continue to work with the MoT on Crown entity matters

We continue to work with the Ministry of Transport to ensure we meet our Crown entity obligations, and to support the Ministry's work programmes, including regulatory stewardship.

We reduced expenditure on contractors over 2024/25

In addition to the Minister's expectations specific to us, we are keenly aware of the Government's focus on delivering better public services while managing within tight fiscal restraints. We continue to be vigilant in this regard by:

- striving to achieve greater value from our resources
- clearly accounting for costs and performance in our reporting
- taking a continuous improvement approach to what we do.

Over the 2024/25 fiscal year, we reduced our expenditure on contractors. This is primarily due to the project to implement new IT systems being wound up. Further development work and management of the systems are now in-house and incorporated into business as usual. As we have grown our internal workforce, we have also reduced our reliance on external contractors for investigation services.

We are a small organisation with a single output that is required under legislation. We are therefore limited in our ability to make significant cost reductions; however, we continuously seek ways of improving efficiency wherever possible. For example, we participate in international forums online where practicable and appropriate. This is an option that has become more common in recent years. Where we can, we meet international obligations and preserve the benefits of engaging with our peers (see page 16) in this more cost effective way.

Expectation	Annual Report reference
Continue to complete inquiries to a high standard.	Performance measures related to credibility.
Continue to aim to close the majority of inquiries within 440 working days and communicate when there are impacts to this measure.	Statement of Performance.
Continue to ensure there are appropriate plans and procedures for responding to 'shocks' such as a major accident or natural disaster.	Performance measures related to readiness.
Explore modal trend analysis and insight sharing, in addition to case studies and the publication of the <i>Watchlist</i> .	Activity by mode.
Influence improvements to the transport system by effectively sharing TAIC's insights and knowledge with participants.	Performance measures related to accessibility.
Ensure effective communication with key stakeholders, including families and next-of-kin, so that they are appropriately informed during the investigation process.	'Communicating core inquiry information' under 'Our work'.
Support the Ministry's work programme and any cross-government initiatives exploring options for system improvements. This includes the regulatory stewardship programme, ministerial reviews, and actions to improve economic growth, productivity, resilience and security across New Zealand.	Assessment of operations and performance for strategic intention 'to be ready'.

Statement of performance

Ngā pūrongo whakatutukinga

Output class: accident or incident investigation and reporting

The Commission has one output class: accident or incident investigation and reporting

The Commission has one output class: accident or incident investigation and reporting. The appropriation for this output class intends to achieve the conduct and completion of independent inquiries into selected aviation, rail, and maritime accidents and incidents with a view to avoiding recurrences.

The *Statement of Performance Expectations 2024/25* sets out our performance measures and explains the reasons for choosing them

This section provides an overview of the Commission's output performance for cost, volume, and timeliness measures over the 2024/25 financial year. Table 1 on page 48 reports outcomes against the targets and expectations set out on page 4 of the *Statement of Performance Expectations 2024/25*. Table 3 on page 55 summarises the costs of this output class.

In choosing our performance measures for output and impact and organisational health and capability, we have considered what information is most appropriate and meaningful to users; that is, how we can best 'tell the story' of what we want to achieve and how well we are doing in reaching our aims and objectives. The section beginning on page 12 of the *Statement of Performance Expectations 2024/25* sets out the judgements and assumptions we made in choosing those performance measures.¹⁰

¹⁰ The *Statement of Performance Expectations 2024/25* is here on our website: [Strategy and performance | TAIC](#)

**Table 1: Output measures against Statement of Performance
Expectations 2024/25 targets and expectations**

Financial	Instrument	Actual 2024/25	Target 2024/25	Actual 2023/24
Average cost of domestic inquiries completed*	Timesheet and financial data analysis	\$475K	\$400–450K	\$543K
Volume	Instrument	Actual 2024/25	Expected 2024/25	Actual 2023/24
Number of reports published for domestic inquiries (incl. interim reports) *	Casebook analysis, manual count	19 **	17–27	16
Number of inquiries by overseas jurisdictions assisted*	Casebook data analysis	7	4–8	8
Number of domestic inquiries in progress at each month's end (12 month rolling average, as at 30 June)	Casebook data analysis	29	30	26
Timeliness	Instrument	Actual 2024/25	Target 2024/25	Actual 2023/24
Proportion of closed domestic inquiries completed within 440 working days*	Casebook data analysis	72%	70%	82%
* Performance measure for the appropriation for this output class				
** Includes one interim report				

Average cost of inquiries

The cost of an inquiry is taken over the whole of its life

The cost of an inquiry is taken over the whole of its life and is calculated once the inquiry is completed. Costs included are:

- staff time spent on the inquiry
- direct costs (such as travel costs or technical consultant fees)
- a proportion of general overheads calculated according to the elapsed time taken to complete the inquiry as well as the staff time spent on it.

In general, the time taken to complete the inquiry (in terms of elapsed time and staff hours dedicated to it), rather than direct costs, drives the total cost.

The average cost of inquiries completed in 2024/25 was higher than expected

The financial performance measure is the average cost of the inquiries completed over the year. For 2024/25, the average cost was \$475k, 5.6 per cent above the upper level of the target range (\$400-450k). The main reason was the complex inquiry into the capsizes of the *i-Catcher*.¹¹ This inquiry was relatively 'old' when closed (a little over two-and-a-half years); and it drew on an especially high number of personnel hours. In other words, time elapsed and time spent were relatively high.

Figure 4 below shows the time to publication and cost of each inquiry completed in 2024/25.

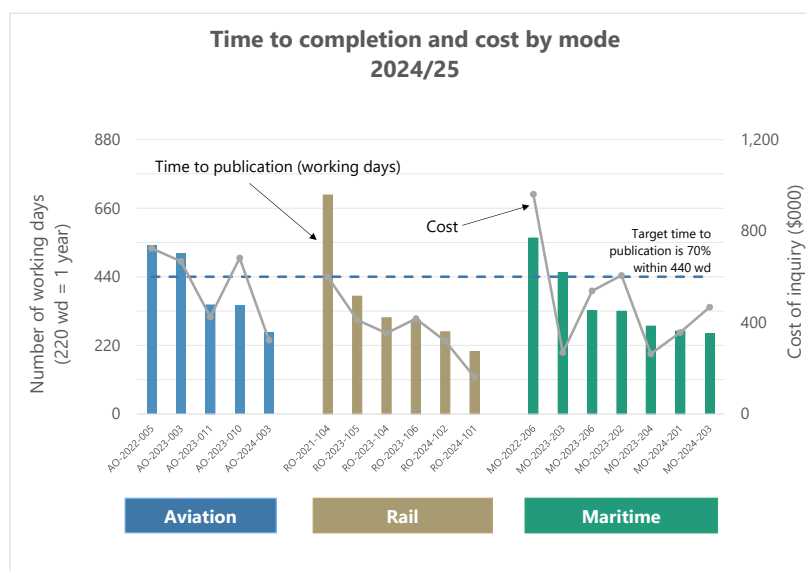


Figure 4: Time to publication and cost

¹¹ MO-2022-206: Charter fishing vessel, *i-Catcher*, Capsizes, Goose Bay, New Zealand, 10 September 2022

Volume

Over the year, we dealt with 44 domestic inquiries, published 19 reports and assisted 7 overseas investigations

Volume measures indicate our workload for the year. Because our work is demand driven, they are expressed as 'expected values' rather than 'targets'.

Over 2024/25, the Commission dealt with 44 domestic inquiries, launching 18, maintaining progress on eight, and publishing 19 reports (18 for completed inquiries and one preliminary report).

The Commission assisted seven investigations conducted by overseas agencies. Refer to page 16 for our obligations to undertake this work.

