

9 February 2023

Hon Barbara Edmonds
Minister of Internal Affairs
Parliament Buildings
WELLINGTON

Te Mana Whakaatu – Classification Office: Briefing to the Incoming Minister

Tēnā koe Minister,

On behalf of Te Mana Whakaatu – Classification Office, I would like to extend my congratulations on your appointment as Minister of Internal Affairs.

The purpose of this briefing is to provide you with the information necessary to understand the scope and complexities of our work. It includes an overview of our functions and priorities, recent accomplishments, future challenges, and our planned approach.

We are looking forward to meeting you and discussing your priorities for the year ahead. We are also available to provide you with any additional information or briefings that you may require, and to discuss any matters of interest or concern.

Ngā mihi nui,

A handwritten signature in black ink, appearing to be 'CF', written in a cursive style.

Caroline Flora

Chief Censor | Kairāhui Whakaaturanga Poumatua

Te Mana Whakaatu – Classification Office

Briefing to the Incoming Minister

Contents

Who we are.....	2
Budget and financial state.....	2
Our role and structure	3
Our legislation.....	4
Key functions	5
Classification of publications.....	5
Facilitating the development of self-rating systems	6
Research.....	6
Producing and distributing information.....	8
Inquiries and complaints service	9
Supporting the response to online violent extremism	9
Priorities, challenges and opportunities	10
Priorities.....	10
Challenges.....	11
Opportunities.....	11
What you can expect from us.....	12
The year ahead	12
Concluding remarks.....	13
Appendix 1 – Financial statements.....	14

Who we are

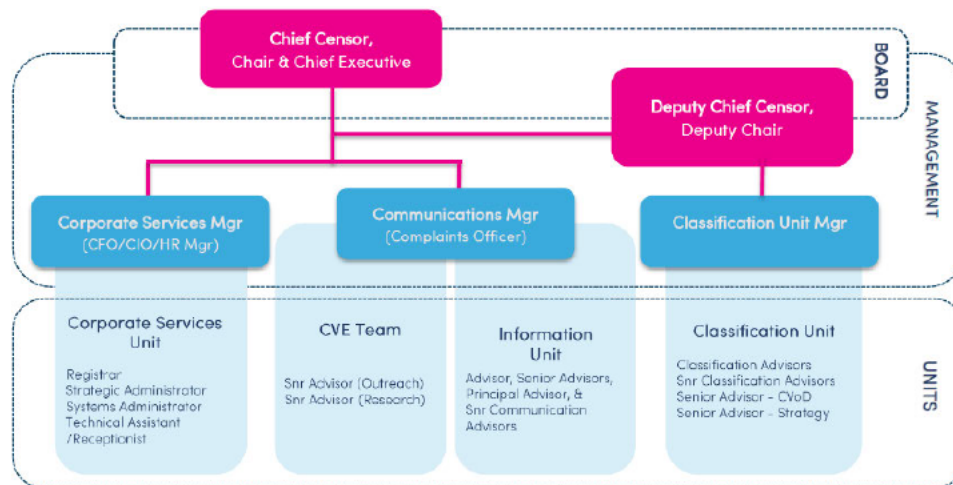
1. Te Mana Whakaatu – Classification Office (**the Office**) is an independent Crown entity and media regulator.
2. The roles and functions of the Office are set out in the [Films, Videos, and Publications Classification Act 1993](#) (**the Classification Act**).
3. We provide information and ratings to empower New Zealanders to make informed choices about what they, and their rangatahi and tamariki, watch.
4. We classify physical media (such as films released in cinemas and on DVD) and material submitted to us by Crown agencies and the courts; support streaming services to rate their content for a New Zealand audience; and restrict and ban some harmful content.
5. We produce research and practical resources to help New Zealanders understand the classification system.
6. We work with others in New Zealand and overseas to ensure we're across developments and changes in content regulation.

