

# Pūrongo-ā-Tau Annual Report

2022-23



Herenga  
ā Nuku  
AOTEAROA

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## Herenga ā Nuku Aotearoa

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**Te Kāwanatanga  
o Aotearoa**  
New Zealand Government

# Te pūrongo a te tiamana

## Chair's message

We started the year as the Walking Access Commission. A little-known Crown entity, but respected by our stakeholders; landholders, territorial authorities, outdoor recreationists and trail builders. We finished the year as Herenga ā Nuku Aotearoa. Our new name is our visible commitment to doing the same work – protecting and enhancing public access to the outdoors – but doing it in a new way that recognises our unique, enduring, spiritual and cultural connections to the whenua.

2022-23 has been a dramatic year for public outdoor access. Last summer's tragic storms overturned people's lives. They swept away many trails, walkways and public recreation spots. They also shifted the focus in many local communities from enhancing public access to rebuilding in the aftermath of destruction.

Despite that, there continues to be a strong demand around the country for new, enhanced or better-connected walkways and cycleways. These paths create crucial connections and recreation opportunities between and within local communities. One of those connections is our strong relationship with Te Araroa Trust.

This year the Overseas Investment Office also kept us busy. Our operations team responded to a record number of pre-consent consultation cases. This gave us many opportunities to advocate for new public access around the motu.

LGNZ endorsed the new edition of our Guidelines for Managing Unformed Legal Roads. Councils and other organisations warmly received and applied the publication.

As part of our expanding advocacy role, we made many submissions around the country supporting public outdoor access.



**Don Cameron**  
Board Chair

I have been pleased to hear from people who attended our quarterly online hui for trail builders and were highly complementary. This initiative now has a database of over 200 people involved in trail design and maintenance, and it regularly attracts 40 or more people to each hui.

We worked to ensure our mapping system remains the most comprehensive and reliable dataset of public access in Aotearoa.

Our first year as Herenga ā Nuku has been a busy one. The Board has been proud to share our new name with people around the country. We are proud because the name tells a story about our commitment to strengthen the bonds between people and land. But we are also proud because we can point to the work Herenga ā Nuku continues to do protecting and promoting public outdoor access for more New Zealanders.

# Te pūrongo a te tumuaki

## Chief executive's report

I am extremely proud of our people who have put in a solid effort in a challenging year. Dominant headwinds included the tail end of New Zealand's COVID-19 response and severe weather in many parts of the motu. Although the latter naturally focused the attention of our local and central government partners in many regions, progress on regional tracks and trail projects has been steady.

The dedication of our staff, partners, and volunteers has been truly remarkable.

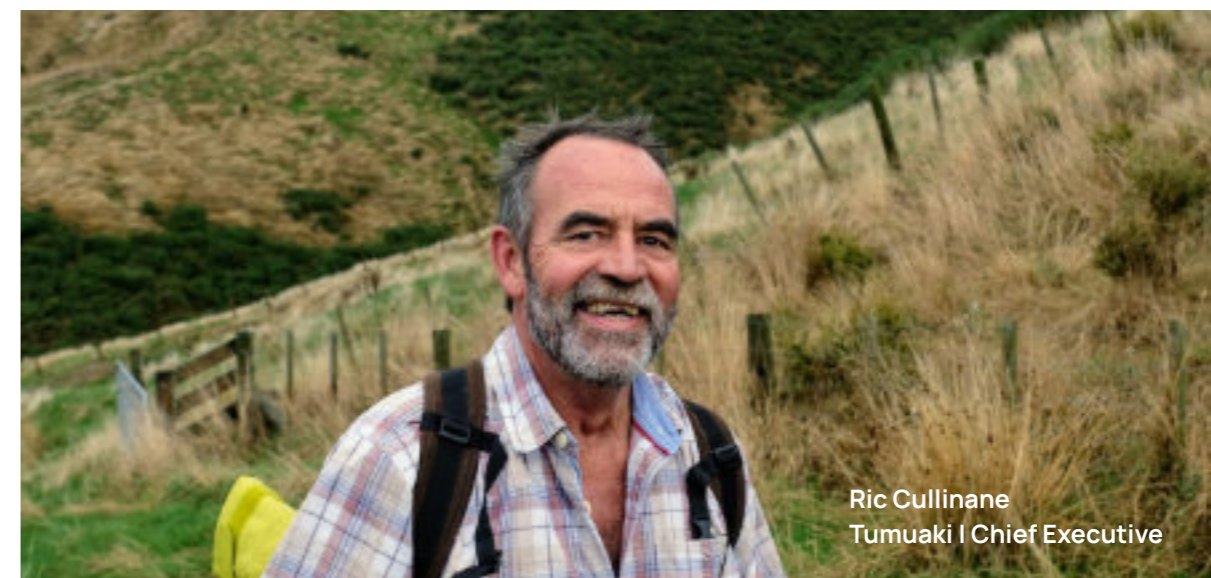
One of the most significant achievements of the past year has been our ability to maintain momentum on our regional tracks and trail projects. These projects play a vital role in enhancing the accessibility of our natural landscapes and promoting active lifestyles.

Our collaboration with local and central government partners has been a source of strength throughout the year. Despite competing priorities and challenges, we have continued to work hand in hand to ensure that

outdoor spaces are safe, accessible, and enjoyable for all New Zealanders. The spirit of cooperation and shared purpose that underpins these partnerships is truly commendable.

While the pandemic and adverse weather conditions presented significant hurdles, they also highlighted the importance of our work. The outdoor spaces we help create have become vital sanctuaries for physical and mental wellbeing during these times. The commitment Herenga ā Nuku has to fostering these spaces is more relevant than ever.

Looking ahead, we remain focused on improving New Zealand's outdoor recreational opportunities, knowing that our work has a profound and lasting impact.



**Ric Cullinane**  
Tumuaki | Chief Executive

# Te aronga Purpose

Herenga ā Nuku Aotearoa's purpose is to lead and support the negotiation, establishment, maintenance and improvement of access to the outdoors. Our governing legislation is the Walking Access Act 2008.

# Mana whakahaere Governance

Herenga ā Nuku is governed by a board appointed by the Associate Minister for Agriculture. Herenga ā Nuku is funded by Parliament through Vote Agriculture, Biosecurity, Fisheries and Food Safety and is accountable for its performance to the Associate Minister for Agriculture.

The Board is responsible for setting policy and strategic direction and for monitoring overall performance.

The Board also has an Audit and Risk Committee to assist in carrying out its financial reporting, legislative compliance and risk management duties. The committee comprised Chrissie Murray (independent chair), Don Cameron, Peter Coburn (until November 2022) and Helen Mexted.

# Ngā mahi Functions

The functions of Herenga ā Nuku are provided for in section 10 of the Walking Access Act 2008.

They are to:

- a. provide national leadership on walking access by –
  - ii. preparing and administering a national strategy, and
  - iii. coordinating walking access among relevant stakeholders and central and local government organisations, including Sport New Zealand,
- d. provide local and regional leadership on, and coordination of, walking access in collaboration with local authorities,
- a. compile, hold and publish maps and information about land over which members of the public have walking access,
- b. provide advice on walking access to the Minister or any other person,
- c. facilitate resolution of disputes about walking access, including initiating negotiations about disputed issues, mediating disputes and referring disputes to a court, tribunal, or other dispute resolution body,
- d. negotiate with landholders to obtain walking access (including walkways, which are one form of walking access) over public or private land,
- e. negotiate rights in addition to any walking access that is obtained, such as the right of access with firearms, dogs, bicycles, or motor vehicles,
- f. administer a fund to finance the activities of Herenga ā Nuku, or any other person, in obtaining, developing, improving, maintaining, administering, and signposting walking access over any land,
- g. receive and manage private funding, contributions, or sponsorship for the promotion of walking access,
- h. research, educate the public about, and participate in topics and programmes related to walking access,
- i. develop, promote, and maintain the code of responsible conduct,
- j. administer walkways under the Act, with planning and supervision focused at a local level, and
- k. monitor the compliance with, and enforcement of, the Act in relation to walkways.

# Te Poari Board



## Chair

**Don Cameron** was mayor of Ruapehu District until October 2022 and was a representative on the Local Government New Zealand National Council. He is a keen mountain biker with a wealth of experience in rural and recreation access issues. He is a member of Ruapehu-Whanganui Rural Support Trust and Rural Health Alliance Aotearoa NZ, is the co-chair of the Road Controlling Authority and recently helped to set up the Ameku Road Walkway in Raetihi.

Term of appointment:  
December 2019–



**Peter Coburn** is from Westport. He is a passionate outdoor recreationalist and was the private secretary to the Minister for Rural Affairs from 2006 to 2008. In this role he managed and monitored key rural issues including overseeing walking access legislation through parliament and developing a rural proofing policy. He has considerable management experience in the conservation sector and has helped to establish marine reserves in the West Coast region. Peter's term as a Board member ended in November 2022.

Term of appointment:  
November 2019 to November 2022.



**Pierre Henare** (Ngāti Porou, Ngāti Hine) is the current board chairman and a founding director of Tairāwhiti Pharmaceuticals Ltd Group. He has also held board positions with Māori incorporations, Māori land trusts and with the Māori advisory boards to Tairāwhiti District Health and Midlands Health. Pierre has also worked for a range of government departments in both advisory and management capacities.

Term of appointment: August 2018 to August 2024



**Helen Mexted** has significant strategic leadership and governance experience in public and private sector organisations such as Te Whatu Ora – Health New Zealand, Toitū Te Whenua – Land Information New Zealand, Local Government New Zealand, Greater Wellington Regional Council, Public Trust and Federated Farmers. Helen holds a Master of Business Administration and a Bachelor of Business Studies and is a Chartered Member of the Institute of Directors.

Term of appointment: August 2018 to August 2024.



**Celia Wade-Brown QSO QSO** has wide-ranging public, private and non-profit governance and employment experience in New Zealand and internationally. Her leadership experience in local government included overseeing major development projects, outdoor space and biodiversity planning as a former councillor and mayor of Wellington. She enjoys walking, kayaking, cycling and the development and maintenance of trails and reserves. Celia is on the board of Te Araroa National Trust and the Great Harbour Way Trust, and co-chairs the Wellington Sea Kayak Network. She is currently biodiversity manager at Duntulm Farm, teaches refugees English, and leads the development of the Wairarapa Walking Festival.

