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

2025-26



Outdoor Access Commission
Herenga ā Nuku Aotearoa

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The Outdoor Access Commission

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New Zealand Government
Te Kāwanatanga o Aotearoa

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Te timatanga me te tauākī haepapa

Introduction and statement of responsibility

We are pleased to present our 2025–2026 Annual Report.

Over the past year, our work has 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.

The year saw significant growth in public interest in and use of our maps and website, driven in part by the launch of our improved Public Access Areas dataset and mapping layer in November 2025, and the publication of our inaugural State of Public Access Report in January 2026. We also welcomed a new chief executive during the year and began a significant project to redevelop Pocket Maps.

The Board is responsible for the preparation of the financial statements and statement of performance for the commission in this annual report, and for the judgments made in them.

The Board is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance regarding 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 Outdoor Access Commission for the year ended 30 June 2026.

Signed on behalf of the Board, 14 October 2026.



Don Cameron, Board Chair



Helen Mexted, Board Member

Te aronga
Purpose

The purpose of the Outdoor Access Commission is to lead and support the negotiation, establishment, maintenance and improvement of access to the outdoors. Our governing legislation is the Outdoor Access Act 2008.

Mana whakahaere
Governance

The commission is governed by a board appointed by the Minister of Agriculture. The commission 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 (chair), 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 Don Cameron and Darren Rewi.

O mātou rautaki
Progress on strategic intentions

The commission describes its strategic intentions in our Statement of Intent 2024-2028 and Statement of Performance Expectations 2025-2026, 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.

The commission's 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 (OIO), and supporting implementation of successful recommendations to create new access
- Investigating access opportunities
- Partnering with the Department of Conservation (DOC) and Te Araroa Trust
- Facilitating resolutions to access disputes
- Providing advice and submissions to other agencies on public access issues
- Supporting hunters and anglers with access to the outdoors

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 (LINZ), DOC and councils to improve geospatial data on outdoor access
- Partnering with Mountain Safety Council to support the Plan My Walk app

TANGATA WHENUA ORANGA IS ENHANCED THROUGH IMPROVED OUTDOOR ACCESS

Activities that we undertook that affected this outcome included:

- Involving mana whenua in public access issues as they arise

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 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 include all of the activities listed above.

Assessment of operations and performance

Implementing the Government's priorities

Government direction for the work of the commission come from its Statement of Intent 2024-2028 and Statement of Performance Expectations 2025-2026, 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, including to:

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

The commission contributed to the Government's growth strategy by supporting local community groups and trails trusts that create regional economic development through developing and maintaining trails and outdoor access. Tracks and trails are a vital economic resource for regions, revitalising small communities, increasing and expanding the number of local businesses, and creating jobs close to the locality of the trails. They also help reduce mortality, provide commuting benefits and deliver cost savings from diseases associated with physical inactivity.

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

The commission contributed to improved health outcomes by helping to create and maintain public outdoor access that supports outdoor recreation and active transport. Outdoor access contributes to our transport infrastructure, removing cyclists and walkers from roads and making our roads more efficient and safer, and is crucial for New Zealanders' physical and mental wellbeing.

Public access to the outdoors is maintained and enhanced

Cases opened 2025-26, by type	24/25	25/26	dif.
Access disputes	25	32	7
Engagement	39	38	-1
Forestry audit	15	12	-3
General enquiries	165	202	37
Grants	3	5	2
New access	23	3	-20
OIO implementation	8	1	-7
OIO report	0	0	0
Quick queries	84	87	3
Road stopping	30	9	-21
Walkway management	9	1	-8
Total opened cases	**401**	**390**	**-11**
Total closed cases	**429**	**337**	**-92**

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

The commission maintains a strong collaborative partnership with the LINZ 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, and work closely with its monitoring and enforcement teams to facilitate timely action on public access initiatives.

CASE EXAMPLES

- **Rototuna Forest, Northland:** After being consented in 2013 and stalled for some time, public access creation has now progressed within Rototuna Forest, with the access proposal provisionally agreed and survey work completed.

- **Golden Bay trails, Tasman:** Funds from a 2021 OIO-consented donation have now been allocated to the Golden Bay Cycle and Walkways Society to secure an easement document for the Onekaka to Milnthorpe cycle trail, and to the Golden Bay Mountain Bike Club for survey costs on private land for the Pikikirunga Trail.

- **Wenita Forests, Otago:** The final Wenita walkway easements have been registered, including new foot and cycle routes across Berwick Forest and vehicle access easements in Otago Coast Block Forest — bringing the total to nine new walkway easement routes registered across five forests in the Dunedin region over the last two years, arising from a long-standing OIO consent.

- **Glencoe Station, Queenstown:** Three trails on Glencoe Station are ready to be registered and will be gazetted as part of Soho Properties Ltd's OIO requirement.

- **Omaka River, Marlborough:** A new esplanade strip has been created along the northern bank of the Omaka River near Renwick, connecting existing nearby walking, cycling, fishing and bird-watching opportunities.

