

Pūrongo-ā-Tau
Annual Report of the
Outdoor Access Commission

2024-25



**Herenga
ā Nuku**
AOTEAROA

Herenga ā Nuku Aotearoa

The Outdoor Access Commission

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



**Te Kāwanatanga
o Aotearoa**
New Zealand Government

Ngā ihirangi

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Te timatanga me te tauākī haepapa

Introduction and statement of responsibility

We are pleased to present our 2024-2025 Annual Report.

Over the past year, our work has supported a stronger, more productive economy while enhancing the efficiency and effectiveness of public services. By promoting, maintaining and enhancing outdoor access, we have supported people's wellbeing and community resilience and contributed to economic growth through sustainable tourism and recreation. We have collaborated with local communities, stakeholders, and government entities to enhance public outdoor access for walkers, cyclists, hunters, anglers, horse riders and other recreationists.

This report outlines our achievements and initiatives towards a connected and accessible outdoor environment for present and future generations.

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

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

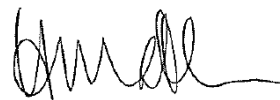
The Board is responsible for any end-of-year performance information provided by Herenga ā Nuku under section 19A of the Public Finance Act 1989.

In the Board's opinion, the financial statements and the statement of performance fairly reflect the financial position and operations of Herenga ā Nuku Aotearoa for the year ended 30 June 2025.

Signed on behalf of the Board, 17 October 2025.



Don Cameron, Board Chair



Helen Mexted, Board Member

Te aronga

Purpose

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

Mana whakahaere

Governance

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

The Board comprises Don Cameron, Hugh Logan, Helen Mexted, Darren Rewi and Jonathan Young.

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

The Board also has an Audit and Risk Committee to assist in carrying out its financial reporting, legislative compliance and risk management duties. The committee is chaired by Helen Mexted and comprises all the Board members.

O mātou rautaki

Progress on strategic intentions

Herenga ā Nuku describes its strategic intentions in our Statement of Intent 2024-2028 and Statement of Performance Expectations 2024-2025, which our responsible Minister signed off and tabled in Parliament. Our strategic intentions are also guided by the Government's overarching goals, as outlined in its Budget Policy Statement 2025.

The Herenga ā Nuku Statement of Intent 2024-2028 lists five outcomes that form the framework for our strategic intentions :

PUBLIC ACCESS TO THE OUTDOORS IS MAINTAINED AND ENHANCED.

Activities that we undertook that affected this outcome included:

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

PEOPLE CAN ACCESS ACCURATE INFORMATION ABOUT PUBLIC ACCESS TO THE OUTDOORS

Activities that we undertook that affected this outcome included:

- Identifying public access across all land types
- Managing and publishing free public access maps
- Providing advice on best practice for access to the outdoors

- Maintaining close partnerships with Land Information New Zealand, the Department of Conservation and councils to improve geospatial data on outdoor access

TANGATA WHENUA ORANGA IS ENHANCED THROUGH IMPROVED OUTDOOR ACCESS PARTICIPATION AND LEADERSHIP

Activities that we undertook that affected this outcome included:

- Involving mana whenua in public access issues as they arise
- Supporting the promotion of Māori culture and heritage through public access

COMMUNITIES ARE SUPPORTED TO IMPROVE OUTDOOR ACCESS IN THEIR ROHE

Activities that we undertook that affected this outcome included:

- Developing strategies that extend access, recreation, and targeted tourism opportunities at a regional scale
- Attending or hosting workshops and meetings with other government agencies, landholders, mana whenua, organisations and community groups to promote access
- Supporting tracks and trails groups to create, maintain and enhance public access to the outdoors
- Providing Enhanced Access Grants to help community groups obtain and enhance public access to the outdoors

PEOPLE FEEL CONFIDENT ENGAGING IN ISSUES RELATING TO PUBLIC ACCESS TO THE OUTDOORS

Activities that we undertook that affected this outcome included all of the activities listed in Outcomes 1-4 above.

Assessment of operations and performance

Implementing the Government's priorities

Government direction for the work of Herenga ā Nuku come from its Statement of Intent 2024-2028 and Statement of Performance Expectations 2024-2025, which has been approved by its responsible Minister and tabled in Parliament.

The Commission also supports the Government's overarching goals, as per its Budget Policy Statement 2025, are:

BUILD A STRONGER, MORE PRODUCTIVE ECONOMY THAT LIFTS REAL INCOMES AND INCREASES OPPORTUNITIES FOR NEW ZEALANDERS.

Herenga ā Nuku contributed to the government's growth strategy by supporting local community groups and trails trusts that create regional economic development by developing and maintaining trails and outdoor access.

Tracks and trails are a vital economic resource for regions. For instance, the Ministry of Business, Innovation and Employment reported that for every dollar spent on Great Ride cycle trails, \$3.55 of annual benefits accrued. These benefits included revenues from international and domestic visitors.

More broadly, tracks and trails help to revitalise small communities, increase and expand the number of local businesses, and create jobs close to the locality of the trails. They also help reduce mortality, provide commuting benefits and cost savings from diseases associated with physical inactivity.

DELIVER MORE EFFICIENT, EFFECTIVE AND RESPONSIVE PUBLIC SERVICES TO ALL WHO NEED AND USE THEM.

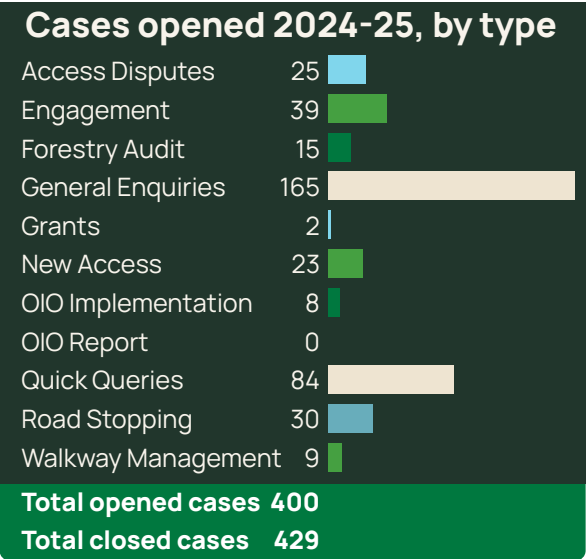
Herenga ā Nuku contributed to improved health outcomes by helping to create and maintain public outdoor access that supports outdoor recreation and active transport.

The 2023 Active NZ Survey shows by far the most common and popular physical activity for adults in the last seven days prior to being surveyed is walking (51%). Other top-ten ranked popular physical activities that rely on public outdoor access include cycling (especially mountain biking), tramping (including day tramps) and fishing.

Outdoor access contributes to our transport infrastructure. The 2023 census showed that about 11 percent of people walk or bike to work or school as their main form of transport. New Zealanders also walk or cycle for many reasons other than commuting. Good off-road outdoor access removes cyclists and walkers from roads, making our roads more efficient and safer.

Outdoor access is crucial for our health and mental wellbeing. Activities such as walking, cycling, mountain biking, and tramping are among New Zealand's most popular forms of exercise. Good public access, tracks, and trails improve the efficiency of our health system by enabling a vast number of New Zealanders to stay active and healthy in the outdoors.

