

ANNUAL REPORT 2020-2021

WALKING ACCESS
ARA HĪKOI AOTEAROA



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



**Te Kāwanatanga
o Aotearoa**
New Zealand Government

NEW ZEALAND WALKING ACCESS Commission
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Contents

Chair's message	2
Chief executive's report	3
Purpose	4
Governance	4
Board	4
Staff	6
Functions	6
Principles	7
Our strategic framework	8
Achieving our outcomes	9
People, culture and capability	24
Statement of responsibility	26
Expenditure against appropriation	26
Statement of service performance	27
Independent auditor's report	30
Financial statements	34
Statement of comprehensive revenue and expense	34
Statement of changes in equity	35
Statement of financial position	36
Statement of cash flows	37
Notes to the financial statements	38
Explanations for major variances	51
Photo credits	53

Chair's message

This is the first full year I have had the privilege of signing as Ara Hīkoi Aotearoa New Zealand Walking Access Commission Board chair.

It's been a busy year for the Commission. This last 12 months, the Commission has continued to help communities access and enjoy the outdoors. The first full year after a worldwide pandemic created new challenges, but it also made the Commission look at efficient and high performing new ways of working - to continue making the outdoors accessible.

We have spent our first year in partnership with Te Araroa Trust. We have provided crucial logistical, mapping, corporate and technical support to the Trust so it can administer one of the world's most iconic long walks.

With more people on bikes and e-bikes, we are working with local communities, iwi and hapū to develop more cycling access. This brings crucial visitors to our towns and regions across Aotearoa.

The Board has invested significant energy in the last two years developing a Māori Partnership Strategy that ensures the Commission meets its Tiriti obligations. This has changed our mahi in all areas and changed the way we reach out to and work alongside tangata whenua.

Next year, the Commission will continue to build in areas that people find most valuable. These continue to be our online mapping system and our project work within regions such as north Waikato, north Auckland and Tairāwhiti.

The events that impacted 2021 highlighted the importance of being able to work remotely if necessary. Following the pandemic, the Commission has put steps in place if there was to be another time of crisis or lockdown.

On behalf of the Board, I would like to thank the people who contributed to all the work the Commission accomplished over the last 12 months. All the staff, contractors, stakeholders, iwi, volunteers and the many people who have supported public access to the outdoors across the motu.

Ngā mihi maioha,



Don Cameron

Board Chair

Chief executive's report

It's great to reflect on the tremendous amount of hard work the Commission has accomplished over the last 12 months. This last year, although not as unpredictable as the previous, saw a new set of circumstances for us and I'm proud of the achievements the Commission has made. We've seen progress in our partnership with Māori, new trails in north Auckland, Central Otago and Picton as well as a strengthened collaboration with Te Araroa Trust.

This year, people using our tracks and trails database has increased significantly, which has also increased the number of people accessing our website for public access information by over 37%.

A lower number of access disputes were received this year, and those disputes have been quickly resolved. This highlights the impact the Commission has made on our Kiwi communities and the reliable, helpful resources we provide.

Our Māori Partnership Strategy proudly puts steps in place to focus on our allyship with Māori. Our staff at the Commission are also crafting individual Māori implementation strategies and I've enjoyed learning new waiata before our weekly hui. In the next 12 months, we'll look at incorporating more waiata and more kupu into the Commission. We also look forward to welcoming our Strategic Relationships Manager to the team to further continue this journey.

We continue to work on Puhoi to Mangawhai in north Auckland and have had significant operational success on the ground. The project collaborates with local iwi, councils, developers, central government agencies and trusts to create a trail network that will improve hundreds of thousands of lives in Auckland and Northland.

The 10 year long Mahu Whenua project in Central Otago that spans back to the dawn of the Commission has also seen incredible progress.

Finally, I'd like to acknowledge the support of Hon Minister Meka Whaitiri and the Ministry of Primary Industries.

Nāku noa, nā



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, Peter Coburn and Helen Mexted. Lisa Chase resigned from the Committee in December 2020.

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 is qualified in nursing and social work.

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

As at 30 June 2021, the Commission had 12.6 full-time equivalent employees, compared to 10.4 in 2020. The majority of these staff are based in the Commission's head office in Wellington and include a mix of permanent and fixed-term employees. Regional 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 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.

They are

- 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, that 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	Te mauri o te hīkoi Journeys across the land and to our special places Our purpose is to provide New Zealanders with free, certain, enduring and practical walking access to the outdoors.
OUR MISSION	What we intend to achieve Lead national development and support local implementation of public access to the outdoors.
OUR STRETCH GOAL	How we will demonstrate our long-term achievement To achieve our mission, we will be working to reach the following stretch target: 95% of all readily available access data is displayed on Commission mapping systems by 2025.
IMPACTS OVER TIME	How we contribute and influence 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.
OUR OUTCOMES	How we know we are succeeding We have identified the following outcomes as being important to the success of the Commission: - Managed access is available where and when it will add the most value to communities, - People know how to find access, and - People responsibly access the outdoors.
OUR OUTPUTS	How we deliver Under each outcome we are focused on the following outputs. Managed access is available where and when it will add the most value to communities: - Access facilitation and leadership, - Access dispute resolution, - Management of the Enhanced Access Grants, and - Community engagement. People know how to find access: - Management of the access mapping system, and - Provision of tracks and trails information. People responsibly access the outdoors: - School education programmes, - Digital-led behaviour change initiatives, and - Walkway compliance.
OUR ACTIVITIES	What we work on Key activities that support our output delivery include: - 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 helps 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 community development.

Impacts and outputs

This Annual Report shows case studies of the Commission's work in 2020-2021 as examples of its achievements on its three outcomes and associated outputs:

1. Managed access is available where and when it will add the 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 2020-2021 the Commission continued to develop its regional projects. The Taranaki Trails Trust, Ara Hononga o Taranaki officially launched in November 2020 and is now managing the trail strategy that we helped the region develop.