Term of appointment:  
November 2019–

# O mātou rautaki

## Our strategic framework

### Our purpose

Provide New Zealanders with free, certain, enduring and practical access to the outdoors.

### Our mission – what we intend to achieve

To lead national public outdoor access development and support local implementation.

### Impacts over time – how we contribute and influence

We engage with central and local government agencies, mana whenua, organisations and community groups to generate public access opportunities that support healthy communities.

### Our outcomes – how we know we are succeeding

The following outcomes are important to our success.

1. Public access is available where and when it will add most value to communities.
2. People know how to find access.
3. People access the outdoors responsibly.

### Our outputs – how we deliver

Public access is available where and when it will add most value to communities because we:

- facilitate and lead public outdoor access
- facilitate resolution of access disputes
- support Māori cultural access to the outdoors
- engage with communities

People know how to find access because we:

- manage the access mapping system
- provide tracks and trails information

People access the outdoors responsibly because of our:

- education programmes
- digital-led behaviour change initiatives
- New Zealand Outdoor Access Code
- collaboration with other organisations with an interest in responsible behaviour in the outdoors.



# Ngā tukunga iho

## Achieving our outcomes

Herenga ā Nuku helps create, enhance and promote public access to the outdoors across New Zealand. Public access to the outdoors enables better-connected communities, physical and mental health improvements and community development.

This report describes the work of Herenga ā Nuku in 2022-23 as it related to its three outcomes and associated outputs listed in the strategic framework on page 8.

## Achieving Outcome 1: Public access is available where and when it will add most value to communities

### Output: facilitate and lead public outdoor access

Herenga ā Nuku works with a range of stakeholders to secure access to the outdoors. We do this by negotiating and building relationships with local communities, mana whenua, councils and agencies such as the Department of Conservation (DOC) and Toitū te Whenua, including the Overseas Investment Office (OIO).

Our work under this output includes recommending access for areas subject to the sensitive land provisions of the OIO. It also includes mediating between parties disputing access. We also support diverse communities and local groups to secure new access opportunities or to maintain and enhance existing access.

### Regional projects

Herenga ā Nuku works closely with local government, iwi partners and community stakeholders to support the development of long-term tracks and trails strategies.

This work extends access, recreation and targeted tourism opportunities at a regional scale in ways that connect communities and improve wellbeing.

#### Pūhoi to Mangawhai

Herenga ā Nuku has been working in partnership with Auckland Council, the Matakana Coast Trail Trust, Ngāti Manuhiri as mana whenua and the Department of Conservation to create a network of tracks and trails on the northern boundary of Auckland – from Pūhoi to Mangawhai. Project priorities are to acquire easements and other forms of public access on private land and work with landholders and developers before and during the subdivision process. The initial

funding for the Pūhoi to Mangawhai project ended in 2022.

Following this project's success, Auckland Council, Auckland Transport and Herenga ā Nuku have negotiated and signed a Memorandum of Understanding underpinning the project's next phase. The programme manager role has been expanded and now includes the Franklin area.

#### Franklin-North Waikato

In 2018, after local community advocacy, we co-funded the Connecting Franklin-North Waikato Project in partnership with Waikato Regional Council and Waikato District Council. The strategy responds to the challenges of rapid urban growth and growing disconnection between communities and the surrounding rural landscape. It reconnects people to the Waikato River and the ensuing cultural, recreational and environmental benefits. Waikato-Tainui iwi, the Waikato River Authority and the Franklin Local Board of Auckland Council have all endorsed the strategy.

This year we continued to engage with Waikato District Council on its Connectivity Strategy, enabling it to streamline trail development across public and private land. We also supported Auckland Council's plans for a regional trails strategy focusing on the Franklin Local Board area. We have provided geospatial support to develop the project brief, and Auckland Council included a trails-targeted rate proposal in its Annual Plan process. If approved, this provides a mechanism for direct funding of the trail network within the Franklin Local Board area.

#### Te Tairāwhiti project

In 2020, after an approach by a local trails group, we initiated community korero and hui about a

regional tracks strategy in Te Tairāwhiti that develops ancestral trails in the region and reconnects local people to cultural landscapes. We helped fund a dedicated program manager through our memorandum of understanding with Gisborne District Council, Trust Tairāwhiti and Tapuwae Tairāwhiti Trails Trust. We worked towards establishing strategic oversight from mana whenua.

Unfortunately, the cumulative impacts of extreme weather events are widespread across Tairāwhiti, impacting physical and social infrastructure, from broken roads and bridges to community volunteering. The programme manager has resigned, and the community's focus is on disaster relief and recovery. Trails strategy development is effectively on hold while immediate local needs are prioritised.

### Cycling infrastructure

Herenga ā Nuku helps negotiate public trail access for cyclists, especially mountain bikers.

#### Northland

In 2018, Northland's three district councils and regional council adopted the Northland Walking and Cycling Strategy. We are taking a lead role in the negotiations to start a new regional project in Te Tai Tokerau to put some much-needed impetus into the project.

We led the proposal development for a \$5 million walking and cycling park on the outskirts of Whangārei. The park sits mostly on Northland Regional Council land, with some on Whangārei District Council land. The learn-to-ride pump track, car park, toilet and other facilities opened in September 2022 and has been well received by the local community.

## Coromandel

We have started working with the local community group Ride Coromandel to help implement its Hauraki Coromandel Biking Strategy, which aims to create a nationally significant biking destination.

## Māhia Peninsula

Herenga ā Nuku regional field advisors joined government ministers, mana whenua, landholders and locals to celebrate the opening of Te Aratia Walkway, a 13km coast-to-coast walking and cycling connection along the Whangawehi stream on the Māhia Peninsula. We have supported the project through technical advice and Enhanced Access Grant funding. Work is underway to get legal easements in place to ensure enduring public access along the route.

## Waimate

We have secured landholder agreement to create three new walkways near Waimate, Canterbury, and have requested agreement in principle from the Waimate District Council to being appointed as controlling authority for the walkways. Part of this formalises public use of the well-known Big Easy mountain bike track and reconnects two sections of unformed legal road to enable a public access loop that includes cycling and access with horses.

## Mahu Whenua

In Otago, variations to two Mahu Whenua walkways will enable cycling on Peters Way and Crown Peak tracks. The Mahu Whenua walkways result from a

complex 11-year-long OIO implementation case with which we are involved.

## Overseas Investment Office consultation and consent implementation

Herenga ā Nuku advises the OIO on some applications by overseas investors to buy sensitive land. Our role is to consider if there are any public access benefits for New Zealanders that could become part of the conditions of consent to purchase.

This financial year there have been 32 new OIO pre-consent consultation cases created. Our responses for most of these consultation requests have included new public access recommendations. We continue to work with overseas investment consent holders to implement their public access recommendations. Highlights from the year include:

- a 7km long esplanade strip alongside the true left of Rangitata River, plus two access strips to the esplanade strip/river of 800m in length
- public access to Appleton Dairy Farm in Otago, provided through land transfer to DOC. The land is now managed as a Government Purpose Reserve (wildlife management)

- new public access to and alongside the Tukituki River
- public access over Te Rata Station, Gisborne. This includes the registration of a new walkway easement from Tarndale Road to Mangaotane Stream, which connects to a new esplanade strip along the bank of the stream. This will allow practical fishing access into the headwaters of Mangaotane Stream. This new public access has been achieved after 8 years of discussions with 2 different overseas landholders
- access secured along Castlebrae Beach in Marlborough, from the Awatere River mouth to Te Papanui-o-Whiti/White Bluffs. This outcome is a result of another long-standing OIO implementation case
- enduring legal access secured over a recreational area known as the Jim Currie Reserve, Kinleith, through the implementation of OIO consent. The access includes walking, cycling, horse, vehicles and dogs
- several kilometres of access secured in Tairāwhiti along Mangaoai and Mangaruaki Streams, and access established along Mahiaruhe Stream and a walkway easement registered on the title.

Herenga ā Nuku is unable, legislatively, to charge the costs for this work to the OIO or the applicants.

## Guidelines for the Management of Unformed Legal Roads

In August 2022, we published our updated Guidelines for the Management of Unformed Legal Roads. The guidelines are a practical way for territorial authorities to navigate outdoor public access issues and landholders' rights in relation to unformed legal roads. The first

edition of the guidelines in 2011 was popular with many councils' and territorial authorities' staff around the motu. We have collaborated with those organisations for ten years since we first published this document. The new version of the guidelines has been refined and honed from conversations with all those organisations. These guidelines have also been developed with support from Local Government New Zealand.

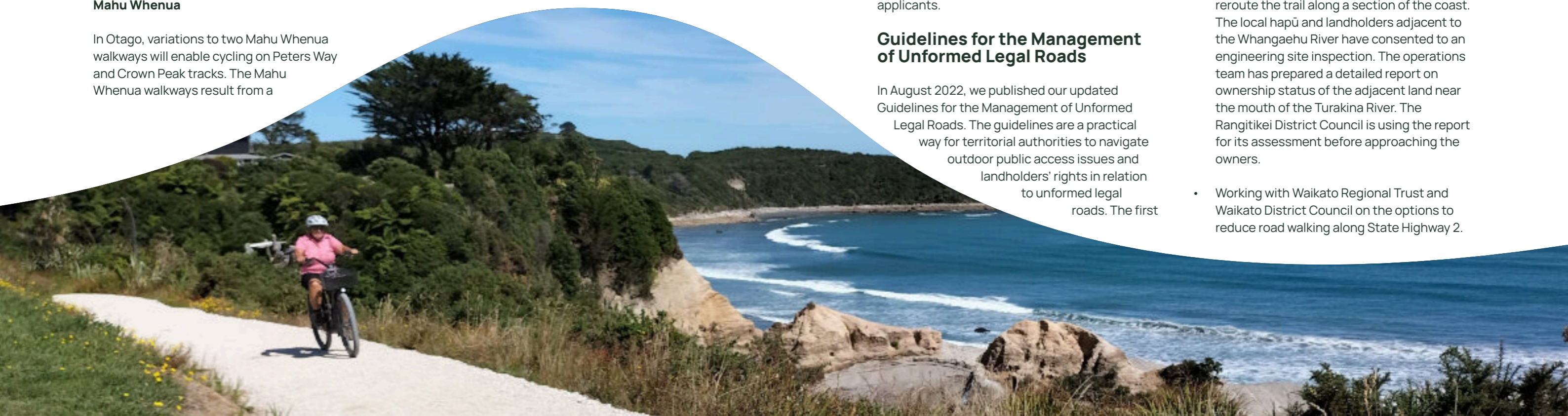
As well as providing helpful, practical advice for managing unformed legal roads, the guidelines may also be a good framework on which to base internal policy.