Budget and financial state

7. The Office is funded under the Vote: Internal Affairs Non-Departmental Output Expense, with a single output class for the Classification of Films, Videos, and Publications (M41). The 2022/2023 appropriation the Office is \$3,201,000. In addition to the appropriation, the Office also receives revenue from fees and levies paid by third parties. Any shortfall in forecast revenue is met through the use of cash reserves (of approximately \$750,000).
8. The Office's primary objective is to provide services to the New Zealand public, as opposed to that of making a financial return. Accordingly, the Office has designated itself as a public benefit entity (PBE) for financial reporting purposes. The financial statements for the Office for the year ending 30 June 2022, and approved on 31 October 2022, are in our [2021/2022 annual report](#). Appendix 1 provides a financial snapshot outlining our statements of forecast comprehensive revenues and expenses, financial position and changes in equity as set for the 2022/2023 year.
9. The Office is preparing a Statement of Performance Expectations and a Statement of Intent for 2023/2024, which we will send to you and to the Department of Internal Affairs (DIA) for consultation in April 2023.

Our role and structure

10. The Office is led by the Chief Censor and Deputy Chief Censor. Both are statutory appointments under the Classification Act. The Chief and Deputy Chief Censors are appointed by the Governor-General on the recommendation of the Minister of Internal Affairs, with the agreement of the Minister for Women and the Minister of Justice. The Chief and Deputy Chief Censor form the Board of the Classification Office.
11. The Chief Censor is the chief executive of the Office. Our Chief Censor, Caroline Flora, was appointed for a three year term in July 2022, taking over from David Shanks, who served for five years. Our Deputy Chief Censor Rupert Ablett-Hampson joined the Office in October 2021 and his term expires in October 2024.



12. The organisation is structured into three main units:
 - a. **The Information Unit** is managed by the Communications Manager, and its functions under the Classification Act are to engage in research, inform and educate the public, and to manage complaints and inquiries.
 - b. **The Classification Unit** is led by the Deputy Chief Censor, and our team of classification advisors are responsible for assessing publications that are submitted for classification, or called in by the Chief Censor.
 - c. **The Corporate Services Unit** provides administrative support. It is led by the Corporate Services Manager, who is responsible for human resources and IT, and is also the Chief Financial Officer.
 - d. In addition to these three units, **the Countering Violent Extremism (CVE) team** was set up in response to the March 15 Mosque attacks. The CVE team proactively engages with New Zealand and overseas government agencies, academics, and experts at the forefront of countering violent extremism to share insights and identify solutions.

13. The Office established a **Youth Advisory Panel (YAP)** as part of a wider youth engagement strategy in 2018. The Youth Advisory Panel is a diverse group of rangatahi who provide input into our classification, research and information work.

Our legislation

14. Under the Classification Act, we classify 'publications'. The legal definition of a publication covers a wide range of media such as films, videos, music recordings, books, magazines, video games, and online content. Publications submitted to the Office usually include content that deals with sex, horror, crime, cruelty, or violence.
15. Publications can be submitted to us by the [Film and Video Labelling Body \(the FVLB\)](#); by Crown agencies, including the Secretary for Internal Affairs, the Chief Executive of Customs, the Commissioner of Police; the courts; and (with the leave of the Chief Censor) members of the public. The Chief Censor also has powers under the Act to 'call in' a publication for classification.
16. There have been two major amendments to the Classification Act since 2020. The [Films, Videos, and Publications Classification \(Commercial Video on-Demand\) Amendment Act 2020](#) addressed commercial video on-demand (CVoD) content.
17. The change requires major commercial video on-demand and streaming providers (specified in [schedule 4 of the Act](#)) to show appropriate New Zealand age ratings and content warnings on-screen.
18. The [Films, Videos, and Publications Classification \(Urgent Interim Classification of Publications and Prevention of Online Harm\) Amendment Act 2021](#) addressed gaps in the Classification Act in the wake of the March 15 Mosque terrorist attacks, introducing additional regulatory powers such as interim classification assessments and take down notices.
19. The Office can make an interim classification assessment under [section 22A](#) of the Classification Act that a publication is "likely" to be objectionable. An interim classification assessment can be made only if the Chief Censor believes there is an urgent need to notify the public that the content of the publication is likely to be objectionable.
20. The Acting Chief Censor used this power to issue interim classifications for the first time in May 2022. Two publications related to the Buffalo supermarket shooting were given objectionable interim classifications within hours of their availability online. Both publications were then formally classified as objectionable within the 20 working days stipulated in the legislation.