The Commission has partnered with Ngāti Manuhiri, Auckland Transport, Auckland Council and the Matakana Coast Trails Trust to develop the Puhoi to Mangawhai network of trails. The project is progressing rapidly now and will result in a world class, sustainable, shared-use commuting and recreational trail network. The trail will bring \$217 million worth of benefits for a cost of only \$51 million. It will also bring

significant environmental and community benefits.

We worked closely with iwi, Gisborne District Council and community groups in Tairāwhiti to launch a new regional project that helps local people with recreation, as well as walking and cycling access to key amenities such as public transport hubs and schools.

Our network of regional field advisors helped communities to resolve access disputes and create new access. Many of these opportunities arose from Overseas Investment Office recommendations.

We continued to provide grants to local community groups and trail builders to help them with any legal, surveying and other costs of developing trails. We also worked with local trail groups to provide them other support such as advice and connections to local authorities.

Our maps and our Find My Adventure track database are our most popular digital assets, with tens of thousands of people using them each year to identify outdoor access opportunities. We regularly update both the data and the technical capacity of these two systems to ensure that people have good quality nationally consistent information about access to the outdoors.

The popularity of these two mapping resources is helping connect people to other information on our website too, giving them a better understanding of their rights and responsibilities when accessing the outdoors.

Our Virtual Field Trip partnership with Te Araroa Trust, Federated Farmers and LEARNZ was a success again this year, despite COVID-19 restrictions making filming and production complicated. Thousands of school students took part in the Virtual Field Trip, to learn about Te Araroa Trail, caring for the whenua and respecting the people who look after the land.

Output: Facilitate and lead public outdoor access

Taranaki trails connect people to the mouna

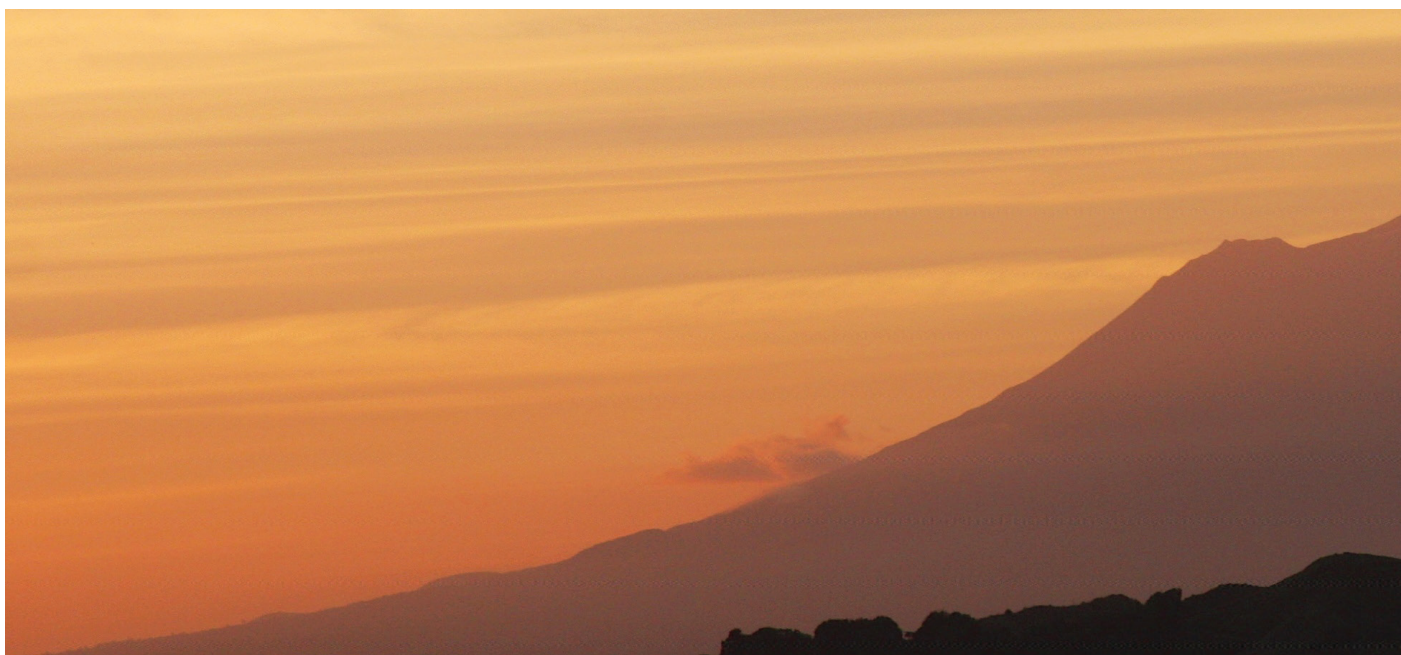
The Taranaki Trails Trust, Ara Hononga o Taranaki officially launched in November 2020 with support from the Commission. The trust's role is to develop and support cycling and walking trails that create deep connections to the mana of the Taranaki mouna, its region and people.

The trust was formed following the Taranaki Tracks and Trails Strategy which the Commission helped develop with Sport Taranaki in 2019. The strategy identified a lack of a body to manage the strategy logistically. The values of Ngāruahine, Ngāti Maniapoto, Ngāti Maru, Ngāti Mutunga, Ngāa Rauru Kītahi, Ngāti Ruanui, Ngāti Tama, Te Atiawa and Taranaki Iwi underpin that strategy.