We distributed the guidelines to all territorial authorities and all treaty settlement entities and distributed 60 copies to DOC staff.

## Te Araroa

Operational highlights of our relationship with Te Araroa Trust include the following:

- Putting a new route around the sacred Te Porere Redoubt site near National Park. This was in response to a long-standing grievance held by local iwi that came to our attention in late 2021. A new diversion was put in place and we have completed new signage, maps and track notes.
- Coordinating the Whanganui to Koitiata route alignment project. This project will replace about 30 km of road walking and reroute the trail along a section of the coast. The local hapū and landholders adjacent to the Whangaehu River have consented to an engineering site inspection. The operations team has prepared a detailed report on ownership status of the adjacent land near the mouth of the Turakina River. The Rangitikei District Council is using the report for its assessment before approaching the owners.
- Working with Waikato Regional Trust and Waikato District Council on the options to reduce road walking along State Highway 2.





- Continuing to assist the Te Araroa Northland Regional Trust in resolving ongoing issues that affect public access security, such as kauri dieback, landholders closing access and competing usage of tracks.

## Submissions

Herenga ā Nuku submits on a wide range of issues, including responding to parliamentary select committees, central government agencies and local government strategies and plans. Highlights this year include the following:

- Natural and Built Environment Bill and Spatial Planning Bill submissions. We advocated that the mauri of the whenua should be an essential system outcome, that we need to broaden the scope of public access to support connectivity between tangata whenua and the whenua itself, and that we need to recognise mana whenua interests explicitly in identifying places of national importance.
- DOC's Stewardship Land Reclassification – West Coast. We recommended prioritising free and enduring public access in any reclassification and subsequent processes.
- Proposed Te Tai o Poutini Plan. We support including community values and rules that recognise and enable more public access.
- Waikato District Council draft strategy: Taiao (Nature) in the Waikato. We highlighted the purpose of esplanade areas in providing recreational use and access to and alongside riparian areas and emphasised the value of accepting voluntarily offered esplanade areas.
- Waka Kotahi National Walking and National Cycling Plans. We supported the plan and encouraged its extension to include: safe cycling access to recreation opportunities, especially greenspace; connecting rural communities into villages and towns; moving cyclists off roads; and developing its 'streamlining funding' to support small-scale active transport infrastructure improvements that can address severance and improve community resilience.

- Auckland Council's proposed Golf Investment Plan. We advocated for greater public access yield from available public open space.
- Forest Stewardship Council (FSC) certification audit across a large number of forests across the motu. Our feedback on the FSC process stated the need to maintain legal rights of access and highlighted the value of offering other access for their local communities, often managed through a permit system.
- Crown pastoral land proposed regulations and standards. We made several recommendations including that the Commissioner of Crown Lands consult specifically and directly with Herenga ā Nuku before the Crown pastoral land regulations and standards are finalised.
- Molesworth/Rangitahi Recreation Reserve Conservation Management Plan Review preliminary stakeholder engagement process. We requested increased recreation and access opportunities be facilitated through the plan review. We presented this to an online stakeholders' hui.
- Kawarau District Council planned changes to Stoneham Park. The council reviewed its plans after a submission by Herenga ā Nuku that sought provisions for active transport and connectivity routes through the zone.

## Road stopping

Early communication by our regional field advisors on an increased number of applications for proposed council road stoppings has resulted in several recommendations that the council does not proceed with the proposed stoppings. This early engagement with councils is leading to alternative public access options being adopted to improve public access.

We opened 48 road stopping cases during 2022-23. Some examples of these include:

- Our Waikato and Canterbury regional field advisors facilitated an online meeting with Toitū te Whenua regulatory staff and council

staff to assist the council with procedures for road-stopping applications, including public notification of proposed road stoppings.

- Our Wellington Wairarapa regional field advisor provided advice to prevent the stopping of an unformed legal road with potential use for cycling and walking in Upper Hutt. They also negotiated alternative secure access where an unformed legal road was being stopped in South Wairarapa.
- We opposed a Manawatū District Council road stopping proposal to stop an unformed part of Opawe Road. The road provides direct access to the Ruahine Forest Park. As a result of a large number of submissions received, the Council decided not to proceed with the stopping but intends to review the options.
- In response to a road stopping proposal, we negotiated with the landholder to form an esplanade strip to provide better connectivity along the Waimatā riverbank than the existing unformed legal road.

## Output: facilitate resolution of access disputes

Herenga ā Nuku opened 21 access dispute cases during the year and closed 10.

We helped restore access by foot to Pureora Forest Park over unformed portions of Mangakahu Valley Road, Ongarue. We provided a map and Pocket Maps app instructions for DOC to supply to hunters, facilitating this access.

In Hokitika, we made progress in two long-running cases where locked gates and misleading signage obstructed access to public conservation land. After repeated efforts, local DOC staff installed a stile at one location and new signs at both. Discussions are ongoing to remove a padlock at the other location to enable kayakers, hunters and trampers to drive several kilometres over public conservation land and a Toitū te Whenua-managed Crown land track.

## Output: support Māori cultural access to the outdoors

We continue to build staff capability in te ao Māori. It has been over a year since we started with the Reo Ora language programme, with 98% staff enrolment and an average 15% program progression. Those staff who progressed through the courses have enrolled for a second season.

The Board reviewed and extended its Māori Partnership Strategy. The strategy has a mana whenua focus encapsulating Te Tiriti o Waitangi, as opposed to te Tiriti encapsulating mana whenua. It focuses on the following four broad categories of Māori land.

- Ahuwhehua Turewhenua
- Tiriti whenua
- Urban Māori areas
- Mana whenua – overarching rohe of hapū

We are piloting an ahuwhehua land partnership with Te Waro A Forest Trust, supported by Owahaoko A and Owahaoko C. The relationship aims to support informal public access within Māori bush blocks whilst supporting the trust's aspirations to develop more formal recreation opportunities.

We have engaged with Ngāti Hei pre-settlement, regarding public access implications, expectations and opportunities for significant tracts of returned land.

We published advice on landlocked land. There is a legal pathway to unlock landlocked Māori land through Te Ture Whenua Act, but in practice, the problem remains. The law can be costly and time-consuming, and there is little or no practical support for landholders to address the financial and resource barriers that prevent them from going to court. When there are public access rights involved as well as private access issues, Herenga ā Nuku can help. Our help involves providing information such as geospatial mapping and technical knowledge.

We have continued engaging with Ngā Wairiki, Ngāti Apa and ahūwhenua trustees regarding the new Whanganui to Koitiata Te Araroa Trail route.

We engaged with Ngāti Hikairo over Te Porere Redoubt site and the Tongariro Alpine Crossing future management proposals to be presented by DOC.

We began working with local DOC staff to re-route part of the Coromandel Walkway following significant slip damage from Cyclone Gabrielle. As part of the track disappeared in a significant slip and there are land stability problems, the walkway must be moved. Ngāti Tamatera are closely involved as they will receive part of the land in their Treaty settlement.

## Output: engage with communities

### Enhanced Access Grants

We received five EAG applications this year, of which four grants totalling \$40,159 were approved. As at 30 June 2023, Herenga ā Nuku has 8 active grants which it is supporting.

### Sharplin Falls

Last year we granted funding to support Mt Somers Walkway Society to complete a new track into Sharplin Falls, a popular scenic area behind

Staveley in Mid Canterbury. With assistance from Herenga ā Nuku, and significant community support, this track was officially re-opened in June 2023.

### Marlborough Vineyard Trails

This year we awarded a grant to Renwick Residents Association for directional signage for a new section of the Marlborough Vineyard Trails. The trail is a shared walking and cycling path located east of Renwick. The applicant has been in consultation with mana whenua (Rangitāne o Wairau, Ngāti Toa Rangatira and Ngāti Rārua) since last September. The project is also receiving funding from Marlborough District Council for design, legal, fencing and track construction costs, and has the support of Sport Tasman and Waka Kotahi.

### Outdoor Access Champion Awards

These awards recognise those who have made significant and lasting contributions to public access to the outdoors in New Zealand, whether through securing new legal access, championing public rights of access, trail building or contributing to an understanding of access rights and responsibilities. There were three awardees for 2023. The following two award presentations were held during the 2022–23 financial year.



Josephine Elworthy, showcasing Clevedon Trails

- Jamie Stewart was recognised for his work leading the community enhancement and maintenance of a network of tracks, picnic areas and swimming holes in what has become known as Pareraho Forest, a corner of Belmont Regional Park that links the Lower Hutt suburbs of Belmont and Kelson.
- Bill Gilbertson was recognised for, among other things, his role in co-founding the Nelson Tasman Trails Trust. The trust formed the Great Taste Trail, which, at 200km, is the longest of the 22 Great Rides. Over 315,000 people rode on it in 2021, with over three quarters of those riders from the Nelson Tasman region.

The awards event for Shelley Trotter and Gary Heaven has been delayed at the recipients' request. Shelley Trotter and Gary Heaven have been recognised for their work at the Matakana Coast Trail Trust on preparing Stage 1 of the Pūhoi to Mangawhai Trail for construction.

### Aspinall Scholarship

Herenga ā Nuku administers a \$5,000 scholarship, made available to New Zealand students researching public access to the outdoors and New Zealand's farming heritage.