Figure 5 below shows the number of active inquiries over each of the last five years. (Note that one inquiry was closed and completed over 2023/24 and in the graph below is included in the launched and completed numbers.)

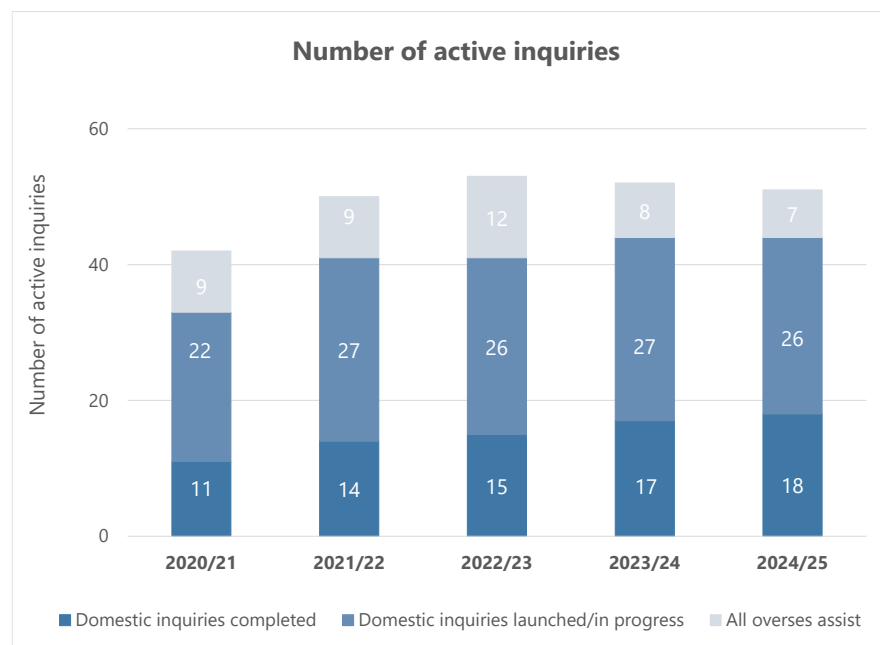


Figure 5: Number of active inquiries over the last five years

The average number of domestic inquiries in progress at the end of the year was higher than at the same time last year

The number of reports published over a financial year is a 'snapshot' of activity. We use another measure – a rolling average of inquiries in progress – to show trends in workload.

Given the number of inquiries we expect to launch each year, and the time taken to complete an inquiry, we expect to have no more than about 30 in progress at any given time. For the trend measure, we work out the average number of inquiries in progress at the end of each month; then calculate a rolling average to smooth out the 'lumpiness' in demand. An increasing trend, especially if consistently higher than 30, could indicate capacity issues.

On 30 June 2025, the 12-month rolling average of the number of domestic inquiries in progress was 29.4, compared with 26.0 on 30 June 2024.

Figure 6 shows the number of inquiries in progress at the end of each month, and the 12-month rolling average, for the last five years.

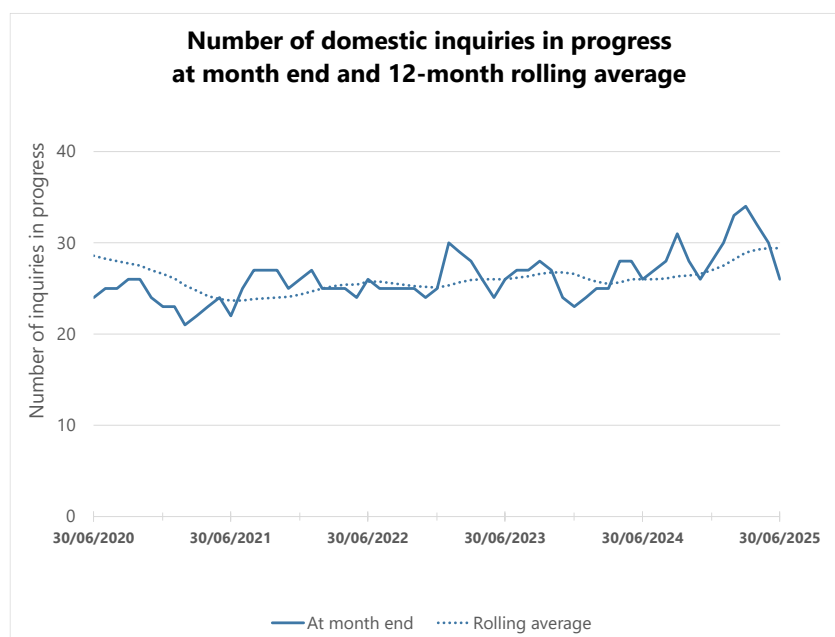


Figure 6: Domestic inquiries in progress

Timeliness: age of inquiries in progress

The average age of inquiries in progress on 30 June 2025 is less than at the same time last year

At the end of every month, we calculate the age of each inquiry we are working on, that is, the number of days from when it was launched. The calculation is shown in working days (220 working days is one calendar year). We take the average of these ages and then calculate a 12-month rolling average.

The rolling average indicates the trend in the age of our casebook, that is, how quickly we are working through inquiries and how this is changing over time. An increasing trend could indicate a backlog of cases is developing, especially if the number of inquiries in progress is also high.

On 30 June 2025 the 12-month rolling average age of inquiries in progress was 204 working days. This is a seven per cent decrease from the same time last year (219 working days).

Figure 7 shows the average age each of inquiries in progress at the end of each month and the 12-month rolling average.

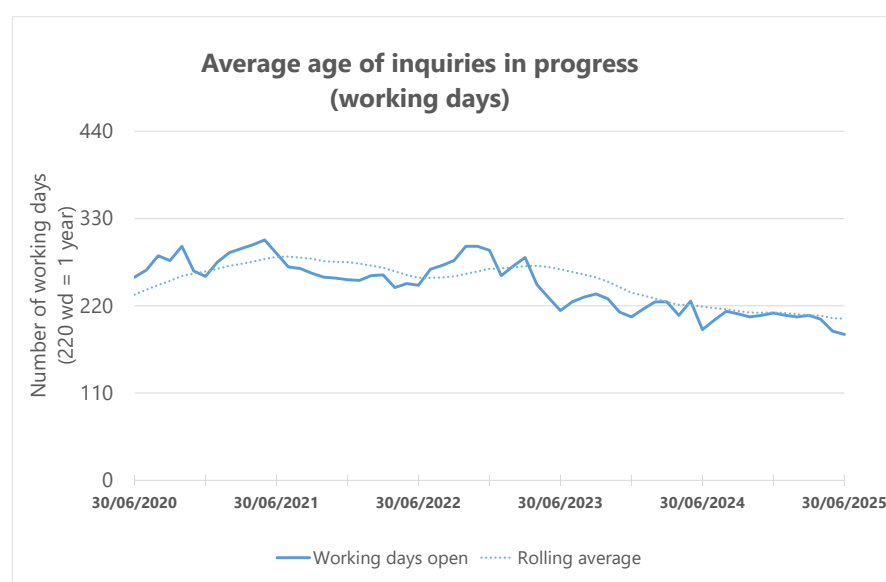


Figure 7: Average age of inquiries in progress

Timeliness: age of inquiries at publication

The timeliness target for completing inquiries recognises that some are more complex than others

The Commission aims to publish the final report of an inquiry within 440 working days of it being launched; however, more complex inquiries may take longer. Complexity can arise for many reasons such as technical aspects of the occurrence being investigated, or the number and/or substance of submissions received on draft reports.

The timeliness target is that 70 per cent of final reports are published within 440 workings days (two years).

We met the timeliness target in 2024/25

During the 2024/25 year, 18 inquiries were completed with 13 (72 per cent) completed within 440 working days, meeting our timeliness target for the year. Of the 18 completed inquiries:

- nine were completed in under 18 months (330 working days)
- four were completed between 18 months and two years (331–440 working days)
- five took longer than two years (440 working days).