Key functions

21. The Office has six key functions: classifying publications; facilitating the development of self-rating systems used by streaming providers; carrying out research; distributing information about the Classification Act and the Office; providing an inquiries and complaints service; and supporting the response to online violent extremism.

Classification of publications

22. When classifying publications, the Office follows legal criteria set out in the Classification Act, balancing this at all times with the right to freedom of expression as contained in section 14 of the New Zealand Bill of Rights Act 1990. All publications in New Zealand (including films, video games, books, etc) are classified using the same criteria.

Crown work

23. We receive submissions from DIA, Police, NZ Customs and the courts. In the year 2021/2022, we received 372 Crown submissions.
24. Most of these publications are child sexual abuse material (CSAM), with terrorist and violent extremist content being the next most common. The decisions we make are used in court proceedings.
25. One notable example is our classification of the March 15 Mosque shooting livestream and its accompanying manifesto as objectionable. There have been several high profile convictions related to these publications. Convictions also frequently result from sexual abuse material that we classify as objectionable.
26. To help mitigate the potentially traumatic impacts of the most graphic and intense content our classification deal with, we have a comprehensive staff support policy. Staff are expected to attend one EAP session each year, and are strongly encouraged to access more when needed. Staff who are regularly exposed to distressing content are provided an additional allowance to access activities which help maintain mental and emotional well-being, and are typically of an athletic, recreational or artistic nature.

Commercial work

27. The volume of commercial publications has been decreasing for some time, as physical media (like DVD and Blu-ray) continue to decline. In the year 2021/2022, we classified 695 commercial publications.
28. Commercial submissions come to our office via the Film and Video Labelling Body. The Office generally does not rate unrestricted films (G, PG, M). If a film has received an unrestricted rating in Australia or the United Kingdom, or if the FVLB decides that nothing in the film warrants a restriction, it will assign an unrestricted rating and provide an appropriate descriptive note.

29. Our office deals with more challenging content (R13, R16, R18). If the film has been restricted in Australia or the United Kingdom, or the FVLB considers that it might require a restricted classification, it submits the film to the Classification Office on behalf of the distributor.
30. Occasionally we 'call in' films or shows that are of concern to the public. A recent example is *The Batman*, which was initially rated M. After some concern about the content in the film, the Chief Censor called it in and it was classified R13.

Commercial Video on-Demand content

31. Our office oversees the self-rating system for CVoD content. In the year 2021/2022 we assessed 224 pieces of CVoD content.
32. Self-rating allows providers to rate their own films and shows. We assess providers' self-ratings on a regular basis to support them to produce age ratings and content warnings that are acceptable to a New Zealand audience, and we review each provider annually.

Facilitating the development of self-rating systems

33. We manage and develop the standards by which providers listed in schedule 4 of the Act must perform self-ratings. These standards are based on the criteria set out in the Classification Act.
34. The Office has developed a Self-Rating Tool (SRT), and works with each provider to train its rating teams to use it. Before the Chief Censor approves a provider to self-rate, we review batches of self-rated titles and provide feedback. Once approved, the Office reviews each provider annually.
35. The schedule 4 providers are: Alphabet (Google); Apple **s 9(2)(b)** **s 9(2)(b)** Amazon (Prime Video); Disney+; Microsoft; Netflix; Sky (NEON); and Sony (Crunchyroll). All providers have been approved for self-rating, except for Sony, which we are working with closely.
36. DIA provides advice to the Minister if there are new providers in the market that should be added to the schedule, or if any should be removed. Decisions are made after consultation with the Chief Censor.
37. We regularly engage with schedule 4 providers through our Relationship Manager and subject matter experts in the Classification Unit, Information Unit, and Corporate Services.