2022 Aspinall Scholar Pero Garlick presented his research on interventions that improve walkability in rural towns. Garlick's research identifies five efficient and cost-effective interventions rural towns can implement to improve walkability.

### Promoting walkway easements

We published and distributed a brochure for landholders on adding a public access easement to their land. The brochure outlines some of the benefits of a public access easement and lists the ways Herenga ā Nuku can help with walkways.



Filming LEARNZ virtual school field trip

# Achieving Outcome 2: People know how to find access

## Output: manage the access mapping system

Herenga ā Nuku works with DOC, Toitū te Whenua and other organisations to access spatial data that forms the basis of our mapping system. This data populates the publicly available maps on our website and smartphone app. These maps provide up-to-date information on where the public can find legal public access for recreational and professional purposes.

### Geospatial

The geospatial team continued to prioritise improving our fundamental data, ensuring that we show the best representation of public access feasible.

In December, we worked with our Geographic Information System (GIS) partners to rebuild our server to be more stable and secure, and migrated content to it.

We embarked on a data improvement program, refreshing and refining automatic processes to identify public access. This work added into the maps:

- 200 esplanade strips
- about 130 walkway parcels
- 3 previously unseen categories of public access.

In July, 2 GIS team members received a Special Achievement in GIS Award at the 2022 Esri Global User Conference in San Diego. The award was for developing the Pocket Maps phone app, which lets users download our public access mapping data for offline use. The global award recognises outstanding work with GIS technology. Our

nomination stood out from more than 100,000 others. The GIS team also presented on how we developed the Pocket Maps.

A Pocket Maps update went live in May, bringing the app into brand alignment with the rest of the organisation. It also delivered new datasets, functionality and a mechanism to connect directly to our Pocket Maps users. We recently reached 10,000 downloads since Pocket Maps' release.

We continued to support the growing Te Araroa Trust workload, developing information products to help make smarter decisions.

## Output: provide tracks and trails information

### Plan My Walk partnership with Mountain Safety Council

We entered a partnership with NZ Mountain Safety Council (MSC) to support the Plan My Walk app. Walkers and recreationists using Plan My Walk can access over 1,300 tracks, MetService forecasts and weather warnings, New Zealand Avalanche Advisory forecasts and track alerts.

As part of the new partnership, Herenga ā Nuku will provide funding and support for MSC to complete further Plan My Walk developments over the next two years. Additionally, Plan My Walk will incorporate public walking tracks from Herenga ā Nuku, previously available through our platform, Find My Adventure.

# Achieving Outcome 3: People access the outdoors responsibly

## Output: education programmes

Encouraging the public to act responsibly while in the New Zealand outdoors is a key task. We do this by providing educational resources and general information on how to behave while outdoors.

### LEARNZ virtual school field trip with Sport NZ

We collaborated with CORE Education and Sport NZ to develop our latest LEARNZ virtual school field trip, Hīkoi for Hauora: making connections in the Haakarimata Ranges. This is available on the LEARNZ website, including videos, background reading, images, narrations, keywords, quizzes and a Google Earth tour. Schools around NZ undertake the virtual trip and participate in online panels where they learn about access to the outdoors and hauora.

1427 ākonga from 48 educators, organisations or 'other' participants participated in the Virtual Field Trip. Most were years 7-8.

## Output: digital-led behaviour change initiatives

We worked with UpStart magazine to run a competition promoting the Outdoor Access Code to children aged 5-12. The campaign crossed over the financial years of 2021-22 and 2022-23. It encouraged children and their whānau to explore Aotearoa safely and respectfully. It taught children that access to some places might be limited and introduced reasons why and how children can respect these restrictions and care for the places they visit (for example, leaving gates as you find them, being

aware of places of significance). During the 2022-23 year, the campaign attracted 25,700 unique users and 69,800 views. It had 838 competition entries.

We turned our 'How to find unformed legal roads' video into a webpage with screenshots and explanations. This supports the rest of our popular 'unformed legal roads' website material.

## Output: New Zealand Outdoor Access Code

We updated and simplified our website advice on crossing private land. The guidance draws from the Outdoor Access Code and focuses on asking permission first and then treating landholders and their land with respect and consideration.

## Output: collaboration with other organisations with an interest in responsible behaviour in the outdoors

### Te Araroa

More than 4,000 through-hikers are estimated to have walked the trail for the 2022-23 season. This is twice as many walkers as the previous peak in the 2019-20 season.

Herenga ā Nuku continues to support Te Araroa Trust with administrative and operational support from staff and regional field advisors. This includes regular GIS data and trail notes updates.

Te Araroa Trust has developed a regenerative trail strategy – Te Araroa Whakahou. Its ambition is that the trail will be ever-improving due to walkers, communities, partners and volunteers working together on initiatives – both external partnerships and managed in-house. The trust is awaiting the outcome of multiple funding applications intended for the initial project plan.

## Collaboration with tracks and trail groups

### Tracks and trails network

Our tracks and trails network continues to gain traction. Its email database has grown to over 200 people and each quarterly online hui has been attended by 30–50 people. Hui discussion topics included: practical ways to benefit nature and our communities through building trails; ways trail groups engage with DOC; and how trail groups and councils can work together.

We formed a subcommittee of 5 hui members in May to support and guide the hui. This guidance group discussed what the future of a national network of trail groups could look like. It also advised us to survey the larger group for topics of interest.

### Te Ahu Pātiki

The title deed to the 500ha block that is now Te Ahu Pātiki Conservation Park was transferred from the Rod Donald Banks Peninsula Trust to the newly incorporated Te Ahu Pātiki Charitable Trust on 5 September.

The new trust's foundation board members were appointed, representing Te Hapū o Ngāti Wheke, Te Rūnanga o Koukourarata, Orton Bradley Park Board and Rod Donald Banks Peninsula Trust.

We registered a walkway easement on Te Ahu Pātiki title, and the 13km Te Ara Pātaka Network Walkway has been gazetted.

### Kawatiri Coastal Trail

We have supported the Kawatiri Coastal Trail as it continues to develop between Charleston and Westport, with over half now constructed. A celebration of reaching the halfway mark took place during the year. Herenga ā Nuku also provided a grant towards easement legal and survey costs. The trail trust, the landholder, Herenga ā Nuku and the Buller District Council have signed several further agreements to grant an easement for future parts of the walkway

during the past year. The new easement will be part of a new gazetted walkway.

### Signs and storytelling pilot project in Māniatoto and Coromandel

We contracted WildLab to pilot two projects to help two community trail-building groups share trail history and stories through signs. The projects are collaborations with Tiaki Māniatoto and Ride Coromandel. We expect to turn the lessons we learn from developing these signs into resources we can share with other trail-building groups. We also hope that the two groups, Ride Coromandel and Tiaki Māniatoto, can act as mentors supporting other groups as they undertake similar but self-funded projects.

At the pilot projects' completion, Herenga ā Nuku will have guidance, templates and resources that will help trails groups on their own storytelling journeys.

### Aotea

Herenga ā Nuku joined a local community trust on Aotea/Great Barrier in investigating a network of unformed legal roads. These roads could provide active transport, recreation and

connectivity for the coastal settlements around the southern part of the island.

Herenga ā Nuku is providing practical support to the trust, leading early engagement with mana whenua, and preparing an memorandum of understanding to formalise use of combined resources to progress the project.

### Te Ara Tipuna

We are providing support to Te Ara Tipuna, a 627km cultural connection trail between Turanganui ā Kiwa and Ōpotiki. Our operations team has provided analysis on outdoor access for the 300+ landholdings along the proposed shared-use trail. We also attended a project hui in Tūranganui to analyse resource consent input.

While some trails investigation work was postponed due to Cyclone Gabrielle, the consenting work is well underway, and we are formulating plans to address several key issues that have arisen. Herenga ā Nuku arranged for key Waka Kotahi staff to meet with the project leads to enhance a shared understanding of the project and its objectives. We are also providing resources on potential access instruments, including walkway easements.

Ally Davey, Outdoor Access Champion 2022,  
and Ric Cullinane



# Ētahi atu mahi

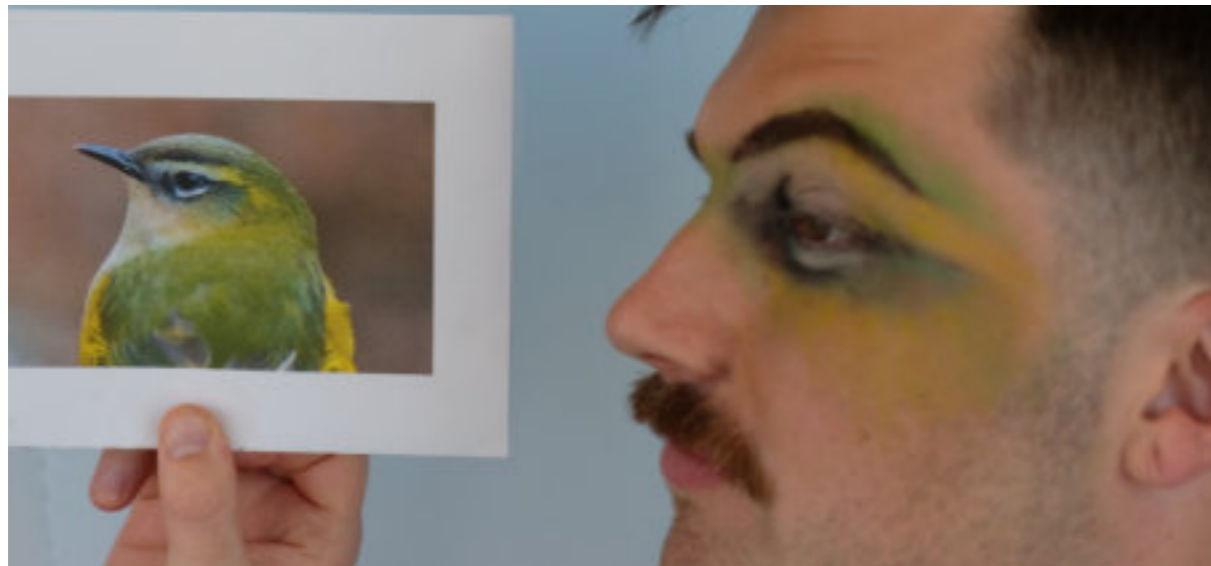
## Other highlights

### Launch of new name and brand

In 2019 the review of the Walking Access Act 2008 recommended that the Walking Access Commission change its name to better reflect its activities with tangata whenua. The Iwi Chairs Forum supported cultural advisors Tūtira Mai to develop a new name for the Commission. On 28 July 2022, the Commission changed its name to Herenga ā Nuku Aotearoa, the Outdoor Access Commission. It also launched a new brand identity to a wide array of stakeholders, staff, media, officials and two government ministers.

