

Pūrongo-ā-Tau Annual Report

2023-24



Herenga
ā Nuku
AOTEAROA

Herenga ā Nuku Aotearoa

The Outdoor Access Commission

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**Te Kāwanatanga
o Aotearoa**
New Zealand Government

Ngā ihirangi

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Te pūrongo a te tiamana

Chair's message

It had been a year of significant progress for Herenga ā Nuku Aotearoa advocating for and sustaining outdoor access. We supported many local communities in turning legal access into walkways, cycleways, adventures, active transport, and recreation. An important example of this is the new Northland project that we are helping to fund — which will result in a connected and coherent trail strategy for the region. We used our close relationships with individuals and organisations such as Federated Farmers, Fish and Game, and the Deerstalkers Association to negotiate enduring access solutions that respected landowners' rights.

We also continued to offer a free, detailed geospatial information mapping system showing NZ public access areas. Improvements to our data management have added thousands of hectares of public access to our maps. Hunters, anglers, trampers, mountain bikers, and other outdoor recreationists use these maps and our information on different types of public access to undertake their activities. We also updated the Outdoor Access Code, describing in plain language the rights and responsibilities of people who accessed the outdoors.

Free, certain, enduring, and practical access to public conservation land for hunters and anglers remains a significant issue. This last year, we continued to work closely with landholders and outdoor recreationists to negotiate solutions.

Herenga ā Nuku has extended our memorandum of understanding with Te Araroa Trust and continues to provide the corporate, and technical background support that allows the trust to get on with developing and maintaining a world renowned trail.



We were delighted this year to welcome two new, highly experienced, and knowledgeable Board members: Hugh Logan and Darren Lee Rewi. Their expertise and dedication have already proven to be invaluable assets to the Board and the organisation as a whole.

At the same time, we bid farewell to Celia Wade-Brown, who had served on the Board since 2019. Celia's contributions and commitment were also invaluable, and her presence provided an essential link to Te Araroa, where she was also a Board member. We were grateful for her dedication and service to our organisation.

Walking, running, cycling, and mountain biking were all among the top ten physical activities that New Zealanders participate in. We are proud of our work supporting legal and practical outdoor access that helps enable the mental and physical health benefits of those activities.

Don Cameron
Board Chair

Te pūrongo a te tumuaki

Chief executive's report

Our environment has changed significantly in the last year. 2023-24 was our first year operating under and reporting on new, fit-for-purpose performance measures. Our core work is connecting with people. Because of that, many of these new measures focus on how we engage with people. We have a new minister with new priorities and an enduring letter of expectations. We have developed a new Statement of Intent that shows how we will improve our efficiency and responsiveness to derive greater value from our public funding. We have responded to government policy by emphasising our existing work to support hunters and anglers accessing public conservation land.

We have also continued to focus on our core work: providing advice and leadership in geospatial data, mapping, strategic regional projects, and supporting Te Araroa and Māori partnership.

The cornerstone of our work remains ensuring legal and technical access to the outdoors, which helps people connect with the land.

A key but unmeasurable part of this work is collaborating with others. We are committed to being an essential part of other people's teams, drawing inspiration from others' great ideas and adding weight and legitimacy to their communities' hard work. We take pride in our unique skillset — our ability to work across all land types, our close relationships with local communities, and our technical understanding of land access issues — which empowers us to support and champion access.

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 Minister of Agriculture. Herenga ā Nuku is funded by Parliament through Vote Agriculture, Biosecurity, Fisheries and Food Safety and is accountable for its performance to the Minister of 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 is chaired by Helen Mexted and comprises all the Board members.

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 the Animal Ethics committee overseeing all animal trial/projects carried out by DOC and recently helped to set up the Ameku Road Walkway in Raetihi.

Term of appointment:
December 2019 to December 2025



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



Dr Hugh Logan chaired the independent review of the Walking Access Act in 2019. He has also led the Ministry for the Environment, the Department of Conservation, and the NZ Antarctic Programme (now Antarctica NZ). He is a member of Te Ahu Pātiki Trust, which co-manages 500 hectares of publicly accessible land on Banks Peninsula. He is experienced in Māori land issues, Treaty settlements, and hands-on negotiations at a national level, with iwi, hapū, and whanau. He has also been a university lecturer, published author and chairperson of several public committees. Dr Logan holds a Queens Service Medal for his contributions immediately following the Air New Zealand DC-10 disaster on Mt. Erebus.

Term of appointment:
September 2023 to September 2026



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.



Darren Lee Rewi has extensive experience serving both professional and voluntary boards, including as the Te Waipounamu Māori representative on the Victim Support National Board, trustee at the Whakatipu Community Hub Charitable Trust, and the mayoral appointee and chair of the Queenstown Lakes District Council Welcoming Communities Advisory Board. He founded and runs Take Tuia, a cultural engagement consultancy agency in Queenstown. Mr Rewi is the founder and chair of Mana Tahuna, a kaupapa Māori charitable trust in Queenstown, and on the Environment Southland Regional Forum board.

Term of appointment: September 2023 to September 2026



Celia Wade-Brown 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.

Celia resigned her position on the Board to take a seat in Parliament.

Term of appointment: November 2019– November 2023

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 to the outdoors is maintained and enhanced.
2. Tangata whenua ora is enhanced through improved outdoor access.
3. Communities are supported to improve outdoor access in their rohe.
4. People have access to accurate information about public access to the outdoors.
5. People feel confident engaging in issues relating to public access to the outdoors.



Ngā tukunga iho

Achieving our outcomes

Herenga ā Nuku helps create, enhance and promote public access to the outdoors across New Zealand. Good public access to the outdoors supports improved mental and physical health, connection to the environment, connection within and between communities, low-emissions transport, hunting and fishing opportunities and sustainable regional economic development.

This report describes the work of Herenga ā Nuku in 2023-24 as it relates to its five outcomes listed in the strategic framework on page 8.

Public access to the outdoors is maintained and enhanced

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 outcome includes:

- Preparing access recommendations reports for the Overseas Investment Office, and supporting implementation of successful recommendations to create new access
- Investigating access opportunities
- Partnering with Te Araroa Trust, and supporting Te Araroa
- Facilitating resolutions to access disputes

- Providing advice and submissions to other agencies on public access issues and policies

Overseas Investment Office

The Overseas Investment Office (OIO) consults with Herenga ā Nuku on some applications by overseas investors to buy sensitive land. Our role is to consider if any public access benefits for New Zealanders could become part of the conditions of consent to purchase.

This financial year, we created 13 new OIO pre-consent consultation cases. Our responses to most of these consultation requests have included new public access recommendations. We have not received consultation requests since the Ministerial directive letter on the OIO assessment process was issued to LINZ in May. We do not expect to receive further consultation requests while the current directive letter is operative. We continue to work with overseas investment consent

holders to implement their public access recommendations.

Highlights we have been involved with from the year include:

- The OIO implementation of a large forestry purchase by OneFortyOne New Zealand Ltd created new public access by registered esplanade strips at Glengyle/Flaxmill Creek, Wai-iti River, Quail Valley Stream, Brewerton's Creek, Rainy River and Big Gully Stream along the north bank of the Wairau River in Marlborough. A total of 34 new esplanade strip areas have been created along these waterways opening up new fishing opportunities.
- Te Rata Station's OIO outcome near Gisborne resulted in new esplanade strips on both sides of Mangaotane Stream and several of its significant tributaries, so fishers can take advantage of this significant fishing resource in the upper Mangaotane catchment. A new walkway easement was also created to provide a practical link from the road to Mangaotane Stream.
- New public access in Marlborough has been created at Cutters Bay and Whangatoetoe Bay which includes cycle access along an existing ridgeline forestry road for 2.8km to a stunning headland lookout point.
- Coca-Cola's OIO implementation vested a new 20-metre-wide esplanade reserve in the Christchurch City Council along the boundary of Kaputone Creek. Kaputone Creek is one of two main tributaries that flow into the 24 km long Pūharakekenui River. The esplanade reserve protects endangered river species as well as providing a public walkway. Pūharakekenui flows to the Pacific Ocean, north of Christchurch, via Brooklands Lagoon and the Waimakariri River.
- In Otago, Wenita Forest Products Ltd's OIO implementation has achieved walkway

easements being registered for 4 new walkways in Wenita's forests.