Research

38. The Classification Act requires us to have an Information Unit providing the research services necessary to enable the Office to effectively perform our functions. Publishing research is one of the measures in our Statement of Performance Expectations.

39. We focus our research on issues that are important to the wellbeing of New Zealanders and relevant to the wider work of the Office. Research tends to focus on identified gaps in the available evidence.

Recent projects

40. [NZ Youth and Porn](#) (2018–2020) – We completed a three-part research project focusing on young New Zealanders’ views and experiences of pornography. The research project won Gold at the international ESOMAR Research Effectiveness Award 2022, and won the Supreme Award at the 2021 Research Association New Zealand Effectiveness Awards.
41. [The Edge of the Infodemic: Challenging Misinformation in Aotearoa](#) (2021) – This nationally representative survey explored New Zealanders’ experience of mis-, dis- and mal-information, and the findings have supported cross-government collaboration on potential policy and regulatory responses. The research was used as a template for a follow-up national survey commissioned by DPMC (2022), with a more specific focus on COVID-19 misinformation.
42. [What We’re Watching: New Zealanders’ views about what we see on screen and online](#) (2022) – This report focused on New Zealanders’ views about specific types of content and the potential for harm to children, young people and the wider community. It found that there is widespread concern about children and young people seeing harmful content, particularly in online spaces.

Our current research programme

43. The Office is planning to carry out four projects in the period 2022–2025. These are:
 - a. ***A heartbeat survey*** – This is a small-scale survey that we intend to repeat annually. The survey will ask questions relevant to our mahi, including New Zealanders’ views on classification, age ratings and CVoD content.
 - b. ***Online misogyny landscape threat assessment*** – This research project is in the form of a focused literature review that investigates recent international and local literature on incels, violent misogyny and male supremacy; what New Zealand and other jurisdictions are doing to deal with this threat; the online landscape; themes, trends and gaps in New Zealand in relation to misogyny, violent misogyny and male supremacy; and what platforms are doing to respond and deal with this type of content. The final report is expected to be published in June 2023.
 - c. ***Impact of media content on body image and associated harms*** – This project will examine the impact of content on young people’s ideas about body image, and how this relates to mental and physical health and general wellbeing.
 - d. ***Te ao Māori: perspectives and frameworks around classification and content harms*** – This research project acknowledges the importance of

engaging with Māori and incorporating Māori perspectives when developing policy and carrying out various functions of the Office.

Producing and distributing information

Online database and quick takes

44. Most Kiwis use classification information when making viewing choices. We've made this information easier to find by developing our website to include a comprehensive online database of classifications and ratings. We also produce 'quick takes', which provide more detail about the most impactful content in selected films, shows and video games.

Communications

45. We use our social media and email subscriber channels to keep followers up to date about our latest work. The Office runs campaigns to raise awareness and equip New Zealanders with the tools to reduce harm from content they may consume. Recent examples include:

- a. [Parental controls guide](#) – A guide for parents on the tools available to keep their whānau safe when viewing entertaining online.
- b. [The Bare Facts](#) – In collaboration with Netsafe, we drew young people's attention to the risks of taking and sharing intimate images online.
- c. [Understanding loot boxes](#) – A guide for parents and whānau in collaboration with Problem Gambling New Zealand.
- d. [Keep it real online](#) – DIA's campaign was developed in consultation with the Office to support parents and caregivers to keep their children safe online.

Pornography work

46. Our expertise and research into pornography directly led to pornography being included in New Zealand's relationships and sexuality education curriculum for the first time.

47. Released in 2022, [Ka huri i te kōrero – Changing the conversations about pornography](#) is a resource created in collaboration with the Ministry of Education. Drawing from our research, and with a strong youth perspective, the resource gives teachers and those working with rangatahi the tools to have conversations about pornography in a way that works for them.