Taranaki mouna has become a legal personality, with joint responsibility shared between local tangata whenua and the government. The process of managing the trails strategy includes consulting with the eight local iwi and rangatira. Together they agree on how the trail can be

a space for not only exercise and wellbeing but also a journey where people can learn and understand more about the local Māori history behind the whenua. The strategy includes a project to encourage all local high school students to complete a journey around the mouna where they visit marae and learn about mana whenua, kaitiakitanga, biodiversity, history and discovery.

A few miles south, the Ōpunake Loop Trail is a significant hīkoi with a new extension. Our regional field advisor supported the development of the track extension which opened this year. Taranaki Iwi wishes to tell its stories along the trail to support Māori culture and heritage. We are looking at ways we can help advance this project. We have helped fund signs that highlight significant places to local hapū, such as Te Namu Pā where Wiremu Kingi Matakatea repelled 800 Waikato Māori successfully for an entire month, armed only with a single rifle.



Council submissions support walkers and cyclists

2021 was the year for councils to update their long term plans. The Commission used the opportunity to advocate for protecting and enhancing public access to the outdoors. Often, we were able to provide councils with expert advice that meant they amended and improved their plans for walkers and cyclists.

For instance, our submission to Tairāwhiti/ Gisborne District Regional Land Transport Plan support a strategic investment in tracks and trails at regional scale. The submission was one of several aimed at increasing the profile of active transport and outdoor recreation, connected communities and enhanced walking and cycling access. Gisborne District Council's Long-Term Plan has provisionally budgeted a regional plan for walking and cycling. It also has funding for implementing the Ūawa Community Trails project – enabling Waka Kotahi co-funding to be seriously considered as part of the long term plan.

Our submission to the Taranaki Regional Land Transport Plan recommended that the Taranaki Tracks and Trails Strategy underpin any regional projects. Also, that the Taranaki Trails Trust participate in current and future tracks and trails in the region.

We submitted to the Marlborough District Council's Long Term Plan 2021-2031, highlighting the absence of any reference to cycle paths, walkways or trails and urged investment in these areas.

Our submission to the Ōtorohanga District Council's Long Term Plan 2021-2031 encouraged the council to retain its unformed legal roads as they provide an opportunity to develop alternative off-road routes for cycling and walking.

The West Coast Regional Council has considered and accepted in part several of the Commission's recommendations on its Regional Land Transport Plan. The council noted how important it is to use unformed legal roads to provide opportunities for walking and cycling, and the need to provide alternatives to higher speed road use for cyclists.

Our Nelson City and Tasman District Council Long Term Plan 2021-2031 submissions highlighted the relationship between active transport access and climate change outcomes.



Output: Facilitate and lead public outdoor access

Kawatiri Coastal Trail becomes family-friendly shared pathway

The Commission has been creating easements for the Kawatiri Coastal Trail which support both walking and cycling access. The 55km trail will be accessible from multiple points, providing many options for locals and tourists.

We worked closely with the Charleston Westport Coastal Trail Trust on the most appropriate form of enduring access and they agreed a Walkway under the Walking Access Act would be best. Key areas of support have been ensuring clarity for trusts and the controlling authority, supporting the Buller District Council with regard to roles and responsibilities. As well as provision of a template Agreement to Grant an Easement

to secure landowner permission, while the final route is confirmed and construction gets under way. 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. Communities along the trail can provide hospitality and other services for visitors.

When finished, the trail from Westport to Charleston will be a family-friendly heritage cycle and walk trail. It will pass through gold rush heritage sites, magnificent coastal scenery and areas of high significance to Ngāti Waewae.







Output: Facilitate resolution of access disputes

Locked gates continue to cause disputes

The Commission opened 23 access dispute cases during the last financial year. We opened 25 dispute cases the year prior. The number of access disputes show the continued awareness of the Commission and how we can assist and provide advice around public access.

Many disputes related to locked gates on unformed legal roads. The disputes included horse riders who had difficulties accessing land because of a locked gate and other recreationalists who came across locked gates after looking at our maps to confirm access existed.

In other cases, tensions boiled over. One landowner trespassed and threatened people, another wanted to prosecute a person allegedly shooting a gun from an unformed legal road.

One landowner erected a sign claiming a beach was private. Another allegedly prevented people from reaching a swingbridge over a river and a third wanted to prevent access to a popular whitebaiting spot.

Our regional field advisors successfully resolved 91% of these disputes, up from 59% last year.

Output: Manage the Enhanced Access Grants

Grant brings colour to bikepacking book

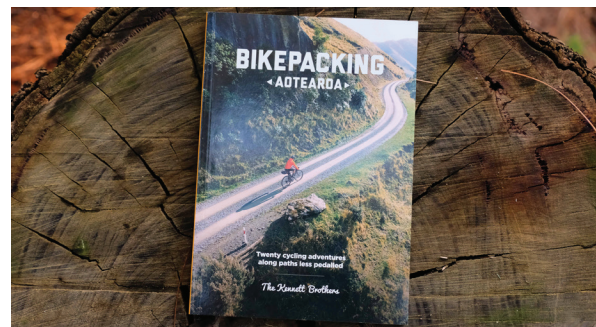
Bikepacking Aotearoa by New Zealand cycling access legends the Kennett brothers, helps people get away from busy main roads and onto backroads, cycle trails, and back-country tracks. It uncovers the hidden gems that Aotearoa has to offer. It offers a choice of 20 exciting routes that explore the most scenic parts of the country.

Thanks to a \$5000 grant from the Commission, the Kennett brothers were able to publish their new bikepacking book in colour.

Bikepacking, touring by bike, has taken off in Aotearoa and around the world in recent years. The Commission was pleased to support the Kennett brothers publish *Bikepacking Aotearoa*. Our Enhanced Access Grants support people and organisations to promote and enhance public access to the outdoors. Our grant to support

the publication of this book helps more people explore and enjoy Aotearoa on two wheels.