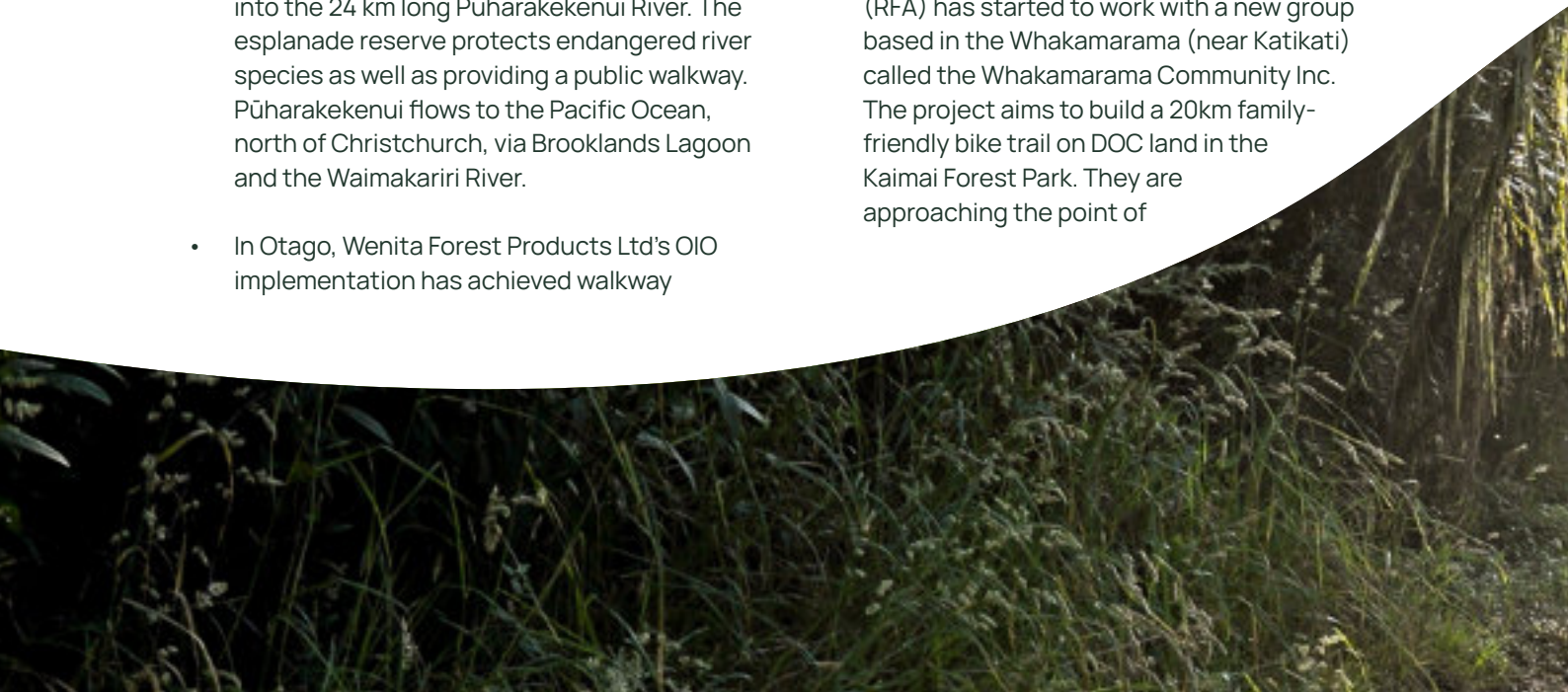
- A large forestry acquisition by an overseas investor in the middle of the Wairarapa Region resulted in the creation of a 2km esplanade strip to provide new public access along sections of the Owahanga River, Oretiti Stream, and Waingongoro Stream.
- Two walkway easements for new public access were registered over Haurangi Forest, one of Wairarapa Estate Limited's multiple forests requiring access to be implemented as a result of its forestry investments. The walkway easements link Haurangi Road with Ruakokoputuna River, around 16km south of Martinborough in the Wairarapa.
- The purchase of a quarry beside the Tauwharenīkau River by Higgins Contractors has resulted in an OIO outcome creating a small off-road public carpark by the quarry entrance, a stile with a safe fenced walking route from the carpark to the river, and the registration of an access strip easement over these areas so the access to the river is secure and can be enjoyed by future generations.

Access Opportunities

Cycling infrastructure

Herenga ā Nuku helps negotiate public trail access for cyclists, especially mountain bikers. Examples of our work include:

- Our Bay of Plenty Regional Field Advisor (RFA) has started to work with a new group based in the Whakamarama (near Katikati) called the Whakamarama Community Inc. The project aims to build a 20km family-friendly bike trail on DOC land in the Kaimai Forest Park. They are approaching the point of



gaining agreement from DOC and applying for resource consent.

- Our West Coast RFA attended a quarterly meeting of the Westland District Council's Cycling and Walking Sub-Committee. She has advocated for the committee to consider more than the West Coast Wilderness Trail. She has been promoting discussions about active transport opportunities for Hokitika with a view to including actions in the next review of the long-term plan.
- Our Canterbury RFA has been working with a landholder, a Christchurch City councillor, and the Rod Donald Banks Peninsula Trust to create public walking and biking access along some 500m privately owned railway embankment at Little River. It would enable the Little River Rail Trail to be re-routed onto the old railway line and provide connectivity between Little River and a privately owned block of land with high conservation and recreation values where further public access opportunities are planned.

Creation and maintenance of public access

- Our Auckland RFA helped establish a new walkway easement over Auckland Watercare land in Pukekohe, which will provide a key link and enhancement for the Five Summits Trail, converting this particular summit from a there-and-back route to a through-trip. The walkway already has its own name – Te Ara Puuriri – and Auckland Council's support of the Five

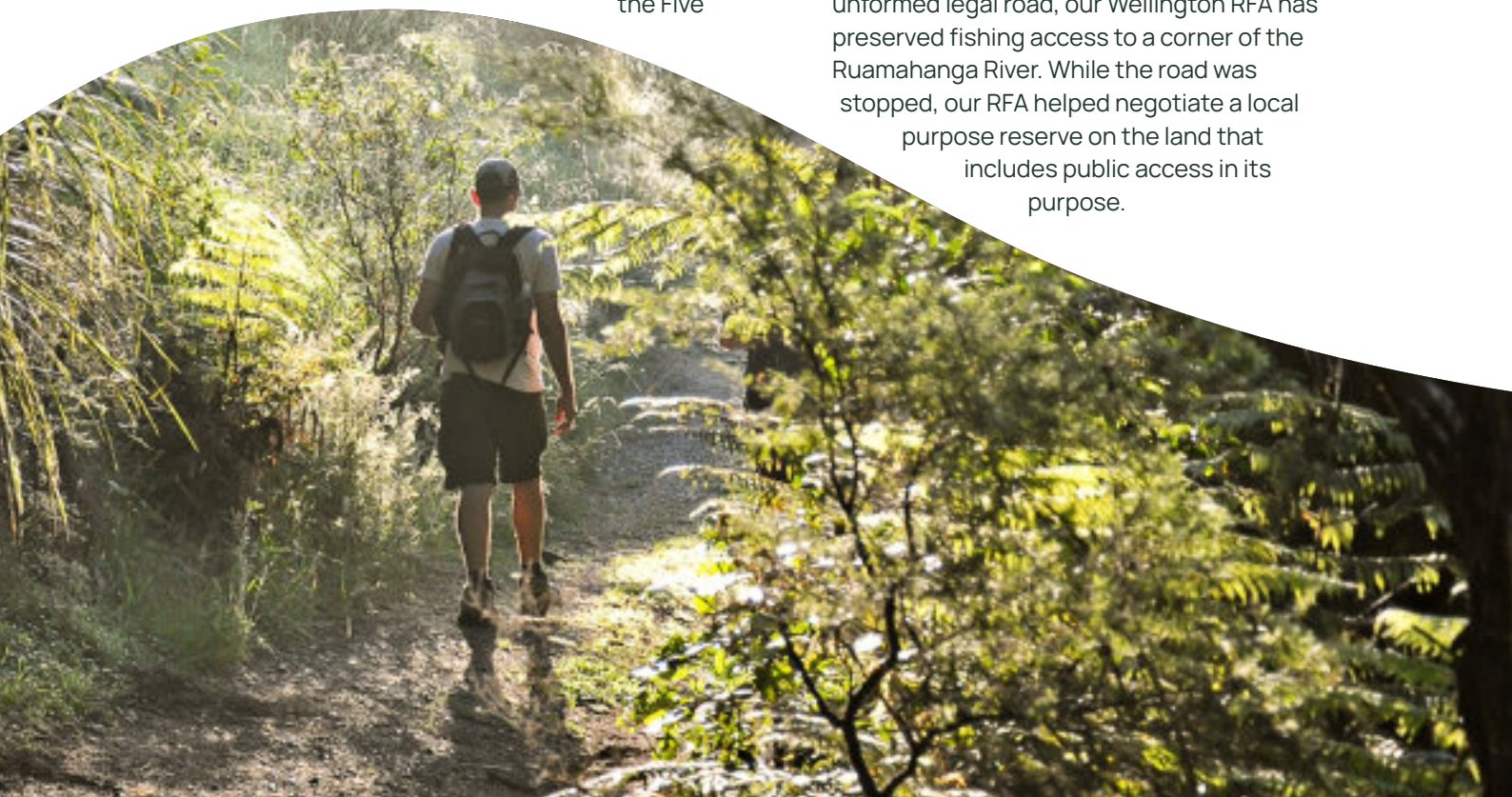
Summits Trail means gazetting of the new walkway easement shouldn't be far away.

- Our Coromandel RFA continued to work with local DOC staff on the legal and practical implications of re-routing part of the Coromandel Walkway following significant slip damage from Cyclone Gabrielle. Part of the track disappeared in a big slip, and land stability problems mean the Walkway needs to be moved. Ngāti Tamatera are also closely involved, as they will receive part of the land in their Treaty Settlement.
- The Kotikoti Walkway in Northland was formally gazetted during the quarter, with the Far North District Council becoming the controlling authority for the walkway. The public has been using this new walkway for quite a few years already, while the technical steps required for it to become a gazetted walkway were being worked through. The walkway provides stunning coastal views near Oneroa Bay.

Road stopping

We opened 30 road stopping cases during 2023-24. Some examples of this work include:

- Our Wellington RFA successfully supported an Upper Hutt resident to oppose stopping an unformed legal road that connects the Hutt River to the Akatarawa Forest.
- After objecting to a proposal to stop an unformed legal road, our Wellington RFA has preserved fishing access to a corner of the Ruamahanga River. While the road was stopped, our RFA helped negotiate a local purpose reserve on the land that includes public access in its purpose.