There are differences across modes

Table 2 below shows the average time to completion by mode for inquiries completed 2024/25.

Table 2: Time to completion by mode

2024/25	Aviation	Rail	Maritime	Total
Number of completed inquiries	5	6	7	18
Completed within 440 working days	3	5	5	13
Average time to completion (working days)	402	359	355	369

Figure 8 shows the time to completion of domestic inquiries by mode over the last five years. It shows that for 2024/25, the average age of aviation inquiries completed has reduced significantly when compared with 2023/24 (from 644 to 402 working days, a 38 per cent decrease).

The average age for rail and maritime and modes increased. A rail inquiry¹² was the 'oldest' inquiry completed during 2024/25 at 702 workings days (see Figure 1). The accident occurred the day before the second COVID-19 lockdown in August 2021, which delayed evidence gathering. A change in personnel in the investigation team also affected progress.

The maritime average was affected by the complexity of the *i-Catcher* inquiry, as noted on page 49.

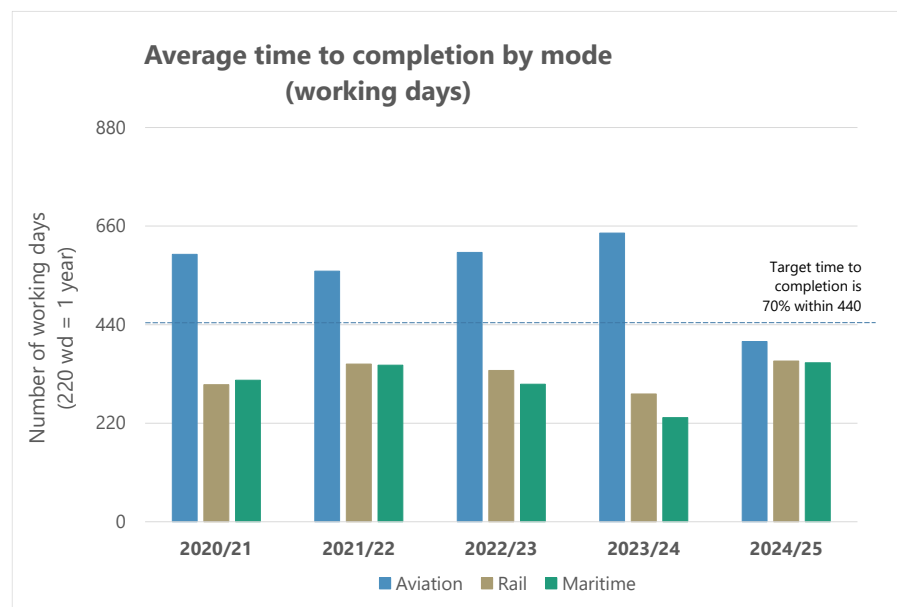


Figure 8: Average time to publication of final reports

¹² RO-2021-104: Passenger train 6205, train derailment, Kāpiti, 17 August 2021

Year-end performance information on appropriations

Ngā mōhiotanga mō ngā hua o ngā utu

Cost of service statement

Table 3 below shows the performance against appropriations for the 2024/25 financial year.

Table 3: Cost of service statement and reporting against appropriations

Output class summary	Actual 2024/25 \$000	Budget 2024/25 \$000	Actual 2023/24 \$000
Accident or incident investigation and reporting			
Revenue – Crown	8,725	8,725	9,273
Revenue – other	215	123	171
Costs	(8,571)	(8,848)	(8,098)
Surplus/deficit	369	-	1,346
Non-departmental output expenses			
Accident or incident investigation and reporting – operating	8,725	8,725	9,273

Performance measures for appropriations

The Statement of Performance in Table 1 and the first measure for 'credibility' (page 7) include the performance measures for this appropriation. They are indicated and noted with an asterisk.

The measures have no asset performance indicators. The Commission has identified no service critical assets in line with the reporting requirements in CO (23) 9.

We report against two significant budget initiatives

Table 4 below shows significant initiatives the Commission has received funding for over the last three years. The initiatives are all delivered through our single appropriation class *accident or incident investigation and reporting*. The table references the section in this Annual Report where more information about the budget initiatives can be found.

Table 4: Significant budget initiatives

Initiative	2024/25 baseline funding \$000	Annual Report reference
Capacity to conduct additional rail safety investigations (from 2023/24)	\$1,072	Performance measure for organisational health and capability (HR) on page 42
Knowledge Transfer System – upgrades to support a more sustainable database (from 2020/21)	\$1,679	Performance indicators in the section “assessment of operations and performance” are bolded where they relate to the Knowledge Transfer System.

Organisational health and capability

Hauora me te āheinga ā-whakahaere

Good employer obligations

We are committed to being a good employer

The Commission is committed to being a good employer. A range of policies and guidelines help ensure we:

- meet all legal obligations to staff
- are clear about standards and expectations, and fair in implementing them
- build a positive and inclusive work culture.

Policies and guidelines are regularly reviewed and consulted with staff whenever a change affects them. Over 2024/25, we reviewed our suite of policies to streamline them where possible.

Each year we commission an independent company to survey staff for their feedback on workplace culture and how they feel about working at TAIC. The results of the latest survey, held in June 2025 were, overall, above the public sector benchmark. The survey indicated a good organisational culture and high levels of staff satisfaction at work. Results showed strong commitment to the Commission's work of making a positive difference in transport safety.

Areas needing work are efficiency and resource management, project management and collaboration, and leadership and communication. An action plan to respond to these matters is being developed.

Recruitment processes are sensitive to diversity

The Commission widely advertises vacant positions and runs a comprehensive recruitment process so we can make the best appointments possible.

All new employees and contract staff, have an individualised induction process. This includes the online diversity and inclusion learning module Mana Āki. We expect our people to stand by the Public Service Principles and the Commission's Code of Conduct and organisational values.

Training programmes ensure staff have the knowledge and skills they need

The Commission encourages training and professional development. We ensure investigation and corporate staff develop and maintain their specialist knowledge and skills.

For investigators, it takes at least two years to become trained and experienced enough to be regarded as fully effective. The role

requires transport sector experience and technical knowledge supported by strong investigative and analytical skills. We usually send investigators to train in general and mode-specific investigation methods at Cranfield University in the UK, an internationally recognised course.

In 2023/24, we implemented a Competency and Training Framework. The framework is designed to give assurance that investigators have the capability, knowledge and skills needed to carry out all stages of an investigation to a high standard. Over 2024/25, we continued to build on the framework with the development of supporting material such as assessment tools and work on a learning management system to track training.

As a smaller organisation, we need a flexible workforce

The organisation that supports the Commission is small, comprising 38 permanent positions, mostly fulltime. The Executive Leadership Team comprises the Chief Executive, the Commission General Counsel, and two General Managers (Investigation Services and Corporate Services).

As a smaller organisation, the Commission requires a flexible workforce if we are to respond quickly to operational needs. Investigators especially need to work outside normal office hours at times. To balance these demands, the Commission allows flexible working hours and time off in lieu for employees who are required to work in the weekends.

We are committed to continuous improvement of health and safety systems

The Commission promotes a safe and healthy working environment for employees. Over 2023/24, we commissioned an independent audit of our health and safety systems against best practice. The audit identified that there is a high level of engagement in health, safety and wellbeing (HSW) but made several recommendations to mature systems and processes.

To implement the recommendations, we undertook a programme of work over 2024/25, which was completed in February 2025. The Board has now approved a strategy and a three-year plan to embed the work that has been done and to ensure continuous improvement. A staff member with HSW expertise is dedicating one day a week to HSW activities.