Public access to the outdoors is maintained and enhanced



Preparing access recommendations reports for the Overseas Investment Office, and supporting implementation of successful recommendations to create new access

Herenga ā Nuku maintains a strong collaborative partnership with the Land Information NZ Overseas Investment Office (OIO). We meet regularly with the OIO to discuss stakeholder issues, and inform the monitoring team of new OIO public access developments. We work closely with the OIO's monitoring and enforcement teams to facilitate timely action on public access initiatives.

The ministerial directive about overseas investment issued in June 2024 has significantly reduced public access opportunities under the Overseas Investment Act 2005. This directive prioritised key benefits and reduced the consideration of other benefits, including public access recommendations previously made by Herenga ā Nuku. Consequently, any new public access outcomes currently being secured stem from consent conditions established before this directive.

We have been able to secure new public access through implementing OIO consented public access conditions.

CASE EXAMPLES

- Beehive Creek, Manawatū:** We registered new esplanade and access strip easements, enhancing connectivity for an existing public trail that crosses Beehive Creek. The easements now provide continuous legal access to an unformed legal road.
- OneFortyOne Forests:** We worked with OneFortyOne as it established regular meetings with trampers, mountain bikers, and hunters in the top of the South Island to improve access to Public Access Easements (PAEs) in its forests.
- Wenita Forests:** We successfully registered walkway easements in five South Island forests.
- Taiari Lakes Grazing:** We registered two new walkway easement routes, linking the Taiari River with State Highway 87 and the Central Otago Rail Trail, including cycling options and enhanced fishing opportunities.
- Pookeno:** We established new walkway easements to facilitate recreational activities in a rapidly growing urban area, supporting walking, cycling, and dog walking.
- Taupō District:** We formalised angler access along the Taharua River, ensuring continuous legal access to the river for fishing.
- Kakaho Stream, Benneydale:** We supported the creation of land covenants to provide enduring public access to an isolated section of Pureora Forest Park.

Investigating access opportunities

We have made significant progress across various cases to create new or enhance existing public access.

CASE EXAMPLES

- **Arrowtown Gate System:** We worked with the local community on a proposal to install a gate system on the fragile Macetown road. We have also collaborated with the local council to secure an access easement that protects the council from liability while allowing for necessary closures.
- **Pukekohe Walkway Easement:** We registered a new Walkway easement in Pukekohe, enhancing the Five Summits trail. Local school students and trail enthusiasts actively participated in planting native seedlings and maintaining the trail surface.
- **Wellsford Footpath and Footbridge:** We supported a new footpath and footbridge along Rodney Street (SH1), connecting Wellsford residents to local parks and improving safety for pedestrians and cyclists.
- **Equestrian Access Advocacy:** We collaborated with equestrian groups in North and South Canterbury to enhance public access for horse riders, while also assisting frustrated trail groups wanting to develop shared pathways in the South Canterbury region.
- **Tararua Forest Park access:** We collaborated with DOC to establish a new route to restore Waiohine Valley access to Tararua Forest Park, with plans for signage when resources are available.

- **Mokai access to Ruahine Forest Park:** We engaged with stakeholders to identify practical solutions to Mokai Station access issues to Ruahine Forest Park.

- **Ruakokoputuna River Access:** We gained agreement from Fish & Game to be the controlling authority for a Walkway easement providing access to the Ruakokoputuna River, ensuring recreational opportunities for anglers and kayakers.
- **Franklin Trails Targeted Rate programme:** We are working with Auckland Council, Waiuku Trails, and Franklin Active Trails to enhance the benefits of the Franklin Trails Targeted Rate programme. This support involves advising on surveying, easement instruments, negotiations with landholders, and engagement with various stakeholders.

Partnering with Te Araroa Trust, and supporting Te Araroa

Herenga ā Nuku has a Memorandum of Understanding with Te Araroa Trust that defines how the two parties cooperate to maintain and enhance Te Araroa in line with Te Araroa Trust's strategic plan 2022-2026.

The commission employs Te Araroa staff and provides in-house corporate, GIS, operations, communications and relationship management support.

Extensive work has gone into introducing a new pricing model for international visitors, that comes into effect at the start of the 2025/26 Te Araroa walking season (1 August 2025), in order to significantly enhance revenue and ensure better investment in trail requirements.

CASE EXAMPLES

- **Ōhāriu Valley:** We worked with Te Araroa Wellington Regional Trust and Wellington City Council to facilitate new trails that would allow the rerouting of Te Araroa off Ōhāriu Valley Road.
- **Whangaehu River:** We helped Te Araroa Trust secure an easement for a bridge over the Whangaehu River, that will enable walkers to avoid a 32km road segment, including a 2km stretch of State Highway 3.
- **Riverton:** We helped Te Araroa Trust address concerns about walkers accessing a beach near an urupā.
- **Paekākāriki:** We helped Te Araroa Trust to identify an encroachment of the Paekākāriki Escarpment Track onto a landowner's property.
- **Waikanae:** We conducted preliminary research to support a proposal for an off-road trail near the Waikanae River.
- **Northland:** Following news of an upcoming forest harvest that necessitates a temporary reroute of part of Te Araroa, we assisted in negotiations with DOC and the landholder to secure a safe off-road alternative.

Facilitating resolutions to access disputes

Herenga ā Nuku provides independent and impartial advice on walking access and to help facilitate the resolution of access disputes. In most cases, Herenga ā Nuku will become involved in facilitating the resolution of a dispute only after enquirers have made reasonable attempts to resolve the issue directly with the parties involved

CASE EXAMPLES

- **Matakana:** We received a positive outcome on high court actions initiated by an adjoining landowner against ourselves and Auckland Council, following the registration of Walkway easements in Matakana. Following confidential negotiations, the landowners withdrew and we were able to recoup a portion of our defence costs.
- **Ōpōtiki Access Projects:** We supported the council in removing long-standing obstructions to public access on Block Access and Whakanui Roads, following a change in land ownership.
- **Removing a locked gate:** In collaboration with the Grey District Council, DOC, and Fish & Game, we successfully addressed a long-standing access issue by removing a lock from a gate frequented by anglers, kayakers, hunters, and trampers.

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

In our advocacy for public access rights, Herenga ā Nuku provides advice and feedback and makes submissions to a range of territorial authorities, and departments, ministers and Crown agencies.

SUBMISSIONS

- **DOC Consultation on Land Management:** We recommended implementing a 'net public access benefit' test for changes in land management.
- **Access Charges for Public Conservation Land:** We opposed DOC's proposal to charge New Zealand residents for accessing public conservation areas, including national parks.

- **Waitākere Ranges Heritage Area Plan:** We endorsed the establishment of a joint Council committee to develop a long-term strategic plan for the Waitākere Ranges Heritage Area.
- **Hira Forest:** We submitted to Treasury in September and presented in December, objecting to the proposed partial cancellation of public access easements in Hira Forest.
- **Briefing on Overseas Investment Act:** We provided insights to the Minister on potential amendments to the Overseas Investment Act that could enhance public access.
- **Crown land stewardship:** We submitted to Land Information New Zealand arguing that the management authority for undetermined Crown land be recognised as a legal right by default.
- **Health and Safety liability:** We submitted to the Ministry of Business, Innovation and Employment, advocating for clearer liability exclusions under the Health and Safety at Work Act for recreational visitors who face risks unrelated to the land manager's business or undertaking.
- **Forest Stewardship Council audits:** We provided feedback to multiple Forest Stewardship Council audits. We have emphasised the need for comprehensive public access policies, including identifying and reviewing all access routes in consultation with stakeholders, publishing summary forest management plans on company websites, and ensuring that legal public access is not obstructed.