48. In 2018 the Office set up the Pornography Working Party (PWP) to investigate the impacts of New Zealanders' use of pornography in the modern digital environment; coordinate work and advice relevant to this issue between agencies; and provide advice on potential policy responses. The PWP is chaired by the Chief Censor and managed by Information Unit staff.

49. Our pornography workstream also includes the provision of online resources; delivery of presentations to parents, whānau and school communities on how to talk with young people about pornography and how to use *Ka huri i te korero*; and working with stakeholders to develop campaigns.

Presentations and speaking engagements

50. The Office hosts engagements to inform the public about classification work and media harm. Presentations and speaking opportunities include:

- a. [Censor for a Day](#) – We invite senior media studies students to a local cinema and walk through the legislative criteria used to classify publications.
- b. **School talks** – We deliver presentations in high schools about classification, misinformation and our pornography research.
- c. **Speaking events** – We deliver presentations on our work generally.
- d. **National hui** – Our staff attend and speak at various hui hosted by government agencies and NGOs.

Inquiries and complaints service

51. Our Information Unit responds to complaints and inquiries about classification decisions and Aotearoa’s classification system, as required by legislation. We also process and respond to Official Information Act requests. This involves:

- a. explaining to industry, officials, and the public how the classification system operates, and where it fits into Aotearoa’s wider content regulatory system;
- b. finding and collating information on request, and proactively publishing information to our website; and
- c. working with agencies such as the Film and Video Labelling Body to find solutions for consumers and industry parties, both within Aotearoa and internationally.

Supporting the response to online violent extremism

52. Our small CVE team maximises its impact by collaborating with subject matter experts from Aotearoa and around the world.

53. In 2022 we contributed to the development of the Preventing and Countering Violent Extremism National Strategy and the COVID-19 inter-agency disinformation group, both administered by DPMC. Our team has recently become a member of the Christchurch Call Community, and are representing Aotearoa on the Global Partnership for Action on Gender-Based Online Harassment and Abuse.

54. Alongside the Digital Safety Group at DIA, the Office has a productive relationship with Tech Against Terrorism, an industry collective that administers the Terrorist Content

Analytics Platform (TCAP). Following classification of a publication as objectionable, the TCAP alerts tech companies to the decision. Once added to the TCAP, the number of sites hosting the content drops significantly.

55. We regularly invite experts from a wide range of disciplines to share their insights with our office as part of our Speaker Series. Past speakers have included disinformation expert Nina Jankowicz, public health specialist Dr Tara Kirk Sell, and sociologist Prof. Paul Spoonley. We often invite colleagues from our stakeholder network, which spans government, NGOs, and academia, to connect and share in these sessions.

Priorities, challenges and opportunities

56. In the context of a changing media landscape and proposed regulatory reform, we've identified the key priorities, challenges and opportunities that will impact on our ongoing mission to keep New Zealanders safe from harm. We look forward to discussing these with you.

Priorities

57. The Office is focused on three key priorities:
- a. **Continuing to do our core business well.** We'll deliver on what we've said we would, making difficult decisions on important issues, and we will do that professionally and consistently. Specifically, we will implement changes to the way we do our business that maximise the impacts of our decisions both here and overseas. We plan to invest in systems that make the best use of our resources, and we'll support our partners across government to tackle online harm.
 - b. **Better articulating our commitment to Te Tiriti o Waitangi.** Equity is one of our core values, and that involves thinking deeply about the impact our work has on Māori. We plan to explore strengthened governance and advisory arrangements for the organisation; undertake specific research on te ao Māori perspectives and frameworks on classification and content harms; embed te Tiriti considerations into our decision making; and invest in the capability of our team.
 - c. **Preparing for the future.** We know that the current regulatory system doesn't fully cater to new and emerging challenges. We're readying for change and laying the foundations for a different future. We are actively engaged in the Content Regulatory Review and will continue to provide you and the Department with expertise and advice on content harm minimisation. We are committed to ensuring that our current functions translate and transition well into a future system, and that we remain financially viable in the short term.