Diversity and inclusion

We value our people and their unique backgrounds

Over 2024/25, we updated our Equity Action Plan. This reaffirms our commitment to building a diverse and inclusive workplace. We aim to employ people equitably and fairly, and bring together different perspectives and experiences. However, we are realistic about what we can achieve in terms of diversity, given the small size of our organisation.

In reviewing the Plan, we considered guidance from Te Kawa Mataaho Public Services Commission (PSC) for small public sector organisations in developing Diversity and Inclusion (DEI) plans that meet DEI Kia Toipoto (pay equity) reporting requirements.

The plan is [here](#) on our website.

Cultural competency

TAIC has new providers for furthering the Cultural Competency Programme

Over 2024/25 we engaged new cultural advisers to help us further implement our Cultural Competency Programme. The new advisers are providing training and ongoing support for investigations and the wider organisation. A workshop on te Tiriti in February 2025 was well received by staff.

As reported last year (2023/24), we reviewed our Families Programme. The purpose of the review was to introduce concepts of whānau and tangata whenua – the group, iwi or hapū that hold mana whenua over the area of an occurrence.

Procedures to implement the updated programme, renamed Manaaki Tangata, were introduced in September 2024.

Māori language planning

Use of te reo is encouraged at all levels of the organisation

We continue our commitment to supporting the use of te reo Māori, for example using it in standard email greetings, and using bilingual job titles and position descriptions.

We offer online te reo modules to our staff. Managers encourage and role model common greetings in te reo. Karakia and mihimihi are used to open and close meetings, including Commission and Board meetings. The use of te reo Māori remains an area of focus for our organisation.

Sustainability

We are
committed to
environmental
responsibility

We are committed to reducing greenhouse gas emissions wherever reasonably possible, taking into consideration our emissions profile and reduction potential.

Our highest category of emissions is travel. Where practicable and appropriate, we attend meetings and conferences online. However, the nature of our work means that we must be able to train our staff to required standards and deploy to occurrence sites if we are to conduct our investigations without compromising quality. This involves expending emissions through travel, predominantly air travel. We are planning to move to a travel management provider that will allow us to track our travel emissions more easily.

Activity by mode

Te mahi ā-momo tūānuku

Summary and full reports

Inquiry reports are on our website

A summary of each report we published over the 2024/25 financial year is in the document *TAIC Reports for Year Ended June 2025*. The document is available here on our website: www.taic.org.nz.

Reports for completed inquiries can be found here on our website: [Investigations | TAIC](#)

Aviation

13 aviation inquiries were active over 2024/25

Table 5 lists the 13 aviation inquiries active over 2024/25. The text below the table summarises some key findings and recommendations especially where they indicate recurring safety issues, emerging safety issues, or other trends.

In all instances, the **published report is the definitive record** of the Commission's findings and recommendations.

Table 5 Aviation inquiries 2024/25

Aviation inquiries active 1 July 2024 to 30 June 2025	
Published reports	
AO-2022-005	Boeing 737-484SF ZK-TLL, Incorrect fuel configuration Sydney to Auckland, 7 June 2022
AO-2023-010	Kawasaki BK117 B-2, ZK-HHJ, Collision with terrain, Mount Pirongia, 19 September 2023
AO-2023-011	ZK-JED Beech 76/ ZK-WFS Cessna, 172 Near mid-air collision, Ardmore Aerodrome, 3 October 2023
AO-2023-003	Runway excursion (veer-off), Boeing 777-319ER, ZK-OKN, Auckland International Airport, 27 January 2023
AO-2024-003	Airbus A320-232, ZK-OXJ and drone, air proximity incident over South Auckland, 7 NM east of Auckland International Airport, 2 April 2024
Inquiries in progress on 30 June 2025	
AO-2023-007	Bombardier DHC-8, ZK-NEM, descended below minimum safe altitude, Timaru, 13 June 2023
AO-2023-008	Close proximity incident involving Q300, ZK-NES and Beech 76 Duchess, ZK-JED, near Brynderwyn, 28 August 2023
AO-2024-001	Q300, ZK-NEF, rejected take-off at speed, Timaru, 7 February 2024
AO-2024-004	Airbus A320, VH-VFF, runway excursion, Christchurch Airport, 31 May 2024
AO-2024-005	Airbus AS350BA, collision with terrain, Paringa River mouth, 20 July 2024
AO-2024-006	ATR engine issue on approach to Wellington Airport, 1 September 2024
AO-2024-007	A320, engine malfunction, Auckland, 1 December 2024
AO-2025-001	AS350 helicopter, hard landing, Mount Madeline, 12 January 2025

In a close proximity event, 'active listening' was a contributing factor – a safety issue previously identified in fatal mid-air collisions investigated by the Commission

Three of the 13 aviation inquiries active at some point in the 2024/25 year were close-proximity events. In the final report for an incident at Ardmore Aerodrome (AO-2023-011), we noted that since 2008, the Commission has investigated three fatal accidents involving mid-air collisions. All occurred over or near unattended aerodromes (that is, without air traffic controllers). At unattended aerodromes, the concept of 'see and avoid' is the final defence against mid-air collision. It is underpinned by pilots actively listening to all radio calls, processing the details of calls, and then using these to check their mental model of each aircraft's position in the approach sequence. In each of the three fatal mid-air collisions we investigated, lack of active listening was a contributing factor.

The incident at Ardmore Aerodrome was within metres of being an accident, and active listening was again identified as a contributing factor. The Commission did not make a recommendation because of the CAA's campaign 'Work together, stay apart', which seeks to educate pilots on the risks of flying at unattended aerodromes and on their mitigation.

We commented on the potential for drone incursions and close proximity events to increase and made a recommendation to the MoT and CAA

Another of the close-proximity events (AO-2024-003) involved a drone. We noted in our report that analysis of reported incidents of drone incursions into controlled airspace and close-proximity events show that both are continuing to increase and will almost certainly continue to do so unless prompt action is taken.

We recommended that the Ministry of Transport and the Civil Aviation Authority of New Zealand, in consultation with stakeholders, work to fully integrate drones into the aviation system and develop appropriate rules and standards, to reflect technology developments and relevant international best practices.

Rail

15 rail inquiries
were active over
2024/25

Table 6 lists the 15 rail inquiries active over 2024/25. The text below the table summarises some key findings and recommendations especially where they indicate recurring safety issues, emerging safety, or other trends.

In all instances, the **published report is the definitive record** of the Commission's findings and recommendations.

Table 6: Rail inquiry reports published over 2023/24

Rail inquiries active 1 July 2024 to 30 June 2025	
Published reports	
RO-2021-104	RO-2021-104: Passenger train 6205, train derailment, Kāpiti, 17 August 2021
RO-2023-104	RO-2023-104: Passenger Train 104 (Te Huia) SPAD and potential conflict, Penrose, Auckland, 17 June 2023
RO-2024-101	RO-2024-101: Loaded coal train 850, signal passed at danger, Cora Lynn, Midland line, 27 February 2024
RO-2023-106	RO-2023-106: Passenger train 804, TranzAlpine, train parting, Arthur's Pass, 17 December 2023
RO-2024-102	RO-2024-102: Freight Train 882, near miss with track workers, Main South Line, Hornby 27 km, 7 March 2024
RO-2023-105	RO-2023-105: Derailment of Tamper 703, Purewa tunnel, Auckland, 9 October 2023
Inquiries in progress on 30 June 2025	
RO-2024-103	Rail Bridge 57, damaged in flood waters, Rangitata River, near Ealing, 12 April 2024
RO-2024-104	Freight train SPAD A1 and conflict with HRV, near Morrinsville, 2 August 2024
RO-2024-105	Track workers, overhead line electrification incident, 4 September 2024
RO-2025-101	Worksite incident, Main South Line, near Mātaura, 12 January 2025
RO-2025-102	Safe working incident, Port Chalmers marshalling yard, 23 January 2025
RO-2025-103	Shunt train, SPAD, North Island Main Trunk, near Westfield, Auckland, 1 February 2025
RO-2025-104	Signal outage, Wellington Station, 27 March 2025
RO-2025-105	Collision, freight train and HRV, Kaimai Tunnel portal, 6 April 2025
RO-2025-106	Passenger train near miss with track workers, Plimmerton, 8 May 2025

The safety of track workers continues to be an issue of concern for the Commission

The final report for completed inquiry into an incident where track workers were at risk of injury (RO-2024-102), noted four previous occurrences where trains had passed into work areas, placing workers at risk. In four of the nine inquiries in progress at the end of June 2025, track workers had been injured, or were at risk of injury, and another two involved collisions between freight trains and hi-rail vehicles (used in track maintenance).