ADVICE AND FEEDBACK

- **Minister for Hunting and Fishing:** Our Board chair and acting chief executive met with the Minister for Hunting and Fishing. Since then, the Minister for Hunting and Fishing has also met with one of our regional field advisors to discuss public access issues.
- **The Land Safety Forum:** The Land Safety Forum continues to be a wide-reaching operational forum that provides bottom-up strategic input and value. Within the forum, we have drawn attention to public access issues within policy discussions, such as the policy regarding planting on public land.
- **Forest Owners Association and Beef + Lamb NZ:** We are exploring two opportunities with primary sector organisations – the Forest Owners Association and Beef + Lamb New Zealand. We are collaborating with these two peak bodies to increase the profile and understanding of public access for their members in ways that benefit all parties.

People can access accurate information about public access to the outdoors

Identifying public access across all land types

In the last year, we have focused on enhancing the Public Access Areas dataset, which captures land areas legally open for public access. We view this dataset as invaluable, and our ongoing data improvement program aims to automate its creation and maintenance while ensuring long-term quality enhancement.

The new data process produces detailed and improved geospatial information that users can explore more thoroughly than before, so they have a better understanding of public access and that staff can interrogate for more information.

Over the past two quarters, we have advanced into a quality assurance phase, verifying that our outputs align with established rules for Public Access Areas. The project is nearing completion, and we anticipate a public launch soon.

Managing and publishing free public access maps

Our desktop mapping delivers information on public access rights to the outdoors in the context of other relevant recreation datasets across New Zealand. Our mobile app, Pocket Maps, allows the public to take that same information offline and in their pocket to help them navigate the nuances of public access rights on the ground.

Pocket Maps, our offline mobile app is no longer supported by the vendor. This means that over time the app will degrade. We explored options for Pocket Maps' future with an app developer who tested the technical landscape so he could frame a possible solution.

We initiated a new project with Western Bay of Plenty District Council. There are many council parks in the Bay area that have public access but much of this access is not captured spatially. We hope this will result in us receiving useful datasets on their tracks and trails network for our mapping system. If the project is successful, we will look to expand this to other councils in the Bay of Plenty.

Providing advice on best practice for access to the outdoors

The Herenga ā Nuku communications strategy in 2024–2025 focused on strengthening existing relationships with communities, mana whenua and stakeholders. Communications supported the roll-out of updated geospatial tools, the Outdoor Access Code, and outdoor access initiatives. Targeted engagement helped build trust and collaboration with landholders, trailmaker groups, and tangata whenua.

EXAMPLES

- **Website:** In the past year, we successfully met our performance measure for active users accessing digital information on rights, responsibilities, and appropriate behaviour. The most visited webpage remains the one on Unformed Legal Roads, alongside other popular pages such as 'Public Access to Esplanade Strips' and 'Access along Rivers, Lakes and the Coast'
- **Newsletter:** Our bi-monthly email campaigns achieved open rates between 48% and 53%, significantly surpassing the industry average of 19%. Click-through rates also exceeded expectations, ranging from 6.5% to 12.8% compared to the industry average of 2.8%.

- **Social media:** we have established a following of 3,500 on Facebook and 1,500 on Instagram, with additional presences on Reddit, LinkedIn, and BlueSky.
- **Media:** Herenga ā Nuku was mentioned in various mainstream media stories, including a significant feature in the Sunday Star-Times highlighting public access issues.
- **Access information:** We identified public misunderstandings about public access rights along the marine and coastal area (previously called the foreshore and seabed) as defined in the Marine and Coastal Area (Takutai Moana) Act 2011. To counter these and encourage people with questions about public access rights to visit and use us as a credible source of information, we developed a webpage explaining the Act's implications for public access.

Maintaining close partnerships with LINZ, DOC and councils to improve geospatial data on outdoor access

We maintain formal engagement with LINZ through the cross government Natural Resource Sector Geospatial Leaders Forum we are a party to. Further we have regular meetings with DOC geospatial leadership to highlight data issues and seek improved information.

Tangata whenua oranga is enhanced through improved outdoor access participation and leadership

The Herenga ā Nuku Māori partnership strategy seeks mutually beneficial relationships with tangata whenua that enhance outdoor access. The approach involves understanding tangata whenua land-related challenges and aspirations and partnering where these intersect with public access. Herenga ā Nuku offers support and knowledge.

We have been looking into how we record tangata whenua engagement in our case management system.

We have been providing direct support to Te Araroa Trust with its tangata whenua engagement. For instance, a vital relationship with Ngāti Hikairo (Otukou/Tongariro Crossing) is now evolving into a partnership.

Involving mana whenua in public access issues as they arise

Throughout the year, we fostered relationships with tangata whenua.

CASE EXAMPLES

- **Kaipara:** Following our advice, the Minister of Transport declined consent for road-stopping along Tarawera Road in the Kaipara, recognising its importance as a vital route for mana whenua access to wāhi tipuna and ancestral mahinga kai. We sought clarification on the road's status following its temporary closure due to cyclone damage.
- **Te Henga Walkway:** The northern section of Te Henga Walkway was reinstated in collaboration with Te Kawerau a Maki and DOC after being damaged by Cyclone Gabrielle. We supported discussions regarding potentially renaming the track and connectivity issues from the planned marae base in Te Henga to Muriwai.
- **Pākiri:** Landholders of Māori landlocked areas have faced access challenges following the denial of a private route. We are working with Auckland Transport to urge the enforcement of legal access via an unformed legal road.
- **Northland:** We collaborated with Ngāti Hine on an environmentally sustainable boardwalk project, which has progressed from design to resource consent application.
- **Aotearoa Climbing Access Trust (ACAT):** We provided support to ACAT in building relationships with tangata whenua in Mangorewa Gorge, following the closure of the area due to cultural concerns.
- **Waitahaia River:** We had constructive dialogues with Ngāti Porou Holdings Company and Fish & Game about access rights to the Waitahaia River near Ruatoria. This matter involves a Public Access Easement (PAE) within Owhena Forest, which is split between Ngāti Porou Holdings Co. and Crown ownership.

Supporting the promotion of Māori culture and heritage through public access

We attended the dawn ceremony for Te Ara o Puuriri – a new Walkway which enhances Pukekohe Five Summits. Led by iwi representatives from Ngāti Te Ata Waiohū and Ngāti Tamaoho, the ceremony also commemorated the passing of two key people who had steered the development of the Walkway: Ngāti Te Ata kaumātua George Flavell, and Judy Donovan from Franklin Active Trails. We discussed opportunities for hosting digital storytelling by iwi on our website, with a QR code posted at the Walkway entrance.