Investigating access opportunities

We made significant progress across many cases to create new, or enhance existing, public access throughout the year.

CASE EXAMPLES

- **Macetown Road, Arrowtown:** We supported Queenstown Lakes District Council and DOC to develop a management plan for this popular recreational track, including a 50m-wide survey of the 13km track. A comprehensive memorandum of understanding for the new managed access system was signed during the

year, and the new system is expected to go live shortly.

- **Howard Forest, Tasman:** Following Tasman District Council's announcement of its Howard plantation forest sale, we worked with recreational stakeholders and DOC to advocate for protecting access along Monument Road. The council has since confirmed that Monument Road will be gazetted as road, recreation reserves will be set aside, and an easement will be placed on the mountain bike and tramping track.

- **Barrytown flats, West Coast:** We continue working to resolve access over unformed legal roads incorporated into a deer farm, including managing the impact of a new fast-track mineral sands mining application. Revised mining plans have since acknowledged the unformed legal roads and redesigned rehabilitation wetlands to provide for access.

- **Abel Tasman to Kahurangi:** We worked closely with the Golden Bay Walking and Cycling Society on its ambitious vision to connect Abel Tasman National Park with the Heaphy Track in Kahurangi National Park, starting with a section connecting Mussel Inn to Parapara.

- **VUW internship:** We hosted an intern from Victoria University of Wellington's Master of Philosophy, Politics and Economics programme, whose report examined how a selection of councils recognise, protect and improve public access to nature in their planning documents.

Partnering with the Department of Conservation and Te Araroa Trust

DEPARTMENT OF CONSERVATION

Our memorandum of understanding with DOC continues to support bimonthly national meetings and regular engagement between our regional field advisors and DOC teams.

CASE EXAMPLES

- **Waikakaho Walkway, Marlborough:** We worked with DOC to clarify access over the Waikakaho Walkway, which lies mainly over legal road parcels and a Part 4A Conservation Act marginal strip.

- **Mt Herbert, Canterbury**: We worked with DOC and the QEII National Trust to relocate an informal walkway so that it partially traverses a covenanted area, providing a more scenic route to Mt Herbert and aiming to create a new gazetted walkway.

- **Land Safety Forum:** We continue to engage with the Land Safety Forum, which DOC supports and facilitates, drawing attention to public access issues within policy discussions.

TE ARAROA TRUST

During the year, the commission signed a new memorandum of understanding with Te Araroa Trust, giving the trust greater independence, including responsibility for its own employees, corporate, GIS, operations and communications functions previously held by the commission.

CASE EXAMPLES

- **Whangaehu River bridge, Whanganui:** Construction began on Te Araroa Trust's new walking bridge over the Whangaehu River, south of Whanganui. We worked with the trust to secure and register a walkway easement

from the bridge foundation to the coast ahead of construction.

- **Wellington re-route:** Work continued on the proposal to re-route the northern approach of Te Araroa into Wellington, including a positive meeting between our Wellington regional field advisor, the local trust and a key landowner, and progress on planning the Reikorangi riparian re-route with Kāpiti Trails Trust and DOC.

- **Bridle Road Track, Northland:** We worked with the local community and Te Araroa Trust on the Bridle Road Track, which saves more than 10km of on-road walking and improves safety for users.

- **Dome Valley, Auckland:** We supported Te Araroa's Trail Manager to negotiate alternative access for trail walkers ahead of planned logging near an existing easement by landowner Matariki Forests, while monitoring a separate NZTA proposal to tunnel under nearby forest land for the new SH1 alignment.

Facilitating resolutions to access disputes

The commission provides independent, impartial advice to help resolve access disputes, generally becoming involved only after parties have attempted to resolve the issue directly.

CASE EXAMPLES

- **Teme River, Marlborough:** The long-standing access issue along the Teme River and the unformed legal road adjoining Avon Valley Farms advanced with the completed survey of the road parcels.

- **Waihi:** We sent letters to landowners blocking an unformed legal road near Waihi township and carried out a site visit to assess the blockages; we are now working with landowners to have the fences and other obstructions removed.

- **Palmerston North:** We successfully resolved a case where Palmerston North City Council was preventing horses from using an unformed legal road adjacent to a reserve. Following our intervention, the council agreed there was no basis for the restriction and replaced the gates with structures that allow horses to pass.

- **Grey District:** With Grey District Council, DOC and Fish & Game, we resolved a long-standing access issue by removing a lock from a gate over an unformed legal road used 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, the commission provides advice and feedback and makes submissions to a range of territorial authorities, departments, Ministers and Crown agencies.

SUBMISSION EXAMPLES

- **Overseas Investment (National Interest Test and Other Matters) Amendment Bill:** We proposed additions to the Amendment Bill to improve public access for hunters, anglers and other outdoor recreationists.

- **Fast-track Approvals Amendment Bill:** Our submission proposed that the Bill be enhanced by enabling the panel to obtain comments from any entity with specialist knowledge on a relevant matter.