The Commission is especially concerned about the risks to people working in the rail corridor. It is one of the safety concerns highlighted in *Watchlist 2024*.

The resilience of infrastructure is also a safety issue previously raised by the Commission

One inquiry, involving damage to a rail bridge (RO-2024-103), relates to concerns previously raised about the resilience of infrastructure to severe weather; for example, in the report into the derailment of a freight train in January 2023, when material supporting the track was washed away.

Inquiries are continuing into this incident.

Maritime

16 maritime inquiries were active over 2024/25

Table 6 lists the 16 maritime inquiries active over 2024/25. The text below the table summarises some key findings and recommendations especially where they indicate recurring safety issues, emerging safety, or other trends.

In all instances, the **published report is the definitive record** of the Commission's findings and recommendations.

Table 7: Maritime inquiries active 2024/25

Maritime inquiries active 1 July 2024 to 30 June 2025	
Published reports	
MO-2023-204	Bulk carrier <i>Poavosa Brave</i> , Serious injury, Off Tauranga, 23 June 2023
MO-2023-202	Collision between Passenger Ferry, <i>Waitere</i> and recreational vessel, Onepoto, off Paihia, Bay of Islands, 13 April 2023
MO-2023-206	Fishing vessel, <i>Austro Carina</i> , Stranding at Red Bay, Banks Peninsula, 24 September 2023
MO-2022-206	Charter fishing vessel, <i>i-Catcher</i> , Capsize, Goose Bay, New Zealand, 10 September 2022
MO-2024-201	Passenger vessel, <i>Fiordland Navigator</i> , Grounding, Doubtful Sound, 24 January 2024
MO-2023-203;	Container vessel, <i>Shiling</i> , Loss of control Wellington harbour, 15 April 2023
MO-2024-203	Fishing vessel, <i>Chokyu Maru</i> No.68, grounding, Hauraki Gulf, 16 April 2024
Inquiries in progress on 30 June 2025	
MO-2023-201	Passenger ferry <i>Kaitaki</i> , loss of power, Cook Strait, 28 January, 2023
MO-2023-205	Bulk Carrier <i>Achilles Bulker</i> , loss of rudder, near Tauranga Port, 24 July 2023
MO-2024-204	Passenger and freight Ferry, <i>Aratere</i> , Grounding, Titoki Bay, Picton, 21 June 2024
MO-2024-205	<i>Manahau</i> , grounding, Westport, 31 August 2024
MO-2024-207	Pilot vessel <i>Takitimu II</i> , grounding, near Bluff, Southland, 26 December 2024
MO-2025-201	Gas poisoning, <i>Antarctic Discovery</i> , Port of Lyttelton, 21 February 2025
MO-2025-202	Jet boat <i>Discovery</i> , Skippers Canyon, Queenstown, 25 February 2025
MO-2025-203	Crew injury on bulk carrier, MV <i>Thor Nitnirund</i> , Cook Strait, 20 March 2025
MO-2025-204	Crew injury on bulk carrier, MV <i>Olivia</i> , South Port, Bluff, 24 May 2025

In October 2024, we published an interim factual report for an ongoing inquiry into the grounding of the *Aratere* in June 2024...

The Commission may issue an interim report if inquiries are complex and ongoing or where there is high public interest. In October 2024, we published such a report into the June 2024 grounding of the passenger and freight ferry *Aratere* (MO-2024-204). The report contained the facts and circumstances established to date, drawing evidence from the ship's voyage data recorder, the steering control system, and interviews with crew. The Commission's inquiry is ongoing.

...which was one of five maritime inquiries that were groundings

Five of the 16 maritime inquiries active over the year related to groundings or strandings, including the grounding of the passenger ferry *Aratere*. There were no common causes for the two completed inquiries: one was related to watchkeeping standards (MO-2023-206) and the other fatigue (MO-2024-201).

An incident on another Cook Strait ferry involved loss of steering

Two inquiries in progress have involved loss of steering. One of these includes the loss of power of the passenger vessel the *Kaitaki* in Cook Strait in January 2023 (MO-2023-201).

Events involving Cook Strait ferries are of high public interest, and we published interim factual reports for both the *Aratere* and *Kaitaki* incidents. We are continuing our inquiries, which are proving complex.

Commission staff assisted the NZDF's Court of Inquiry into the sinking of HMNZS *Manawanui*

TAIC staff assisted the NZDF's Court of Inquiry into the sinking HMNZS *Manawanui* on 6 October 2024. The Senior Data Recovery Specialist, in collaboration with the UK's Marine Accident Investigation Branch (MAIB), extracted data from the vessel's voyage data recorders; and, along with other senior staff, presented the vessel's track and speed, and meteorological data to the Court.

International inquiries assisted

The Commission assisted 7 international inquiries

The Commission assisted seven international inquiries over the year. Assistance usually takes the form of co-ordinating information flows. On occasion, this can be a material draw on resources.

Table 8: International investigations assisted 2024/25

International assist active 1 July 2024 to 30 June 2025	
Assistance ended	
	Nil
Inquiries in progress on 30 June 2025	
AO-2018-003	PAC 750 XL Aeroplane, engine abnormality requiring engine shut-down and glide landing, Sentani Airport, Jayapura, Papua, Indonesia, 21 May 2018
AO-2023-002	Mid-air collision, two EC130 helicopters near Main Beach, Gold Coast, Queensland, 3 January 2023
AO-2023-005	Collision with terrain, Robinson R22, VH-LOS 36km south of Ramingining, Northern Territory, Australia, 14 November 2022
AO-2023-006	Collision with terrain involving Robinson R22, 2 October 2022
AO-2023-012	Oxfordshire, Spitfire collision with terrain, 22 August 2023
AO-2024-002	Boeing 787-9, in-flight disruption over Tasman Sea, 11 March 2023
AO-2025-002	Beechcraft 1900D, fatal crash, Unity Oil Field Airport, South Sudan, 29 March 2025

Financial statements

Ngā tauākī pūtea

TRANSPORT ACCIDENT INVESTIGATION COMMISSION

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		8,725	8,725	9,273
Interest revenue		159	70	115
Other revenue	2	56	53	56
Total Revenue		8,940	8,848	9,444
Expenditure				
Audit Fees		28	26	24
Commissioners' fees		320	392	390
Depreciation and amortisation expense	6&7	167	200	160
Lease, rentals and outgoings		722	748	734
Personnel costs	3	5,343	5,455	4,680
Other expenses		1,991	2,027	2,110
Total Expenditure		8,571	8,848	8,098
Net Surplus/(Deficit)		369	-	1,346
Other Comprehensive revenue and expense		-	-	-
Total Comprehensive revenue and expense		369	-	1,346

Explanations of major variances against budget are provided in note 18.

The accompanying notes form part of these financial statements.