Communities are supported to improve outdoor access in their rohe

Collaboration with tracks and trails groups

EXAMPLES

- **Auckland:** We supported a community-led initiative to enhance safe walking and cycling access to schools in West Auckland, focusing on improved lighting and pedestrian safety.
- **National trailmakers network:** Our efforts to establish a national advocacy group for community trailmakers have evolved, with established groups in Taranaki, Dunedin, Northland, and Wellington to leading the initiative.
- **Mohua:** We supported the Golden Bay Cycling and Walking Society in its efforts to build a park to park cycle network in Mohua, from Abel Tasman National Park to Heaphy and Kahurangi National Park.

Developing strategies that extend access, recreation, and targeted tourism opportunities at a regional scale

Herenga ā Nuku worked on four regional projects during 2024-2025.

REGIONAL PROJECTS

- **Pūhoi to Mangawhai Trails:** In partnership with Auckland Council, we completed the initial funding phase for the Pūhoi to Mangawhai project. A Memorandum of Understanding was signed to secure financial contributions for the next phase, including the Franklin area.
- **Franklin/North Waikato:** We are working with the community and council on a ten year funding programme that includes several

trail projects: Glenbrook Vintage Rail access along the rail line, Awaroa portage trail at the Waiuku end, a connection between the two bays in Kawakawa and to Te Iwirahiri / Whitford Point Reserve, and Pukekohe Hill reserve access along an unformed legal road. The programme manager initiated a Walkway easement as part of the Franklin Local Board path program, with landowner approvals nearing completion.

- **Northland/Te Tai Tokerau Regional Trails:** We formed a partnership with Whangārei District Council and Bike Northland to implement a Northland Regional Walking and Cycling Project. The project aims to develop approximately 327 km of trails.
- **Tapuwae Tairāwhiti:** We are supporting the Tapuwae Tairāwhiti project partners who developed a regional trails strategy, which evolved into a permanent Programme Lead position within the Council. The focus included advancing the Waipaoa River Stopbank trail, linking communities, and securing funding for construction.

OTHER SIGNIFICANT PROJECTS

- **Te Ara Tipuna:** This iwi-led trail aims to connect coastal communities across Ngāti Porou territory. The project team is working on resource consents and preparing to negotiate access with landholders.
- **Ngā Ara Hīkoi ki Aotea:** In collaboration with Aotea Great Barrier's sustainable tourism trust, this initiative seeks to enhance walking connectivity on the unformed legal road network, with a particular focus on revitalising the use of the unformed legal road network across central-south Aotea.

Attending or hosting workshops and meetings with other government agencies, landholders, mana whenua, organisations and community groups to promote access

Throughout the year, we hosted four Trailmaker Hui.

TRAILMAKER HUI

- The **August** hui, presented by Marcia Millard of the Taranaki Foundation, focused on funding basics for trail projects.
- In **November** Ric Balfour (Thames Mountain Bike Club and TrailFund NZ) and David Boniface (Fiordland Trails Trust). They discussed the opportunities and constraints for designing, building, and maintaining multi-use trails. They also examined the impacts of these trails on the land, the perception of conflict between different recreational activities and how to manage expectations.
- In **February**, Hui attendees learned about effective trail-building through presentations by various experts. Katie Barry and Simon Alefosio-Tuck introduced the new Outdoors Accessibility Design Guidelines, while Amanda Bennett provided insights into community-led cycling and walkway projects. Mick Abbott also shared valuable advice on storytelling panel projects.
- The **May** hui featured Janeen Wood from the Southern Lakes Trails Trust, who discussed the importance of securing legal trail access, emphasising its long-term benefits. Furthermore, discussions progressed to form a national advocacy group for community

trailmaker groups, including developing a vision statement and a three-year plan.

OTHER EVENTS

- **NZEAN:** At a workshop with the New Zealand Equestrian Advocacy Network (NZEAN), we offered to support them in advocating for improved public access for horse riders. While NZEAN has not returned to us with specific requests, we have tried to reflect in our communications an agreement from the meeting that multi-use pathways would be the default unless there were a justified reason for shared-use or single-use pathways that excluded horses.
- **Outdoor Access Champion awards:** We hosted community events to recognise two outstanding individuals with Outdoor Access Champion awards: Steve Gwilliam for his contributions to Northland's trail network and Arthur Blondell for his dedication to building and maintaining the River Track.

Supporting tracks and trails groups to create, maintain and enhance public access to the outdoors

In the past year, the Commission has supported trail initiatives and collaborated with local communities.

CASE EXAMPLES

- **Riverton:** With our help, the Riverton trail group made strides in its efforts to establish a shared-use historical trail surrounding the township. A site visit by our staff helped the community address key challenges such as legal road use, land ownership complexities, and environmental protection.

- **Wellington:** We assisted Brooklyn Trail Builders with their negotiations with landowners by providing information on easements and health and safety responsibilities.
- **Mahia:** Hawke's Bay Regional Council agreed to be the controlling authority for the Te Aratia Walkway project. The Whangawehi Catchment Management Group has been working on the catchment restoration and, with our help, finalising public access provisions.
- **Golden Bay:** We worked with the Golden Bay Mountain Bike Club to develop potential Walkway easements for a regional trail network.
- **West Auckland:** We supported a community campaign aimed at enhancing safe walking and cycling routes to improve connectivity to local schools.
- **Coromandel:** We worked with Thames-Coromandel District Council to develop a new mapping tool to show the Coromandel track and trail network.
- **Top of the South:** Regional tramping clubs, with our support, have advocated for better access to Mount Richmond Forest Park.
- **Hawke's Bay:** We provided support to the Hawke's Bay Trails and Access Group regarding access for recreational horse riding.
- **Gisborne:** We collaborated with the Motu Trails Trust on its Waipaoa River Stop Bank Trail Stage 2 project. This has involved funding discussions with Gisborne District Council and Motu Trails Trust, and mapping and concept support.

Providing Enhanced Access Grants to help community groups obtain and enhance public access to the outdoors

Enhanced Access Grants (EAGs) offer small but often essential funding for projects that create new public access or significantly enhance existing access. The priorities for funding are costs associated with surveying and legal costs relating to public access, two areas which are often difficult for community groups and non-government organisations to find alternative funding streams for.

The total amount of grant funding that can be approved for the current financial year is \$25,000.

We received three Enhanced Access Grant applications in 2024-2025. The Board approved two applications in full and these are now underway. A total of \$15,087 was approved for 2024-2025.

EAGS GRANTED

- **The Dunedin Tracks Network Trust** applied for funding for the Coastal Communities Cycle Connection section from Waitati to Port Chalmers. A grant of up to \$10,000 was approved for landowner legal costs and KiwiRail costs.
- **Little River Wairewa Community Trust** applied for funding for the Little River Railway Embankment Pathway. A grant of up to \$5,087 was approved for survey and legal fees.

Te tauākī koronga mā ngā mahi kia tutuki

Statement of service performance

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

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

Performance measure	2024-25 Actual	2024-25 Target	2023-24 Actual	Progress
1.1 The number of cases opened relating to new access opportunities, by quarter.	32	25	27	Achieved
1.2 The cumulative number of active and closed operational cases that support Te Araroa, by quarter.	118	116	101	Achieved

Outcome 2: People have access to accurate information about public access to the outdoors

When we provide people with accurate, helpful information about public access to the outdoors, we enable them to make informed choices. This includes information about what access is available, such as maps and explanations of the nature of various forms of public access, as well as information about behaviour, such as respecting the land and the people who care for that land.