The bikepacking community supported the book as well as Federated Mountain Clubs and NZ Community Trust. The book quickly sold out and the Kennett brothers are now looking to publish a second edition.



Output: Engage with communities

Anglers get new access to Huangarua River

Eight kilometres south of Martinborough, the Huangarua and Ruakokoputuna Rivers meet. The Huangarua river has a healthy population of brown trout, which makes it a popular spot for anglers. Other locals use the river for kayaking and swimming.

An overseas investor wanted to buy property beside the river last year. That meant we were able to utilize the Overseas Investment Act to recommend new public access along the river. We also recommended signs to let people know they could access the river.

Before making our recommendation to the Overseas Investment Office, we talked to the Wellington Fish & Game Council, the Department of Conservation and South Wairarapa District Council.

The result is that we have created 20-metre-wide esplanade strips along the banks of the river. These esplanade strips will ensure enduring public access for angling and other recreational use of the river.

Fish & Game New Zealand Chief Executive Martin Taylor says, New Zealand is one of the world's great trout fishing countries.

"On top of the recreational enjoyment, you can put a meal on the table for your family," says Martin.

Fish & Game says the Huangarua River is an important recreational spot for trout fishing. It is pleased its anglers will get new access to this river.

Our recommendations to the Overseas Investment Office have helped people access rivers around the country. For instance, we have

established esplanade strips alongside North Canterbury's Waiau Uwha, Hurunui and Pahau Rivers. Practical public access to the lower Pahau River was limited, so this additional access through Pahau Flats will allow more locals to enjoy the river.

Further south, we recommended esplanade strips alongside the Pareora River and an access strip to the river. The Pareora River was one of the best trout fisheries in Canterbury, but reduced summer flows have diminished the fishery values. However, locals plan to restore the river and creating enduring public access to and along the river will provide them with a recreational benefit.

To the north, new esplanade strips now let people walk alongside the Ōhura River in the King Country.



Community projects promote public access

Two regional field advisors recently represented the Commission at the Tairāwhiti Region Strategic Hui facilitated with the Gisborne Cycle and Walkway Trust to promote more public access in the Gisborne region.

As well as regional field advisors, hui attendees also included local hapū, Gisborne District Council, Gisborne Cycle and Walkway Trust, recreation groups and community members.

This hui helped bring the community together and communicate their desire for better public access in the region. It also created a collaborative space to discuss the next steps and processes. Community leaders are keen to connect local people to each other and to their communities with better public access. They also want to develop regional trails and tourism opportunities.

Hui participants collectively agreed that a tikanga-based approach was the appropriate way to develop the trail strategy, which is a new and exciting way of working for the Commission.

The Commission also awarded Rick Edmonds the 2021 Outdoor Access Award for his work in his local community building the Link Pathway over the last 20 years.



Supporting iwi access to significant places

The Commission has developed a blanket recommendation that when people apply to the Overseas Investment Office to buy land, the Overseas Investment Office consults first with either Te Arawhiti or iwi. This consultation provides iwi with the opportunity to communicate any interests in the land. Our regional field advisors help the process by tailoring our recommendations to include those potential interests.

One recent consultation with Te Arawhiti resulted in consent conditions on the land sale which would provide legal access for iwi to a site of cultural significance.

This blanket recommendation allows rangatira and/or local iwi around Aotearoa to be included from the beginning in conversations around access in significant places and creates clearer communication between everyone involved.

Output: Digital-led behaviour change initiatives

Resource library will make compliance easier for trail groups

The Commission has published a library of policies, procedures and templates for track and trail building groups to use.

The templates and policies will help track and trail building groups with governance, health and safety, risk management, finances, employment, volunteers, and managing charitable status.

Groups can freely adapt and use these resources.

Auckland Council supported the development of these resources for the Matakana Coast Trails Trust as it went through the process of developing one of New Zealand's biggest trail building strategies. The council and the trust kindly allowed their documents to be turned into templates to help other track and trail building groups with their own planning and management.

Chris Charles, Auckland Council's Program Manager for Puhoi to Mangawhai Trails says trail building groups can face a lot of legal and logistical obstacles.

"Sometimes it's not obvious where they need to start or what they need to do. Hopefully, these templates make that side of their job easier and faster so they can spend more time doing the thing they are passionate about — designing and building great tracks and trails."

Charles says these groups can adapt the documents to suit their circumstances.

"They will still need to check the relevant legislative and compliance requirements and they may need to seek professional, legal, and financial advice. But hopefully, this library of resources will make their task a whole lot easier."



Output: Walkway compliance

Commission monitors tracks across Aotearoa

The Commission received over 100 compliance reports from controlling authorities in the past year.

There is a long-established formal monitoring programme to ensure that controlling authorities maintain the walkways they look after.

The Commission has a statutory function to monitor the compliance with, and enforcement of, the Walking Access Act 2008 in relation to walkways. The Act makes it an offence for people who do not have legal authority to do such things as take plants, carry firearms, light fires, set traps or drive vehicles on walkways. The list of offences can be punishable by fines or community service.

The Commission monitors compliance with the Act through its regional field advisors and through direct reporting back from controlling authorities. Monitoring seeks to ensure controlling authorities maintain walkways to enable unimpeded public use, and that they maintain good relationships with any private landholders.

Controlling authorities for walkways have a duty to enforce these rules. To monitor compliance, the Commission requires the Department of Conservation, Fish & Game Councils and controlling authorities to report on any compliance and enforcement actions they took in respect of walkways.



Output: Provide further tracks and trails information

Māori map layer helps with new Tairāwhiti trail strategy

In late 2020, the Commission's GIS team added layers to our internal maps that identify places of interest to mana whenua. The layer draws on datasets from Te Puni Kōkiri, Te Arawhiti and the Ministry of Justice to map all known locations of marae, iwi areas of interest and Māori Land Court blocks.

