

ANNUAL REPORT 2019-2020



WALKING ACCESS
ARA HĪKOI AOTEAROA

Presented to the House of Representatives
Pursuant to Sections 150-157 of the Crown
Entities Act 2004

New Zealand Government

NEW ZEALAND WALKING ACCESS COMMISSION
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Chair's message

This is the first annual report I have had the privilege of signing as chair of the New Zealand Walking Access Commission board.

I took over from longstanding board chair John Forbes at the beginning of 2020. He has been involved with outdoor public access issues for longer than the Commission itself, so he left big shoes to fill. But he has also kindly guided me through this transition in leadership, making my role easier and more pleasurable.

Shortly before I took up my position as chair, Parliament tabled the findings of the independent review of the Walking Access Act 2008.

This report was a seminal moment for the Commission.

It found that people highly value the work the Commission does. It also contained thirty recommendations to improve and strengthen that work. Many of the recommendations called for more resourcing to allow the Commission to improve and expand the work it does in promoting and enhancing access to the outdoors.

At the following budget, the Commission received a funding boost of more than \$3 million over the next two years.

This funding support gives the Commission some certainty that it can continue to operate at existing levels, previously funded out of cash reserves. For the next two years, the Commission will continue to build on those things people most value - such as the online mapping system and our project work in regions such as North Waikato, Taranaki and the North of Auckland.

The independent report left us with a strong platform to shape our future. As a next step the Ministry for Primary Industries will undertake a formal policy process to test the findings of the review and make recommendations for government to consider. Those recommendations will be integral to the work the Commission undertakes next.

The other big event of the year, the emergence of the COVID-19 pandemic, was not so kind.

Like everyone else in the world we had to adapt quickly to a new way of doing things. Many of the issues we worked on morphed – for instance too many international guests putting pressure on fragile trails over private land turned into questions of how to promote local tracks to local people for recreation during lockdown.

But our team responded well, as they do each time they face a new challenge. On behalf of the board I would like to thank the people who contributed to the Commission's work this past year – staff, contractors, volunteers and the many people who, in their own way, did something to support public access to the outdoors.

Following the end of the financial year, the Commission lost our kaumātua Peho Tamiana. Peho's wisdom was so valuable as I entered the Commission, and all of New Zealand is better off for his generosity of spirit and service.



Don Cameron
Board Chair

Chief executive's report

This year has been a tricky one for us, as it has been for everyone. But the Commission has responded well, often exceeding my expectations given the circumstances. For that, I would like to acknowledge our new board chair Don Cameron and the rest of the board, who are also relatively new in their roles.

The Commission exceeded our targets on all but one of the performance measures we set ourselves for the year. We exceeded some of those targets by huge amounts.

For instance, the percentage of access disputes we resolved within a year nearly doubled. The number of people using our tracks and trails database increased nearly 55 per cent, the number of people accessing our online information about rights and responsibilities in the outdoors increased by more than 50 per cent and the number of people accessing our education resources increased by 142 per cent.

As well as those achievements we continued to work on two big regional projects. Our Pūhoi to Pākiri project to the north of Auckland is making huge strides creating exciting new public access for people in the region. Its success has become a template for future regional projects. It is also developing important resources that we can share around the rest of the motu.

And our Franklin-North Waikato project to the south of Auckland produced a report that has garnered the widespread support of local authorities, iwi and local communities. Its vision of a network of paths that reconnect people with the Waikato River will inspire recreation and tourism opportunities, but it will also connect local people to each other and to their special environment.

The COVID-19 pandemic affected and continues to affect us as it did everyone. But we were quickly able to adjust to a new working environment. Our staff and regional field advisors quickly adapted to their new working environments. Some of our staff were seconded to the National Crisis Management Centre as part of the all-of-government response to the pandemic. They made a valuable contribution.

This past year we have helped secure new public access to the outdoors in places such as Kerikeri, Waipapa and Westport. We have worked closely with councils, communities and the community groups that build and maintain tracks and trails around the country. We have expanded and improved our highly regarded digital mapping system.

And we have started to work through the recommendations in the report on the review of the Walking Access Act 2008. We are grateful to all the people who participated in the review during 2019. Their vocal support has provided a clear direction for the Commission to grow in the future.

That detailed review now sits with the Ministry for Primary Industries. We now await the Ministry's assessment of the review and its policy recommendations that will go to Cabinet. Next year we expect that those recommendations will form the spine of our future work.

The passing of Peho Tamiana was a devastating postscript to the 2019-20 financial year. I looked up to Peho as my koro. In my eyes, he was a giant. And I will be forever grateful that he slowed his stride so that I could keep pace and hear the wind at the top of this mighty tōtara.



Ric Cullinane

Chief Executive | Tumuaki

Purpose

The New Zealand Walking Access Commission's purpose is to lead and support the negotiation, establishment, maintenance and improvement of walking access and types of access that may be associated with walking access, such as access with firearms, dogs, bicycles, or motor vehicles.

The Commission's governing legislation is the Walking Access Act 2008.

Governance

The Commission is governed by a board appointed by the Minister for Primary Industries. The Commission is funded by Parliament through Vote Agriculture, Biosecurity, Fisheries and Food Safety and is accountable for its performance to the Minister for Primary Industries.

The Board is responsible for setting policy and strategic direction and for monitoring the overall performance of the Commission. The Board also has an Audit and Risk Committee to assist in carrying out its duties in regard to financial reporting, legislative compliance and risk management. The Committee is made up of Chrissie Murray (independent chair), Don Cameron, Lisa Chase and Helen Mexted.

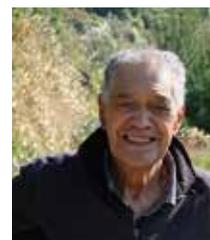
Kaumātua

Korotau (Peho) Tamiana Meihana-Tait 1941 - 2020

Kua hinga te kauri tū mahuta o te nehenehe nui o Te Urewera.

Ka tangihia, ka mihia ki a koe e te rangatira o Ōhāua, te kaumātua o te Ara Hīkoi Aotearoa.

Moe mai rā ki tō moenga roa.



The Commission's kaumātua, Peho Tamiana (Tūhoe, Te Arawa, Tūwharetoa, Ngāti Kahungunu), provided a wealth of advice and guidance on matters relating to te ao Māori to the Board and staff.

Peho worked for decades opening up tracks and trails for New Zealanders. Notably he led the first team of people to create the trails that opened up the Urewera National Park to the public. His knowledge of Māori access routes and links to the outdoors was comprehensive. His wisdom, honesty and integrity were a gift to all who encountered him.

Board

Chair

Don Cameron is Mayor of Ruapehu District and a representative on the national council of Local Government New Zealand. He is a keen mountain biker with a wealth of experience in rural and recreation access issues. He is a member of Ruapehu-Whanganui Rural Support Trust and Rural Health Alliance NZ, is the co-Chair of the Road Controlling Authority and recently helped to set up the Ameku Road cycle and walkway in Raetihi.

Term of appointment: December 2019-December 2022.



Board members

Hilary Allison brings a wealth of experience in local economic development and strong governance in Otago and Southland. Hilary was previously the National Operations Manager for the Community Employment Group amongst other public sector economic development roles. She is a governance specialist, having held Board roles for Beltex New Zealand, Otago Hospice, Dunedin PHO, Otago Community Trust, a MANA Authority Board and a major Dunedin social service delivery agency. Hilary trained as a general nurse and a social worker.



Term of appointment: August 2018-August 2021.

Lisa Chase has worked extensively in international brand and marketing in Europe and Japan and returned home to farm her own sheep and beef properties in the Rangitikei. Later working in corporate agri-marketing across Aotearoa including FarmSafe. Previously regional economic development senior advisor for Te Puni Kōkiri, Te Tai Hauāuru. She is a consultant working on Māori economic development for Tūwharetoa. She has a passion for the regions and farming, is a graduate of the Agri-women's Development Trust - Escalator programme and has an Honours post-graduate diploma in computer graphic design.



Term of appointment: August 2018-August 2021.