Challenges

58. The challenge that harmful online material presents for a traditional classification regulatory approach is significant. The growth of the internet and social media has led to an explosion of content, much of which is user-generated. The speed of dissemination, ease of access and wide audience reach present unique challenges that were understandably not contemplated when the Classification Act was enacted in 1993.
59. The speed, spread and volume of online content allows bad actors to create real-world harm: violent extremists utilise technology as a recruitment tool; young people are exposed to traumatising material without having the tools to deal with it; and mis- and dis-information undermines society's trust in institutions.
60. Globally, there have been good efforts to tackle illegal content, but it remains a challenge. Content that is harmful but not unlawful (such as pornography, self-harm, mis- and dis-information) is readily accessible and is being viewed by vulnerable members of society, including our tamariki and rangatahi.
61. Our three-decade-old legislative tools are focused on specific pieces of content rather than on the wider systemic responsibilities that hosting platforms should be assuming.
62. The Content Regulatory Review is the best avenue to address these challenges, and we are actively supporting the Department in its work.
63. While the review unfolds, we have sustainability challenges and need to ensure our functions are healthy when the time comes to refresh the form of the content regulator.

Financial position

64. The Office has a mixed revenue model, including fees, levies and Crown funding. Despite a baseline funding uplift in 2020, revenue from fees has reduced steadily over time, while costs have increased. As a result, the Office is operating at a deficit which is met from cash reserves.
65. We are forecast to cease to be a going concern from 2024/2025. We are working closely with the Department to consider resourcing options in the context of future reform. We will provide you with our advice on this in 2023.

Opportunities

66. We support the Department of Internal Affairs' first-principles review of media content regulation in Aotearoa to ensure that it is fit for purpose in the digital age.
67. We're contributing expertise and advice into policy work and regulatory design. We're also watching with close interest how Australian, European and UK models are developing, so we can benefit from their experience of implementing new regulatory models.

68. Any solution must also provide better support and tools. Through our education and outreach function, we hear from New Zealanders that they need better support and tools to navigate digital content safely.
69. Regulation is only one part of the harm prevention puzzle. As a small Crown entity, we've found that the impact of our mahi can be maximised by joining forces with a broad range of agencies and non-government actors. Regulatory reform can provide a base for New Zealand to partner with other nations, and to co-design systems with the international digital sector to reduce harm.

What you can expect from us

70. We are committed to ensuring that you are well-informed and up to date on all matters related to our mahi. To that end, you can expect the following from us:
- a. **Regular briefings** – We will schedule regular briefings for you to provide updates on our mahi, address any questions or concerns, and inform you of key developments.
 - b. **Quarterly reports** – We will provide you with detailed quarterly reports on our progress, performance, and achievements.
 - c. **Regular meetings** – We will arrange regular meetings with you to discuss your priorities.
 - d. **No surprises** – We will make you aware of emerging issues as soon as they arise, and provide you with clear information so you are equipped to respond.

The year ahead

71. There are several key briefings, reports, and releases that you can expect from us in the coming months. These include:
- a. **Annual review of the Office of Film and Literature Classification** – We are appearing before the Governance and Administration Select Committee on Wednesday 22 February to present our annual review.]
 - b. **Historical classifications of content pertaining to homosexuality and rainbow identities** – We will provide a briefing outlining our approach to reviewing and reclassifying these publications in February/March 2023. The reclassification of these publications aims to address these historical inequities and the ongoing burden they place upon Aotearoa's rainbow community.
 - c. **Compliance with section 11A Film Database requirement** – We will provide a briefing in March 2023 detailing our approach to meeting this legislative requirement under the Classification Act. This is a new requirement under the

CVoD regime that means we must provide a publicly searchable film database, and sets the specific requirements for that database.

- d. **Financial sustainability** – We will provide a briefing on future funding options in advance of October 2023.
- e. **Statement of Intent and Statement of Performance Expectations** – We will initiate this process in April 2023 and provide a final report in June 2023.