- An article we wrote on road stopping processes was published in Local Government Magazine. The article outlines how councils may misuse the Public Works Act 1981 when stopping unformed roads rather than using the stricter Local Government Act 2002 provisions.
- Our West Coast RFA investigated a road stopping proposal on the edge of Reefton on the West Coast with the help of a local resident. Following our advocacy, the council resolved to allow the objections, and therefore, the road will not be stopped. One of the objectors is looking into the possibility of new tracks in the area.

Forests

- In December, the *Marlborough Express* published a story noting that a significant number of public access easements to Mt Richmond Forest Park were blocked, preventing hunters, trampers and mountain bikers from accessing the park. Our Te Tau Ihu RFA worked closely with OneFortyOne, DOC and affected tramping clubs, hunters and others to establish a better process for public access easements and other access into the Mt Richmond Forest Park. OneFortyOne has committed to:
 - › opening all PAE for walkers and bikers (where no active harvest is occurring) and allowing vehicles where there is no damage to roads
 - › meeting with representatives of local recreation groups to discuss access
 - › improving communications to the public aiming to elevate understanding of forestry operations and closure timeframes
 - › working with DOC and Herenga ā Nuku to ensure united messaging and improved quality of communications around forestry operations and closures
 - › meeting once a month to discuss any access issues
- Our Auckland RFA investigated whether the international Forest Stewardship Council (FSC) certification process can audit forestry companies' impacts on public access off their land, such as when slash is swept out of the forest, damaging bridges, trails, and other public access infrastructure.
- Several RFAs have submitted advice and recommendations on FSC forestry annual surveillance audits for individual forest companies. Our focus is on three of the principles, namely compliance with laws (where we focus on legal public access and community relations), recreational access and managing requests for access, and management planning (to ensure at least maps and a summary are publicly available).
- We have developed and promoted an information page for the public about Public Access Easements over Crown Forests.

Unformed Legal Roads

- We updated our online information on unformed legal roads to more accurately reflect the advice that RFAs provide to enquirers. The advice encourages territorial authorities to take responsibility for helping people to identify and engage with landowners who adjoin ULRs.
- Our Canterbury RFA worked with Waimakariri District Council over several years to reach a pragmatic agreement with the owner of land adjoining an unformed legal road. The 780m unformed legal road has been obstructed for more than seven years but provides legal access to the riparian margin of the Waimakariri River. The adjoining owner has agreed to form a track and bridge that will enable non-vehicular access down a 5m track on the side of the unformed legal road.
- Following an enquiry about blocked access to an unformed legal road, our Wellington RFA advised the local council. The council wrote to the adjacent landowner, outlining the position that legally, unformed legal roads are no different from fully formed roads.
- Our Wellington RFA worked with DOC and council staff to mark access along or near unformed legal roads leading to three different points in Tararua Forest Park. As a result, further steps will be taken to mark two of the routes – one with full cooperation of

several adjacent landowners and leaseholders, and one where the adjacent landowner will not cooperate. It was agreed that the third route while continuing to provide legal access, is not very practical and unlikely to open up much in the way of recreational opportunity, so it will not be marked.

Te Araroa

Te Araroa has recently finalised its strategic direction for the next two years as it implements Whakahou, its regenerative trail philosophy. This new strategy signals the start of a period of further growth. It requires Te Araroa Trust to ensure it meets requirements to care for and repair the trail and that it tells Te Araroa's story to the world. This strategy needs to grow and sustain walker registrations and donations, all of which are at-risk revenue.

Partnerships are the basis for Te Araroa's growth. A recent example is that the trust has worked with DOC to develop a Trail Pass for Te Araroa walkers to book DOC accommodation on the trail, resolving a significant issue. The trust will sell the pass, providing a revenue opportunity.

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

GIS and maps

Our ongoing commitment to Te Araroa is to maintain the trail data, update it, and publish it throughout the year. Subsequently, the data is reused in the Te Araroa app.

In the past year, we have made significant improvements in this process, shifting from annual to quarterly updates, with changes submitted through the mapping interface rather than via verbal instruction. This has improved the quality of data going out to the public via a live data feed.

The map update for Te Araroa 2023-2024 included 11 changes to the trail route, mostly in Waikato, Auckland and Northland, to reduce road walking.

Asset information

Te Araroa Trust has not had a comprehensive view of its trail assets and, as such, has found it difficult to manage the priorities and risks of the trail to date. Herenga ā Nuku worked Te Araroa Trust to create mobile and offline data capture capabilities for surveying the trail and seeing data in real-time.

Access and route development

- Our Wellington RFA assisted the local Te Araroa Trust, which is scoping possible ways to reroute the trail and eliminate a 6km road walk in Ōhāriu Valley, on the outskirts of Wellington.
- Our Queenstown Lakes and Southland RFA continues to support a new trail proposal from Riverton to Colac Bay. The trail currently follows the coastline east from Colac Bay through several properties that have given informal access to walkers before heading north to enter a council reserve and then down a road into Riverton.
- Our Te Tau Ihu RFA has worked with the newly formed Te Tau Ihu Te Araroa Regional Trust to improve signage and track notes for the Dalton's Track section along Te Hoiere/ Pelorus River.

Access disputes

Herenga ā Nuku opened 24 access dispute cases during the year and closed 17.

Simunac court case on access

A neighbour commenced court proceedings to stop a public access easement being registered on land near them. An interim injunction hearing of the court determined that a walkway easement could be registered on the adjoining title in advance of the substantive court hearing, scheduled for February 2025. The claim of public and private nuisance if a walkway proceeds on the neighbouring land has potential to set a precedent for future proceedings. The proposed walkway is intended to be part of a wider walkway project, with this section linking Golf Road to Matakana Road through the Matakana Estate winery.

Advice and 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:

- Our Bay of Plenty RFA submitted and spoke at the hearing for the Kawarau District Council Plan change, which related to changing a reserve into a housing area. Herenga ā Nuku requested that the council make provisions for active transport and connectivity routes through the zone. These comments were well-received, and the plan change was updated per our recommendations.
- Our Otago RFA submitted on the Otago Regional Council Land and Water Policy and attended a workshop on this where they advocated for strengthened public access and highlighted the value of ULR, which can provide access to our waterways.
- Our Canterbury RFA submitted on the Waimakariri District Council's Draft Road Reserve Management Policy before a hearing panel. The submission had 26 recommendations. Council staff's report to the hearing panel recommended accepting 15 of our submissions and partial or acceptance in principle of a further 7 submissions.
- We submitted to Parliament's Environment Committee on its inquiry into climate adaptation. The submission argued that we need to protect public access, especially to and along water, as we adapt to climate change.
- Or Bay of Plenty-Coromandel RFA submitted to the Waikato Regional Council on its Coastal Plan. In her submission, she argued that the council should follow the New Zealand Coastal Policy Statement – policy 19 (2). This states that councils should "maintain and enhance public walking access to, along and adjacent to the coastal marine areas".
- Our West Coast RFA submitted on the draft West Coast Regional Land Transport Plan, acknowledging quite extensive coverage of cycling and walking within the plan. She recommended improvements to the plan, including more cycleways to get cyclists off and away from roads, cycleways for rural as well as urban communities, greater use of the term active transport in place of walking and cycling, identification and fixing dangerous pinch points on SH6, improving safety to make cycling a more attractive option, and the identification and resolution of severance issues – the division/separation of communities – that could be fixed with a short walking and cycling path.



- We provided feedback on the Crown Pastoral Land Strategic Intentions 2024-2029 and the Crown Pastoral Land Performance Monitoring Framework 2024-2029. We also provide a submission on the Government Policy Statement on Land Transport 2024-2034.
- Our West Coast RFA submitted to the hearing commissioners on the new regional West Coast district plan on public access. She outlined the work Herenga ā Nuku has done with Federated Farmers, Fish & Game and others to allay fears about public access and help landowners manage the safety of visitors with legal or invited access. She also emphasised the importance of unformed legal roads for public access.
- Our Waikato RFA has been working with DOC, Ōtorohanga and Waitomo District Councils to clarify the entitlement for public access to DOC-permitted hunting areas principally along unformed legal roads where landowners adjacent to legal roads are currently discouraging access.
- Grey District Council sought support from our West Coast RFA to create enduring access to Woods Creek Track and Woods Creek Amenity Area (Public Conservation Land and a recreational hunting permit area), which it had negotiated with the support of DOC.

Regional Field Advisor (RFA) case support and other issues

- Our Waikato RFA submitted to the draft Taupō District Council Draft Traffic Bylaw, suggesting that the bylaw would unintentionally restrict access to recreational opportunities within the district by removing the right to park legally within roadways. The council amended the draft bylaw accordingly. This aspect of the bylaw was important in facilitating public access to angling and hunting sites.
- Our Te Tau Ihu RFA has provided significant support and advice to regional tramping clubs and the NZ Deerstalkers Association to improve access to Mt Richmond Forest Park



Tangata whenua oranga is enhanced through improved outdoor access

This year we developed our tangata whenua partnership strategy and published a document outlining how Herenga ā Nuku recognises the mauri of Aotearoa's land and forests. It notes that te mauri o te whenua underpins all our relationships with tangata whenua.