While the layer is not publicly available on our digital maps, the Commission's regional field advisors and operations staff can all use it to inform their public access work.

One example of this is in Tairāwhiti, where our regional field advisors used the layer to identify possible Māori interests and communities to engage with on a nascent tracks and trails strategy project in the region.

This regional strategy will create a network of pathways that connect local towns to each other, children to schools, and locals to jobs, shops and community support. A strong regional network of off-road trails in Tairāwhiti has benefits to the communities' physical and mental health, the environment, community development and connections between people and the whenua.

Output: Manage our mapping system

Managing and maintaining track and trails data

The Commission's geospatial mapping system uses information from Land Information New Zealand, the Department of Conservation, local councils and several other sources to help our team understand and advocate for public access across Aotearoa.

It also helps members of the public to find and understand public access in their neighbourhoods and around the country. We have five public maps that identify tracks and trails, property information, hunting and angler access points and hydro parcels. We also have a map for our internal staff to help answer queries and help advocate for public access.

The Commission also provides maps and data to Te Araroa, New Zealand's trail that stretches from Cape Reinga to Bluff. This trail combines great walks, community and urban tracks.

Output: School education programmes

Virtual Field Trip for school children showcases Te Araroa

Hundreds of school students joined Te Araroa Trust, the Walking Access Commission and Federated Farmers on a Virtual Field Trip around Bream Head and Whananaki in April.

The Commission, Federated Farmers and Te Araroa Trust partnered with LEARNZ, a leading provider of educational services, to create the Virtual Field Trip. The field trip teaches about outdoor issues but without the costs associated with having to leave the classroom.

LEARNZ gave expert advice to make sure the students who took part had great learning opportunities.

The Northland Virtual Field Trip took place during 8 and 9 April. It included a Google Earth for Web tour with GIS mapping, 3D locations, images, daily diaries and videos. The trip supported teachers and students to explore an area of New Zealand they might not normally get to see in person.

The students met subject experts such as the conservation ranger at Bream Head Te Whara, and Greta, whose farm at Whananaki includes the 13-kilometre Onekainga Track, which is part of Te Araroa.

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.

59 schools incorporating 1708 students enrolled to take part in the Virtual Field Trip. The trip, including links to most of the educational resources and videos, are available on the LEARNZ website so more schools can choose to engage with it in the future too.



Te Araroa Trust partnership

The Commission's partnership with Te Araroa Trust completed its first year this year. The Commission has used its team of regional field advisors and its national staff to support the 3000km walking trail. The Commission provides detailed GIS, corporate services and communications support, including a complete website refresh of teararoa.org.nz and trail maps.

One of the key objectives for Te Araroa Trust is to reduce the amount of road walking that trail users need to do. Currently, about 15 percent of the trail is on the road. The trust, with the support of the Commission's regional field staff is working to reduce this to below 10 percent. A lot of work is also going on in Waikato and Manawātū to reduce road walking.





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 that 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. The Commission recognises the benefits of a diverse workforce.

As at 30 June 2021, the Commission had 12.6 full-time equivalent employees.

Diversity and Inclusion

The age profile of employees was wide, with an average age of 42 years. Of a total of 14 employees, 9 identify as female and 5 identify as male. Of the Commission's managers 2 identify as female, and 3 identify as male. Employees are all able-bodied.

79% of employees identify as NZ European and 29% identify with other ethnicities (employees may identify with more than one ethnicity). There was 1 staff member who identified as Māori and none as Pacific Islanders.

The Commission also has 12 regional field advisors who are independent contractors. 5 of the regional field advisors identify as male and 7 identify as female. EEO data is not held for them, due to their contractual relationship with the Commission.

All employees and regional field advisors took part in The Wall Walk workshop as part of the Commission strategy to build cultural competence.

The Commission also has 8 Board members, 3 identify as male and 5 identify as female. Three of the Board members are of Māori descent with experience in Māori Crown issues.

Commitment to staff

The following sections follow the reporting framework used by the Human Rights Commission to assess the "good employer" performance of Crown entities.

Recruitment, selection and induction

The Commission demonstrates EEO 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 and 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. Continued professional development is supported.

Remuneration and recognition

The Commission uses job evaluations 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 (21% 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 2021.

Signed on behalf of the Board, 13 December 2021



Don Cameron, Board Chair



Pierre Henare, Board Member

Expenditure against appropriation

For the year ended 30 June 2021

	2020/21 Actual	2019/20 Actual
	\$	\$
Total appropriation	3,561,000	1,789,000
The Commission's expenditure against appropriation	3,222,319	1,789,000

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

The 2020-2021 Estimates of Appropriation contains the following information on the Commission's funding.

Purpose of the 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 2020/21	Target 2020/21	Actual 2019/20
Number of stakeholder meetings or workshops held	5	8	8
Percentage of OIO reports completed within 90 working days	90%	80%	100%

Output: Access dispute resolution

Performance measure	Actual 2020/21	Target 2020/21	Actual 2019/20
Percentage of access disputes successfully resolved within 12 months	91%	50%	59%

Output: Management of Enhanced Access Grant

Performance measure	Actual 2020/21	Target 2020/21	Actual 2019/20
Percentage of contracts completed within five years of funding being approved	100%	70%	100%

Output: Community engagement

Performance measure	Actual 2020/21	Target 2020/21	Actual 2019/20
Percentage of all public access inquiries are responded to within ten working days	100%	90%	97%

People know how to find access

The Commission works with LINZ and the DOC 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 2020/21	Target 2020/21	Actual 2019/20
Percentage of online mapping technical enquiries completed within 90 working days of receipt	100%	90%	78% (see Note 1)
Percentage of new gazetted walkways displayed on our maps within 12 months	N/A (see Note 2)	100%	N/A

Output: Provision of tracks and trails information

Performance measure	Actual 2020/21	Target 2020/21	Actual 2019/20
Percentage increase in the number of unique visits to the tracks and trails database	1,092% (159,160 visits) (see Note 3)	5% (14,021 visits for full year)	55% (13,353 visits for full year)

Note 1. This measure was within 30 working days in 2019/2020.