### Pīwauwau wins Bird of the Year

We signed up as the campaign manager for the pīwauwau for Forest & Bird's 'Bird of the Year 2022' competition. Our goal was to promote our new name and brand to an outdoor recreation audience. The pīwauwau won the competition, and we generated a significant amount of awareness among our target audience for both us and the pīwauwau.



### Office relocation

In May 2022, New Zealand Trade and Enterprise (NZTE) gave us notice that it would end our office co-location agreement on level 15 of the Majestic Centre in Wellington. In December, we relocated down to level 12 (which NZTE also leases) and are sharing the floor with Callaghan Innovation.

### Enduring expectations for Crown entities

Herenga ā Nuku continues to follow the advice provided by Te Kawa Mataaho in its updated Letter of Enduring Expectations for statutory Crown entities (October 2019).

Key priorities include a unified, value-based government for all New Zealanders, supporting future-focused Māori-Crown relationships, and contributing to improving wellbeing.

# Te Pūrongo mō te Hōtaka Whakamauru Pānga-ā-Waro a te Kawanatanga

## Carbon Neutral Government Programme (CNGP)

The Carbon Neutral Government Programme (CNGP) was launched in December 2020 to accelerate the reduction of greenhouse gas emissions by the public sector.

Herenga ā Nuku is committed to meeting the requirements of the CNGP, and is expected to:

- measure, verify and report emissions annually
- set gross emission reduction targets for 2025 and 2030
- develop and implement a plan to meet reduction targets
- offset remaining gross emissions from 2025 to achieve carbon neutrality

As a tranche 2 agency, the 2022-23 financial year – 1 July 2022 to 30 June 2023 – is our first year of measuring and reporting our emissions and will be the base year against which we measure our emissions reductions.

### Independent verification

Our emissions and data have been independently verified by Toitū Envirocare against ISO 14064-1:2018 requirements.

### Our emissions

Our total emissions for 2022-2023 financial year were 71.47 tCO<sub>2</sub>e (tonnes of carbon dioxide equivalent). Most of the emissions came from air travel.

#### Total annual emissions

Category	Scope	tCO <sub>2</sub> e
1. Direct emissions	Scope 1	0
2. Indirect emissions from imported energy	Scope 2	0.51
3. Indirect emissions from transportation	Scope 3	69.59
4. Indirect emissions from products and services used by organisation		1.39
5. Indirect emissions associated with the use of products and services from the organisation		0
6. Indirect emissions from other sources		0
<b>TOTAL GROSS EMISSIONS</b>		<b>71.47</b>

## Emissions profile – break down by source

Emissions source	tCO <sub>2</sub> e	%
<b>Indirect emissions from imported energy</b>		
Electricity	0.51	0.71
<b>Indirect emissions from transportation</b>		
Air travel (domestic)	39.94	55.88
Mileage claims	8.28	11.59
Air travel (international)	7.25	10.14
Staff commuting	5.58	7.81
Rental cars	4.45	6.23
Accommodation (domestic and international)	2.77	3.88
Working from home	0.76	1.06
All other travel	0.56	0.78
<b>Indirect emissions from products/services used</b>		
ICT cloud services	0.70	0.98
All other products and services used	0.67	0.94

The following emissions sources are not included:

- **Refrigerants:** The building where our office is located recorded zero gas loss.
- **Fleet vehicles:** We do not own or lease any vehicles.
- **Freight:** Collecting data on this is highly impractical. Our operations also mean that the emissions for this are insignificant.

## Emissions intensity by FTEs and expenditure

Key performance indicator	2022-23
FTE <sup>1</sup>	19.8
Expenditure (\$M)	4.22
<b>Emissions intensity in tCO<sub>2</sub>e</b>	
Total gross emissions per FTE	3.61
Total gross emissions per million dollars of expenditure	16.9

<sup>1</sup> Includes contracted regional field advisors but excludes casual staff

## Our reduction targets

Herenga ā Nuku has set gross emission reduction targets to be within less than 1.5 degrees of warming as required under the CNGP.

**2025 target:** Gross emissions (all categories) to be no more than 56.5 tCO<sub>2</sub>e, or a 21% reduction compared to our base year.

**2030 target:** Gross emissions (all categories) to be no more than 41.5 tCO<sub>2</sub>e, or a 42% reduction compared to our base year.

## Our reduction plan

Our reduction plan will be finalised early in 2023-24. The plan will continue to be updated as we track our gross emissions reduction progress.

Initiatives we will focus on to reduce our emissions are:

**Travel policy** – the new travel policy sets out guidelines and requirements for when and how business travel can be approved.

**Business travel specific targets** – at least a 38% reduction in gross emissions from business travel by 2024-25 compared to our base year, and 50% reduction by 2029-30.

**Staff commuting** – we will continue to look at ways to support staff to choose public and active transport options for commuting.

**ICT cloud services** – we currently only have data for our GIS cloud services. We plan to be able to collect accurate data for our other ICT (information communication technology) cloud services from 2023-24 onwards and include these in our emissions reporting and our emissions reduction plan.

# Ngā tāngata me o rātou āheitanga

## People, culture and capability

Herenga ā Nuku is committed to being a good employe, as defined in section 118 of the Crown Entities Act 2004, and promotes the principles of Equal Employment Opportunities (EEO).

Herenga ā Nuku manages a small team of employees and maintains a transparent environment, where people's needs and concerns are managed openly. We recognise the benefits of a diverse workforce.

As of 30 June 2023, we had 15.8 full-time equivalent employees, compared to 14 in 2022. The majority of these staff are based in the office in Wellington. Herenga ā Nuku also has 12 regional field advisors, who are part-time contractors based in the regional area they oversee.

## Diversity and inclusion

The average age of employees is 45 years. Of a total of 16 employees, 8 identify as female and 8 identify as male. No employees identify as non-binary.

12 employees identify as European and 5 identify with other ethnicities (employees may identify with more than one ethnicity). There was 1 staff member who identified as Māori and 1 as a Pacific Islander. All employees are all able-bodied.

Herenga ā Nuku also has 12 regional field advisors who are independent contractors. 5 of the regional field advisors identify as male and 6 identify as female, with one vacancy. EEO data is not held for them, due to their contractual status.

Herenga ā Nuku also has 5 Board members, 3 identify as male and 2 identify as female. One Board member is of Māori descent with experience in Māori-Crown issues.

## Kia Toipoto Pay Gaps Action Plan

Herenga ā Nuku is committed to meeting the milestones of Kia Toipoto – the Public Service pay gaps action plan 2021-2024, a set of actions to help close gender, Māori, Pacific and ethnic pay gaps in the Public Service.

As a small agency with a total of 16 staff, we do not meet the threshold to produce statistically robust pay gaps. Measuring the diversity of our people at a detailed level over time is also not meaningful, as small changes in our workforce can significantly impact our demographics.

We can see that:

- we have equal numbers of women and men employees.
- all employees are permanent and work full-time.

We can also see that:

- Six out of seven of our managers identify as male, and six out of seven identify as European.
- Most of the people in the lower half of our pay range are women

Our 2023 Kia Toipoto Action Plan focuses on improving our policies and procedures – reducing bias and increasing diversity, inclusion and transparency. These improvements include ensuring all our human resources policies and procedures are free from bias and broadening our approach to recruitment.

The action plan was published in April, and our initiatives include:

- reviewing our recruitment policy to reduce bias and broaden how and where we recruit
- reviewing our remuneration policy to be more transparent and introducing integrated salary ranges and bands
- reviewing our flexible working policy
- Setting a goal for our leadership team to be more diverse

Our 12 regional field advisors, are contractors and are therefore not covered by this plan. However, they are an important part of the organisation and, though they are not employees, we recognise that they should be included in discussions and plans to reduce gender and ethnic pay gaps.

### Commitment to staff

The sections below follow the Human Rights Commission's framework to assess the "good employer" performance of Crown entities.

#### Recruitment, selection and induction

Herenga ā Nuku demonstrates EEO principles in its recruitment and selection practices. Vacancies are advertised, and all individuals are employed on merit, according to skills, knowledge and relevant experience.

#### Safe and healthy environment

Herenga ā Nuku promotes and actively invests in employee health, safety and wellbeing. All staff members are encouraged to attend first-aid courses. Winter influenza vaccinations are offered to all staff members. The Wellington City Council deems the office building Herenga ā Nuku is in not to be earthquake prone. All staff members have "grab and go" earthquake and disaster preparedness kits.

### Leadership, accountability and culture

Herenga ā Nuku has a conceptual framework which gives the organisation a clear sense of direction and outcomes. The Board and managers provide the supporting leadership at the governance and management levels.

Herenga ā Nuku is a member of the public sector Leadership Development Centre.

Herenga ā Nuku aims for an organisational culture and environment that builds trust among stakeholders. This relies on an internal culture of transparency, objectivity, integrity and respect for others. Herenga ā Nuku actively seeks to be outward-focused and to build constructive and collaborative relationships with stakeholders.

### Preventing bullying and harassment

Herenga ā Nuku is committed to managing any complaints of bullying or harassment appropriately and in a timely manner. Herenga ā Nuku upholds the expectations set out in Te Kawa Mataaho's standards of integrity and conduct. We also have an Unacceptable Performance, Misconduct or Serious Misconduct Policy. All employees and regional field advisors have access to the Employee Assistance Programme.