Involvement with mana whenua

We helped facilitate a relationship between NZ Rock Climbers Association and the iwi of Tapuika relating to climbing rock faces on DOC land under the mana whenua domain influence of Tapuika. The engagement offers insights for future cases where tangata whenua have a strong and influential stance on traditional lands no longer under their legal ownership.

We sent representatives to Waitara's Owae Marae to witness the recognition of the park that includes Taranaki mouna as a legal person, named Te Kāhui Tupua. The park will effectively own itself. Its interests will be represented by Te Tāpuni Kākārangī, a collection of both iwi and Crown appointees.

Tangata whenua engagement and partnership

Our GIS team continued to support the owners of Te Waro A Block to access their land – a section that many previously thought was landlocked.

We have provided advice and support to Te Araroa Trust as it establishes mana whenua partnerships.

Our Te Tau Ihu RFA presented to Manawhenua ki Mohua (a group representing Ngāti Rārua, Ngāti Tama and Te Atiawa iwi) on the work of Herenga ā Nuku and naming of walkways under the Walking Access Act.

Waikato Tainui and Waikato District Council sought input from Herenga ā Nuku on the proposed stopping of Ashwell Crescent, Hopuhopu. Waikato Tainui is creating a new housing development alongside Ashwell Crescent. This legal road provides connectivity to the Waikato River. Herenga ā Nuku provided advice on the importance of retaining enduring legal public access to the Waikato River.

Tangata whenua case measurement

This year we have developed a system for recording tangata whenua dimensions in our operational cases. The system addresses terminology and tikanga implications in a way that reflects tangata whenua and mana whenua and relative to each case.

Our Southland RFA has supported a Riverton to Colac Bay trail group to develop a relationship with the local rūnanga in Riverton.

Our Northland RFA is establishing a relationship with a Ngāti Hine group that wishes to build a boardwalk in association with the significant coast-to-coast cycleway in Kawakawa. The boardwalk will provide an interesting attraction in the centre of Kawakawa and an important stopping point on the cycleway. As well as the value of the project, this also offers the opportunity to build relationships with this hapu.

Our Te Tau Ihu RFA has met with Ngāti Kuia to discuss the proposed stopping of an unformed legal road leading to Te Hoiere/Pelorus. This has resulted in Marlborough District Council agreeing to realign the road, providing enduring access to the river.

Our Te Tau Ihu RFA engaged with Ngāti Toa on a proposed road stopping to increase the development potential of a reserve returned to iwi as cultural redress (Wairau Affray site).

Tangata whenua map

Our GIS team published a the new Tangata Whenua Map. The map shows tangata whenua-owned lands (ahuwhehenua blocks), marae, and gazetted rohe moana that border the shoreline. It is also possible to view iwi areas of interest identified through Te Tiriti settlements.

The impetus for this map was to develop the conversation around access and what that means to mana whenua, acknowledging that there is a cultural aspect to land access.



Communities are supported to improve outdoor access in their rohe

Regional strategies

Tapuwae Tairāwhiti

Tapuwae Tairāwhiti Trails Trust paused the development of its regional trails strategy this year. This is partly due to the local government's focus on cyclone recovery. Meanwhile, another community trails group – Tairāwhiti Adventure Trust – has stepped up to work on community trails aspirations in Gisborne. It has built a good rapport with Gisborne District Council and has successfully delivered on sizeable projects such as a new Skate Park and Pump Track in Gisborne. Our RFA is supporting the group's investigation of a trail along an unformed legal road in the Okitu – Waimatā area on Gisborne's northern edge.

Te Ara Tipuna

We continued our support for Te Ara Tipuna this year – a 500km trail from Tūranga-nui-a-Kiwa (Gisborne) to Ōpōtiki, following the coast and dipping inland to connect 22 communities and 64 marae. Despite the extreme weather events affecting the region, Te Ara Tipuna trail programme is on track, with the global resource consent application lodged with Gisborne District, Ōpōtiki and Bay of Plenty Regional Councils.

Herenga ā Nuku's role has been to advise on public access matters and assist the project team with networking both locally and nationally. 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 now awaiting the start of the next phase, which will likely require staff time and travel to provide technical information and discuss access instruments with landholders.

Our Auckland RFA has been providing information to assist the project team with signage design and content questions.

Pūhoi to Mangawhai Trails

This project has been a joint effort between Herenga ā Nuku and Auckland Council. Following its success—and with the initial funding for the Pūhoi to Mangawhai project nearly finished—Auckland Council and Herenga ā Nuku have negotiated and signed a joint Memorandum of Understanding setting out their financial contributions, underpinning the project's next phase. The programme manager role has been expanded and now includes the Franklin area.

Investment from Herenga ā Nuku, Auckland Council, community, business, and other funders is beginning to deliver shovel-ready construction projects.

Franklin-North Waikato Trails

Our Waikato and Tāmaki Makaurau RFAs contributed ideas and mapping information for the Waikato District Connectivity Strategy.

The Franklin Local Board received positive feedback from an initial public consultation process on introducing a targeted rate supporting an expanded path programme connecting the townships of Franklin. The programme manager is engaging with mana whenua to obtain input on the path targeted rate process and path development priorities.

Auckland Council approved the Trails Targeted Rate for Franklin Local Board. The programme manager is engaging with mana whenua to obtain input on the path targeted rate process and path development priorities.

Investment from Herenga ā Nuku, Auckland Council, community, business, and other funders

is beginning to deliver shovel-ready construction projects. Work starts this July on the first tranche of a 10-year programme for new trails, footpaths and pedestrian crossings across the southern portion of the Auckland region.

Our Auckland RFA has been supporting the Waiuku Trails group to progress local trails projects to be funded through the programme. One trail connection extends the reach of the Waiuku Trails network southwards from the town, in alignment with the Awaroa Trail that connects downstream to the Waikato River. Another trail connection aims to create new public access alongside the Glenbrook Vintage Railway.

Northland

Herenga ā Nuku Aotearoa has signed a memorandum of understanding with Whangarei District Council and Bike Northland, establishing a partnership to implement a Northland Regional Walking and Cycling Project. The project aims to develop and secure feasible trail access across Te Taitokerau so Northland can be a world-class coastal walking and cycling destination. The project team has appointed Amanda Bennett as its project lead.

Bennet has conducted several consultation hui that have attracted wide interest and representatives from the tracks and trails community groups, community trusts who administer land and are interested in providing public access, Bike Northland staff, district councillors, professionals from the Northern Transport Alliance. She has engaged various stakeholders, including Northland Inc. (Regional Tourism Organisation), Sport Northland, DOC, NZTA, Northern Transport Alliance, Bike Northland, and Pou Herenga Tai. And she has submitted on the long-term plans for Whangarei, Kaipara, and Far North District Councils and NRC and presented to all these councils. A key submission point was securing ongoing funding for the project manager role.

Other significant projects

Ngā ara hīkoi ki Aotea

Destination Great Barrier Island Trust approached our Tāmaki Makaurau RFA proposing that Herenga ā Nuku coordinate a public access

project on Aotea, Great Barrier Island. The project team is awaiting Ngāti Rēhua Ngāti Wai Iwi Trust Board feedback and potential input into design and implementation.

Iwi engagement is integral to the project's success, and the project team needs guidance from the Trust Board on how and when that engagement happens.

Meanwhile, our Auckland RFA presented the project's aims to the Aotearoa Conservation Park Advisory Committee to help ensure that the project considers conservation values promoted in the park. Parts of the park adjoin unformed legal roads that are priority routes for the project. Feedback highlighted the importance of getting advice on Kauri dieback and other biosecurity issues before considering opening tracks along unformed legal roads.

Workshops and meetings

Our RFAs and staff regularly present to stakeholders and interested parties on public access issues. Examples of this work in the last year include:

- Our Auckland RFA promoted a community hui as a next step towards understanding the details of unformed legal road and riparian access connections for Awaroa Portage. The portage is characterised as the 'State Highway 1' of its time – drawing on the critical connectivity it provided for waka travelling between Te Manukanuka o Hoturoa (Manukau Harbour) and the Waikato. At the hui, the RFA helped clarify legal public access provisions and discussed approaches to reinstating practical access along unformed legal roads with the Waikato District Council staff.
- Our Canterbury RFA presented the second annual lecture, 'Public access and forestry' to the 4th year Environmental Forestry students at Canterbury University. He emphasised the various forms of public access that may be associated with forestry and recognising the public's rights of access.
- Our Wellington RFA presented to the Horowhenua Freshwater Anglers

Association. His talk featured four case studies on river access.

- Our Auckland RFA met with Healthy Families Waitakere and Seed-to-Harvest community trust (co-hosts), community members, the Pacific Mamas arts collective and Te Whatu Ora Public Health team to further develop the Lincoln Rathgar school precinct approach. The precinct idea is to utilise school grounds to provide enhanced public access – assisting school commuters to use active modes (for example, walking, cycling, scootering) while providing better connectivity for the surrounding community outside school hours. Public access exists between schools, including footpaths and connecting walkways, parks and reserves. Adding school ground access would increase the walking permeability of the precinct area of around 100 hectares. The RFA facilitated part of the hui around existing access and challenges and provided maps with public access context.
- Our Wellington RFA and Communications team presented to the Wellington Tramping and Climbing Club on the Queen's Chain and on local access cases in the region.