Peter Coburn is from Westport. He is a passionate outdoor recreationalist and was the private secretary for Rural Affairs from 2006 to 2008. In this role he managed and monitored key rural issues including overseeing Walking Access legislation through parliament and developing the 'Rural Proofing' policy. He has considerable management experience in the maritime industry and conservation sector and has helped to establish marine reserves in the West Coast region.



Term of appointment: November 2019-November 2022.

Pierre Henare (Ngāti Porou, Ngāti Hine) is the current Board Chairman and a founding Director of Tairāwhiti Pharmaceuticals Ltd Group. He has also held Board positions with Māori Incorporations, Māori Land Trusts and with the Māori Advisory Boards to Tairāwhiti District Health and Midlands Health. Pierre has also worked for a range of government departments in both advisory and management capacities.



Term of appointment: August 2018-August 2021.

Helen Mexted has significant strategic leadership and governance experience in public and private sector organisations such as 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-August 2021.

Raewyn Tipene established He Puna Marama Trust in 1997, and has been its Chief Executive Officer since 2006. Prior to this, she was a National Manager at Housing New Zealand, and an advisor with the Community Employment Group. She is completing a Masters in Indigenous Studies, and has a Post Graduate Diploma in Management and a Bachelor of Science.



Term of appointment: August 2018-August 2021.

Celia Wade-Brown QSO lives in the Wairarapa. She was the Mayor of Wellington from 2010 to 2016 and previously a city councillor. She founded the walking advocacy group Living Streets Aotearoa. She is also a trustee of Walk21, the international charity dedicated to improving walking conditions, and a trustee of Te Araroa Trust. Ms Wade-Brown is a keen walker, cyclist and kayaker, and has walked the full length of Te Araroa Trail.



Term of appointment: November 2019-November 2022.

Staff

The Commission has a team of eleven staff (10.4 FTE) and twelve regional field advisors. The staff are based in the Commission's head office in Wellington and include a mix of permanent and fixed-term staff. The field advisors are located around the country and are engaged on a part-time contractual basis.

Our people have a range of backgrounds including law, policy, land surveying, geospatial information technology, finance and administration. Some of our regional field advisors are farmers or have a background in farming. The Commission's people have a keen interest in rural New Zealand and outdoor recreation.

Functions

The Commission's functions are provided for in section 10 of the Walking Access Act 2008.

It is to:

- provide national leadership on walking access by:
 - » preparing and administering a national strategy; and
 - » coordinating walking access among relevant stakeholders and central and local government organisations, including Sport New Zealand;
- provide local and regional leadership on, and coordination of, walking access in collaboration with local authorities;
- compile, hold and publish maps and information about land over which members of the public have walking access;
- provide advice on walking access to the Minister or any other person;
- 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;
- negotiate with landholders to obtain walking access (including walkways, which are one form of walking access) over public or private land;
- negotiate rights in addition to any walking access that is obtained, such as the right of access with firearms, dogs, bicycles, or motor vehicles;
- administer a fund to finance the activities of the Commission, or any other person, in obtaining, developing, improving, maintaining, administering, and signposting walking access over any land;

- receive and manage private funding, contributions, or sponsorship for the promotion of walking access;
- research, educate the public about, and participate in topics and programmes related to walking access;
- develop, promote, and maintain the code of responsible conduct;
- administer walkways under the Act, with planning and supervision focused at a local level; and
- monitor the compliance with, and enforcement of, the Act in relation to walkways.

Principles

In carrying out its functions the Commission applies a set of principles:

- in exercising its leadership role, the Commission will be an independent, responsive, open and influential catalyst facilitating access;
- the New Zealand economy is based on a strong and stable set of property rights and a legal system which values certainty and predictability;
- New Zealand has a well-defined legal framework for the ownership of land, which spells out the property rights and responsibilities of those who control access to land, whether privately or publicly owned; and
- a strong tradition has evolved whereby members of the public are generally given permission to access privately owned land, if they ask permission first and respect property, other people and the environment.

Our Strategic Framework

OUR VISION AND PURPOSE	<p>Te mauri o te hīkoi Journeys across the land and to our special places</p> <p>Our purpose is to provide New Zealanders with free, certain, enduring and practical walking access to the outdoors.</p>
OUR MISSION	<p>What we intend to achieve</p> <p>Lead national development and support local implementation of public access to the outdoors.</p>
OUR STRETCH GOAL	<p>How we will demonstrate our long-term achievement</p> <p>To achieve our mission, we will be working to reach the following stretch target:</p> <ul style="list-style-type: none"> • 95% of all readily available access data is displayed on Commission mapping systems by 2025.
IMPACTS OVER TIME	<p>How we contribute and influence</p> <p>We will actively engage with central and local government agencies, iwi and community groups to generate public access opportunities that support healthy and prosperous communities.</p>
OUR OUTCOMES	<p>How we know we are succeeding</p> <p>We have identified the following outcomes as being important to the success of the Commission:</p> <ul style="list-style-type: none"> • Managed access is available where and when it will add most value to communities; • People know how to find access; and • People responsibly access the outdoors.
OUR OUTPUTS	<p>How we deliver</p> <p>Under each outcome we are focused on the following outputs.</p> <p>Managed access is available where and when it will add most value to communities:</p> <ul style="list-style-type: none"> • Access facilitation and leadership; • Access dispute resolution; • Management of the Enhanced Access Grants; and • Community engagement. <p>People know how to find access:</p> <ul style="list-style-type: none"> • Management of the access mapping system; and • Provision of tracks and trails information. <p>People responsibly access the outdoors:</p> <ul style="list-style-type: none"> • School education programmes; • Digital-led behaviour change initiatives; and • Walkway compliance.
OUR ACTIVITIES	<p>What we work on</p> <p>Key activities that support our output delivery include:</p> <ul style="list-style-type: none"> • Investigation, assessment, facilitation of access disputes; • Handling general access inquiries and case management; • Preparation and delivery of access recommendation reports for the Overseas Investment Office; • Contract management of Enhanced Access Grant applications; • Walking access policy development; • Workshops and meetings with other government agencies, landholders, iwi and community groups to promote access; • Management and maintenance of track and trail data; and • Publicising and identifying access across all land types.

Achieving our outcomes

The Commission is proud to help create, enhance and promote public access to the outdoors across New Zealand. Public access to the outdoors enables better connected communities, improvements in physical and mental health, and economic development through domestic and international tourism.

Impacts and outputs

This Annual Report shows case studies of the Commission's work in 2019-2020 as examples of its achievements on its three outcomes and associated outputs:

1. Managed access is available where and when it will add most value to communities:

- access facilitation and leadership;
- access dispute resolution;
- management of the Enhanced Access Grants; and
- community engagement.

2. People know how to find access:

- management of the access mapping system; and
- provision of tracks and trails information.

3. People responsibly access the outdoors:

- school education programmes;
- digital-led behaviour change initiatives; and
- walkway compliance.

Throughout 2019-2020 the Commission continued to develop models for proactive strategic projects to plan for and improve access at a regional scale on both sides of Auckland.

From Pūhoi to Pākiri in the north of the city, the Commission has partnered with Auckland Council to fund a three-year project, working with iwi and the Matakana Coast Trails Trust. The project identifies trail routes and secures easements to connect communities to each other and to natural amenities.

Further south, the Connecting Franklin-North Waikato project identifies a strategy and shared

vision for recreation and active transport in South Auckland and northern Waikato. This project is developed in partnership with Waikato District and Regional councils and supported by local iwi and the Franklin Local Board.

Proactive regional projects like these ensure that communities can access local recreation, and active transport to key amenities such as public transport hubs and schools. Through a collaborative approach, the Commission is able to combine its efforts with local authorities, mana whenua, other central government agencies and community volunteer enthusiasm to gain the best outcomes.

Our network of Regional Field Advisors helped communities to create new access across New Zealand, including through recommendations to the Overseas Investment Office. The network works at a local scale, from small projects like unformed access to a river for anglers, to larger projects including cycle trails with significant external funding.