TRANSPORT ACCIDENT INVESTIGATION COMMISSION
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

Assets	Notes	Actual 2025 \$000	Budget 2025 \$000	Actual 2024 \$000
Current assets				
Cash and cash equivalents	4	3,707	2,887	3,326
Receivables	5	-	3	-
Prepayments		150	134	141
Total current assets		3,857	3,024	3,467
Non-current assets				
Property, plant and equipment	6	1,024	998	1,116
Intangible assets	7	39	220	4
Total non-current assets		1,063	1,218	1,120
Total assets		4,920	4,242	4,587
Liabilities and taxpayers' funds				
Current liabilities				
Payables	8	396	354	443
Employee entitlements	9	523	459	484
Lease incentive	10	33	33	33
Total current liabilities		952	846	960
Non-current liabilities				
Employee entitlements	9	42	32	36
Lease incentive	10	272	273	306
Total non-current liabilities		314	305	342
Total liabilities		1,266	1,151	1,302
Net assets		3,654	3,091	3,285
Equity				
General funds		3,654	3,091	2,785
Capital Contribution		-	-	500
Total equity		3,654	3,091	3,285

Explanations of major variances against budget are provided in note 18.

The accompanying notes form part of these financial statements.

TRANSPORT ACCIDENT INVESTIGATION COMMISSION
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		3,285	3,091	1,439
Total comprehensive revenue and expense for the year		369	-	1,346
Total Capital Contributions		-	-	500
Balance at 30 June		3,654	3,091	3,285

Explanations of major variances against budget are provided in note 18.

The accompanying notes form part of these financial statements.

TRANSPORT ACCIDENT INVESTIGATION COMMISSION
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		8,725	8,725	9,273
Interest received		159	70	118
Receipts from other revenue		56	51	56
Payments to suppliers		(3,148)	(3,223)	(3,251)
Payments to employees		(5,293)	(5,375)	(4,630)
GST (net)		(10)	-	63
Net cash flows from operating activities		489	248	1,629
Cash flows from investing activities				
Purchase of property, plant and equipment		(72)	(73)	(89)
Purchase of intangible assets		(38)	(220)	-
Sale of property, plant and equipment		2	-	-
Net cash flows from investing activities		(108)	(293)	(89)
Cash flows from financing activities				
Capital Contribution from the Crown		-	-	500
Net cash flows from financing activities		-	-	500
Net (decrease)/increase in cash and cash equivalents		381	(45)	2,040
Cash and cash equivalents at the beginning of the year		3,326	2,932	1,286
Cash and cash equivalents at the end of the year	4	3,707	2,887	3,326

Explanations of major variances against budget are provided in note 17.

The GST (net) component of cash flows from operating activities reflects the net GST paid to and received from the Inland Revenue Department. The GST (net) component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial purposes and to be consistent with the presentation basis of other primary financial statements.

The accompanying notes form part of these financial statements.

TRANSPORT ACCIDENT INVESTIGATION COMMISSION

NOTES TO THE FINANCIAL STATEMENTS

1. Statement of accounting policies

Reporting Entity

The Transport Accident Investigation Commission (TAIC) is an independent Crown entity established under the Transport Accident Investigation Commission Act 1990. Its main purpose is to inquire into maritime, aviation and rail occurrences within New Zealand with a view to determining their causes and circumstances rather than ascribe blame, and to assist overseas agencies.

TAIC's ultimate parent is the New Zealand Crown.

TAIC may also co-ordinate and co-operate with overseas accident investigation authorities or represent New Zealand during accident investigations conducted by overseas authorities in which New Zealand has a specific interest.

TAIC's investigation capability is occasionally extended, on either a pro bono public or a cost recovery basis to Pacific Island States.

TAIC has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for TAIC are for the year ended 30 June 2025 and were approved by the Board on 30 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 period.

Statement of compliance

The financial statements of TAIC 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).

The financial statements and service performance information have been prepared in accordance with Tier 2 PBE accounting standards. The Commission has elected to report in accordance with Tier 2 due to having expenditure of less than \$33m.

These financial statements comply with PBE 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).

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.

Foreign currency transactions

Foreign currency transactions are translated into NZ\$ (the functional currency) using the spot exchange rates 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

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of 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

TAIC 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, TAIC 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 expectation 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:

- useful lives and residual values of property, plant, and equipment – refer to note 6
- useful lives of acquired software assets – refer note 7.

Critical judgements in applying the Commission's accounting policies

Management has exercised the following critical judgements in applying accounting policies:

- leases classification – refer note 12.

2. Revenue

Accounting policy

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

Funding from the Crown

TAIC is primarily funded from the Crown. This funding is restricted in its use for the purpose of TAIC meeting the objectives specified in its founding legislation and the scope of the relevant appropriations of the funder.

TAIC considers 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.

Donated assets

Where a physical asset is gifted to or acquired by TAIC for nil consideration or at a subsidised cost, the asset is recognised at fair value and the difference between the consideration provided and fair value of the asset is recognised as revenue. The fair value of donated assets is determined as follows:

- For new assets, fair value is usually determined by reference to the retail price of the same or similar assets at the time the asset was received.
- For used assets, fair value is usually determined by reference to market information for assets of a similar type, condition, and age.

Interest

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

Rental revenue

Lease receipts under an operating sublease are recognised as revenue on a straight-line basis over the lease term.

Breakdown of other revenue and further information

	Actual 2025 \$000	Actual 2024 \$000
Rental revenue from property subleases	53	53
Net gain on sale of property, plant and equipment	2	-
Other revenue	1	3
Total revenue	56	56

3. Personnel Costs

Accounting policy

Superannuation schemes

Defined contribution schemes

Obligations for contributions to KiwiSaver are accounted for as a defined contribution superannuation scheme and are recognised as an expense in the surplus or deficit as incurred.

Breakdown of personnel costs and further information

	Actual 2025 \$000	Actual 2024 \$000
Salaries and wages	4,943	4,373
Defined contribution plan employer contributions	196	168
Increase/(decrease) in employee entitlements	47	37
Recruitment	91	49
Other staff costs	66	53
Total personnel costs	5,343	4,680

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 and on hand	3,707	3,326
Total cash and cash equivalents	3,707	3,326

5. Receivables

Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for credit losses. TAIC 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.

There have been no changes during the reporting period in the estimation techniques or significant assumptions used in measuring the loss allowance.

6. Property, plant and equipment

Accounting policy

Property, plant and equipment consists of the following asset classes: buildings, furniture and office equipment and computer equipment.

All asset classes are 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 if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to TAIC 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 its fair value as at the date of acquisition.

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.

Subsequent costs

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 TAIC and the cost of the item can be measured reliably.

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

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write-off the cost 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:

Fixed asset type	Useful life (years)	Depreciation rate
Buildings (store)	5 – 50	2% to 20%
Computer equipment	2 – 10	10% to 50%
Furniture and office equipment	2.1 – 14	7% to 48%

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

Impairment of property, plant and equipment

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

Non-cash-generating assets

Property, plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service 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 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 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.

Movement for each class of property, plant and equipment are as follows:

	Buildings	Computer equipment	Furniture and office equipment	Total
	\$000	\$000	\$000	\$000
Cost				
Balance as at 1 July 2023	1,250	238	133	1,621
Balance at 30 June 2024	1,250	318	142	1,710
Balance at 1 July 2024	1,250	318	142	1,710
Additions	7	62	3	72
Disposals	-	(55)	-	(55)
Balance at 30 June 2025	1,257	325	145	1,727
Accumulated depreciation				
Balance as at 1 July 2023	119	210	116	445
Balance at 30 June 2024	220	251	123	594
Balance at 1 July 2024	220	251	123	594
Depreciation Expense	102	56	6	164
Elimination on disposal	-	(55)	-	(55)
Balance at 30 June 2025	322	252	129	703
Carrying Amounts				
At 1 July 2023	1,131	28	17	1,176
At 30 June 2024 and 1 July 2024	1,030	67	19	1,116
At 30 June 2025	935	73	16	1,024

As at year end there was no work in progress (2024: nil) or capital commitments.