Land Safety Forum

Herenga ā Nuku is a founding and active member of the Land Safety Forum – a group of agencies and organisations that work together to reduce preventable land safety incidents. Within the forum, Herenga ā Nuku has engaged in promoting good behaviours through the Outdoor Access Code, developing good guidelines for advice for volunteer trailmaker groups and developing criteria for mana whenua connection within the group.

Supporting trailmaker groups

Our Trailmakers Network held four online hui during the year. The email database has grown to nearly 300 interested people, and the hui regularly involves 30-50 people. Recreation Aotearoa, Rotorua Lakes Council and Hurunui Trails presented on disability access. Kevin Jennings for Southern Eco Trails Trust and Ally

Davey from Ride Coromandel presented on establishing a national network of trailmakers. Te Araroa presented on using GIS, and DOC presented on conservation management strategies.

In March, we published the Trailmakers Map, which now displays 31 volunteer trail groups.

Examples of support for individual trailmaker groups include:

- Our Canterbury RFA advised the Ashley Gorge Tracks Group. The group is creating the Ashley Gorge Skyline Trail in the foothills west of Rangiora. Its existing trails, Loop and Waterfall Tracks, have attracted 9,900 visitors in the last 14 months. While most of the Ashley Gorge Skyline Trail is on conservation land or unformed legal road, a critical 400m section will be across freehold land, and the group sought assistance to help negotiate this access.
- Our Bay of Plenty RFA worked with a newly formed group based in the Coromandel on getting a multi-day walk in the Coromandel from Whangamata to Whitianga along the coast. The RFA has provided information on existing walkways and other developing or potential projects that may link to this project and provided help with identifying public land that may be used.
- Our Te Tau Ihu RFA provided advice and support to Nelson Tasman Trails Trust on a Deeds Index parcel of land occupied by an adjoining landowner reluctant to provide access for the cycle trail. Tasman District Council has since decided to proceed with the compulsory acquisition of this Deed parcel on the trail.
- Our Otago RFA worked with Coastal Communities Cycle Connection and Dunedin Tracks Network Trust to support the continued work connecting Waitati to Orokonui Ecosanctuary. This has resulted in an application to the Enhanced Access Grants fund for surveying and legal costs.

Providing enhanced access grants

We received four Enhanced Access Grant applications this year, of which three grants totalling \$25,040 were approved. As of 30 June 2024, Herenga ā Nuku has 11 active grants which it is supporting.

Examples of the outcomes from some of our Enhanced Access Grants include:

- The volunteer group, Keep Richmond Beautiful, has used an enhanced access grant from Herenga ā Nuku to install new amenities, including 40 track markers, two picnic tables, three interpretation panels, a plane table and signs along the walkway.
- An Enhanced Access Grant to support the creation of the Jimmy Armers Walkway links the best swimming beach in Kaikōura, where there is a well-frequented seafood cart, and houses at the top of the hill. This walk is popular with locals and tourists alike, providing a steady climb with great views from the top.
- Fish & Game Waikato is using an Enhanced Access Grant to create enduring fishing access from Stone Jug Road to the Whakapapa River.

Outdoor Access Champions

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 award recipients in 2024:

- **Edwin Sheppard and Aotearoa Climbing Access Trust** (ACAT) advocates for public access to climbing areas. ACAT has managed to save several crags in the North Island from the brink of closure. They worked with Raglan Rock and the landowner to open a new crag at Sky Castle and installed a carpark, signs, and toilet. They are continuing to work on complex access situations behind the

scenes in the hopes of re-opening the Auckland Grammar School Quarry and Pakeho crags. In the South Island they are working with DOC to resolve environmental concerns that are causing access issues at Mt Owen.

- **The Whangawehi Catchment Management Group** is a group of marae, landowners and agencies working together to enhance and protect the Whangawehi catchment. Eleven years ago, they undertook a challenging restoration project and managed to fence off and plant over 150,000 native trees along the Whangawehi stream and tributaries. The group decided to share this accomplishment with the wider community five years ago by creating a walkway. The walkway officially opened in December 2022.
- **Frank Goldingham** has spent decades promoting walking, profiling hundreds of walks, and publicising walking events and walking groups throughout New Zealand through his magazine Walking New Zealand. Frank also established and organised the Manawatū Walking Festival, an annual event held from 2015 through to 2020, soon to return to the Manawatū in 2024.

People have access to accurate information about public access to the outdoors

Managing and publishing access maps

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.

WAMS (Whenua Akeake Mahere System)

WAMS is our desktop mapping system. It is how we provide data in a form that the public and staff can interrogate and use.

During 2023-24 we undertook a significant map refresh project that included Google logins so users can save their work (drawings, labels, zoom location and so on), share it with their friends and family and come back to it at a future time, simplified information pop-ups, improved symbology, and making the popular Topo 50 map the default basemap.

Pocket Maps

Pocket Maps is our mobile mapping application. Users who want to navigate an unformed legal road across private land need the technology Pocket Maps has that enables mobile and offline maps to interact with a GPS location.

We released an offline topographic basemap for Pocket Maps in June 2024. This was the most asked-for change from the Pocket Maps community. It ensures that hunters and anglers have the detail they need where they need it in remote places.

Data Improvement Program

Identifying public access from the cadastre can be complex. With the relevant project area being terrestrial Aotearoa, it means this is a big data problem too.

A 2018 report on map data quality highlighted shortcomings of our data processes and identified possible improvements. The Data Improvement Program is tackling these head-on by rebuilding the logic that extracts various access types from the cadastre.

Three key outcomes of the program are:

- Identify more access types from the cadastre.
- Identify new and changed access automatically every month.
- Retain authorised access areas from the operations team within the monthly data cycle.

The program is a significant undertaking that relies heavily on collaboration between the GIS and the Operations teams, but our shared goal is clear: a dataset of public access with significantly improved accuracy for the people of Aotearoa.

Providing advice on best practice for access to the outdoors

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.

During the year we updated the advice on our website on rivers, lakes and the coast into plain and engaging language. This includes new pages on access along rivers, lakes and the coast, marginal strips, esplanade reserves, and esplanade strips. The rivers, lakes and coast page is normally the second or third most viewed knowledge page on our website. We publicised the country and outdoor recreation calendar, which lets recreationists know what times of the year outdoor access is likely to be affected by events such as lambing and calving.

We updated and redesigned our website. This redesign includes a new menu that should help people find resources more efficiently and rewrite content for many of our more popular information pages.

We published advice for landholders on the benefits of working with us to put a public access easement on their land.

Outdoor Access Code

After consulting with Tourism New Zealand, we rewrote and republished the Outdoor Access Code. The updated version integrates with Tourism NZ's Tiaki campaign. It is less focused on legality and technical information and more on the core messages about good behaviour that outdoor recreationists need when outdoors.

Partnering with MSC to support Plan My Walk

Herenga ā Nuku continued to support the Mountain Safety Council's Plan My Walk App. We contributed and maintained GIS data for over 200 tracks and provided funding to support Mountain Safety Council in developing the app.

Partnership with Te Araroa

In July 2020, Herenga ā Nuku partnered with Te Araroa Trust. The Trust is an independent charitable trust that manages Te Araroa, the internationally renowned walking trail from Cape Reinga to Bluff.

Hundreds of thousands of people walk at least a section of Te Araroa every year, the vast majority of whom are New Zealanders.

The partnership was enabled by \$400,000 in funding received annually since Budget 2020. The purpose of the partnership is to improve the trail's route, its management and its promotion.

Herenga ā Nuku contributes GIS and mapping support, corporate and logistical support resources and facilities so that Te Araroa Trust can focus its efforts on the ground, ensuring the trail is an iconic New Zealand adventure.

Te Pūrongo mā te Hātaka Whakamauru Pānga-ā-Waro a te Kawanatanga

Carbon Neutral Government Programme (CNGP)

Herenga ā Nuku is committed to meeting the requirements of the Carbon Neutral Government Programme (CNGP). The current reporting year is the 2023-2024 financial year, 1 July 2023 to 30 June 2024. The base year for carbon emissions reporting was the 2022-2023 financial year, 1 July 2022 to 30 June 2023.

Our emissions

Our gross emissions for 2023-2024 were 39.54 tCO₂e (tonnes of carbon dioxide equivalent). Most of our emissions come from business travel, especially air travel.

Our emissions inventory has been prepared in accordance with ISO 14064-1:2018 standards and independently verified by Toitū Envirocare.

Total annual emissions by scope

Category	Scope	2022-23 (base)	2023-24 (current)
1. Direct emissions	Scope 1	-	2.87
Subtotal direct emissions		-	2.87
2. Indirect emissions from imported energy	Scope 2	0.51	0.54
3. Indirect emissions from transportation	Scope 3	69.59	34.85
4. Indirect emissions from products and services used by organisation		1.37	1.31
5. Indirect emissions associated with the use of products and services from the organisation		-	-
6. Indirect emissions from other sources		-	-
Subtotal indirect emissions		71.47	36.39
TOTAL GROSS EMISSIONS		71.47	39.56
Change in annual gross emissions since base year			-45%

The following emissions sources are not included:

- **Freight.** The emissions for this are insignificant and collecting such data is impractical.

Emissions intensity

GHG emissions per KPI	2022-23 (base)	2023-24 (base)
Total gross GHG emissions per FTE	3.61	2.01
Total gross GHG emissions per million dollars of expenditure	16.9	10.16

Our reduction targets

Herenga ā Nuku has set gross emission reduction targets in line with less than 1.5 C of warming as required under the CNGP.