The Commission's flagship digital tools continued to develop in 2019-2020. Our mapping tools shifted to a new server and were brought up to industry standard level, offering a range of new tools and functionality to users, alongside performance increases. Our dataset of legal public access continued to expand, as we worked to capture and digitise additional legal access previously unavailable to the public.

Find My Adventure, our tracks and trails search tool, continued to improve, with more partners coming on board to display their tracks and trails. With more adventures listed, our userbase also grew significantly across the year, as more people were able to find places to walk, cycle, run, mountain bike, horse ride, and take their wheelchair. As COVID-19 reintroduced many New Zealanders to the joy of their local recreational opportunities, Find My Adventure has an important role to play.

In 2020, the Commission partnered with Federated Farmers, Queen Elizabeth II National Trust and LEARNZ to run a virtual field trip for students to Wanaka and Mt Aspiring National Park. This trip shared themes of the importance of outdoor access, responsible behaviour on farms, and how to stay safe in nature.

Output: Facilitate and lead public outdoor access

Securing access for future generations to enjoy

Oneroa Bay is a unique part of New Zealand. So the Commission was delighted to work with landowners in the area and the council to create a walkway that will allow walkers to enjoy this spectacular and historic part of the region. After advice from us, the Overseas Investment Office recommended that the owner give access to a lookout across the bay as part of the purchase.

From there, we negotiated an opportunity to improve public access in Oneroa Bay, Russell.

We secured an esplanade strip which allows for public access along the full length of the coastal boundary of the property. The esplanade strip gives the public the chance to access a remarkable part of the coast that higher tides otherwise often prevent people from getting to.

The final details have yet to be confirmed, but the Commission will continue to work with the parties to develop the walkway.

As well as Oneroa Bay we also secured walkways on land titles in Northland, Waikato and North Auckland. In the future, these tracks will all provide recreational opportunities.

A trail along Duck Creek River in Mahurangi will form part of the longer Matakana Coastal Trail, as will the easement at Snells Beach.

The new Kūkūwai Track in Kerikeri could meet walkers' demand if the Department of Conservation opens access on the reserve on the other side of the road from the track.

This year, we've also worked to create improved access to the Wairua River in Northland and the Ohura River in the King Country.

We've also improved recreational and economic options for a remote Tairāwhiti community through new access to public conservation land.

By creating new secure access, we ensure that generations to come will be able to experience all that New Zealand has to offer.



Partnership with Te Araroa Trust

The Commission signed a memorandum of understanding with Te Araroa Trust to work on the Trust's length-of-New Zealand trail.

The Trust manages the 3000km walking trail stretching from Cape Reinga to Bluff. Previously it relied on donations and volunteer support. Now we will use our resources and staff to support the work it does. This includes our digital mapping team, regional field advisors, and other staff.

Trust chief executive Mark Weatherall, has become a Commission staff member under the new memorandum. The Trust will maintain

its independence. But it will have our support with its day-to-day work and with its strategic planning. The Trust will still rely on volunteers and donations. But now those donations will go to making the trail better rather than keeping the trust standing.

The memorandum also coincides with a renewed focus from the Trust and the Commission on New Zealanders walking the trail. Many of the people who walk the whole trail in one go were international tourists. But the many hundreds of thousands of locals who walk segments of the trail every year easily outnumber them.



Te Ohu Totara Track takes swimmers to the river

When an overseas investor bought land near Kerikeri a few years ago it allowed us to propose new walkway linking to a river and an esplanade strip. The Overseas Investment Office accepted our recommendation and further work began. The 20-minute walk will be suitable for walking from a proposed park to the river.

The route will be a very pleasant walk in a rural setting and will pass through pasture and regenerating forest until it reaches the esplanade strip along the side of the river.

At the river there is an impressive swimming spot for walkers to enjoy.

Our Northland regional field advisor is working closely with the landholder and the local council to develop the walkway and park.

The plan for the new walkway includes a QEII covenant over two blocks of indigenous forest, pest control over the whole property, planting stream margins and building a recreational area at the swimming spot with a picnic table.

Output: Facilitate resolution of access disputes

Locked gates and public access

Over the year, 24 new disputes about access were raised with the Commission by members of the public. Most of these were about locked gates blocking access along unformed legal roads. They also included:

- Locked gate blocking access to public access easements through forests;
- Locked gate blocking access to an easement in favour of the Department of Conservation;
- Query relating to a private access road which leads to a popular ski resort;
- Obstructed access on public conservation land by an adjoining owner;
- Obstruction of public access on Land Information New Zealand-managed land by an adjoining owner erecting fences; and
- Public access blocked on a marginal strip by adjoining landowners.

The first step to resolve a dispute is investigation. Commission staff confirm whether or not there is legal public access over the land and if there are any other factors to note. One of the Commission's regional field advisors will then provide advice to the enquirer, and to the manager of the land in dispute, and help to find a resolution.

With no enforcement powers, the Commission's approach is that conversation and clarity helps to produce long-lasting and positive results.



Output: Manage the Enhanced Access Grants

Diggers start to build the first section of Kawatiri Coastal Trail

This year the Commission signed agreements to grant an easement for the first section of the Kawatiri Coastal Trail — a 5.8km section from Westport to Carters Beach. The agreements are between the landowners, the Commission, the Charleston-Westport Coastal Trail Trust and the Buller District Council. They set the terms and conditions for the construction and safeguarding of the enduring public access over the trail route.

The project will employ over 30 local people in construction, project management, design, engineering, ecology and archaeology.

When finished, the full 55km trail from Westport to Charleston will be a family-friendly heritage

cycle and walk trail. It will pass through gold rush heritage sites and areas of high significance to Ngāti Waewae.

The trail is being built to New Zealand Cycle Trail Grade 2 safety standards. It is mostly flat with some gentle climbs on smooth track so will be a pleasure for walkers and cyclists of all ages and abilities. It will have several entrances and exit points so walkers and bikers can do short sections and communities along the trail can provide hospitality and tourism.

Trail builders anticipate the entire trail will be open for local, domestic and international users in 2022.



Output: Engage with commun

Connecting Franklin North-Waikato

Meanwhile, to the south of Auckland, we produced our Connecting Franklin-North Waikato report. This called for a network of off-road tracks and trails connecting the North Waikato towns of Pokeno, Pukekohe, and Tuakau.

We collaborated with the Waikato District Council, the Waikato Regional Council, and the Franklin Local Board of Auckland Council to write the report. It promotes a shared vision for public accessways across the North Waikato and South Auckland. It proposes a network of off-road paths for the growing number of people in the region. The report focuses on access to and along the Waikato River which would support recreation, tourism and commuting - walking, cycling, running and horse-riding.

Once the report was finished, the Commission engaged Shades of Green Ltd to turn the report's themes into key projects that can turn the vision into reality. We are now working on a plan to implement these key projects. This will involve council staff, central government, developers, local community volunteer groups and residents.

The next step for this project is to fund a programme manager to coordinate implementing the strategy.

Taranaki Tracks and Trails 2040

Our first regional project pilot was our Taranaki Project. Our Taranaki Tracks and Trails 2040 Strategy outlines a potential network of pathways, biodiversity trails, tourist trails, cycle trails, coastal trails, river crossings and historic trails.

The strategy was nominated this year for the Recreation Aotearoa Outstanding Research, Planning and Policy Award. The Recreation Awards recognise excellence, innovation, and effectiveness of outstanding activity within the recreation sector.

This year the project also moved from planning to reality. The Taranaki Tracks and Trails Trust has established itself and completed the work to become a legal entity. It will use the strategy we helped develop as a tool to advocate and plan for future track development in the region.

The Commission also funded some support from Dr Mick Abbott and the DesignLab team at Lincoln University to help the Trust identify its vision and mission statement, and to prepare documents that the Trust can use to attract large-scale funders to support its projects.

The Trust used Dr Abbott's work to gain support from key partners including local councils and Venture Taranaki. The Trust is now preparing to develop a full business case for its first big trail project: a cycle trail around the mountain.



Pūhoi to Pākiri Project

Our two regional projects are protecting and enhancing trails to the north and south of Auckland. Our Pūhoi to Pākiri Trail project continues to progress well. We are collaborating with Ngāti Manuhiri, Auckland Transport, Auckland Council and the Matakana Coast Trails Trust.