Note 2. N/A: We gazetted no new walkways in 2020-2021. The Commission does not have funding to construct or maintain physical walkway infrastructure. Accordingly, the Commission appoints controlling authorities – generally the 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. Find My Adventure users increased by 1,092% compared to the previous year. This is in response to the tool reaching more people through being embedded into other organisation's websites, such as Te Araroa Trail.

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 DOC, who act as controlling authorities on the Commission's behalf.

Output: School education programme

Performance measure	Actual 2020/21	Target 2020/21	Actual 2019/20
Percentage increase in digital education resources accessed compared to the previous year	4.9% (12,677 visits)	5% (12,687 visits)	142% (12,083 visits)

Output: Digital-led behaviour change initiatives

Performance measure	Actual 2020/21	Target 2020/21	Actual 2019/20
Percentage increase in people accessing digital information provided by the Commission	37% (13,830 visits)	5% (10,576 visits)	57% (10,072 visits)

Output: Walkway compliance

Performance measure	Actual 2020/21	Target 2020/21	Actual 2019/20
Percentage of compliance reports received from controlling authorities	90%	95%	96%



Independent Auditor's Report

To the readers of New Zealand Walking Access Commission's financial statements and statement of service performance for the year ended 30 June 2021

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 statement of service performance of the Commission on his behalf.

Opinion

We have audited:

- the financial statements of the Commission on pages 34 to 52, that comprise the statement of financial position as at 30 June 2021, the statement of financial performance, 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 statement of service performance of the Commission on pages 27 to 29.

In our opinion:

- the financial statements of the Commission on pages 34 to 52:
 - * present fairly, in all material respects:
 - » its financial position as at 30 June 2021; and
 - » its financial performance and cash flows for the year then ended; and
 - * comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- the statement of service performance on pages 27 to 29:
 - * presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2021, 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; and
 - 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 13 December 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

Responsibilities of the Board for the financial statements and the statement of service performance

The Board is responsible on behalf of the Commission for preparing financial statements and statement of service performance that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service performance, 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.

Responsibilities of the auditor for the audit of the financial statements and the statement of service performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service performance, 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 statement of service performance.

For the budget information reported in the financial statements and the statement of service performance, 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 statement of service performance.

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 statement of service performance, 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 statement of service performance 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 statement of service performance 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 statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance 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 1 to 53, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of service performance 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 statement of service performance, 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 statement of service performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Commission in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners 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 2021

	Notes	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Revenue				
Funding from the Crown	2	3,561,000	3,560,394	1,789,000
Interest revenue		12,678	10,000	19,106
Other revenue		0	0	10,000
Total revenue		3,573,678	3,570,394	1,818,106
Expense				
Operating costs	3	1,385,264	1,983,751	1,225,980
Personnel costs	4	1,579,820	1,324,993	1,209,885
Audit fees		22,343	22,000	25,467
Board remuneration	11	97,100	102,300	86,756
Depreciation and amortisation		33,619	35,662	34,898
Rentals and leases		104,173	101,688	80,116
Total expense		3,222,319	3,570,394	2,663,102
Total comprehensive revenue and expense / surplus (deficit)		351,359	0	(844,996)

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 2021

	Notes	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Balance at 1 July		1,287,086	1,074,508	2,132,082
Total comprehensive revenue and expense for the year		351,359	0	(844,996)
Balance at 30 June	5	1,638,445	1,074,508	1,287,086

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 2021

	Notes	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Current Assets				
Cash and cash equivalents	6	882,227	546,875	399,189
Investments	7	1,000,000	1,000,000	1,000,000
Debtors and prepayments		31,766	56,667	21,003
Total current assets		1,913,993	1,603,542	1,420,192
Non-current assets				
Property plant and equipment	8	16,331	114,288	21,923
Intangible assets	8	50,057	0	71,458
Total non-current assets		66,388	114,288	93,381
Total assets		1,980,381	1,717,830	1,513,573
Liabilities				
Creditors and other payables		160,644	124,932	105,075
Employee entitlements	13	181,292	71,140	121,412
Income in advance	14	0	447,250	0
Total liabilities		341,936	643,322	226,487
Net assets		1,638,445	1,074,508	1,287,086
Equity		1,638,445	1,074,508	1,287,086

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 2021

	Notes	2020/21 Actual \$	2020/21 Budget \$	2019/20 Actual \$
Cash flows from operating activities				
Funding from the Crown		3,561,000	3,560,000	1,341,750
Interest received		9,977	10,000	21,655
Other revenue		5,000	0	5,000
Payments to employees and members		(1,519,941)	(1,324,993)	(1,193,735)
Payments to suppliers		(1,561,592)	(2,108,433)	(1,523,229)
GST (net)		(4,780)	(16,000)	(51,571)
Net cash flows from operating activities		489,664	120,574	1,400,130
Cash flows from investing activities				
Net increase/(decrease) from maturity of investments		0	100,000	(250,000)
Purchase of property, plant and equipment		(6,626)	(15,000)	(2,292)
Net cash flows from investing activities		(6,626)	85,000	(252,292)
Net increase/(decrease) in cash		483,038	205,574	(1,652,422)
Cash and cash equivalents at the beginning of the year		399,189	341,301	2,051,611
Cash and cash equivalents at the end of the year	6	882,227	546,875	399,189

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 2021 and were approved by the Board on 13 December 2021.