2025 target: Gross emissions (all categories) to be no more than 56.5 tCO₂e, or a 21% reduction in total gross emissions compared to base year FY 2022–23.

2030 target: Gross emissions (all categories) to be no more than 41.5 tCO₂e, or a 42% reduction in total gross emissions compared to base year FY 2022–23.

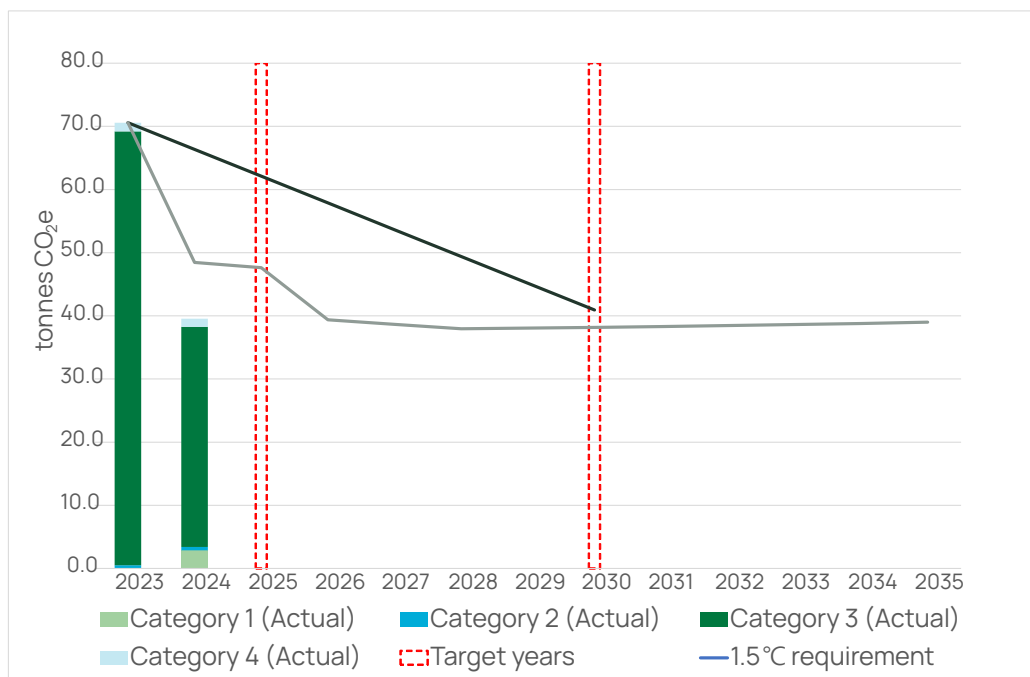
Our reduction plan

We have identified specific projects to decarbonise our emissions-generating activity.

Travel policy: This has been approved by the Board and sets guidelines and limits on when and how business travel can be approved. We have set a target of 38% reduction in gross emissions from travel by 2025 and 50% reduction in gross emissions from travel by 2030.

Commuting: We continue to support staff to choose public and active transport options for travelling to and from the office.

Annual emissions against reduction targets



Ngā tāngata me o rātou āheitanga

People, culture and capability

Ngā kaimahi | Staff

As at 30 June 2024, Herenga ā Nuku had 16 full-time equivalent employees, compared to 15.8 in 2023. Most of these staff are based in the head office, Wellington. Regional field advisors are located around the country and are engaged on a part-time contractual basis.

Kia Toipoto – the Public Service Pay Gap Action Plan

We care about closing pay gaps, particularly closing gender, Māori, Pacific and other ethnic groups' gaps and growing the diversity of the workforce in the public service. Because of this, we are committed to implementing Kia Toipoto – the Public Service gender, Māori, Pacific and ethnic pay gaps action plan 2021–2024.

Our gender and ethnicity pay gap action plan focuses on introducing and improving our policies – removing bias and increasing diversity, inclusion and transparency.

These improvements include ensuring all our human resources (HR) and remuneration processes are free from bias, and broadening our approach to recruitment. We will use information from our workforce profile, people data and recruitment statistics and feedback from staff to indicate our progress. Looking at our information, we can see the following.

- We have equal numbers of women and men on our staff.
- All our staff are permanent and work full-time.
- We have 12 regional field advisors who are contractors and are therefore not covered by this plan. The regional field advisors 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.

- One staff member identifies as Māori and one as Pacific Islander. Two identify as Asian.
- Six out of seven of our managers identify as male, and six out of seven identify as European/Pākehā.
- Most of the people in the lower half of our pay range are women.

The plan focuses on the following.

- Reviewing our HR policies, including recruitment and remuneration
- Reviewing and introducing integrated salary ranges and bands
- Introducing a goal for our leadership team to be more diverse
- Developing a range of support network options for staff, with support from Te Kawa Mataaho
- Professional development and capacity building for managers to support them in implementing Kia Toipoto goals

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

Herenga ā Nuku has personnel policies that guide its practices. These policies are reviewed

regularly to comply with legislation and to reflect the needs of staff.

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

As at 30 June 2024, Herenga ā Nuku had 16 full-time equivalent employees.

DIVERSITY AND INCLUSION

The age profile of employees was wide, with an average age of 43 years. Of a total of 17 employees, 9 identify as female and 8 identify as male. Of Herenga ā Nuku's managers, 1 identifies as female, and 6 identify as male. Employees are all able-bodied.

76% of employees identify as NZ European and 29% 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.

Herenga ā Nuku also has 12 regional field advisors who are independent contractors. Six of the regional field advisors identify as female, 4 identify as male, with 2 vacancies. EEO data is not held for them, due to their contractual status.

Herenga ā Nuku also has 5 Board members, 4 identify as male and 1 identifies as female. Two Board members are of Māori descent with experience in Māori-Crown issues.

COMMITMENT TO STAFF

The following sections follow the reporting framework used by the Human Rights Commission 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.

EMPLOYEE DEVELOPMENT

Herenga ā Nuku has a positive and equitable approach to employee development. It encourages staff to identify development opportunities that reflect both work needs and their own longer-term professional and personal objectives. Managers identify learning and development opportunities for staff aimed at ensuring that organisational needs are met.

There is an ongoing focus on developing and providing opportunities for staff. For example, during the year, staff attended conferences and

courses to develop technical and professional expertise. Continued professional development is supported.

REMUNERATION AND RECOGNITION

Herenga ā Nuku uses job evaluations to set job bands and reviews salaries annually as part of its performance management process.

FLEXIBLE WORK ENVIRONMENT

Herenga ā Nuku recognises the value of flexible work arrangements. It supports and encourages staff to develop and maintain a work-life balance. Arrangements include flexible working hours and providing for employees to work from home, as appropriate.

Herenga ā Nuku takes into account the age of its employees, and how this might impact on their personal caring duties, such as whether they are looking after young children or elderly parents.

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 Herenga ā Nuku's building 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.

Managers have senior managerial and technical experience and provide informal coaching and mentoring for staff and regional field advisors.

Herenga ā Nuku's work requires a high level of initiative, judgement and self-management, which provide regular opportunities for staff to initiate and manage cases and projects. Herenga ā Nuku's size requires people to multitask, which places a high reliance on teamwork and operational skills. The nature of Herenga ā Nuku's work presents few opportunities for highly structured leadership roles. Weekly staff meetings provide opportunities to share information, seek advice and discuss the office, its organisation and culture. The 'Capability' section of Herenga ā Nuku's National Strategy 2010-2035 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 outlines acceptable behaviour in its Code of Conduct and Unacceptable Performance, Misconduct or Serious Misconduct Policy. Staff members have access to the Employee Assistance Programme.

Herenga ā Nuku is committed to managing any complaints of bullying or harassment appropriately and in a timely manner.

ORGANISATIONAL CAPABILITY

Herenga ā Nuku has a Business Continuity Plan to manage the business in the event of disaster, such as fire, water damage, earthquake or pandemic.

Te tauākī haepapa

Statement of responsibility

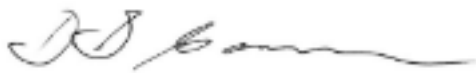
The Board is responsible for the preparation of Herenga ā Nuku Aotearoa's financial statements and statement of performance, and for the judgements made in them.

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 2024.

Signed on behalf of the Board, 18 October 2024.



Don Cameron, Board Chair



Helen Mexted, Board Member

Expenditure against appropriation

For the year ended 30 June 2024

	2023-24 Actual \$	2022-23 Actual \$
Total Appropriation	3,595,000	3,595,000
Herenga ā Nuku expenditure against appropriation	3,875,634	4,220,322

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

The 2023-24 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 2023-24 Annual Report outlines the Strategic Framework of Herenga ā Nuku. Herenga ā Nuku has five outcomes.

1. Public access to the outdoors is maintained and enhanced.
2. Tangata whenua ora is enhanced through improved outdoor access.
3. Communities are supported to improve outdoor access in their rohe.
4. People have access to accurate information about public access to the outdoors.
5. People feel confident engaging in issues relating to public access to the outdoors.

The 2023-24 Annual Report Statement of service performance details the outputs that relate to each outcome, performance measures in relation to each output, target measures for 2023-24, actual results achieved in 2023-24 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)	2023-24 Crown funded budget \$3,595,000	2023-24 Annual Report Pages 31-33

Te tauākī koronga mā ngā mahi kia tutuki

Statement of service performance

Outcome 1: Public access to the outdoors is maintained and enhanced

Good public access to the outdoors supports improved mental and physical health, connection to the environment, connection within and between communities, low emissions transport, and sustainable regional economic development.