The project has produced a comprehensive package of policies and practices for the Matakana Coast Trail Trust. We are now sharing this package of trail building advice and policies with other trail groups and conservation trusts.



Output: Manage our mapping system

Draw on, export and share our new GIS maps

At the very core of the work we do is our online geospatial mapping system. Our operations staff and regional field advisors use it to understand and advocate for public access across the country. And members of the public use it to learn about and solve public access issues on their own. We have five public maps that display public access, tracks and trails, property information, hunting and fishing access points and hydro parcels. We also have a map for internal staff to help answer queries and advocate for public access.

The maps are popular with track and trail building groups, hunters, anglers, trampers and people looking for public access or property information. They can help anyone who wants to explore the outdoors.

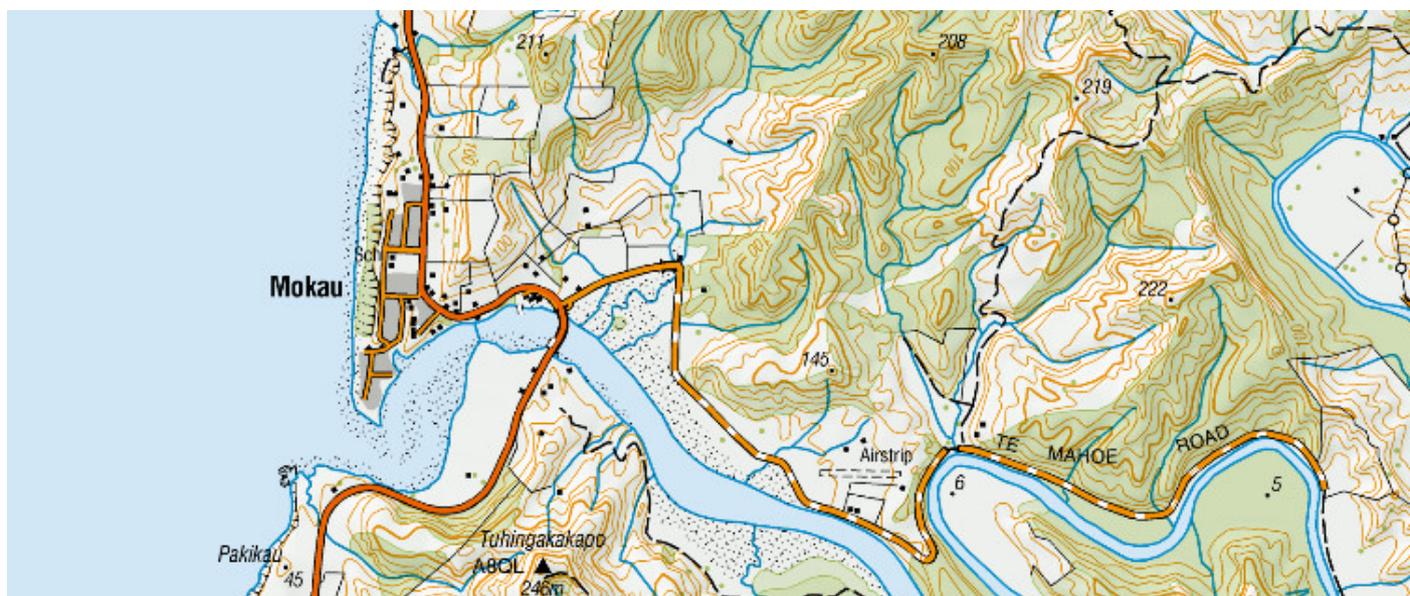
This year we migrated our maps to a new server and brought them up to industry standard. In late November 2019, in conjunction with Eagle Technology, we released the updated version of the geographic information systems (GIS) map viewer. This change has seen all six of the

Commission's maps receive a revamp in terms of style. It also gave people new and updated tools and functionality.

Map users can select layers with a variety of information, including tracks, campsites and access points, public access areas and property information. They can draw and add data to their maps, which they can save at any time and come back to. They can export data, drawings, and maps for digital and print usage. They can share their maps and notes with their friends or embed them on their websites.

At the same time, we implemented an upgrade to the GIS platform. This included new servers and new GIS technology, enabling the GIS system to perform better as well as improving the security and tools available to the GIS team.

The Commission has developed the maps in conjunction with Eagle Technology. The maps draw detailed data from LINZ, DOC, local councils and several other sources.



Output: Provide tracks and trails information

New maps dataset helps us discover esplanade strips

The Commission continues to provide data on legal public access to the outdoors through our digital mapping system. Keeping mapping information as current as possible is a key task, which relies on close partnerships with other agencies that hold spatial data. These partnerships also assist us to digitise public access data that is currently only held in a non-digital format, to ensure that the public has the most complete data possible.

This year we have created a new internal use dataset which allows our staff to identify land containing esplanade strips. Esplanade strips are a type of legal public access to land, running alongside waterways such as rivers, streams and our coastline.

While the esplanade strips have existed for some time, they would otherwise be hidden due to not being digitised or spatially captured, which meant they could not be displayed on a map.

In total, 4500 additional esplanade strips are now identifiable for our staff to see across the country.

Our team can use this data to connect those esplanade strips with other public access. They can also be used to answer questions from the public about how people can access the waterways these esplanade strips run alongside.



Output: School education programmes

Virtual field trip to Wānaka engages hundreds of students

The Commission has been looking for alternative ways to promote messages about responsible behaviour in the outdoors. So, this year we partnered with a leading provider of educational services in New Zealand to create virtual field trips for students in schools around the country. The field trip teaches about outdoor issues like a real trip but without the costs associated with having to leave the classroom.

The Commission engaged Federated Farmers and QEII National Trust to collaborate on the virtual field trip, with each organisation providing funding, identifying topics, locations, and locations to visit. LEARNZ provided expert advice to make sure the students who participated had great learning opportunities.

The virtual field trip was to the Southern Lakes area around Wānaka, during the period 18–20 February 2020. The trip supported teachers and

students to explore an area of New Zealand they might not normally get to see in person. The students could meet subject matter experts such as farmers, trappers, and track builders to ask them questions about what they saw.

The virtual field trip focused on understanding and caring for our unique biodiversity, working together to care for our environment; and behaving responsibly in the outdoors and on private farmland.

87 Schools incorporating 1793 students enrolled to take part in the virtual field trip. The virtual field trip, including links to most of the educational resources and videos, is available on the LEARNZ website.

It remains there in perpetuity, so schools can choose to engage with it in the future as well.





Output: Digital-led initiatives to change behaviour

Making the Outdoor Access Code accessible to more people

The Commission is required under the Walking Access Act 2008 to develop and issue a code of responsible behaviour while enjoying public access to the outdoors. Our New Zealand Outdoor Access Code is now ten years old. It provides helpful information about responsible behaviour in the outdoors. It is practical and informative and aims to raise public awareness of access rights and responsibilities.

This year we converted the code from a PDF to HTML to make it more accessible for a wider

group of people. HTML is better for people using mobile devices because the text resizes and adapts to the size of the screen it displays on. PDFs are not designed for reading on screens. HTML can also be easier to use for people using screen readers or other assistive technologies.

The advice in the Code is as relevant as ever. We hope that presenting it in a new format makes it accessible to a new generation of people on mobile devices and people with visual disabilities.



Output: Walkway compliance

Hakarimata Walkway closes for COVID-19

Normally, the Commission seeks two compliance reports a year from controlling authorities for each Walkway. One in June and one in December. A controlling authority is a public body that handles the day-to-day management of a Walkway. These six-monthly reports let us check compliance on our Walkways.

However, this year was not a normal year. One of the country's responses to COVID-19 was to close many Walkways. The Commission did extra compliance checks to find which Walkways were open and closed.

One example is the popular Hakarimata Summit Track. This track closed for two months because it was too narrow for walkers to stay 2 metres apart, which was a requirement of the Alert Level 3 and 4 lockdown. Its handrails which helped people up its many steps were also a hygiene risk.