Performance measure	2024-25 Actual	2024-25 Target	2023-24 Actual	Progress
2.1 The number of service hits to our public maps, by quarter.	185,243 ¹	145,000	156,792	Achieved
2.2 The number of people accessing digital information on rights, responsibilities and appropriate behaviour in the outdoors, by quarter.	30,830	30,000	27,584	Achieved
2.3 The percentage of stakeholders and potential stakeholders satisfied that Herenga ā Nuku provides useful advice on outdoor access, by year.	83%	80%	71%	Achieved

Outcome 3: Tangata whenua oranga is enhanced through improved outdoor access

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

Performance measure	2024-25 Actual	2024-25 Target	2023-24 Actual	Progress
3.1 The percentage of operational cases opened that involve mana whenua/tangata whenua, by quarter.	11.7%	6%	9.9%	Achieved
3.2 The percentage of tangata whenua/mana whenua stakeholders and potential stakeholders that recognise Herenga ā Nuku as an organisation that upholds mana motuhake, by year.	43% ²	45%	42%	Not achieved

Outcome 4: Communities are supported to improve outdoor access in their rohe

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

Performance measure	2024-25 Actual	2024-25 Target	2023-24 Actual	Progress
4.1 The number of active and completed regional projects Herenga ā Nuku supports, by year.	5	5	5	Achieved
4.2 The number of external community-based meetings or workshops we facilitated, by year.	20	20	20	Achieved

Notes on performance measures

1. The number of service hits to our public maps measured for performance measure 2.1 was 28% above target. We attribute this increase to consistent communications to stakeholders and potential stakeholders about our mapping system, as well as two specific competitions we ran to encourage new users to explore the outdoor access maps.
2. The data for performance measure 3.2 was captured via an annual stakeholder survey – this was also used to capture data for measures 2.3 and 5.2. For measure 3.2, the sample size was very small (n=7), due to a poor response rate this year. This is much lower than the response rate in previous years (n=26). The change in results between 2024 (42%) and 2025 (43%) is also not statistically significant. Note that the target (45%) falls within the margin of error of the survey result, however the margin of error is large due to the small sample size.



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

Trust in the public service, and specifically Herenga ā Nuku, is fundamental to empowering people to maintain and enhance public access to the outdoors.

Performance measure		2024-25 Actual	2024-25 Target	2023-24 Actual	Progress
5.1	The percentage of enquiries acknowledged within 5 working days, by quarter.	98%	95%	95%	Achieved
5.2	The percentage of stakeholders and potential stakeholders who see Herenga ā Nuku as influencing outdoor access issues, by year.	76%	70%	58%	Achieved

Ngā kōrero mō te mutunga o te tau mo te tohatoha

Year-end performance information on appropriation

For the year ended 30 June 2025

	2024/25 Actual \$	2023/24 Actual \$
Total appropriation	3,595,000	3,595,000
Herenga ā Nuku expenditure against appropriation	4,121,851	3,875,634

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

The 2024-25 Estimates of Appropriation contains the following information on funding.

Purpose of the appropriation

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

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

PBE FRS 48 Service Performance Reporting

The 2024-25 Annual Report outlines the Strategic Framework of Herenga ā Nuku. Herenga ā Nuku has five outcomes.

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

The 2024-25 Annual Report Statement of Service Performance details the outputs that relate to each outcome, performance measures in relation to each output, target measures for 2024-25, actual results achieved in 2024-25 and comparatives with the previous financial year. An explanation is provided where targets have not been met.

Name of initiative	Budget year funded	Location of performance information
Support for Walking Access (M2) (A14)	2024-25 Crown funded budget \$3,595,000	2024-25 Annual Report Pages 16-18

Te hauora me te kaha o te whakahaere

Organisational health and capability

Our people

As at 30 June 2025, Herenga ā Nuku had 17 permanent employees and 3 fixed term employees (17.3 FTE total). Most of these staff are based in our office in Wellington. Regional field advisors are located around the country and are engaged on a part-time contractual basis.

The age profile of employees was wide, with an average age of 45 years. Of a total of 20 employees, 10 identify as female and 10 identify as male. Of Herenga ā Nuku managers, 1 identifies as female, and 6 identify as male. Employees are all able-bodied.

80% of employees identify as NZ European and 40% identify with other ethnicities (employees may identify with more than one ethnicity). There were 2 staff members who identified as Māori, 1 as Pasifika and 5 as Asian.

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

DIVERSITY, EQUITY AND INCLUSION

Herenga ā Nuku recognises the benefits of a diverse workforce. We care about closing pay gaps, particularly closing gender, Māori, Pacific and other ethnic groups' pay gaps and growing the diversity of the workforce in the public service. Our diversity, equity and inclusion plan focuses on improving our policies – removing bias and embedding principles and processes that increase diversity, equity, inclusion and transparency.

Organisational capability

EMERGENCY PREPAREDNESS AND MANAGEMENT

Herenga ā Nuku has a business continuity plan to manage the business in the event of disaster, such as fire, water damage, earthquake or pandemic. All of our systems are cloud-based, and all staff are set up to work remotely in case of emergency.

The Wellington City Council deems the building that Herenga ā Nuku occupies not to be earthquake prone. All staff members have "grab and go" earthquake and disaster preparedness kits.

RISK MANAGEMENT

Herenga ā Nuku recently updated its risk management policy and framework and is in the process of revising its risk register. The Audit and Risk subcommittee of the Board meets several times a year and discusses organisational risks and risk management as a regular part of its work plan. Each identified risk is assigned to one or two responsible managers to ensure direct oversight of monitoring and mitigation of that risk.

HEALTH AND SAFETY

All staff undergo a health and safety induction and are regularly reminded to report any incidents or near misses to their manager immediately. All regional field advisors have a health and safety plan and take part in a health and safety session at workshops held three times a year. The Board receives a report on health and safety from management at each quarterly board meeting, including a summary of all incidents or near misses during that period.

There were no incidents or near misses during the 2024-2025 financial year.

EQUAL EMPLOYMENT OPPORTUNITIES

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

Herenga ā Nuku has personnel policies that guide its practices. These policies are reviewed regularly to comply with legislation and to reflect the needs of staff.

LEADERSHIP, ACCOUNTABILITY AND CULTURE

Herenga ā Nuku manages a small team of employees and maintains a transparent environment, where people's needs and concerns are managed openly. The Board and managers provide the supporting leadership at the governance and management levels.

The work of Herenga ā Nuku requires a high level of initiative, judgement and self-management, which provide regular opportunities for staff to initiate and manage cases and projects. The size of Herenga ā Nuku requires people to multitask, which places a high reliance on teamwork and operational skills.

RECRUITMENT, SELECTION AND INDUCTION

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

EMPLOYEE DEVELOPMENT

Staff have personalised performance and development plans and are encouraged to identify development opportunities that reflect both work needs and their own longer-term

professional and personal objectives. There is an ongoing focus on developing and providing opportunities for staff, and continued professional development is supported.

FLEXIBLE WORK ENVIRONMENT

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

REMUNERATION AND RECOGNITION

Herenga ā Nuku reviews remuneration as part of its performance management process. We are in the process of updating our remuneration policy and introducing integrated salary ranges and bands.