# Te tauākī haepapa

## Statement of responsibility

The Board is responsible for the preparation of Herenga ā Nuku Aotearoa's financial statements and statement of performance, and for the judgments made in them.

The Board of Herenga ā Nuku Aotearoa has the responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

The Board is responsible for any end-of-year performance information provided by Herenga ā Nuku under section 19A of the Public Finance Act 1989.

In the Board's opinion, the financial statements and the statement of performance fairly reflect the financial position and operations of Herenga ā Nuku Aotearoa for the year ended 30 June 2023.

Signed on behalf of the Board, 18 October 2023.



Don Cameron, Board Chair



Pierre Henare, Board Member

# Expenditure against appropriation

For the year ended 30 June 2023

	2022-23 Actual \$	2021-22 Actual \$
Total Appropriation	3,595,000	3,596,000
Herenga ā Nuku expenditure against appropriation	4,220,322	3,628,181

Herenga ā Nuku is primarily funded through Vote Agriculture, Biosecurity, Fisheries and Food Safety – Non Departmental Appropriation – Support for Walking Access.

The 2022-23 Estimates of Appropriation contains the following information on funding.

## Purpose of the appropriation

The appropriation is intended to achieve the effective management and operation of Herenga ā Nuku.

Herenga ā Nuku has only one output, therefore the figures presented in the statement of comprehensive revenue and expense represent the cost of service statement.

## PBE FRS 48 Service Performance Reporting

The 2022-23 Annual Report outlines the Strategic Framework of Herenga ā Nuku. Herenga ā Nuku has three outcomes.

1. Public access is available where and when it will add most value to communities,
2. People know how to find access, and
3. People access the outdoors responsibly.

The 2022/23 Annual Report Statement of service performance details the outputs that relate to each outcome, performance measures in relation to each output, target measures for 2022/23, actual results achieved in 2022/23 and comparatives with the previous financial year. An explanation is provided where targets have not been met.

Name of initiative	Budget year funded	Location of performance information
Support for Walking Access (M2) (A14)	2022-23 Crown funded budget \$3,595,000	2022-23 Annual Report Pages 29-31

# Te tauākī koronga mō ngā mahi kia tutuki

## Statement of service performance

### Managed access is available where and when it will add most value to communities

Herenga ā Nuku works with a range of stakeholders to secure access to the outdoors in urban, peri-urban, regional and rural communities. This is done through negotiation and relationship building with local communities, councils, and government agencies such as the Department of Conservation (DOC) and Toitū te Whenua.

Our work under this output also includes supporting iwi, other communities and local groups to secure new access opportunities through Enhanced Access Grants, as well as mediating between parties where access is disputed. Herenga ā Nuku also recommends access for areas subject to the sensitive land provisions of the Overseas Investment Office (OIO).

Performance measure	2022-23 Actual	2022-23 Target	2021-22 Actual	Progress
<b>Output: Facilitate and lead public outdoor access</b>				
1.1 Number of external stakeholder meetings or workshops we held.	18	8	26	Target met
<b>Output: Facilitate resolution of access disputes</b>				
1.2 Percentage of access disputes resolved successfully within 12 months	50%	50%	71%	Target met
<b>Output: Manage the Enhanced Access Grants</b>				
1.3 Percentage of contracts completed within two years of funding being approved.	40%	70%	75%	Target not met - see note
<b>Output: Engage with communities</b>				
1.4 Percentage of enquiries acknowledged within 5 working days	92%	90%	100%	Target met
1.5 The number of active and completed regional projects Herenga ā Nuku supports, by year	4	4	4	Target met





## People know how to find access

Herenga ā Nuku works with Toitū te Whenua and the Department of Conservation to access the geographic information systems (GIS) data that forms the basis of our digital mapping system. Our maps are available on our website and provide up-to-date information on public access rights for both recreational and professional purposes.

Herenga ā Nuku wants to understand how the public learns about access opportunities, so it analyses website traffic using Google Analytics, to understand its audiences.

Performance measure	2022-23 Actual	2022-23 Target	2021-22 Actual	Progress
<b>Output: Manage our mapping system</b>				
2.1 Percentage of technical enquiries from our mapping system completed within 90 working days of receipt	91%	90%	70%	Target met
2.2 Percentage of new gazetted walkways displayed on our maps within 12 months	100%	100%	N/A	Target met
<b>Output: Provide tracks and trails information</b>				
2.3 Percentage increase in the number of unique visits to the tracks and trails database	(76%) 43,888 visits	5% 189,783 visits	12% 180,746 visits	Target not met - see note

## People responsibly access the outdoors

Encouraging the public to act responsibly while in the New Zealand outdoors is a key task. Herenga ā Nuku does this in two ways – by providing educational resources and supplying general information on how to behave when in the outdoors. In addition, we are responsible for enforcing behaviour on walkways via local and regional councils and the Department of Conservation, who act as controlling authorities on behalf of Herenga ā Nuku.

Performance measure	2022-23 Actual	2022-23 Target	2021-22 Actual	Progress
<b>Output: School education programmes</b>				
3.1 Percentage increase in the number of people accessing digital education resources compared to the previous year	57% 27,119 visits	5% 18,178 visits	37% 17,312 visits	Target met
<b>Output: Digital-led initiatives to change behaviour.</b>				
3.2 Percentage increase in the number of people accessing digital information on rights, responsibilities and appropriate behaviour in the outdoors	(17%) 19,974 visits	5% 25,139 visits	73% 23,941 visits	Target not met - see note

### Notes

- 1.3 This measure was changed from 5 years to complete to 2 years in 2021-22. We are in the process of closing several older grants approved before 2021-22 that were given 5 years to complete.
- 2.3 As we shift focus away from Find My Adventure towards supporting Mountain Safety Council's Plan My Walk app, we expect numbers to continue to fall. This measure was implemented before our discussions with Mountain Safety Council and will not be included in 2023-24.
- 3.2 Year-to-date numbers are down due to a fall in general visitors in Q1 and Q2 to the website and because of tidying up our Google Analytics data.



# Te pūrongo a te Kaitātari Motuhake Independent Auditor's Report

## To the readers of Herenga a Nuku Aotearoa's financial statements and performance information for the year ended 30 June 2023

The Auditor-General is the auditor of Herenga ā Nuku (the Commission). The Auditor-General has appointed me, Cameron Town, using the staff and resources of Silks Audit Chartered Accountants, to carry out the audit of the financial statements and performance information of the Commission on his behalf.

### Opinion

We have audited:

- the financial statements of the Commission on pages 38 to 55, which comprise the statement of financial position as at 30 June 2023, the statement of comprehensive income, 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; and
- the performance information of the Commission on pages 28 to 31.

In our opinion:

- the financial statements of the Commission:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2023; 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 Tier 2 Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- the performance information of the Commission presents fairly, in all material respects, the Commission's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Commission's objectives for the year ended 30 June 2023.

Our audit was completed on 18 October 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

### 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 and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the Auditor section of our report.

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

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

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

The Board is responsible on behalf of the Commission for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board is also responsible for preparing the performance information for the Commission.

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

In preparing the financial statements and the performance information, the Board is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board intends to liquidate the Commission or to cease operations or has no realistic alternative but to do so.

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

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

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could

reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Commission's statement performance expectation.

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

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

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 Board.
- We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

## Other Information

The Board is responsible for the other information. The other information comprises the statement of responsibility and the information included on pages 1 to 31 but does not include the financial statements and the performance information, and our auditor's report thereon.

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

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## Independence

We are independent of 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 the audit, we have no relationship with, or interests in, the Commission.



Cameron Town  
**Silks Audit chartered Accountants Limited**  
On behalf of the Auditor-General  
**Whanganui, New Zealand**

# Te tauākī pūtea

## Financial statements

### Te tauākī o ngā whiwhinga moni whānui

#### Statement of comprehensive revenue and expense

For the year ended 30 June 2023

	Notes	2022-2023 Actual \$	2022-2023 Budget \$	2021-2022 Actual \$
<b>Revenue</b>				
Crown revenue	2	3,595,000	3,595,000	3,596,000
Interest revenue		42,745	20,000	3,960
Other revenue		100,000	100,000	45,000
<b>Total revenue</b>		<b>3,737,745</b>	<b>3,715,000</b>	<b>3,644,960</b>
<b>Expense</b>				
Operating costs	3	1,844,076	1,475,800	1,474,321
Personnel costs	4	2,145,523	2,133,000	1,900,135
Audit fees		22,372	25,000	25,000
Board remuneration	11	58,460	82,200	91,809
Depreciation and amortisation		31,491	30,000	30,670
Rentals and leases		118,400	112,000	106,246
<b>Total expense</b>		<b>4,220,322</b>	<b>3,858,000</b>	<b>3,628,181</b>
<b>Total comprehensive revenue and expense / surplus (deficit)</b>	20	<b>(482,577)</b>	<b>(143,000)</b>	<b>16,779</b>

The accompanying notes form part of these financial statements. Explanations of major variances against budget are provided in Note 20.