7. Intangible Assets

Accounting policy

Software acquisition and development

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

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

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

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

Fixed asset type	Useful life (years)	Depreciation rate
Acquired Software	2.1 – 10	10% – 48%

Impairment of intangible assets

Refer to the policy for impairment of property, plant and equipment in note 6. The same approach applies to the impairment of intangible assets.

Breakdown of intangible assets and further information

Movement for each class of intangible assets are as follows:

	Acquired software	Total
	\$000	\$000
Cost		
Balance at 1 July 2023	1,045	1,045
Balance at 30 June 2024 and 1 July 2024	1,045	1,045
Additions	38	38
Disposals	-	-
Balance at 30 June 2025	1,083	1,083
Accumulated amortisation		
Balance at 1 July 2023	1,030	1,030
Balance at 30 June 2024 and 1 July 2024	1,041	1,041
Amortisation expense	3	3
Disposals	-	-
Balance at 30 June 2025	1,044	1,044
Carrying amounts		
At 1 July 2023	15	15
At 30 June 2024 and 1 July 2024	4	4
At 30 June 2025	39	39

As at year end there was \$0.038m in progress for the website refresh. The website work in progress is recognised at cost and will be amortised when completed. There is a further capital commitment of \$0.139m relating to this work. (2024: nil)

8. Payables

Accounting policy

Short-term payables are recorded at their face value.

Breakdown of payables

	Actual 2025 \$000	Actual 2024 \$000
Payables under exchange transactions		
Creditors	117	168
Accrued expenses	127	113
Total payables under exchange transactions	244	281
Payables under non-exchange transactions		
Taxes payables (GST, PAYE, and rates)	152	162
Total payables under non-exchange transactions	152	162
Total payables	396	443

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 period in which the employee renders 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.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the year in which an employee provides a related service, such as long service leave, have been calculated based on:

- likely future entitlements accruing to employees based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information
- the present value of the estimated future cash flows.

Presentation of employee entitlements

Annual leave and vested long service leave are classified as a current liability. Non-vested long service leave expected to be settled within 12 months of balance date is classified as a current liability. All other employee entitlements are classified as non-current liabilities.

Breakdown of employee entitlements

	Actual 2025 \$000	Actual 2024 \$000
Current portion		
Accrued salaries and wages	214	173
Annual leave	301	291
Long service leave	8	20
Total current portion	523	484
Non-current portion		
Long service leave	41	36
Total non-current portion	41	36
Total employee entitlements	564	520

10. Lease incentives

Accounting policy

Any unamortised lease incentive received is recognised as a liability in the statement of financial position. A lease incentive liability is created to spread the incentive received at the inception of the lease, throughout the term of the lease.

Lease incentive

	Actual 2025 \$000	Actual 2024 \$000
Current portion		
Lease incentive	33	33
Total current portion	33	33
Non-current portion		
Lease incentive	272	306
Total non-current portion	-	-
Total lease incentive	305	339

11. Related party transactions

TAIC is a wholly owned entity of 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 TAIC 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 consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel compensation

	Actual 2025 \$000	Actual 2024 \$000
<i>Commission Members</i>		
Remuneration	321	390
Full-time equivalent members	0.92	1.04
<i>Leadership Team</i>		
Remuneration	961	755
Full-time equivalent members	3.27	3
Total key management personnel remuneration	1,282	1,145
Total full-time equivalent personnel	4.19	4.04

The full-time equivalent for Board members has been determined based on the frequency and length of Board meetings and the estimated time for Board members to prepare for meetings.

12. Operating Leases

Accounting policy

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 incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

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 one year	653	654
Later than one year and not later than five years	2,413	2,533
Later than five years	1,942	2,408
Total non-cancellable operating leases	5,008	5,595

TAIC leases two properties. TAIC also has operating leases for photocopier equipment and meeting room hardware. A significant portion of the total non-cancellable operating lease expense relates to the lease of an office building. The lease expires in September 2034. TAIC does not have the option to purchase the asset at the end of the lease term.

There are no restrictions placed on TAIC by any of its leasing arrangements.

13. Financial instruments

Financial instruments 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	3,707	3,326
Receivables	-	-
Total financial assets measured at amortised cost	3,707	3,326
Financial liabilities measured at amortised cost		
Payables (excluding taxes payable)	244	266
Total financial liabilities measured at amortised cost	244	266

TAIC has credit card facilities with the Westpac up to \$180k. A letter of credit up to \$195k is in place with the Westpac for iPayroll Limited, TAIC's payroll services provider.

14. Contingencies

Contingent liabilities

TAIC has a contingent liability relating to make good costs for the lease of new office premises at 10 Brandon Street. Make good costs will only be incurred at the end of the lease if either some of the chattels installed by TAIC are removed, or if the landlord requires TAIC to remove some or all the alterations and/or additions to reinstate the premises. This contingent liability also existed on 30 June 2024.

Contingent assets

There were no contingent assets existing at balance date. (2024: nil)

15. Events after the balance date

One employee received compensations and other benefits in relation to cessation.

16. Guarantee

TAIC has a \$10 million guarantee from the Minister of Finance for use in the event of a major transport accident (air, rail or marine) where TAIC would have to hire specialist recovery equipment. This is expected to be a near permanent guarantee.

17. Explanation of major variances against budget

Explanations for significant variations from the TAIC's budgeted figures in the statement of performance expectations are as follows:

Statement of comprehensive revenue and expense

Interest revenue

Interest revenue is \$89k higher than budgeted due to higher than anticipated cash balances due to vacancies and underspends in other expenditure.

Commissioners' fees

Commissioners' fees are less than budget due to Commissioners reducing from five to four during the year with the retirement of Commissioner Meares who was not replaced.

Depreciation & Amortisation

Depreciation and amortisation expenses were less than budget due to the timing of the website refresh project.

Personnel costs

Personnel costs are less than budget due to vacancies.

Other expenses

Other expenses are \$36k less than budgeted due to planned investigator training courses not being available.

Statement of financial position

Cash and cash equivalents

Cash and cash equivalents are higher than budgeted mainly due to vacancies and the timing of the website refresh project.

Intangible assets

Intangible assets are less than budget due to the website refresh project budgeted in 2024/25 but deferred to 2025/26 allowing further planning and completion of the business case.

Employee entitlements

Employee entitlements current liability is higher than budget due to timing of payroll payments to employees.

Payables

Payables are higher than budgeted mainly due to timing of creditor payments.

Statement of changes in cash flows

Receipts from interest revenue is higher than budget due to the increased cash balances due to underspends in operational expenses.

Appendix 1: Statutory remuneration disclosures

Commissioner remuneration

The total value of remuneration paid or payable to each Commissioner during the year was:

Commissioner	Actual 2025 \$000	Actual 2024 \$000
Ms J Meares (Chief Commissioner retired September 2024)	27	111
Mr S Davies Howard (Deputy Chief Commissioner)	66	77
Ms P Rose QSO (Commissioner)	64	65
Ms B R Arapere (Commissioner)	64	69
Mr D Clarke (Commissioner/Chief Commissioner from October 2024)	99	68
Total Commissioner remuneration	321	390

TAIC has taken out Directors' and Officers' liability insurance cover during the financial year for the liability or costs of Commissioners and employees.