PREVENTING BULLYING AND HARASSMENT

Herenga ā Nuku outlines acceptable behaviour in its Code of Conduct, as well as what behaviour is unacceptable in its Unacceptable Performance, Misconduct or Serious Misconduct Policy. Herenga ā Nuku is committed to managing any complaints of bullying or harassment appropriately and in a timely manner. Bullying and harassment of any kind is considered serious misconduct and may result in dismissal without notice.

SAFE AND HEALTHY ENVIRONMENT

Herenga ā Nuku promotes and actively invests in employee health, safety and wellbeing. Some health and safety initiatives include ergonomic/workstation assessment for staff working from home, all workstations in the office being electronically adjustable to standing height, free annual influenza vaccinations and work-organised first-aid courses. All staff also have access to an Employee Assistance Programme.

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

Carbon Neutral Government Programme (CNGP)

Herenga ā Nuku is committed to meeting the requirements of the Carbon Neutral Government Programme (CNGP). The current reporting year is the 2024-2025 financial year, 1 July 2024 to 30 June 2025. The base year for carbon emissions reporting was the 2022-2023 financial year, 1 July 2022 to 30 June 2023.

OUR EMISSIONS

Our gross emissions for 2024-2025 were 48.27 tCO₂e (tonnes of carbon dioxide equivalent). Most of our emissions come from business travel, especially air travel.

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

The following emissions sources are not included:

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

TOTAL EMISSIONS BY SCOPE

Category	2022-23 (base)	2023-24	2024-25 (current)
1. Direct emissions	-	2.87	-
Subtotal direct emissions	-	2.87	-
2. Indirect emissions from imported energy	0.51	0.54	0.68
3. Indirect emissions from transportation	69.59	34.85	46.02
4. Indirect emissions from products and services used by organisation	1.37	1.31	1.56
5. Indirect emissions associated with the use of products and services from the organisation	-	-	-
6. Indirect emissions from other sources	-	-	-
Subtotal indirect emissions	71.47	36.39	48.27
TOTAL GROSS EMISSIONS	71.47	39.56	48.27
Change in annual gross emissions since base year		-45%	-32%

EMISSIONS INTENSITY

GHG emissions per KPI	2022-23 (base)	2023-24	2024-2025 (current)
Total gross GHG emissions per FTE (staff and regional field advisors)	3.61	2.01	2.30
Total gross GHG emissions per million dollars of expenditure	16.9	10.16	11.79

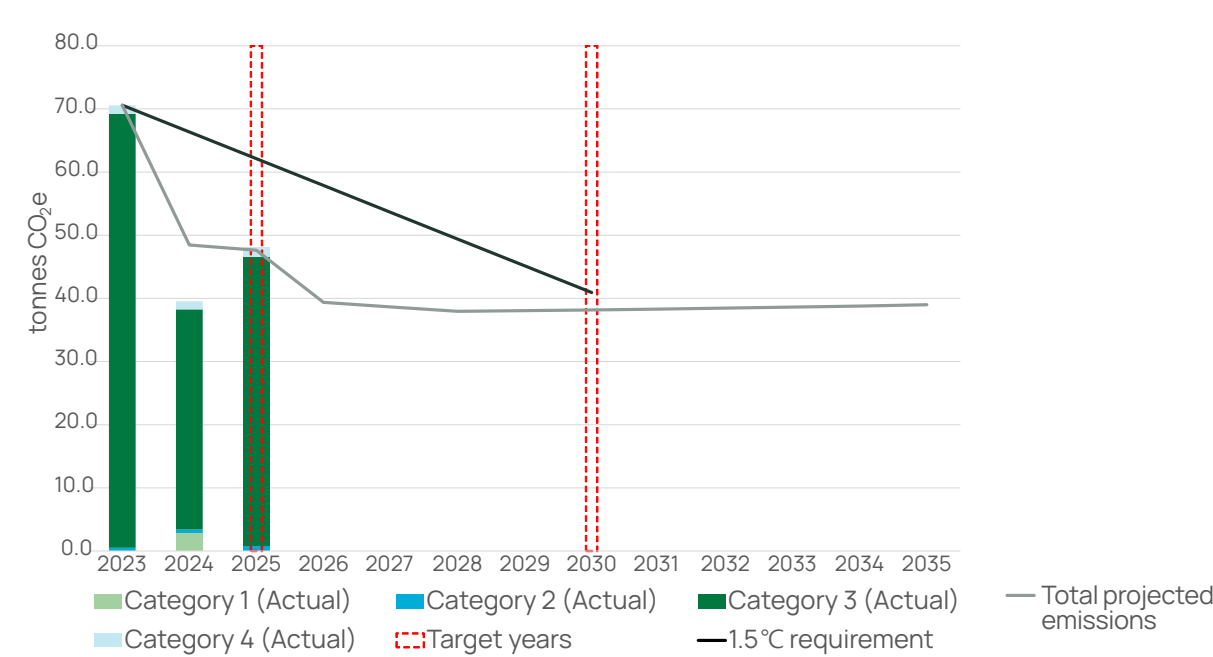
OUR REDUCTION TARGETS

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

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

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

ANNUAL EMISSIONS AGAINST REDUCTION TARGETS



OUR REDUCTION PLAN

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

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

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

Te tauākī pūtea

Financial statements

Te tauākī o ngā whiwhinga moni whānui

Statement of comprehensive revenue and expense

For the year ended 30 June 2025

	Notes	2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Revenue				
Crown revenue	2	3,595,000	3,595,000	3,595,000
Interest revenue		91,981	38,000	99,928
Other revenue		294,069	-	75,000
Total revenue		3,981,050	3,633,000	3,769,928
Expense				
Operating costs	3	1,334,509	1,251,300	1,329,210
Personnel costs	4	2,570,505	2,201,000	2,325,769
Audit fees		23,762	23,000	23,865
Board remuneration	12	66,188	74,700	63,519
Depreciation and amortisation		11,263	30,000	20,908
Rentals and leases		115,623	133,000	112,363
Total expense		4,121,851	3,713,000	3,875,634
Total comprehensive revenue and expense / surplus (deficit)		(140,801)	(80,000)	(105,706)

The accompanying notes form part of these financial statements. Explanations of major variances against budget are provided in Note 21.

Te tauākī nekeneke tūtanga Statement of changes in equity

For the year ended 30 June 2025

	Notes	2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Balance at 1 July		1,066,940	862,000	1,172,646
Total comprehensive revenue and expense for the year		(140,801)	(80,000)	(105,706)
Balance at 30 June	5	926,139	782,000	1,066,940

Te tauākī tūnga pūtea Statement of financial position

For the year ended 30 June 2025

	Notes	2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Current Assets				
Cash and cash equivalents	6	386,321	722,000	453,587
Investments	7	1,000,000	-	1,000,000
Debtors and prepayments	8	140,275	-	63,676
Total current assets		1,526,596	722,000	1,517,263
Non-current assets				
Property, plant and equipment	9	9,383	10,000	20,647
Investments	7	-	500,000	-
Total non-current assets		9,383	510,000	20,647
Total assets		1,535,979	1,232,000	1,537,910
Less liabilities				
Creditors and accrued expenses	14	153,908	200,000	181,408
Employee entitlements	15	305,933	250,000	239,562
Income in advance	16	150,000	-	50,000
Total liabilities		609,841	450,000	470,970
Net assets		926,139	782,000	1,066,940
Equity		926,139	782,000	1,066,940