### Te tauākī nekeneke tūtanga

#### Statement of changes in equity

For the year ended 30 June 2023

	Notes	2022-2023 Actual \$	2022-2023 Budget \$	2021-2022 Actual \$
<b>Balance at 1 July</b>		<b>1,655,223</b>	<b>1,659,000</b>	<b>1,638,444</b>
Total comprehensive revenue and expense for the year		(482,577)	(143,000)	16,779
<b>Balance at 30 June</b>	5	<b>1,172,646</b>	<b>1,516,000</b>	<b>1,655,223</b>



## Te tauākī tūnga pūtea Statement of financial position

For the year ended 30 June 2023

	Notes	2022-2023 Actual \$	2022-2023 Budget \$	2021-2022 Actual \$
<b>Current Assets</b>				
Cash and cash equivalents	6	2,047,814	772,000	1,984,933
Investments	7	500,000	-	-
Debtors and prepayments		42,310	25,000	32,616
<b>Total current assets</b>		<b>2,590,124</b>	<b>797,000</b>	<b>2,017,550</b>
<b>Non-current assets</b>				
Property, plant and equipment	8	24,789	10,000	14,182
Intangible assets	8	7,257	-	28,657
Term investments	7	-	1,000,000	-
<b>Total non-current assets</b>		<b>32,046</b>	<b>1,010,000</b>	<b>42,839</b>
<b>Total assets</b>		<b>2,622,170</b>	<b>1,807,000</b>	<b>2,060,389</b>
<b>Less liabilities</b>				
Creditors and accrued expenses		313,812	161,000	209,668
Employee entitlements	13	236,962	130,000	195,498
Income in advance	14	898,750	-	-
<b>Total liabilities</b>		<b>1,449,524</b>	<b>291,000</b>	<b>405,166</b>
<b>Net assets</b>		<b>1,172,646</b>	<b>1,516,000</b>	<b>1,655,223</b>
<b>Equity</b>		<b>1,172,646</b>	<b>1,516,000</b>	<b>1,655,223</b>

## Te tauākī kapewhiti Statement of cash flows

For the year ended 30 June 2023

	Notes	2022-2023 Actual \$	2022-2023 Budget \$	2021-2022 Actual \$
<b>Cash flows from operating activities</b>				
Funding from the Crown		4,493,750	3,595,000	3,596,000
Interest received		32,096	20,000	7,979
Other revenue		100,000	75,000	45,000
Payments to employees and members		(2,104,058)	(2,133,000)	(1,886,896)
Payments to suppliers		(2,080,680)	(1,695,000)	(1,647,801)
GST (net)		142,471	53,000	(4,455)
<b>Net cash flows from operating activities</b>		<b>583,579</b>	<b>(85,000)</b>	<b>109,827</b>
<b>Cash flows from investing activities</b>				
Net (increase)/decrease from maturity of investments		(500,000)	(1,000,000)	1,000,000
Purchase of property, plant and equipment		(20,698)	-	(7,121)
<b>Net cash flows from investing activities</b>		<b>(520,698)</b>	<b>(1,000,000)</b>	<b>992,879</b>
<b>Net increase/(decrease) in cash</b>		<b>62,881</b>	<b>(1,085,000)</b>	<b>1,102,706</b>
Cash and cash equivalents at the beginning of the year		1,984,933	1,857,000	882,227
<b>Cash and cash equivalents at the end of the year</b>	6	<b>2,047,814</b>	<b>772,000</b>	<b>1,984,933</b>





# Ngā whakamārama mō ngā tauākī pūtea

## Notes to the financial statements

### 1. Statement of accounting policies

#### Reporting entity

The New Zealand Walking Access Commission (Herenga ā Nuku Aotearoa) is a Crown entity as defined by the Crown Entities Act 2004 and is domiciled and operates in New Zealand. The relevant legislation governing the operations of Herenga ā Nuku includes the Crown Entities Act 2004 and the Walking Access Act 2008. The ultimate parent of Herenga ā Nuku is the New Zealand Crown.

The primary objective of Herenga ā Nuku is to provide services to the New Zealand public. Herenga ā Nuku does not operate to make a financial return.

Herenga ā Nuku has one output: Walking Access Commission. The figures presented in these financial statements are for that one output.

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

The financial statements for Herenga ā Nuku are for the year ended 30 June 2023 and were approved by the Board on 18 October 2023.

#### 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 Herenga ā Nuku 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).

These financial statements have been prepared in accordance with Tier 2 PBE accounting standards, and concessions under the reduced disclosure regime have been applied. The criteria under which Herenga ā Nuku is eligible to report in accordance with Tier 2 PBE accounting standards are:

- its debt or equity instruments are not traded in a public market nor is it in the process of issuing such instruments for trading in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets),
- it does not hold assets in a fiduciary capacity for a broad group of outsiders as one of its primary businesses, and
- its total expenses do not exceed \$30 million.

These financial statements comply with PBE standards.

#### Presentation currency and rounding

The financial statements are presented in New Zealand dollars and are rounded to the nearest dollar (\$). The functional currency of Herenga ā Nuku is New Zealand dollars (NZ\$).

#### Changes in Accounting Policies

There have been no changes in accounting policies.

#### Summary of significant accounting policies

##### Revenue

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

##### FUNDING FROM THE CROWN

Herenga ā Nuku is primarily funded through revenue received from the Crown that is restricted in its use for the purpose of Herenga ā Nuku meeting its objectives as specified in its founding legislation and the scope of the relevant appropriations of the funder.

Herenga ā Nuku 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 received from the Crown has been determined to be equivalent to the amounts due in the funding arrangement.

##### INTEREST REVENUE

Interest revenue is recognised on a time-proportion basis as it accrues on bank account balances, on-call bank deposits and investments.

##### GRANT EXPENSE

Discretionary grants are those grants where Herenga ā Nuku has no obligation to award on receipt of the grant application and are recognised as an expense when the approved

applicant has met the criteria in the grant contract and Herenga ā Nuku has approved the expense.

Herenga ā Nuku has no non-discretionary grants.

#### Leases

##### OPERATING LEASES

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset.

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

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

##### Cash and cash equivalents

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

##### Receivables

Short-term receivables are measured at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that Herenga ā Nuku will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.



## Investments

### BANK TERM DEPOSITS

Investments in bank term deposits are initially measured at the amount invested.

After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment.

### Property, plant and equipment

Property, plant and equipment consists of the following asset classes: leasehold alterations, computer hardware, and office equipment.

Property, plant and equipment are measured at cost, less any accumulated depreciation and impairment losses.

### ADDITIONS

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

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 disposal 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 Herenga ā Nuku 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 (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

Leasehold alterations	3 years	33%
Office Equipment	5 - 10 years	10% - 20%
Computer hardware	4 - 5 years	20% - 25%

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

### Intangible assets

#### SOFTWARE ACQUISITION AND DEVELOPMENT

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

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

Staff training costs are recognised as an expense when incurred.

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

### AMORTISATION

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over

its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is recognised. 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:

Computer software	3 - 5 years	20% - 30%
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### Impairment of property, plant and equipment and intangible assets

Herenga ā Nuku 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 held at cost 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 impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit.

### Creditors and other payables

Short-term creditors and other payables are recorded at the amount payable.

### Employee entitlements

#### 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, annual leave earned to but not taken at balance date, sick leave, and employee compensation and benefits due in relation to cessation but unpaid at balance date.

#### PRESENTATION OF EMPLOYEE ENTITLEMENTS

Annual leave owing is classified as a current liability.





## Superannuation schemes

### DEFINED CONTRIBUTION SCHEMES

Obligations for contributions to KiwiSaver and the Government Superannuation Fund are accounted for as defined contribution superannuation schemes and are recognised as an expense in the surplus or deficit as incurred.

### Provisions

A provision is recognised for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

### Equity

Equity is measured as the difference between total assets and total liabilities.

### Goods and Services Tax (GST)

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as 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 is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

### Income tax

Herenga ā Nuku 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, Herenga ā Nuku has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Herenga ā Nuku has no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year.

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

- Employee entitlements and other costs are budgeted to increase by about the expected rate of inflation.

## 2. Funding from the Crown

Herenga ā Nuku has been provided with funding from the Crown for the specific purposes set out in the Walking Access Act 2008 and the scope of the relevant Crown appropriations. Apart from these restrictions, there are no unfulfilled conditions or contingencies attached to Government funding.

## 3. Operating costs

	2022/23 Actual \$	2021/22 Actual \$
Contractors	527,441	433,378
Travel and accommodation	216,046	108,632
Publications and publicity	145,956	98,514
Consultants	120,763	96,061
Service contracts	396,473	413,218
Grants and other expenses	22,063	15,789
Trail projects	232,880	148,343
Legal and prosecution	15,861	25,011
Meeting expenses	15,638	19,744
Other	150,955	115,631
<b>Total operating costs</b>	<b>1,844,076</b>	<b>1,474,321</b>

## 4. Personnel costs

	2022/23 Actual \$	2021/22 Actual \$
Salaries, wages and allowances	2,040,196	1,786,878
Increase in employee entitlements	25,850	2,898
Recruitment	8,401	23,375
Employer contributions to defined contribution plans	61,919	51,344
Employer costs	9,156	35,640
<b>Total personnel costs</b>	<b>2,145,523</b>	<b>1,900,135</b>

Employer costs include staff-related expenses including staff training and recognition.



## 5. Equity

	2022/23 Actual	2021/22 Actual
	\$	\$
Balance 1 July	1,655,223	1,638,444
Surplus (deficit) for the year	(482,577)	16,779
<b>Balance at 30 June</b>	<b>1,172,646</b>	<b>1,655,223</b>

## 6. Cash and cash equivalents

	2022/23 Actual	2021/22 Actual
	\$	\$
Cash at bank	2,047,814	1,984,933
<b>Total cash and cash equivalents</b>	<b>2,047,814</b>	<b>1,984,933</b>

## 7. Investments

	2022/23 Actual	2021/22 Actual
	\$	\$
Current investments	500,000	-
<b>Total</b>	<b>500,000</b>	<b>-</b>

## 8. Property, plant, equipment and intangible assets

Herenga ā Nuku has a vested interest in some easements and a lease on gazetted walkways. These represent an interest in private land and have not been valued. They are held for the benefit of the public. Herenga ā Nuku has compiled a register of known gazetted walkways.