The Department of Conservation is the controlling authority for Hakarimata Walkway. In its compliance report, it recorded no prosecutions in the past six months. But there were instances of non-compliance along the Hakarimata Walkway during April and May. These were limited in number. The department reported that "enforcement via police warnings and education ensued" and the problem was remedied.

Conclusion of the Review of the Walking Access Act 2008

The 2019 Review of the Walking Access Act 2008 recommended an increase to the Commission's baseline funding. It noted that the Commission's funding, which had not increased since it was set up in 2008, was minuscule. It reported that people involved in recreation, the primary sector, te ao Māori and local government all recognised that the work of the Commission was important.

Following the review, Budget 2020 doubled annual funding for the Commission. We will receive an extra \$1.8 million in the 2020/2021 and 2021/2022 budget years, on top of our existing funding of \$1.8 million.

In recent years, the Commission had been drawing down on cash reserves to do our work. This budget funding gives us the certainty we need to keep doing our work.

As well as allowing existing projects to continue, the funding announced will also improve the Commission's ability to work in partnership with iwi, hapū and Māori on public access issues, supporting its obligations as a Crown entity through the Treaty of Waitangi.

It also provides funding for the Commission to work in partnership with Te Araroa Trust to support the Cape Reinga to Bluff trail.

COVID-19

The COVID-19 pandemic affected the Commission just as it affected the rest of the globe. At a practical level, work slowed during the initial lockdown. It was harder to meet and collaborate with our partners. It was harder to visit enquirers or access sites. And as other people's priorities changed some of our work was put on hold.

However, we were fortunate that our small size and high-performing IT systems allowed us to be nimble and adapt quickly to this new environment. Our staff and regional field advisors were quickly back to work, supporting a growing number of people who wanted access to the outdoors.

That was one unexpected outcome of COVID-19 for us. As more people took up walking and cycling as their daily exercise during the lockdown, they became more aware of their local environment and the tracks within it.

While fewer international tourists are using New Zealand's tracks and trails, more locals are exploring the outdoors. That shift in focus creates opportunities for us to remember that access to the outdoors provides important health and social benefits to local communities, as well as the well-established economic development opportunities that come from tourism.



People, culture and capability

The Commission 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).

The Commission has personnel policies which guide its practices. These policies are reviewed regularly to comply with legislation and to reflect the needs of staff.

The Commission manages a small team of employees and maintains a transparent environment, where people's needs and concerns are managed openly.

People

As at 30 June 2020, the Commission had 10.4 full-time equivalent employees, compared to 9.21 in 2019. The age profile of the employees was wide, with an average age of 42 years. Of the total of 11 staff, 63 per cent were NZ European and 37 per cent were of other ethnicities. There were no Māori or Pacific Island staff.

The Commission recognises the benefits of a diverse workforce. As at 30 June 2020, 3 of the Commission's managers are male, and 2 are female. Staff members were all able bodied.

The Commission has 8 Board members – 3 male and 5 female – and a kaumātua who provides advice on and assists with Māori cultural matters, particularly at an operational level. 3 of the Board members are Māori with significant experience in Crown/Māori issues.

12 regional field advisors are employed by the Commission as independent contractors.

5 of the regional field advisors are male and 7 are female. EEO data is not held for them, due to their contractual relationship with the Commission.

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

The Commission demonstrates equal employment opportunity principles in its recruitment and selection practices. Vacancies are advertised and all individuals are employed on the basis of merit, according to skills, knowledge and relevant experience.

Employee development

The Commission has a positive, equitable approach to employee development. It encourages staff to identify development opportunities which 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 on topics such as communications, and geographic information systems technology. Continued professional development is supported.

Remuneration and recognition

The Commission uses job evaluation to set job bands and reviews salaries annually as part of its performance management process. Remuneration is adjusted using Statistics New

Zealand Labour Market Statistics data for the period ending June each year.

Flexible work environment

The Commission recognises the value of flexible work arrangements. It supports and encourages staff to develop and maintain a work-life balance. Arrangements include offering part-time work (18% of staff work part-time) and providing for employees to work from home, as appropriate. The Commission takes into account the age of its employees, and how this might impact on their personal caring duties, whether they are looking after young children or elderly parents.

Safe and healthy environment

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

Leadership, accountability and culture

The Commission 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. The Commission is a member of the public sector Leadership Development Centre.

The Commission's work requires a high level of initiative, judgment and self-management which provide regular opportunities for staff to initiate and manage cases and projects. The Commission's size requires people to multi-task, which places a high reliance on teamwork and operational skills. The nature of the Commission'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 the Commission'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. The Commission actively seeks to be outward-focused and to build constructive and collaborative relationships with stakeholders.

Preventing bullying and harassment

The Commission 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. The Commission is committed to managing any complaints of bullying or harassment appropriately and in a timely manner.

Organisational capability

The Commission has a Business Continuity Plan to manage the business in the event of disaster (such as fire, water damage, earthquake or pandemic).

Statement of responsibility

The Board is responsible for the preparation of the New Zealand Walking Access Commission's financial statements and statement of performance, and for the judgments made in them.

The Board of the New Zealand Walking Access Commission 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 the Commission 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 the New Zealand Walking Access Commission for the year ended 30 June 2020

Signed on behalf of the Board, 10/12/2020:



Don Cameron, Board Chair



Lisa Chase, Board Member

Expenditure against appropriation

For the year ended 30 June 2020

	2019/20 Actual	2018/19 Actual
	\$	\$
Total appropriation	1,789,000	1,789,000
The Commission's expenditure against appropriation	1,789,000	1,789,000

The Commission is primarily funded through Vote Primary Industries and Food Safety – Non Departmental Appropriation – Support for Walking Access.

The 2019-2020 Estimates of Appropriation contains the following information on the Commission's funding.

What is intended to be achieved with this appropriation?

The appropriation is intended to achieve the effective management and operation of the New Zealand Walking Access Commission.

The Commission has only one output; therefore the figures presented in the statement of comprehensive revenue and expense represent the cost of service statement.

Statement of service performance

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

The Commission works with a range of stakeholders to secure access to the outdoors in urban, peri-urban, regional and rural communities. This is done through negotiation and relationship building with local communities, councils, and government agencies such as the Department of Conservation (DOC) and Land Information New Zealand (LINZ).

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

Output: Access facilitation and leadership

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Number of stakeholder meetings or workshops held	8	8	8
Percentage of OIO reports completed within 90 working days	100%	80%	85%

Output: Access dispute resolution

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage of access disputes successfully resolved within 12 months	59%	50%	37%

Output: Management of Enhanced Access Grant

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage of contracts completed within five years of funding being approved	100%	70%	New

Output: Community engagement

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage of all public access inquiries are responded within ten working days	97%	90%	96%

People know how to find access

The Commission works with Land Information New Zealand and the Department of Conservation to access the geographic information systems (GIS) data that forms the basis of our digital mapping system. Our maps are available on our website and provide up-to-date information on public access rights for both recreational and professional purposes. The Commission website also contains Find My Adventure, a database of tracks and trails, to enable New Zealanders and overseas visitors to find places to go in the outdoors for walking, cycling and horse-riding.

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

Output: Management of the access mapping system

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage of online mapping technical enquiries completed within 30 working days of receipt	78% (see note 1)	90%	New
Percentage of new gazetted walkways displayed on our maps within 12 months	None (see Note 2)	100%	100%

Output: Provision of tracks and trails information

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage increase in the number of unique visits to the tracks and trails database	55% increase (13,353 visits) (see note 3)	5% increase (7,600)	Baseline set (8,616)

Note 1. Not achieved: Following an upgrade to the mapping system in 2018, the average enquiry received became significantly more complex. This is because users could now easily resolve simple enquiries by themselves. Many enquiries in 2019-2020 required external consultation with other agencies such as the Department of Conservation or Land Information New Zealand. Some required us to consult with our external GIS consultancy Eagle Technology. This increased the length of time before we could provide a response to the enquirer.

Note 2. No result: We gazetted no new walkways in 2019-2020. The Commission does not have funding to construct or maintain physical walkway infrastructure. Accordingly, the Commission appoints Controlling Authorities – generally the Department of Conservation (DOC) or a territorial authority – to undertake these functions.