Te tauāki tūnga pūtea Statement of cash flows

For the year ended 30 June 2025

	Notes	2024/25 Actual \$	2024/25 Budget \$	2023/24 Actual \$
Cash flows from operating activities				
Funding from the Crown		3,595,000	3,595,000	2,696,250
Interest received		120,872	38,000	69,360
Other revenue		266,119	-	125,000
Payments to employees and members		(2,633,491)	(2,201,000)	(2,323,169)
Payments to suppliers		(1,440,410)	(1,457,000)	(1,542,618)
GST (net)		24,644	(100,000)	(135,515)
Net cash flows from operating activities		(67,266)	(125,000)	(1,110,692)
Cash flows from investing activities				
Net (increase)/decrease from maturity of investments		-	575,000	(500,000)
Purchase of property, plant and equipment		-	-	(9,509)
Net cash flows from investing activities		-	575,000	(509,509)
Net increase/(decrease) in cash		(67,266)	450,000	(1,594,227)
Cash and cash equivalents at the beginning of the year		453,587	272,000	2,047,814
Cash and cash equivalents at the end of the year	6	386,321	722,000	453,587

Ngā whakamārama mā ngā tauāki pūtea

Notes to the financial statements

1. Statement of accounting policies

Reporting entity

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

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

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

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

The financial statements for Herenga ā Nuku are for the year ended 30 June 2025 and were approved by the Board on 17 October 2025.

Basis of preparation

The financial statements have been prepared on a going-concern basis, and the accounting policies have been applied consistently throughout the period.

Statement of compliance

The financial statements of Herenga ā Nuku have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

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

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

These financial statements comply with PBE standards.

Presentation currency and rounding

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

Changes in accounting policies

There have been no changes in accounting policies.

Summary of significant accounting policies

Revenue

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

FUNDING FROM THE CROWN

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

Herenga ā Nuku considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement.

The fair value of revenue received from the Crown has been determined to be equivalent to the amounts due in the funding arrangement.

INTEREST REVENUE

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

GRANT EXPENSE

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

Herenga ā Nuku has no non-discretionary grants.

Leases

OPERATING LEASES

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

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

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

Cash and cash equivalents

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

Receivables

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

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

Investments

BANK TERM DEPOSITS

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

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

Property, plant and equipment

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

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

ADDITIONS

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

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

DISPOSALS

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit.

SUBSEQUENT COSTS

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Herenga ā Nuku and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

DEPRECIATION

Depreciation is provided on a straight-line basis on all property, plant and equipment at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of property, plant and equipment have been estimated as follows:

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

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

Intangible assets

SOFTWARE ACQUISITION AND DEVELOPMENT

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

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

Computer software	3 - 5 years	20% - 30%
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Staff training costs are recognised as an expense when incurred.

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

AMORTISATION

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

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

Impairment of property, plant and equipment and intangible assets

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

NON-CASH-GENERATING ASSETS

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

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

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

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

Creditors and other payables

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

Employee entitlements

SHORT-TERM EMPLOYEE ENTITLEMENTS

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

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

PRESENTATION OF EMPLOYEE ENTITLEMENTS

Annual leave owing is classified as a current liability.

Superannuation schemes

DEFINED CONTRIBUTION SCHEMES

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

Provisions

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

Equity

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

Goods and Services Tax (GST)

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

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

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

Income tax

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

Budget figures

The budget figures are derived from the statement of performance expectations as

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

Critical accounting estimates and assumptions

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

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

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

2. Funding from the Crown

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

3. Operating costs

	2024/25 Actual	2023/24 Actual
	\$	\$
Contractors	535,647	470,780
Travel and accommodation	188,434	146,717
Publications and publicity	25,745	68,451
Consultants	11,625	43,874
Service contracts	303,667	321,685
Grants and other expenses	36,466	12,408
Trail projects	86,374	91,363
Legal and prosecution	9,180	34,084
Meeting expenses	8,332	4,577
Other	129,039	135,271
Total operating costs	1,334,509	1,329,210

4. Personnel costs

	2024/25 Actual	2023/24 Actual
	\$	\$
Salaries, wages and allowances	2,434,415	2,246,268
Increase in employee entitlements	49,693	(4,639)
Recruitment	2,889	-
Employer contributions to defined contribution plans	74,288	67,937
Employer costs	12,148	18,277
Total personnel costs	2,573,432	2,327,843
Less ACC Levy treated as an operating cost	(2,927)	(2,074)
Total personnel costs excl ACC levy	2,570,505	2,325,769

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

5. Equity

	2024/25 Actual	2023/24 Actual
	\$	\$
Balance 1 July	1,066,940	1,172,646
Surplus (deficit) for the year	(140,801)	(105,706)
Balance at 30 June	926,139	1,066,940

6. Cash and cash equivalents

	2024/25 Actual	2023/24 Actual
	\$	\$
Cash at bank	386,321	453,587
Total cash and cash equivalents	386,321	453,587

The Westpac credit card facility used by Herenga ā Nuku has a limit of \$50,000.

7. Investments

	2024/25 Actual	2023/24 Actual
	\$	\$
Current investments	1,000,000	1,000,000
Term investments	0	0
Total	1,000,000	1,000,000

8. Debtors and prepayments

Debtors and prepayments include accounts receivable of \$127,950 and accrued interest of \$12,325 (2024; \$63,676).

9. Property, plant, equipment and intangible assets

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

	Leasehold alterations	Computer hardware	Office equipment	Computer software	Total
	\$	\$	\$	\$	\$
2023/24					
Cost					
Balance at 1 July 2023	13,633	82,578	96,832	356,482	549,525
Additions	-	5,975	3,535	-	9,510
Balance at 30 June 2024	13,633	88,553	100,367	356,482	559,034
Accumulated depreciation/ amortisation					
Balance at 1 July 2023	2,272	77,757	88,225	349,225	517,479
Depreciation and amortisation expense	4,544	4,827	4,403	7,133	20,908
Balance at 30 June 2024	6,816	82,584	92,628	356,358	538,387
Carrying amount at 30 June 2024	6,817	5,969	7,738	124	20,647
2024/25					
Cost					
Balance at 1 July 2024	13,633	88,553	100,367	356,482	559,034
Additions	-	-	-	-	-
Balance at 30 June 2025	13,633	88,553	100,367	356,482	559,034
Accumulated depreciation/ amortisation					
Balance at 1 July 2024	6,816	82,584	92,628	356,358	538,387
Depreciation and amortisation expense	4,544	2,856	3,863	-	11,263
Balance at 30 June 2025	11,360	85,440	96,491	356,358	549,649
Carrying amount at 30 June 2025	2,273	3,113	3,876	124	9,385

10. Commitments

Grant commitments:

	2024/25 Actual \$	2023/24 Actual \$
Grant commitments - Enhanced Access Grants		
Not later than one year	58,292	77,106
Later than one year and not later than three years	15,087	23,540
Total grant commitments	73,379	100,646
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	127,321	161,148
Later than one year and not later than five years	28,625	24,339
Total operating lease commitments	155,946	185,487
Total grant and operating lease commitments	229,325	286,133

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

Operating lease commitments:

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

11. Related party transactions and key management personnel

Related party transactions

Herenga ā Nuku is a wholly-owned entity of the Crown. Herenga ā Nuku has been provided with funding from the Crown of \$3.595m (2024 \$3.595m) for specific purposes as set out in the Walking Access Act 2008 and the scope of the Vote Agriculture, Biosecurity, Fisheries and Food Safety appropriation.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect Herenga ā Nuku would have in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

Key management personnel

There were no transactions entered into during the year (2024 nil) with key management personnel.