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 in New Zealand (NZ GAAP).

These financial statements have been prepared in accordance with Tier 2 PBE accounting standards, and concessions under the reduced disclosure regime have been applied. The criteria under which 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 10 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.

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

	2020/21 Actual	2019/20 Actual
	\$	\$
Contractors	430,454	414,092
Travel and accommodation	122,573	106,106
Publications and publicity	111,240	24,650
Consultants	44,949	15,000
Service contracts	359,114	276,191
Grants and other expenses	63,191	66,747
Trail projects	155,973	235,997
Legal and prosecution	5,070	2,192
Meeting expenses	12,754	23,394
Other	79,947	61,611
Total operating costs	1,385,264	1,225,980

4. Personnel costs

	2020/21 Actual	2019/20 Actual
	\$	\$
Salaries, wages and allowances	1,435,080	1,092,154
Increase in employee entitlements	52,005	48,380
Recruitment	18,375	10,245
Employer contributions to defined contribution plans	43,808	34,510
Employer costs	30,551	24,596
Total personnel costs	1,579,820	1,209,885

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

5. Equity

	2020/21 Actual	2019/20 Actual
	\$	\$
Balance 1 July	1,287,086	2,132,082
Surplus / (Deficit) for the year	351,359	(844,996)
Balance at 30 June	1,638,445	1,287,086

6. Cash and cash equivalents

	2020/21 Actual	2019/20 Actual
	\$	\$
Cash at bank	882,227	399,189
Total cash and cash equivalents	882,227	399,189

7. Investments

	2020/21 Actual	2019/20 Actual
	\$	\$
Current investments	1,000,000	1,000,000
Total	1,000,000	1,000,000

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 2019	71,949	82,057	356,482	510,488
Additions	2,292	2,300	0	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
Cost				
Balance at 1 July 2020	74,241	84,357	356,482	515,080
Additions	3,401	3,226	0	6,626
Balance at 30 June 2021	77,642	87,583	356,482	521,706
Accumulated depreciation/ amortisation				
Balance at 1 July 2020	60,383	76,292	285,024	421,699
Depreciation and amortisation expense	8,862	3,356	21,401	33,620
Balance at 30 June 2021	69,245	79,648	306,425	455,319
Carrying amount at 30 June 2021	8,396	7,934	50,057	66,388

9. Commitments

	2020/21 Actual \$	2019/20 Actual \$
Grant commitments - Enhanced Access Grants		
Not later than one year	17,115	63,288
Later than one year and not later than three years	33,392	15,822
Total grant commitments	50,507	79,110
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	51,466	53,795
Later than one year and not later than five years	27,147	32,401
Total operating lease commitments	78,613	86,196
Total grant and operating lease commitments	129,120	165,306

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 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 lease agreement allows the contract to be cancelled after 90 days' notice; the commitment for this period is \$30,665, and this amount is included in the operating leases figure. If the Commission continues to renew the office accommodation lease until 30 April 2026 the total liability is \$574,259 GST inclusive at balance date.

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 \$3.561m (2020 \$1.789m) for specific purposes as set out in the Walking Access Act 2008 and the scope of the Vote Agriculture, Biosecurity, Fisheries and Food Safety appropriation.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect 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 (2020 \$nil) with key management personnel.

Key management personnel compensation

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

	2020/21 Actual	2019/20 Actual
	\$	\$
Board Members		
Remuneration	97,100	86,756
Full time equivalent members	0.6	0.6
Leadership team		
Remuneration	1,030,455	665,202
Full time equivalents	6.6	4.8
Total key management personnel compensation	1,127,555	751,958
Total full time equivalent personnel	7.2	5.4

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

	2020/21 Actual	2019/20 Actual
	\$	\$
John Forbes (Chair)	0	10,519
Don Cameron (Chair)	18,700	8,103
Helen Mexted	11,200	11,200
Raewyn Tipene	11,200	11,200
Pierre Henare	11,200	11,200
Hilary Allison	11,200	11,200
Lisa Chase	11,200	11,200
Peter Coburn	11,200	6,067
Celia Wade-Brown	11,200	6,067
Total Board member remuneration	97,100	86,756

The Commission has an Audit and Risk Committee. The independent chair of the Audit and Risk Committee was paid \$6,000 (2020 \$5,200) during the financial 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 (2020 \$nil).

12. Employee remuneration

	2020/21 Actual	2019/20 Actual
	People	People
Total remuneration paid or payable		
\$110,000 - \$119,999	1	1
\$120,000 - \$129,999	1	1
\$130,000 - \$139,999	2	0
\$140,000 - \$149,999	1	1
\$180,000 - \$189,999	0	1
\$210,000 - \$219,999	1	0

13. Employee entitlements

	2020/21 Actual	2019/20 Actual
	\$	\$
Accrued salaries	29,174	21,299
Annual leave	152,118	100,113
Total employee entitlements	181,292	121,412

14. Income in advance

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. The adjustment was made subsequent to the 2020/2021 budget being approved.

15. Financial instruments

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

	2020/21 Actual	2019/20 Actual
	\$	\$
Financial assets at amortised cost		
Cash and cash equivalents	882,227	399,189
Receivables (excluding GST receivable)	12,493	7,260
Investments	1,000,000	1,000,000
Total financial assets at amortised cost	1,894,720	1,406,449
Financial liabilities measured at amortised cost		
Payables	341,936	226,487
Total financial liabilities measured at amortised cost	341,936	226,487

16. Contingencies

There were no contingent liabilities as at balance date (2020 \$nil). The Commission has no contingent assets at balance date (2020 \$nil).