Due to budgetary constraints faced by DOC and territorial authorities, the Commission has found it increasingly difficult to gain agreement from potential controlling authorities where agreement to secure a walkway easement over private property has been given. This means although we have secured legal access, the walkways have not been gazetted, are not physically formed, and are not available for the public to use.

Note 3. Significantly above target: Find My Adventure is a search tool for tracks and trails. In the 2019-2020 financial year, the Commission worked alongside partners including Greater Wellington Regional Council, Christchurch City Council, Ashburton District Council, Grey District Council, Stratford District Council, Taranaki Regional Council and Waipā District Council to increase the number of tracks in the database.

Through additional functionality that provided a better product, and some small-scale digital promotion throughout the year, users increased by 55 per cent compared to the previous year. In 2020-2021, the Commission will build further on this rapid growth.

People responsibly access the outdoors

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

Output: School education programme

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage increase in digital education resources accessed compared to the previous year	142% increase (12,083 visits) (see note 4)	5% increase (5,670)	Baseline set (5,004)

Output: Digital-led behaviour change initiatives

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage increase in people accessing digital information provided by the Commission	57% increase (10,072 visits) (see note 5)	5% increase (5,145)	Baseline set (6,267)

Output: Walkway compliance

Performance measure	Actual 2019/20	Target 2019/20	Actual 2018/19
Percentage of compliance reports received from controlling authorities	96%	95%	100%

Note 4. Significantly above target: In 2019-2020, the Commission partnered with Federated Farmers New Zealand, Queen Elizabeth II National Trust and LEARNZ to run a virtual field trip for primary and intermediate school students. The trip took students virtually to Wānaka, Mt Aspiring Station and Mt Aspiring National Park. During the week-long trip, students learned about the outdoors, how to be safe, and how to behave on a working farm.

This pilot project was successful, leading to a 142 per cent increase in users for the Commission's educational material. We hope to run another virtual field trip in 2020-2021.

Note 5. Significantly above target: The Knowledge Base on the Commission's website contains material on the laws relating to public access, and on the rights and responsibilities of recreationalists and landholders in the outdoors.

In 2019-2020, the Commission trialled video and audio options for this information, and small-scale digital promotion. Total visits to this information increased by 57 per cent compared to the previous year.

Independent Auditor's Report

To the readers of New Zealand Walking Access Commission's financial statements and performance information for the year ended 30 June 2020

The Auditor-General is the auditor of New Zealand Walking Access Commission (the Commission). The Auditor-General has appointed me, Rehan Badar, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of the Commission on his behalf.

Opinion

We have audited:

- the financial statements of the Commission on pages 32 to 50, that comprise the statement of financial position as at 30 June 2020, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Commission on pages 24 to 27.

In our opinion:

- the financial statements of the Commission on pages 32 to 50:
 - * present fairly, in all material respects:
 - » its financial position as at 30 June 2020; and
 - » its financial performance and cash flows for the year then ended; and
 - * comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- the performance information on pages 24 to 27:
 - * presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2020, including:
 - » for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - » what has been achieved with the appropriation; and
 - » the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure.
 - * complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 10 December 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw attention to the impact of COVID-19 on the Commission. 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.

Emphasis of matter – Impact of COVID-19

Without modifying our opinion, we draw your attention to the disclosures about the impact of COVID-19 on the Commission as set out in notes 17 and 20 to the financial statements and pages 9 to 21 of the annual report.

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 audit 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 and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determine is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 23, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our

work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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



Rehan Badar
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

Financial statements

Statement of comprehensive revenue and expense

For the year ended 30 June 2020

	Notes	2019/20 Actual	2019/20 Budget	2018/19 Actual
		\$	\$	\$
Revenue				
Funding from the Crown	2	1,789,000	1,789,000	1,789,000
Interest revenue		19,106	44,100	89,962
Other revenue		10,000	-	27,159
Total revenue		1,818,106	1,833,100	1,906,121
Expense				
Operating costs	3	1,225,980	1,400,853	1,526,615
Personnel costs	4	1,209,885	1,162,217	1,333,131
Audit fees		25,467	22,000	21,362
Board remuneration	11	86,756	102,300	87,767
Depreciation and amortisation	8	34,898	44,128	102,464
Rentals and leases		80,116	70,000	69,110
Total expense		2,663,102	2,801,498	3,140,449
Total comprehensive revenue and expense / surplus (deficit)		(844,996)	(968,398)	(1,234,328)

Explanations of major variances against budget are provided in Note 20.

The accompanying notes form part of these financial statements.

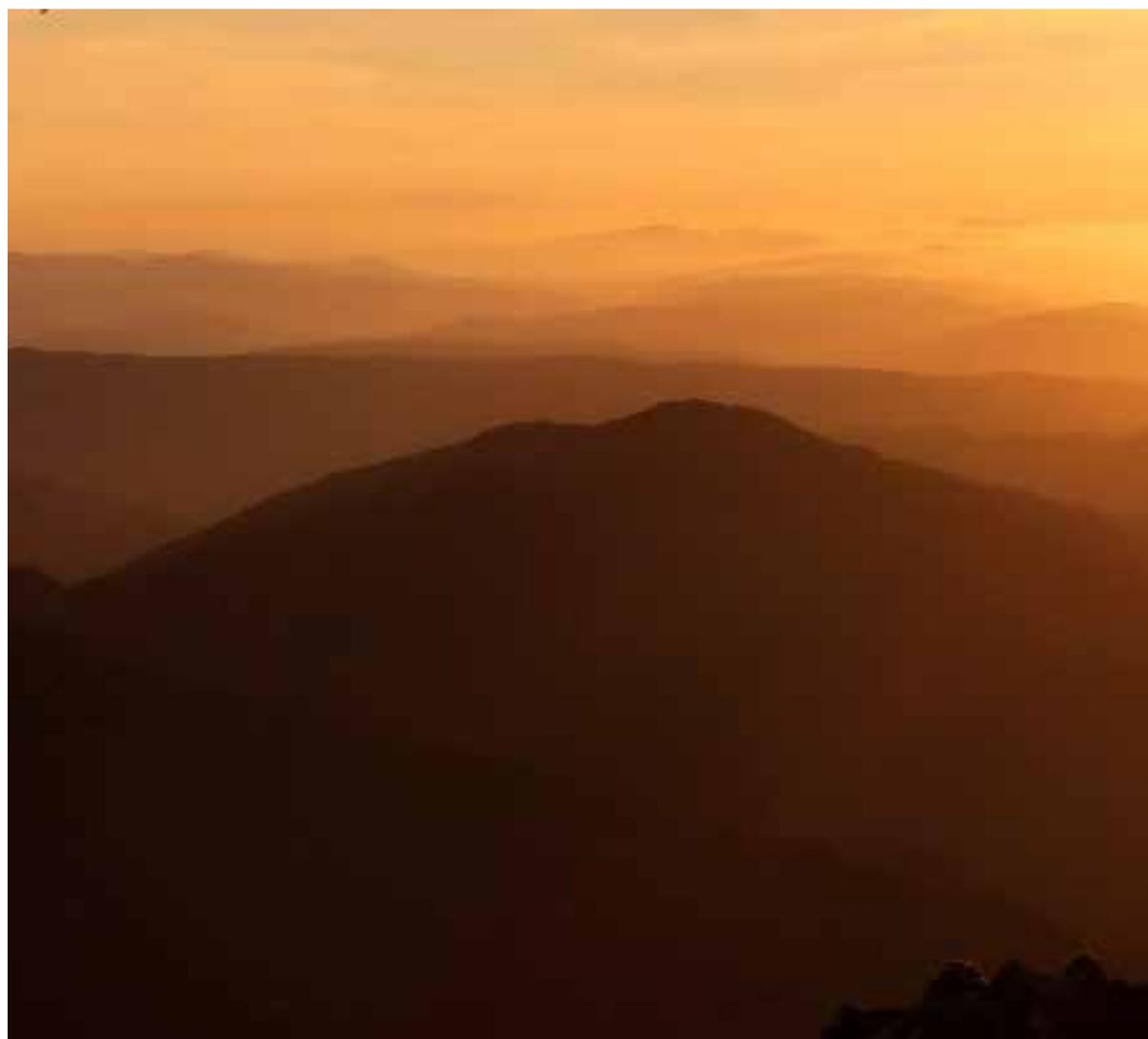
Statement of changes in equity

For the year ended 30 June 2020

	Notes	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Balance at 1 July		2,132,082	2,212,009	3,366,410
Total comprehensive revenue and expense for the year		(844,996)	(968,398)	(1,234,328)
Balance at 30 June	5	1,287,086	1,243,611	2,132,082

Explanations of major variances against budget are provided in Note 20.