Employee remuneration

	Actual 2025	Actual 2024
Total remuneration paid or payable:		
\$100,000-\$109,999	1	2
\$110,000-\$119,999	4	3
\$120,000-\$129,999	3	5
\$130,000-\$139,999	9	6
\$140,000-\$149,999	-	2
\$150,000-\$159,999	2	2
\$160,000-\$169,999	3	-
\$170,000-\$179,999	2	2
\$180,000-\$189,999	-	1
\$200,000-\$209,999	1	-
\$220,000-\$229,999	-	1
\$230,000-\$239,999	1	1
\$290,000-\$299,999	-	1
\$300,000-\$309,999	1	-
\$310,000-\$319,999	1	-
Total employees	28	26

During the year ended 30 June 2025, one employee received compensations and other benefits in relation to cessation of \$85,923 (2024: 18,000).

Independent auditor's report

Ripoata motuhake a te

kaiarotake

To the readers of the Transport Accident Investigation Commission's Financial Statements and Performance Information for the year ended 30 June 2025

The Auditor-General is the auditor of the Transport Accident Investigation Commission (the 'Commission'). The Auditor-General has appointed me, Andrew Steel, using the staff and resources of Moore Markhams Wellington Audit, 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 expenses, 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 68 to 85; and
- the performance information that consists of:
 - the statement of performance for the year ended 30 June 2025 on pages 46 to 53; and
 - the end-of-year performance information for appropriations for the year ended 30 June 2025 on pages 54 to 55.

Opinion

In our opinion:

- the annual financial statements of the Commission on pages 68 to 85:
 - present fairly, 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 International Public Sector Accounting Standards - Reduced Disclosure Regime; and
- the statement of performance information fairly presents, in all material respects, the Commission's service performance for the year ended 30 June 2025 on pages 46 to 53:
 - Provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
 - presents fairly, in all material respects, for each class of reportable outputs:
 - the actual performance of the Commission;
 - the actual revenue earned; and
 - the output expenses incurred; andas compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission'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 International Public Sector Accounting Standards - Reduced Disclosure Regime.
- The end-of-year performance information for appropriations:
 - Provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand; and
 - Fairly presents, in all material respects:
 - What has been achieved with the appropriation; and
 - The actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - Complies with generally accepted accounting practices in New Zealand in accordance with the Public Benefit Entity International Public Sector Accounting Standards - Reduced Disclosure Regime

Our audit was completed on 31 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 opinion.

Responsibilities of the Commissioners for the financial statements and the performance information

The Commissioners are responsible on behalf of the Commission for preparing:

- Annual financial statements that fairly present the Commission's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- A statement of performance that
 - Provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission 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 the Commission;
 - 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 the Commission's statement of performance expectations for the financial year; and
 - Complies with generally accepted accounting practice in New Zealand.
- End-of-year performance information for appropriations that:
 - Provides an appropriate and meaningful basis to enable readers to assess what has been achieved with the appropriation; determined in accordance with generally accepted accounting practice in New Zealand;
 - Fairly presents what has been achieved with the appropriation;
 - Fairly presents the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred; and
 - Complies with generally accepted accounting practice in New Zealand.

The Commissioners are responsible for such internal control as it determines is necessary to enable it to prepare annual financial statements, a statement of performance and the end-of-year performance information for appropriations that are free from material misstatement, whether due to fraud or error.

In preparing the annual financial statements, the statement of performance and the end-of-year performance information for appropriations, the Commissioners are responsible on behalf of the entity for assessing the Commission's ability to continue as a going concern.

The Commissioners' responsibilities arise from the Public Finance Act 1989 and the Crown Entities Act 2004.

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

Our objectives are to obtain reasonable assurance about whether the annual financial statements, the statement of performance and the end-of-year performance information for appropriations, 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, statement of performance and the end-of-year performance information for appropriations.

For the budget information reported in the annual financial statements, the statement of performance and the end-of-year performance information for appropriations, our procedures were limited to checking that the information agreed to the Commission's statement of performance expectations or to the Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2025.

We did not evaluate the security and controls over the electronic publication of the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations.

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, the statement of performance, and the end-of-year performance information for appropriations, 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 Commission's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioners.
- We evaluate whether the statement of performance and the end-of-year performance information for appropriations:
 - Provide an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission in relation to the actual performance of the Commission (for the statement of performance) and what has been achieved with the appropriation by the Commission (for the end-of-year performance information for appropriations). We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
 - Fairly present the actual performance of the Commission and what has been achieved with the appropriation by the Commission for the financial year.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Commissioners.
- We evaluate the overall presentation, structure and content of the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, including the disclosures, and whether the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Commissioners 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 Commissioners are responsible for the other information. The other information comprises the information included in the annual report on pages 1 to 45 and pages 56 to 67, but does not include the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations, and our auditor's report thereon.

Our opinion on the annual financial statements, the statement of performance, and the end-of-year performance information for appropriations 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, the statement of performance and the end-of-year performance information for appropriations, 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, the statement of performance and the end-of-year performance information for appropriations, 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 Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Commission.



Andrew Steel

Moore Markhams Wellington Audit

On behalf of the Auditor-General

Wellington, New Zealand

Kōwhaiwhai – Māori scroll designs

TAIC commissioned its four kōwhaiwhai, Māori scroll designs, from artist Sandy Rodgers (Ngāti Raukawa, Tūwharetoa, MacDougal). Sandy began from thinking of the Commission as a vehicle or vessel for seeking knowledge to understand transport accident tragedies and how to avoid them. A 'waka whai mārama' (i te ara haumarū) is 'a vessel/vehicle in pursuit of understanding'. Waka is a metaphor for the Commission. Mārama (from 'te ao mārama' – the world of light) is for the separation of Rangitāne (Sky Father) and Papatūānuku (Earth Mother) by their son Tāne Māhuta (God of man, forests and everything dwelling within), which brought light and thus awareness to the world. 'Te ara' is 'the path' and 'haumarū' is 'safe' or 'risk free'.

Corporate: Te Ara Haumarū - the safe and risk-free path



The eye motif looks to the future, watching the path for obstructions. The encased double koru is the mother and child, symbolising protection, safety and guidance. The triple koru represents the three kete of knowledge that Tāne Māhuta collected from the highest of the heavens to pass their wisdom to humanity. The continual wave is the perpetual line of influence. The succession of humps represents the individual inquiries. Sandy acknowledges Tāne Māhuta in the creation of this Kōwhaiwhai.

Aviation: Ngā hau e whā - the four winds



To Sandy, 'Ngā hau e whā' (the four winds), commonly used in Te Reo Māori to refer to people coming together from across Aotearoa, was also redolent of the aviation environment. The design represents the sky, cloud, and wind. There is a manu (bird) form representing the aircraft that move through Aotearoa's 'long white cloud'. The letter 'A' is present, standing for a 'Aviation'. Sandy acknowledges Ranginui (Sky father) and Tāwhirimātea (God of wind) in the creation of this Kōwhaiwhai.

Rail: rerewhenua - flowing across the land



The design represents the fluid movement of trains across Aotearoa. 'Rere' is to flow or fly. 'Whenua' is the land. The koru forms represent the earth, land and flora that trains pass over and through. The letter 'R' is present, standing for 'Rail'. Sandy acknowledges Papatūānuku (Earth Mother) and Tāne Mahuta (God of man and forests and everything that dwells within) in the creation of this Kōwhaiwhai.

Maritime: Ara wai - waterways



The sections of waves flowing across the design represent the many different 'ara wai' (waterways) that ships sail across. The 'V' shape is a ship's prow and its wake. The letter 'M' is present, standing for 'Maritime'. Sandy acknowledges Tangaroa (God of the sea) in the creation of this Kōwhaiwhai.

Annual Report 2025

Transport Accident Investigation Commission
Te Kōmihana Tirotiro Aituā Waka

www.taic.org.nz | inquiries@taic.org.nz

Phone +64 4 473 3112 or 0800 188 926

Level 7 | 10 Brandon Street

PO Box 10 323 | Wellington 6140 | New Zealand