Performance measure	2023-24 Actual	2023-24 Target	2022-23 Actual	Progress
1.1 The number of cases opened relating to new access opportunities, by quarter.	27	25	39	Achieved
1.2 The cumulative number of active and closed operational cases that support Te Araroa, by quarter.	101	87	72	Achieved

Outcome 2: Tangata whenua oranga is enhanced through improved outdoor access

Access to and engagement with the outdoors is not the only influence on orangatanga, but it is an established and research-proven influence. Tangata whenua participation in the outdoors is significantly less than non-Māori. Increasing outdoor access removes a significant barrier to tangata whenua participation.

Performance measure	2023-24 Actual	2023-24 Target	2022-23 Actual	Progress
2.1 The percentage of operational cases opened that involve mana whenua/tangata whenua, by quarter.	9.87% ¹	6%	4.6%	Achieved
2.2 The percentage of tangata whenua/mana whenua stakeholders and potential stakeholders that recognise Herenga ā Nuku as an organisation that upholds mana motuhake, by year.	42% ²	30%	27%	Achieved



Outcome 3: Communities are supported to improve outdoor access in their rohe

Supporting communities to improve their local outdoor access opportunities empowers those communities. It allows them to design and manage solutions to the issues they face.

Performance measure	2023-24 Actual	2023-24 Target	2022-23 Actual	Progress
3.1 The number of active and completed regional projects Herenga ā Nuku supports, by year.	5	4	4	Achieved
3.2 The number of external community-based meetings or workshops we facilitated, by year.	20	20	18	Achieved

Outcome 4: People have access to accurate information about public access to the outdoors

Supporting communities to improve their local outdoor access opportunities empowers those communities. It allows them to design and manage solutions to the issues they face.

Performance measure	2023-24 Actual	2023-24 Target	2022-23 Actual	Progress
4.1 The number of service hits to our public maps, by quarter.	156,792 ³	135,000	128,907	Achieved
4.2 The number of people accessing digital information on rights, responsibilities and appropriate behaviour in the outdoors, by quarter.	27,584	25,000	19,974	Achieved
4.3 The percentage of stakeholders and potential stakeholders satisfied that Herenga ā Nuku provides useful advice on outdoor access, by year.	71% ⁴	80%	76%	Not achieved

Notes on performance measures

- Performance measure 2.1 was exceeded by more than 5%. This increase was a result of improving how we capture tangata whenua engagement in our cases. In 2023-2024 we began recording where tangata whenua involvement in our cases was 'third party initiated'. This change acknowledged that in some cases it is a third party who holds the primary/existing relationship with tangata whenua. The central relationship is often between local trail builders or the landholder and tangata whenua. Respecting this existing relationship avoids duplication and oversubscribing tangata whenua entities with engagement requests. We added this new 'third party initiated' engagement option to our existing 'Herenga ā Nuku initiated/facilitated engagement with tangata whenua' and 'Tangata whenua approached Herenga ā Nuku' recording options.

Outcome 5: People feel confident engaging in issues relating to public access to the outdoors

While not explicitly sourced in legislation, the Board and chief executive are clear that trust in the public service, and specifically Herenga ā Nuku, is fundamental to empowering people to maintain and enhance public access to the outdoors.

Performance measure	2023-24 Actual	2023-24 Target	2022-23 Actual	Progress
5.1 The percentage of enquiries acknowledged within 5 working days, by quarter.	95%	95%	92%	Achieved
5.2 The percentage of stakeholders and potential stakeholders who see Herenga ā Nuku as influencing outdoor access issues, by year.	58% ⁵	70%	65%	Not achieved

-
- Performance measure 2.2 was exceeded by more than 5%. Data was captured via an annual stakeholder survey. The survey had a small number of participants (n=26), so the change in results between 2023 and 2024 is not statistically significant. Commentary from the independent stakeholder survey report: “We see strengthening on Mana Motuhake (among tangata whenua) this year, with more stakeholders moving from ‘don’t know’ to ‘high level of confidence’, showing greater depth of understanding in this aspect this year.” We will continue to engage with tangata whenua over individual cases and national issues.
 - Performance measure 4.1 was exceeded by more than 5%. This was a result of more publicity and advertising to support our mapping system, WAMS and Pocket Maps. We will continue to promote these resources.
 - Performance measure 4.3 was not met. Data was captured via an annual stakeholder survey. The survey had a small number of participants (n=102), so the change in results between 2023 and 2024 is not statistically significant. Commentary from the independent stakeholder survey report: “There is a significant drop in confidence among Current Stakeholders around Advice. However it seems to be fewer stakeholders knowing about this overall than more stakeholders showing low confidence – indicating that education around providing useful advice about public access to the outdoors would be beneficial.” We are investing more time in promoting and advertising our advice and resources to stakeholders and potential stakeholders, which has led to an increase in visitors to our website. We anticipate that this will influence the survey in 2025.
 - Performance measure 5.2 was not met. Data was captured via an annual stakeholder survey. The survey had a small number of participants (n=102), so the change in results between 2023 and 2024 is not statistically significant. Commentary from the independent stakeholder survey report: “Overall, Influence remains in line with the results seen last year.” We are investing more time communicating with the trailmakers network and engaging with community groups to inform them about the work we are doing nationally. We anticipate that this will influence the survey in 2025.



**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF HERENGA A NUKU AOTEAROA'S FINANCIAL STATEMENTS AND
PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2024**

The Auditor-General is the auditor of Herenga ā Nuku Aotearoa (the Commission). The Auditor-General has appointed me, Cameron Town using the staff and resources of Silks Audit Chartered Accountants Limited 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, that comprise the statement of financial position as at 30 June 2024 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 31 to 33.

In our opinion:

- the financial statements of the Commission:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2024; 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 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 2024.

Our audit was completed on 18th October 2024. 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 they determine is necessary to enable them 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 have no realistic alternative but to do so.

The Board's responsibilities arise from the Local Government Act 2002 and 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,²¹ 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 of intent.

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 and the Public Finance Act 1989.

Other Information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 30, 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.

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 2024

	Notes	2023-24 Actual \$	2023-24 Unaudited Budget \$	2022-23 Actual \$
Revenue				
Crown revenue	2	3,595,000	3,595,000	3,595,000
Interest revenue		99,928	50,000	42,745
Other revenue		75,000	75,000	100,000
Total revenue		3,769,928	3,720,000	3,737,745
Expense				
Operating costs	3	1,329,210	1,390,557	1,844,076
Personnel costs	4	2,325,769	2,270,878	2,145,523
Audit fees		23,865	23,865	22,372
Board remuneration	12	63,519	74,700	58,460
Depreciation and amortisation		20,908	30,000	31,491
Rentals and leases		112,363	130,000	118,400
Total expense		3,875,634	3,920,000	4,220,322
Total comprehensive revenue and expense / surplus (deficit)	20	(105,706)	(200,000)	(482,577)

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 2024

	Notes	2023-24 Actual \$	2023-24 Unaudited Budget \$	2022-23 Actual \$
Balance at 1 July		1,172,646	1,213,000	1,655,223
Total comprehensive revenue and expense for the year		(105,706)	(200,000)	(482,577)
Balance at 30 June	5	1,066,940	1,013,000	1,172,646

Te tauākī tūnga pūtea

Statement of financial position

For the year ended 30 June 2024

	Notes	2023-24 Actual \$	2023-24 Unaudited Budget \$	2022-23 Actual \$
Current Assets				
Cash and cash equivalents	6	453,587	160,296	2,047,814
Investments	7	1,000,000	1,000,000	500,000
Debtors and prepayments	8	63,676	62,336	42,310
Total current assets		1,517,263	1,222,632	2,590,124
Non-current assets				
Property, plant and equipment	9	20,647	10,000	24,789
Intangible assets	9	-	-	7,257
Total non-current assets		20,647	10,000	32,046
Total assets		1,537,910	1,232,632	2,622,170
Less liabilities				
Creditors and accrued expenses		181,408	167,731	313,812
Employee entitlements	14	239,562	51,901	236,962
Income in advance	15	50,000	-	898,750
Total liabilities		470,970	219,632	1,449,524
Net assets		1,066,940	1,013,000	1,172,646
Equity		1,066,940	1,013,000	1,172,646

Te tauākī kapewhiti

Statement of cash flows

For the year ended 30 June 2024

	Notes	2023-24 Actual \$	2023-24 Unaudited Budget \$	2022-23 Actual \$
Cash flows from operating activities				
Funding from the Crown		2,696,250	3,595,000	4,493,750
Interest received		69,360	50,000	32,096
Other revenue		125,000	75,000	100,000
Payments to employees and members		(2,323,169)	(2,270,878)	(2,104,058)
Payments to suppliers		(1,542,618)	(1,594,122)	(2,080,680)
GST (net)		(135,515)	(10,086)	142,471
Net cash flows from operating activities		(1,084,718)	(155,086)	583,579
Cash flows from investing activities				
Net (increase)/decrease from maturity of investments		(500,000)	(227,618)	(500,000)
Purchase of property, plant and equipment		(9,509)	-	(20,698)
Net cash flows from investing activities		(509,509)	(227,618)	(520,698)
Net increase/(decrease) in cash		(1,594,227)	(382,704)	62,881
Cash and cash equivalents at the beginning of the year		2,047,814	543,000	1,984,933
Cash and cash equivalents at the end of the year	6	453,587	160,296	2,047,814



Ngā whakamārama mā ngā tauāki 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 2024 and were approved by the Board on 18 October 2024.