The accompanying notes form part of these financial statements.



Statement of financial position

As at 30 June 2020

	Notes	2019/20 Actual \$	2019/20 Budget \$	2018/19 Actual \$
Current Assets				
Cash and cash equivalents	6	399,189	510,404	2,051,611
Investments	7	1,000,000	450,000	750,000
Debtors and prepayments		21,003	79,917	3,867
Total current assets		1,420,192	1,040,321	2,805,478
Non-current assets				
Property plant and equipment	8	21,923	21,540	30,504
Intangible assets	8	71,458	72,000	93,183
Term investments	7	-	750,000	-
Total non-current assets		93,381	843,540	123,687
Total assets		1,513,573	1,883,861	2,929,165
Liabilities				
Creditors and other payables		105,075	125,000	209,732
Employee entitlements	13	121,412	68,000	140,101
Income in advance	14	-	447,250	447,250
Total liabilities		226,487	640,250	797,083
Net assets		1,287,086	1,243,611	2,132,082
Equity		1,287,086	1,243,611	2,132,082

Explanations of major variances against budget are provided in Note 20.

The accompanying notes form part of these financial statements.

Statement of cash flows

For the year ended 30 June 2020

Notes	2019/20 Actual	2019/20 Budget	2018/19 Actual
	\$	\$	\$
Cash flows from operating activities			
Funding from the Crown	1,341,750	1,789,000	1,789,000
Interest received	21,655	47,097	93,947
Other revenue	5,000	-	27,159
Payments to employees and members	(1,193,735)	(1,197,248)	(1,250,762)
Payments to suppliers	(1,523,229)	(1,552,122)	(1,654,153)
GST (net)	(51,571)	-	(54,409)
Net cash flows from operating activities	(1,400,130)	(913,273)	(1,049,218)
Cash flows from investing activities			
Net increase/(decrease) from maturity of investments	(250,000)	750,000	2,250,000
Purchase of property, plant and equipment	(2,292)	(10,000)	(5,526)
Net cash flows from investing activities	(252,292)	740,000	2,244,474
Net increase/(decrease) in cash	(1,652,422)	(173,273)	1,195,256
Cash and cash equivalents at the beginning of the year	2,051,611	683,677	856,355
Cash and cash equivalents at the end of the year	399,189	510,404	2,051,611

Explanations of major variances against budget are provided in Note 20.

The accompanying notes form part of these financial statements.

Notes to the financial statements

1. Statement of accounting policies

Reporting entity

The New Zealand Walking Access Commission (the Commission) 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 Commission's operations includes the Crown Entities Act 2004 and the Walking Access Act 2008. The Commission's ultimate parent is the New Zealand Crown.

The Commission's primary objective is to provide services to the New Zealand public. The Commission does not operate to make a financial return.

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

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

The financial statements for the Commission are for the year ended 30 June 2020 and were approved by the Board on 10 December 2020.

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 the Commission 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 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 the Commission is eligible to report in accordance with Tier 2 PBE accounting standards are:

- (a) 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);
- (b) it does not hold assets in a fiduciary capacity for a broad group of outsiders as one of its primary businesses; and
- (c) 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 the Commission 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

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

The Commission 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 the Commission 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 the Commission has approved the expense.

The Commission 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 the Commission 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: 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 the Commission 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 the Commission 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:

Office equipment	5 - 10 years	10% - 20%
Computer hardware	4 - 5 years	20% - 25%

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

Intangible assets

Software acquisition and development

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

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

Staff training costs are recognised as an expense when incurred.

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

Amortisation

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

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

Computer software	3 - 5 years	20% - 33%
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Impairment of property, plant and equipment and intangible assets

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

Non-cash-generating assets

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

Creditors and other payables

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

Employee entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to but not taken at balance date, sick leave, and employee compensation and benefits due in relation to cessation but unpaid at balance date.

Presentation of employee entitlements

Annual leave owing is classified as a current liability.

Superannuation schemes

Defined contribution schemes

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

Provisions

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

Equity

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

Goods and Services Tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position.

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

Income tax

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

Budget figures

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

Critical accounting estimates and assumptions

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

Critical judgements in applying accounting policies

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

- Crown funding will increase by \$1,771,394 in the next financial period; and
- Employee entitlements and other costs are budgeted to increase by about the expected rate of inflation.

2. Funding from the Crown

The Commission 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

	2019/20 Actual	2018/19 Actual
	\$	\$
Contractors	414,092	614,430
Travel and accommodation	106,106	203,169
Publications and publicity	24,650	24,441
Consultants	15,000	42,037
Service contracts	276,191	285,715
Grants and other expenses	66,747	22,570
Trail projects	235,997	92,511
Legal and prosecution	2,192	127,239
Meeting expenses	23,394	37,707
Other	61,611	76,796
Total operating costs	1,225,980	1,526,615

4. Personnel costs

	2019/20 Actual	2018/19 Actual
	\$	\$
Salaries, wages and allowances	1,092,154	1,131,132
Increase in employee entitlements	48,380	11,393
Recruitment	10,245	29,970
Employer contributions to defined contribution plans	34,510	34,476
Employer costs	24,596	126,160
Total personnel costs	1,209,885	1,333,131

Employer costs include staff-related expenses including staff training and recognition. In 2019, this included cessation costs of \$70,965 (2020: nil).

5. Equity

	2019/20 Actual	2018/19 Actual
	\$	\$
Balance 1 July	2,132,082	3,366,410
Deficit for the year	(844,996)	(1,234,328)
Balance at 30 June	1,287,086	2,132,082

6. Cash and cash equivalents

	2019/20 Actual	2018/19 Actual
	\$	\$
Cash at bank	399,189	2,051,611
Total cash and cash equivalents	399,189	2,051,611

7. Investments

	2019/20 Actual	2018/19 Actual
	\$	\$
Current investments	1,000,000	750,000
Total	1,000,000	750,000

8. Property, plant, equipment and intangible assets

The Commission 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. The Commission has compiled a register of known gazetted walkways.

	Computer hardware	Office equipment	Computer software	Total
	\$	\$	\$	\$
Cost				
Balance at 1 July 2018	66,634	81,970	249,358	397,962
Additions	5,315	87	107,124	112,526
Balance at 30 June 2019	71,949	82,057	356,482	510,488
Accumulated depreciation/ amortisation				
Balance at 1 July 2018	42,222	65,990	176,126	284,338
Depreciation and amortisation expense	8,790	6,500	87,173	102,463
Balance at 30 June 2019	51,012	72,490	263,299	386,801
Carrying amount at 30 June 2019	20,937	9,567	93,183	123,687
Cost				
Balance at 1 July 2019	71,949	82,057	356,482	510,488
Additions	2,292	2,300	-	4,592
Balance at 30 June 2020	74,241	84,357	356,482	515,080
Accumulated depreciation/ amortisation				
Balance at 1 July 2019	51,012	72,490	263,299	386,801
Depreciation and amortisation expense	9,371	3,802	21,725	34,898
Balance at 30 June 2020	60,383	76,292	285,024	421,699
Carrying amount at 30 June 2020	13,858	8,065	71,458	93,381

9. Commitments

	2019/20 Actual	2018/19 Actual
	\$	\$
Grant commitments - Enhanced Access Grant		
Not later than one year	63,288	116,555
Later than one year and not later than three years	15,822	13,759
Total grant commitments	79,110	130,314
Grant commitments:		
Contracts are entered into with applicants of projects approved for funding by the Board. Amounts granted under these contracts are disclosed in the statement of comprehensive revenue and expense when the approved applicant (grantee) has met the criteria in the grant contract and the Commission has approved the expenditure.		
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	53,795	34,899
Later than one year and not later than five years	32,401	9,922
Total operating lease commitments	86,196	44,821
Total grant and operating lease commitments	165,306	175,135
Operating lease commitments:		
The Commission's lease for its office accommodation was renewed during the year and will expire on 30 April 2026. The Commission does not have the option to purchase the asset at the end of the lease term. There are no restrictions placed on the Commission by this leasing arrangement.		
The commitments for office accommodation total \$693,531 GST inclusive at balance date. The agreement allows the contract to be cancelled after 90 days' notice and the liability for this period is \$29,234. The comparative figures for 2019 have been restated.		