	Leasehold alterations	Computer hardware	Office equipment	Computer software	Total
	\$	\$	\$	\$	\$
<b>2021/22</b>					
<b>Cost</b>					
Balance at 1 July 2021	-	77,642	87,583	356,482	521,706
Additions	-	-	7,121	-	7,121
<b>Balance at 30 June 2022</b>	<b>-</b>	<b>77,642</b>	<b>94,704</b>	<b>356,482</b>	<b>528,827</b>
<b>Accumulated depreciation/ amortisation</b>					
Balance at 1 July 2021	-	69,245	79,648	306,425	455,319
Depreciation and amortisation expense	-	5,012	4,258	21,400	30,670
<b>Balance at 30 June 2022</b>	<b>-</b>	<b>74,257</b>	<b>83,906</b>	<b>327,825</b>	<b>485,989</b>
<b>Carrying amount at 30 June 2022</b>	<b>-</b>	<b>3,384</b>	<b>10,798</b>	<b>28,657</b>	<b>42,839</b>
<b>2022/23</b>					
<b>Cost</b>					
Balance at 1 July 2022	-	77,642	94,704	356,482	528,827
Additions	13,633	4,936	2,128	-	20,698
<b>Balance at 30 June 2023</b>	<b>13,633</b>	<b>82,578</b>	<b>96,832</b>	<b>356,482</b>	<b>549,525</b>
<b>Accumulated depreciation/ amortisation</b>					
Balance at 1 July 2022	-	74,257	83,906	327,825	485,989
Depreciation and amortisation expense	2,272	3,500	4,319	21,400	31,491
<b>Balance at 30 June 2023</b>	<b>2,272</b>	<b>77,757</b>	<b>88,225</b>	<b>349,225</b>	<b>517,479</b>
<b>Carrying amount at 30 June 2023</b>	<b>11,361</b>	<b>4,822</b>	<b>8,607</b>	<b>7,257</b>	<b>32,046</b>



## 9. Commitments

	2022/23 Actual	2021/22 Actual
	\$	\$
<b>Grant commitments - Enhanced Access Grants</b>		
Not later than one year	49,030	37,122
Later than one year and not later than three years	39,159	21,472
<b>Total grant commitments</b>	<b>88,189</b>	<b>58,594</b>
<b>Operating leases as lessee</b>		
The future aggregate minimum lease payments (GST inclusive) to be paid under non-cancellable operating leases are as follows:		
Not later than one year	164,338	82,375
Later than one year and not later than five years	47,283	24,794
<b>Total operating lease commitments</b>	<b>211,621</b>	<b>107,169</b>
<b>Total grant and operating lease commitments</b>	<b>299,810</b>	<b>165,763</b>

### Grant commitments:

Contracts are entered into with applicants of projects approved for funding by the Board. Amounts granted under these contracts are disclosed in the statement of comprehensive revenue and expense when the approved applicant (grantee) has met the criteria in the grant contract and Herenga ā Nuku has approved the expenditure.

### Operating lease commitments:

The lease Herenga ā Nuku has for its office accommodation was due to expire on 30 April 2026. However, New Zealand Trade and Enterprise (NZTE) gave notice to terminate the lease at 31 December 2022 as it required the floor space. The remaining commitments to NZTE total \$129,217 as at balance date. A new lease agreement with NZTE commenced on 1 January 2023, for a different location than the previous lease.

## 10. Related party transactions and key management personnel

### Related party transactions

Herenga ā Nuku is a wholly-owned entity of the Crown. Herenga ā Nuku has been provided with funding from the Crown of \$3.595m (2022 \$3,596m) for specific purposes as set out in the Walking Access Act 2008 and the scope of the Vote Agriculture, Biosecurity, Fisheries and Food Safety appropriation.

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 Herenga ā Nuku would have 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

There were no transactions entered into during the year (2022 nil) with key management personnel.

### Key management personnel compensation

Key management personnel includes all Board members, the chief executive and six members of the management team.

The full-time equivalent for Board members has been determined based on the frequency and length of Board meetings (including workshops and stakeholder forums) and the estimated time for Board members to prepare for meetings.

	2022-23 Actual	2021/22 Actual
	\$	\$
<b>Board members</b>		
Remuneration	58,460	91,809
Full time equivalent members	0.5	0.5
<b>Leadership team</b>		
Remuneration	1,160,000	1,086,000
Full time equivalents	7.0	7.0
<b>Total key management personnel compensation</b>	<b>1,218,460</b>	<b>1,177,809</b>
<b>Total full time equivalent personnel</b>	<b>7.5</b>	<b>7.5</b>

## 11. Board remuneration

Herenga ā Nuku has an Audit and Risk Committee. The independent chair of the Audit and Risk Committee was paid \$7,500 (2022 \$7,500) during the financial year.

Herenga ā Nuku has taken out directors' and officers' liability and professional indemnity insurance cover during the financial year in respect of the liability or costs of Board members and employees. No Board member received compensation or other benefits in relation to cessation (2022 \$nil).



	2022/23 Actual	2021/22 Actual
	\$	\$
Don Cameron (Chair)	18,700	18,700
Helen Mexted	11,200	11,200
Pierre Henare	11,200	11,200
Peter Coburn	6,160	11,200
Celia Wade-Brown	11,200	11,200
Raewyn Tipene	-	7,775
Hilary Allison	-	10,267
Lisa Chase	-	10,267
<b>Total Board remuneration</b>	<b>58,460</b>	<b>91,809</b>

## 12. Employee remuneration

	2022/23 Actual	2021/22 Actual
	People	People
Total remuneration paid or payable		
\$110,000-\$119,999	2	3
\$120,000-\$129,999	1	
\$130,000-\$139,999	1	
\$140,000-\$149,999		2
\$150,000-\$159,999	2	
\$160,000-\$169,999	1	
\$170,000-\$179,999	1	
\$180,000-\$189,999	1	
\$220,000-\$229,999	1	1
\$230,000-\$239,999		1

## 13. Employee entitlements

	2022/23 Actual	2021/22 Actual
	\$	\$
Accrued salaries	56,097	40,482
Annual leave	180,866	155,016
<b>Total employee entitlements</b>	<b>236,962</b>	<b>195,498</b>

## 14. Income in advance

	2022/23 Actual	2021/22 Actual
	\$	\$
Income in advance	898,750	-

Funding from the Crown, for the first quarter of the 2023-24 financial year was paid prior to balance date.

## 15. Financial instruments

	2022/23 Actual	2021/22 Actual
	\$	\$
<b>Financial assets at amortised cost</b>		
Cash and cash equivalents	2,047,814	1,984,933
Receivables (excluding GST receivable)	10,649	-
Investments	500,000	-
<b>Total financial assets at amortised cost</b>	<b>2,558,463</b>	<b>1,984,933</b>
<b>Financial liabilities measured at amortised cost</b>		
Payables	432,032	405,166
<b>Total financial liabilities measured at amortised cost</b>	<b>432,032</b>	<b>405,166</b>

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

## 16. Contingencies

There were no contingent liabilities as at balance date (2022 \$nil). Herenga ā Nuku has no contingent assets at balance date (2022 \$nil).

## 17. COVID-19 Pandemic

The risks and uncertainties associated with the COVID-19 pandemic have reduced since the preparation of the 2021 and 2022 financial statements. There have been no significant impacts due to COVID-19 on our operations and financial statements during the 2022-23 financial year.

## 18. Events after balance date

There were no significant events after balance date. (2022 \$nil)



## 19. Expenditure by nature

	2022/23 Actual	2021/22 Actual
	\$	\$
Mapping system	716,528	695,183
Operations	1,152,467	908,891
Grants	22,063	15,789
Governance and leadership	306,804	348,422
Communications	458,973	440,540
Support	783,124	802,608
Accommodation	123,768	143,993
Trail projects	656,596	272,755
<b>Total expenditure by nature</b>	<b>4,220,322</b>	<b>3,628,181</b>

## 20. Explanations for major variances

Explanations for variations from budgeted figures for Herenga ā Nuku in the statement of performance expectations are set out below. The overall financial result for the year shows a deficit of \$482,577 against a budgeted deficit of \$143,000. There are some instances where actual line-item amounts may differ significantly from budgeted amounts, and this reflects the nature of our activities.

### Statement of Comprehensive Revenue and Expense

#### REVENUE

Total revenue for the year was \$3,737,745 against a revenue budget of \$3,715,000.

The variance of \$22,745 was due to increased investment interest received on the invested cash reserves for the year. Revenue also included a \$100,000 financial contribution to Herenga ā Nuku to support regional tracks and trails project work.

#### EXPENDITURE

Total expenditure for the year was \$4,220,322 against a budget of \$3,858,000.

The variance of \$362,322 is net of some items of under-expenditure. Operating costs were up against budget by \$368,276 made up mostly of unbudgeted expenditure, funded from reserves, including \$128,000 for the Pūhoi to Mangawhai regional project, \$40,000 for the Tairāwhiti regional project and \$25,000 for the Māniatoto regional storytelling pilot project. Refer to Note 19. In addition, the Commission's rebrand project to Herenga ā Nuku cost \$68,000 and a contribution of \$41,000 was made to the Mountain Safety Council for shared systems development. This reserve funded expenditure was due to the uncertainty when the budget was initially prepared surrounding the future funding of Herenga ā Nuku, which was subject to a cost pressure budget bid.

Over the previous 3 years (2020-2023), Crown funding for Herenga ā Nuku consisted of a baseline of \$1,789,000 and time-limited additional cost-pressures funding. On 18 May 2023, Government Budget

2023 confirmed Herenga ā Nuku would receive Crown funding of \$3.595M for 2023-2024 and out years. However, this is still \$720,000 less than the 2023 cost pressure bid. As the total appropriation has not increased since 2020.

Other categories of expenditure were close to budget except for board remuneration which was under budget by \$23,740, reflecting the unfilled Board positions during the year.

### Statement of Financial Position

#### CURRENT ASSETS

Cash, and cash equivalents at year end amounted to \$2,049,000 and investments \$500,000. This was an overall increase in liquidity against budget of \$777,000 and reflects income received in advance of \$899,000 just before the end of the financial year adjusted for the unbudgeted amounts spent from reserves, as mentioned above.

#### NON-CURRENT ASSETS

Property, plant, and equipment is \$22,046 over budget largely as a result of the leasehold additions following the move to a new office space during the year, and additional computer and office equipment associated with the move.

#### Equity

Overall equity is \$1,172,646. This is \$343,354 less than budgeted for and \$482,577 less than last year's actual. The movement reflects the 2022-23 deficit.

### Statement of Cash Flows

Funding received from the Crown was over budget due to the first quarter instalment of Crown funding for the 2023-24 financial year being paid prior to balance date.

Payments to employees, members and suppliers was \$356,738 more than budgeted for, largely due to increased and unbudgeted for operating expenditure during the year.

Cashflows from investing activities reflect the movement of \$500,000 from longer term investment to more short-term arrangements.



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