72. Additionally, you can expect the following research reports to be released in the coming year:

Research Projects	Proposed Date
Online misogyny landscape assessment	June 2023
Heart beat survey	June 2023
Body image research	November – December 2023

Concluding remarks

73. The Office is available to provide you with any additional information or briefings that you may require, and to discuss any matters of interest or concern. We are looking forward to meeting you and discussing your priorities for the year ahead.

Ngā mihi nui,



Caroline Flora

Chief Censor | Kairāhui Whakaaturanga Poumatua

Te Mana Whakaatu – Classification Office

Appendix 1 – Financial statements

Statement of Forecast Comprehensive Revenue and Expenses

	Budget	Forecast			
	Year 1 22/23	Year 2 23/24	Year 3 24/25	Year 4 25/26	Year 5 26/27
REVENUE					
Crown Revenue	3,201	3,278	3,278	3,278	3,278
Third Party Revenue	268	201	151	114	85
Levy & Sundry Revenue	458	457	419	0	0
Interest Revenue	10	10	10	10	10
TOTAL REVENUE	3,937	3,946	3,858	3,402	3,373
LESS EXPENSES					
Personnel	2,780	2,777	2,777	2,777	2,777
Operating	1,294	1,308	1,308	1,314	1,327
Depreciation	81	92	103	103	103
TOTAL EXPENDITURE	4,155	4,177	4,188	4,194	4,207
NET OPERATING SURPLUS/(DEFICIT)	(218)	(231)	(330)	(792)	(834)
ATTRIBUTABLE TO:					
Equity holders	(218)	(231)	(330)	(792)	(834)
NET PROFIT/(LOSS)	(218)	(231)	(330)	(792)	(834)

Statement of Forecast Financial Position

In New Zealand Dollars	Budget	Forecast			
	Year 1	Year 2	Year 3	Year 4	Year 5
	22/23	23/24	24/25	25/26	26/27
CURRENT ASSETS					
Cash & Cash Equivalents	45	202	(108)	(852)	(1,673)
Investments	500	-	-	-	-
Debtors, Receivables, Prepayments	131	124	115	72	69
GST Refund	-	-	-	-	-
TOTAL CURRENT ASSETS	676	326	7	(780)	(1,604)
CURRENT LIABILITIES					
Employee Entitlements	262	262	262	262	262
Creditors	124	125	126	126	127
Fees Received in Advance	3	3	3	3	3
GST Payable	34	33	33	28	27
TOTAL CURRENT LIABILITIES	423	423	424	419	419
NET CURRENT ASSETS	253	(97)	(417)	(1,199)	(2,023)
NON CURRENT ASSETS					
Property, Plant & Equipment	159	172	177	182	187
Intangible Assets	206	312	297	282	267
TOTAL NON CURRENT ASSETS	365	484	474	464	454
NET ASSETS	618	387	57	(735)	(1,569)
Represented by:					
EQUITY					
Taxpayer's Funds	2,407	2,407	2,407	2,407	2,407
Retained Earnings	(1,789)	(2,020)	(2,350)	(3,142)	(3,976)
Closing Equity	618	387	57	(735)	(1,569)
TOTAL EQUITY	618	387	57	(735)	(1,569)

Statement of Forecast Changes in Equity

In New Zealand Dollars	Budget		Forecast			
	Prior Year	Year 1	Year 2	Year 3	Year 4	Year 5
	21/22	22/23	23/24	24/25	25/26	26/27
Opening Equity	1,028	836	618	387	57	(735)
Net Surplus/(Deficit) and Revaluations						
Surplus/(Deficit)	(192)	(218)	(231)	(330)	(792)	(834)
Capital injection (CvD)						
Supplementary funding (CVE)						
Comprehensive Income for Period	(192)	(218)	(231)	(330)	(792)	(834)
Closing Equity	836	618	387	57	(735)	(1,569)