10. Related party transactions and key management personnel

Related party transactions

The Commission is a wholly-owned entity of the Crown. The Commission has been provided with funding from the Crown of \$1.789m (2019 \$1.789m) for specific purposes as set out in the Walking Access Act 2008 and the scope of the Vote Primary Industries 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 the Commission 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 (2019 nil) with key management personnel.

Key management personnel compensation

Key management personnel includes all board members, the chief executive and four members of the management team.

	2019/20 Actual	2018/19 Actual
	\$	\$
Board Members		
Remuneration	86,756	87,767
Full time equivalent members	0.6	0.6
Leadership team		
Remuneration	665,202	599,800
Full time equivalents	4.8	3.9
Total key management personnel compensation	751,958	687,567
Total full time equivalent personnel	5.4	4.5

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.

11. Board remuneration

	2019/20 Actual	2018/19 Actual
	\$	\$
John Forbes (Chairman)	10,519	18,700
Don Cameron (Chairman)	8,103	-
Helen Mexted	11,200	9,333
Raewyn Tipene	11,200	9,333
Pierre Henare	11,200	9,333
Hilary Allison	11,200	9,333
Lisa Chase	11,200	9,333
Peter Coburn	6,067	-
Celia Wade-Brown	6,067	-
Peter Brown	-	9,333
Robin McNeill	-	9,333
Penny Mudford	-	1,867
Barbara Stuart	-	1,867
Total Board member remuneration	86,756	87,767

The Commission has an Audit and Risk Committee. The independent chair of the Audit and Risk Committee was paid \$5,200 during the financial year. The independent chair was paid \$2,600 in 2018/19 as the Committee was established and operating for 6 months during that year.

The Commission 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 (2019 \$nil).

12. Employee remuneration

	2019/20 Actual	2018/19 Actual
	People	People
Total remuneration paid or payable		
\$110,000 - 119,999	1	1
\$120,000 - 129,999	1	1
\$140,000 - 149,999	1	1
\$170,000 - \$179,000	0	1
\$180,000 - \$189,000	1	0

13. Employee entitlements

	2019/20 Actual	2018/19 Actual
	\$	\$
Accrued salaries	21,299	8,284
Annual leave	100,113	60,853
Other staff entitlements	-	70,964
Total employee entitlements	121,412	140,101

14. Income in advance

	2019/20 Actual	2018/19 Actual
	\$	\$
Income in advance	-	447,250

Funding from the Crown was previously received a month in advance of each quarter. Funding is now being received in the first month of the quarter to which it relates.

15. Financial instruments

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

	2019/20 Actual	2018/19 Actual
	\$	\$
Loans and receivables		
Cash and cash equivalents	399,189	2,051,611
Receivables (excluding GST receivable)	7,260	3,867
Investments	1,000,000	750,000
Total loans and receivables	1,406,449	2,805,478
Financial liabilities measured at amortised cost		
Payables (excluding income in advance and GST payable)	226,487	319,707
Total financial liabilities measured at amortised cost	226,487	319,707

16. Contingencies

There were no contingent liabilities as at balance date (2018/19 \$nil). The Commission has no contingent assets at balance date (2018/19 \$nil).

17. COVID-19 Pandemic

On 11 March 2020, the World Health Organisation declared a global pandemic because of the outbreak and spread of COVID-19. Following this, on 25 March 2020 the New Zealand Government raised its Alert Level to 4 (full lockdown of non-essential services) for an initial 4-week period. The lockdown resulted in significant challenges and opportunities for public access with fewer international tourists using New Zealand's most popular tracks and trails. In addition, a slowing New Zealand economy may make it more difficult for volunteer-based trail groups to raise funds for constructing and maintaining trails.

During the pandemic the Commission focused on the well-being of staff, regional field advisors and Board members, as well as business continuity. The Commission transitioned into working from home arrangements and using video conferencing for staff, regional field officer and Board related meetings.

The effect of COVID-19 has not had a significant impact on the Commission's performance, financial position and cash flows for the year ended 30 June 2020. There are no going concern, asset value or impairment issues due to COVID-19. The Commission continued to carry out its activities and follow normal systems and processes during the lockdown. The longer-term effect on the Commission's work, however, remains uncertain and will be monitored closely.

18. Events after balance date

There were no significant events after balance date.

19. Expenditure by nature

	2019/20 Actual	2018/19 Actual
	\$	\$
Mapping system	434,754	435,660
Operations	732,871	1,268,462
Grants	66,747	22,570
Governance and leadership	432,771	553,084
Communications	325,045	219,475
Support	327,921	449,903
Accommodation	105,748	98,784
Trail projects	237,245	92,511
Total expenditure by nature	2,663,102	3,140,449

20. Explanations for major variances

Explanations for variations from the Commission's budgeted figures in the statement of performance expectations are set out below. The overall financial result for the year shows a deficit of \$844,996. This is \$123,402 or 12.7% better than the budgeted deficit for the year of \$968,398.

There are some instances where actual line item amounts differ from budgeted amounts. This reflects the nature of Commission's project work. The restrictions under the COVID-19 lockdowns also had an impact on the final financial result for the year.

Statement of comprehensive revenue and expense

Revenue

Total revenue for the year was \$1,818,106 against a budget of \$1,833,100. The variance of \$14,994 was mainly due to a reduction in interest income. This reduced interest income was because of lower interest rates and the Commission using more reserves (investments) to fund an increased deficit in 2019 as it upgraded its ICT systems.

Expenditure

Total expenditure for the year was \$2,663,102 against a budget of \$2,801,498.

The variance of \$138,396 is net of some items of over-expenditure. Operating costs were down \$174,873. This reflects reduced travel, and Board meeting expenses resulting from changing work practices under COVID-19 conditions, particularly the use of video conferencing.

Personnel costs were \$47,668 more than budget mainly due to an increased provision for annual leave as staff worked through COVID-19 restrictions.

Statement of Financial Position

Current assets

Cash, cash equivalents and investments that fall due within a year are \$1,399,189. This is a reduction on the previous year as reserves continued to be used to fund operational expenditure. A successful Budget bid during the year secured an increase in Government funding for two years commencing 1 July 2020. This increase will ameliorate the use of reserves for two financial years until a long-term funding decision is made once the Walking Access Act 2008 review recommendations are considered by Cabinet.

Liabilities

Income in advance liability of \$447,250 has been eliminated in the 2019/2020 financial year. This was the result of a correction of the timing of the Commission's first quarterly payment of Crown Revenue from the Ministry for Primary Industries.

Equity

Overall equity is \$1,287,086, which is \$43,475 more than budget.

Statement of cash flows

Funding from the Crown was previously received a month in advance of each quarter. Due to a change in the timing of the payments, cash flow receipts were \$447,250 less than budgeted this year. Funding is now being received in the first month of the quarter to which it relates.

Payments to employees, members and suppliers was \$32,406 less than budget, mainly due to less travel and other project operating expenditure under lockdown conditions.

Cash flows from investing activities reflect the movement of cash and investments to more short-term arrangements as cash reserves were used to fund operations.

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WALKING ACCESS
ARA HĪKOI AOTEAROA



Te Kāwanatanga o Aotearoa