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:

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

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

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:

Impairment of property, plant and equipment and intangible assets

Herenga ā Nuku does not hold any cash-generating assets. Assets are considered cash-

Computer software	3 - 5 years	20% - 30%
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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

	2023/24 Actual \$	2022/23 Actual \$
Contractors	470,780	527,441
Travel and accommodation	146,717	216,046
Publications and publicity	68,451	145,956
Consultants	43,874	120,763
Service contracts	321,685	396,473
Grants and other expenses	12,408	22,063
Trail projects	91,363	232,880
Legal and prosecution	34,084	15,861
Meeting expenses	4,577	15,638
Other	135,271	150,955
Total operating costs	1,329,210	1,844,076

4. Personnel costs

	2023/24 Actual \$	2022/23 Actual \$
Salaries, wages and allowances	2,246,268	2,040,196
Increase in employee entitlements	(4,639)	25,850
Recruitment	0	8,401
Employer contributions to defined contribution plans	67,937	61,919
Employer costs	16,203	9,156
Total personnel costs	2,325,769	2,145,523

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

5. Equity

	2023/24 Actual	2022/23 Actual
	\$	\$
Balance 1 July	1,172,646	1,655,223
Surplus (deficit) for the year	(105,706)	(482,577)
Balance at 30 June	1,066,940	1,172,646

6. Cash and cash equivalents

	2023/24 Actual	2022/23 Actual
	\$	\$
Cash at bank	453,587	2,047,814
Total cash and cash equivalents	453,587	2,047,814

7. Investments

	2023/24 Actual	2022/23 Actual
	\$	\$
Current investments	1,000,000	500,000
Total	1,000,000	500,000

8. Debtors and prepayments

Debtors and prepayments include a GST refund due of \$22,098 and accrued interest of \$41,216.

9. 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
	\$	\$	\$	\$	\$
2022/23					
Cost					
Balance at 1 July 2022	-	77,642	94,704	356,482	528,827
Additions	13,633	4,936	2,128	-	20,698
Balance at 30 June 2023	13,633	82,578	96,832	356,482	549,525
Accumulated depreciation/ amortisation					
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
Balance at 30 June 2023	2,272	77,575	88,225	349,225	517,479
Carrying amount at 30 June 2023	11,361	4,822	8,607	7,257	32,046
2023/24					
Cost					
Balance at 1 July 2023	13,633	82,578	96,832	356,482	549,525
Additions		5,975	3,535	-	9,510
Balance at 30 June 2024	13,633	88,553	100,367	356,482	559,034
Accumulated depreciation/ amortisation					
Balance at 1 July 2023	2,272	77,757	88,225	349,225	517,479
Depreciation and amortisation expense	4,544	4,827	4,403	7,133	20,908
Balance at 30 June 2024	6,817	82,584	92,628	356,358	538,387
Carrying amount at 30 June 2024	6,817	5,969	7,738	124	20,647



10. Commitments

Grant commitments:	2023/24 Actual	2022/23 Actual
	\$	\$
Grant commitments - Enhanced Access Grants		
Not later than one year	77,106	49,030
Later than one year and not later than three years	23,540	39,159
Total grant commitments	100,646	88,189
Operating leases as lessee		
The future aggregate minimum lease payments (GST inclusive) to be paid under non-cancellable operating leases are as follows:		
Not later than one year	161,148	164,338
Later than one year and not later than five years	24,339	47,283
Total operating lease commitments	185,487	211,621
Total grant and operating lease commitments	286,133	299,810

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:

A new lease agreement with NZTE commenced on 1 January 2023, in a co-occupant arrangement for approximately 210m² located on level 12, the Majestic Centre, 100 Willis Street, Wellington. The lease ends on 30 April 2026.

11. 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 (2023 \$3,595m) 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 (2023 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.

	2023/24 Actual	2022/23 Actual
	\$	\$
Board members		
Remuneration	63,519	58,460
Full time equivalent members	0.4	0.5
Leadership team		
Remuneration	1,220,000	1,160,000
Full time equivalents	7.0	7.0
Total key management personnel compensation	1,283,519	1,218,460
Total full time equivalent personnel	7.4	7.5

12. Board remuneration

The role of independent chair of the Herenga ā Nuku, Audit and Risk Committee changed during the financial year to the role being undertaken over by an existing board member. Payment for the role is now included as part of the total board member remuneration. In 2023, the independent role was paid \$7,500.

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 (2023 \$nil).

	2023/24 Actual	2022/23 Actual
	\$	\$
Don Cameron (Chair)	18,700	18,700
Helen Mexted	11,200	11,200
Pierre Henare	11,200	11,200
Hugh Logan	7,952	-
Darren Lee Rewi	7,952	-
Celia Wade-Brown	6,515	11,200
Peter Coburn	-	6,160
Total Board remuneration	63,519	58,460



13. Employee remuneration

	2023/24 Actual	2022/23 Actual
	People	People
Total remuneration paid or payable		
\$110,000-\$119,999		2
\$120,000-\$129,999	1	1
\$130,000-\$139,999	1	1
\$140,000-\$149,999	2	
\$150,000-\$159,999	2	2
\$160,000-\$169,999	1	1
\$170,000-\$179,999	1	1
\$180,000-\$189,999		1
\$190,000-\$199,999	1	
\$220,000-\$229,999	1	1

14. Employee entitlements

	2023/24 Actual	2022/23 Actual
	\$	\$
Accrued salaries	63,335	56,097
Annual leave	176,227	180,866
Total employee entitlements	239,562	236,962

15. Income in advance

	2023/24 Actual	2022/23 Actual
	\$	\$
Income in advance	50,000	898,750

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

16. Financial instruments

	2023/24 Actual \$	2022/23 Actual \$
Financial assets at amortised cost		
Cash and cash equivalents	453,587	2,047,814
Receivables (excluding GST receivable)	41,216	10,649
Investments	1,000,000	500,000
Total financial assets at amortised cost	1,494,803	2,558,463
Financial liabilities measured at amortised cost		
Payables	420,970	432,032
Total financial liabilities measured at amortised cost	420,970	432,032

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

17. Contingencies

There were no contingent liabilities as at balance date (2023 \$nil). Herenga ā Nuku has no contingent assets at balance date (2023 \$nil).

18. Events after balance date

There were no significant events after balance date. (2023 \$nil)

19. Expenditure by nature

	2023/24 Actual \$	2022/23 Actual \$
Mapping system	685,563	716,528
Operations	1,060,253	1,152,467
Grants	12,408	22,063
Governance and leadership	301,178	306,804
Communications	359,832	458,973
Support	787,501	783,124
Accommodation	117,080	123,768
Trail projects	551,817	656,596
Total expenditure by nature	3,875,634	4,220,322



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 \$105,706 against a budgeted deficit of \$200,000. 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 \$3,769,928 against a revenue budget of \$3,720,000.

The variance of \$49,928 was due to increased interest income received on investments and the invested cash reserves for the year. Revenue also included a \$75,000 financial contribution to Herenga ā Nuku to support regional tracks and trails project work.

EXPENDITURE

Total expenditure for the year was \$3,875,634 against a budget of \$3,920,000.

The variance of \$44,366 is net of some items of over and under-expenditure.

Operating costs were overall under spent against budget by \$61,347 made up of budget savings in Regional Field Advisors \$70,686 Mapping service contracts and software licenses \$33,659 IT support service contracts \$28,674 Tairāwhiti regional project budgeted for but not going ahead \$40,000 Board member fees \$11,181 and Communications, advertising and publicity \$10,592. Overspends in operating costs included consultants \$32,873 in relation to a survey required in setting our performance measures and specialist operations work, \$62,622 over budget for Te Araroa expenditure, \$26,085 for legal costs in relation to a specific litigation and \$26,100 for changes to the Herenga ā Nuku website.

Budgeted expenditure from reserves included \$50,000 for the Puhoi to Mangawhai project, \$10,000 to the Mountain Safety Council for walkway mapping and a \$30,000 contribution for a Regional Walking and Cycling Project in Northland/ Te Tai Tokerau.

Other categories of expenditure were close to budget except for board remuneration which was under budget by \$11,180, reflecting the unfilled Board positions during the year.

Personnel costs are overbudget by \$54,891 made up of staff salaries \$36,393 Kiwisaver \$5,434 and the movement in annual leave provision \$10,361. The increase in staff salaries includes a public service pay adjustment increase completed in two stages during the financial year.

Statement of Financial Position

CURRENT ASSETS

Cash, and cash equivalents at year end amounted to \$453,587 and investments \$1,000,000. This was an overall increase in liquidity against budget of \$293,291 and reflects income received in advance of \$50,000 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 \$10,647 over budget largely as a result of the leasehold additions following the move to a new office space during the 2022/2023 financial year.

Equity

Overall equity is \$1,066,940. This is \$53,940 up on budget and \$105,706 less than last year's actual. The movement reflects the 2023-24 deficit.

Statement of Cash Flows

Funding received from the Crown was under budget due to the first quarter instalment of Crown funding for the 2023-24 financial year being paid prior to balance date. Other revenue increased by \$50,000 against budget due to funding received for a project between Herenga ā Nuku and Destination Great Barrier Island (see note 15).

Payments to employees, members, and suppliers were close to budget, with \$30,512 more than budgeted. This largely reflects the movement in total expenditure for the year of \$44,366.

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

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