Key management personnel compensation

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

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

	2024/25 Actual \$	2023/24 Actual \$
Board members		
Remuneration	66,188	63,519
Full time equivalent members	0.4	0.4
Leadership team		
Remuneration	1,311,000	1,220,000
Full time equivalents	7.0	7.0
Total key management personnel compensation	1,377,188	1,283,519
Total full time equivalent personnel	7.4	7.4

12. Board remuneration

Herenga ā Nuku has taken out directors' and officers' liability and professional indemnity insurance cover during the financial year in respect of the liability or costs of Board members and employees. No Board member received compensation or other benefits in relation to cessation (2024 \$nil).

	2024/25 Actual \$	2023/24 Actual \$
Don Cameron (Chair)	18,700	18,700
Helen Mexted	11,200	11,200
Pierre Henare	5,068	11,200
Hugh Logan	11,200	7,952
Darren Lee Rewi	11,200	7,952
Celia Wade-Brown	-	6,515
Jonathan Young	8,820	-
Total Board remuneration	66,188	63,519

13. Employee remuneration

	2024/25 Actual People	2023/24 Actual People
Total remuneration paid or payable		
\$110,000-\$119,999	1	-
\$120,000-\$129,999	1	1
\$130,000-\$139,999	2	1
\$140,000-\$149,999	2	2
\$150,000-\$159,999	2	2
\$160,000-\$169,999	-	1
\$170,000-\$179,999	1	1
\$180,000-\$189,999	1	-
\$190,000-\$199,999	-	1
\$220,000-\$229,999	1	1
\$260,000-\$269,999	1	-

14. Creditors and accrued expenses

	2024/25 Actual \$	2023/24 Actual \$
Creditors	121,533	148,930
Accrued expenses	32,375	32,478
Total creditors and accrued expenses	153,908	181,408

15. Employee entitlements

	2024/25 Actual \$	2023/24 Actual \$
Accrued salaries	80,013	63,335
Annual leave	225,920	176,227
Total employee entitlements	305,933	239,562

16. Income in advance

	2024/25 Actual \$	2023/24 Actual \$
Income in advance	150,000	50,000

17. Financial instruments

	2024/25 Actual \$	2023/24 Actual \$
Financial assets at amortised cost		
Cash and cash equivalents	386,321	453,587
Receivables (excluding GST receivable)	140,275	41,216
Investments	1,000,000	1,000,000
Total financial assets at amortised cost	1,526,596	1,494,803
Financial liabilities measured at amortised cost		
Payables	457,294	420,970
Total financial liabilities measured at amortised cost	457,294	420,970

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

18. Contingencies

There were no contingent liabilities as at balance date (2024 \$nil). Herenga ā Nuku has no contingent assets at balance date (2024 \$nil).

19. Events after balance date

There were no significant events after balance date. (2024 \$nil)

20. Expenditure by nature

	2024/25 Actual \$	2023/24 Actual \$
Mapping system	692,174	685,563
Operations	1,111,321	1,060,253
Grants	36,466	12,408
Governance and leadership	362,408	301,178
Communications	298,415	359,832
Support	844,448	787,501
Accommodation	210,700	117,080
Trail projects	565,919	551,817
Total expenditure by nature	4,121,851	3,875,634

21. Explanations for major variances

Explanations for variations from budgeted figures for Herenga ā Nuku in the Statement of Performance Expectations 2024-2025 are set out below. The overall financial result for the year shows a deficit of \$140,801 against a budgeted deficit of \$80,000. There are some instances where actual line-item amounts may differ significantly from budgeted amounts, and this reflects the nature of our activities.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

REVENUE

Total revenue for the year was \$3,981,050 against a revenue budget of \$3,633,000.

The variance of \$348,050 was due to increased interest income of \$53,981 received on investments and the invested cash reserves for the year. Revenue also included \$275,809 from Te Araroa Trust for increased costs to reimburse trail management costs incurred by Herenga ā Nuku on behalf of the trust.

EXPENDITURE

Total expenditure for the year was \$4,121,851 against a budget of \$3,713,000.

The variance of \$408,851 is net of some items of over and under-expenditure.

Operating costs overall were overspent against budget by \$83,209 made up primarily of overspends in IT service contracts in relation to GIS mapping services of \$39,503 and Te Araroa Trust operating expenditure of \$37,154.

Personnel costs are over budget by \$369,505. The main reasons for the over expenditure against budget was an increase in staff salaries of and an increase in the provision for annual leave. The increase in staff salaries and annual leave was largely due to hiring of new staff working exclusively as part of the Te Araroa team. Any staff costs over budget for Te Araroa are reimbursed by Te Araroa Trust to Herenga ā Nuku as specified in a Memorandum of Understanding. The movement in the annual leave provision was \$49,693. The increase in staff salaries was \$310,024.

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

STATEMENT OF FINANCIAL POSITION

At the end of the financial year, cash and cash equivalents amounted to \$386,321. Term investments of two term deposits of \$500,000 each will mature in November 2025 and January 2026, respectively. Subject to cash flow, these will be reinvested.

The largest variances in the Statement of Financial Position were cash and cash equivalents and investments due to the budget splitting the two term deposits between current and non-current assets.

Liabilities are up on budget by \$159,841 mainly due to the income in advance of \$150,000 and employee entitlements, which were up by \$55,933. Employee entitlements were made up of annual leave liability and accrued payroll for the 8-day period between the last pay in the year and the balance date.

The increase in net assets/equity against budget represents the actual equity at the end of the 2025 financial year.

**INDEPENDENT AUDITOR'S REPORT
TO THE READERS OF HERENGA A NUKU AOTEAROA'S FINANCIAL STATEMENTS AND
PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2025**

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

Opinion

We have audited:

- the financial statements of the Commission on pages 24 to 40, that comprise the statement of financial position as at 30 June 2025 the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information and
- the performance information of the Commission on pages 16 to 18.

In our opinion:

- the financial statements of the Commission:
 - o present fairly, in all material respects:
 - its financial position as at 30 June 2025 and
 - its financial performance and cash flows for the year then ended; and
 - o comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- the performance information of the Commission presents fairly, in all material respects, the Commission's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Commission's objectives for the year ended 30 June 2025;

Our audit was completed on 17 October 2025. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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

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

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

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

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

The Board's responsibilities arise from the Local Government Act 2002, Crown Entities Act 2004 and the Public Finance Act 1989

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers,²¹ taken on the basis of these financial statements and the performance information.

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

We did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.²²

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 15 and 19 to 23 but does not include the financial statements and the performance information, and our auditor's report thereon.

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

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

Independence

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

Other than the audit, we have no relationship with, or interests in, the Commission.



Sarah Jenkins
Silks Audit chartered Accountants Limited
On behalf of the Auditor-General
Whanganui, New Zealand



**Te Kāwanatanga
o Aotearoa**
New Zealand Government



**Herenga
ā Nuku**
AOTEAROA