17. COVID-19 Pandemic

The Commission follows official government guidelines and advice on COVID-19. Through the pandemic, the Commission has continued to focus on the well-being of staff, regional field advisors and Board members, as well as business continuity and delivering on its service performance expectations. At Alert Level 2 and above, the Commission transitioned to previously established working from home arrangements, including using video conferencing for meetings.

Service performance information systems and controls continued to operate normally at all Alert Levels. However, increased restrictions at Alert Level 2 and above have had an impact on the Commission's ability to deliver on some of its performance measures. The target for the number of stakeholder meetings or workshops held was eight, however due to restrictions on events and gatherings, only five took place. Additionally, restrictions have hindered the ability of the Commission to do on-site assessments, which has, in turn, caused delays.

The effect of COVID-19 has had some impact on the Commission's performance, financial position and cash flows for the year ended 30 June 2021. This has generally been due to logistical delays. However, 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 at all Alert Levels.

Our actions over the past two years have ensured the Commission is well-positioned to manage through any future pandemics similar to COVID-19. We will continue to build resilience in our organisation and remain focused on meeting the government's expectations of the Commission. Looking ahead, it is clear that COVID-19 will continue to have some impact on the Commission.

18. Events after balance date

There were no significant events after balance date.

19. Expenditure by nature

	2020/21 Actual	2019/20 Actual
	\$	\$
Mapping system	605,625	434,754
Operations	945,921	732,871
Grants	63,191	66,747
Governance and leadership	433,766	432,771
Communications	395,274	325,045
Support	307,375	327,921
Accommodation	170,744	105,748
Trail projects	300,423	237,245
Total expenditure by nature	3,222,319	2,663,102

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 surplus of \$351,359.

The restrictions under the COVID-19 lockdowns have influenced the Commission's operations with a flow-on impact on the final financial result for the year. There are instances where actual line-item amounts differ from budgeted amounts.

Statement of comprehensive revenue and expense

Revenue

Total revenue for the year was \$3,573,678 against a budget of \$3,570,394. The small variance of \$3,284 was mainly due to an increase in expected interest.

Expenditure

Total expenditure for the year was \$3,222,319 against a budget of \$3,570,394. The variance of \$348,075 is the net of some items of over-expenditure. While operating costs were down \$598,487 or 30% against budget, they had increased \$159,284 or 13% up on the previous year's operating spending.

The largest single item of under expenditure against budget was for Māori engagement which was underspent at year-end by \$185,117. Work on Māori engagement during the year was very much foundation work with a significant amount of staff, board and regional field advisor time applied to the creation of the Commission's first Māori Partnership Strategy and a detailed implementation plan and timeline. Embedding the commitment to te Tiriti and actively lifting the Commission's leadership capacity and cultural capability resulted in several training initiatives and personal development plans during the year but most of the cost of this was staff time already included in personnel costs.

Te Araroa Trail was underspent by \$122,669. The Commission absorbs the overheads for the management of the Trail rather than on charging to the Trail. In addition, some project expenditure has been deferred until financial year 2022 including, website development, implementation of an asset management system, workshops, and site visits.

While towards the end of the financial year there was some planning for projects such as the Tairāwhiti trail project, overall regional projects were underspent by \$98,614. The Commission's operations team are currently looking at ways to better utilise the regional project funding.

Regional field advisor (RFA) expenditure was down \$67,951 against budget with underspending in contract hours, expenses and RFA travel. During the year, there were COVID-19 alert level changes, which impacted RFA work including the ability to meet stakeholders and advance relationships.

Personnel costs were \$254,827 more than budget. There are three major contributors to the variance. Annual leave and Superannuation contribution totalling \$95,813 was not included in the budget estimate when it was prepared. In addition, the salary for the position of Manager – Te Araroa Trail was not included in the budget due to timing of when the budget was prepared and an increased provision for annual leave as staff worked through COVID-19 restrictions with reduced expected annual leave.

Statement of Financial Position

Current assets

Cash, cash equivalents and investments that fall due within a year are \$1,882,227. This is an increase on the previous year and against budget and is a direct result of the Commission's overall underspending.

Liabilities

Total liabilities amounted to \$341,937 which is a decrease of \$301,386 against the budget. Income in advance liability of \$447,250 was included in the budget but after the budget was eliminated during 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 \$1,638,444, which is \$563,936 more than budget and \$351,358 up on last year's actual.

Statement of cash flows

Funding from the Crown was on budget. The increase of \$2,219,250 from 2019/2020 was due to 2020/2021 being the first of two years of increased Crown funding.

Payments to employees and members and payments to suppliers was \$351,983 less than budget. The main reasons for this were: reduced and activity due to COVID-19 restrictions, delays in the implementation of regional projects and the implementation of the Māori engagement strategy.

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.

Photo credits

Cover, Pakata Goh, Unsplash

Page 7, Kawatiri Coastal Trail

Page 10, Sunset over Taranaki Mouna

Page 12 - 13, Kawatiri Coastal Trail riders and new swing bridge over Nile River (part of Kawatiri Coastal Trail)

Page 14, Zealandia Sanctuary Fenceline Loop

Page 15, Bikepacking Aotearoa book by the Bennett brothers,

Te Waiti Hut Walk

Page 16, Huangarua River

Page 17, Ghost Railway to Otoko Walkway - Kevin Fenaughty

Page 18 - 19, Taihiki Trail (Clarks Beach to Waiau Pa)

Page 21, Bream Head in Te Tai Tokerau, LEARNZ Virtual Field Trip

Page 22-23 Te Araroa sign in Meta Hummel, Canterbury

Page 29, Tongariro Northern Circuit, Stephen Day

Page 35, Mahu Whenua

Page 42, Kawatiri Coastal Trail

Back Cover, Mahu Whenua



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