- **Cape Palliser unformed legal road:** We submitted on South Wairarapa District Council's proposed by-law, which would restrict public access on an unformed legal road that passes around Cape Palliser.

- **Health and Safety at Work Amendment Bill:** We supported clarifying that the Health and Safety at Work Act applies to work-related health and safety, not public recreational access, to prevent land managers refusing access on that basis.

- **Planning Bill and Natural Environment Bill:** We supported the inclusion of public access in the Planning Bill and recommended it also be embedded in the National Policy Direction.

- **Forest Stewardship Council audits:** We provided feedback to multiple Forest Stewardship Council (FSC) audits, including the recertification audit for Matariki Forests and the annual surveillance audit for Port Blakely Ltd, emphasising comprehensive public access policies and unobstructed legal access.

ADVICE AND FEEDBACK EXAMPLES

- **Meeting with the Minister:** Our chief executive and Board chair met with the Minister to hear his expectations for the commission.

- **Waikato District Council:** We provided early feedback on the draft Reserves and Beaches Bylaw 2026, highlighting unmet access needs for aged, disabled and mobility-impaired people, and for e-bike and horse-riding users.

Supporting hunters and anglers with access to the outdoors

We continue to work closely with hunters, anglers and their representative bodies, including Fish & Game New Zealand and the New Zealand Deerstalkers Association (NZDA), recognising the important role these groups play in identifying access needs and opportunities on private and public land, and in helping resolve access issues as they arise.

CASE EXAMPLES

- **NZDA National Access Committee:** We met with the chair of the NZDA National Access Committee to discuss a range of access issues, including carrying firearms on marginal strips and a potential portal to share alerts about upcoming access issues.

- **New Zealand Pig Hunting Association:** We met the vice-president of the New Zealand Pig Hunting Association for the first time to discuss how we could support pig hunters with the access issues they face.

- **Lake Sumner, North Canterbury:** We continued to work to enable public access along the unformed legal road providing legal public access into Lake Sumner, a long-standing issue of ongoing interest to the Minister for Hunting and Fishing.

- **Upper Waipā River:** We advised an angler on legal river access via the doctrine of accretion, providing 300m of legal river access from the road, and are supporting Fish & Game's consideration of using its angler access fund to progress a status report.

- **Whakapapa River, Stone Jug Road:** We worked with Fish & Game to register access and esplanade strips on a recently acquired property, creating new enduring access to the Whakapapa River, supported by an Enhanced Access Grant for survey costs.

People can access accurate information about public access to the outdoors

Identifying public access across all land types

Over the year, the geospatial and operations teams completed the two-year Data Improvement Programme, sought public and stakeholder feedback, and switched the new Public Access Areas (PAA) data sources over to our online maps at the end of November 2025. This is the best dataset of public access areas ever created — a paradigm shift in structure and architecture that creates a framework for further improvement.

Managing and publishing free public access maps

Our desktop mapping provides information on public access rights alongside other relevant recreation datasets across New Zealand, while our mobile app, Pocket Maps, allows the public to access that information offline.

Mapping system pressure: During an unprecedented surge in activity driven by media interest in our maps in late November 2025, our system showed signs of strain and experienced a full outage lasting around 4 hours. We worked with our technology partner to quickly restore the system and made configuration changes to help prevent the issue from recurring. Overall, hits on the public mapping system for the year were well ahead of target.

Pocket Maps redevelopment: In March 2026, we signed a contract with a developer to redevelop Pocket Maps, marking the start of a three-year commitment to ensure the app continues to meet our legislative responsibilities. Pocket Maps will be a core priority for the geospatial team over the coming year.

WAMS upgrade: We are preparing to upgrade WAMS to LocalMaps v3, which will bring stability improvements.

National Tracks dataset: We have published a National Tracks dataset to support LINZ's 2025/26 Key Data Improvement Plan, which focuses on building resilience and preparing for climate change.

Providing advice on best practice for access to the outdoors

Our communications strategy for the year focused on strengthening relationships with communities, mana whenua and stakeholders, and supported the roll-out of updated geospatial tools, the launch of the State of Public Access Report, and outdoor access initiatives more broadly.

WEBSITE

Active users on our website grew substantially over the year, with growth of 372%, reaching 781,000 active users by year end. Growth was driven by major spikes in traffic, including the beta launch of the new PAA layer in September, the announcement of our new chief executive in October, media coverage of the PAA layer launch in November, the launch of the State of Public Access Report 2026 in January, an RNZ story in April on our collaboration with DOC to display more easements on our maps, and coverage in June of the Great Taste Trail and the Conservation Amendment Bill.

NEWSLETTER

We sent six newsletters to stakeholders over the year, with an average open rate of around 52% — well above the government industry average of

19% — and click-through rates well above the industry average of 2.8%.

SOCIAL MEDIA

By year's end, our Facebook following stood at 4,750 and our Instagram following at 1,512, with an additional presence on Bluesky, Reddit and LinkedIn. Highlights of the year included a Facebook post promoting the new PAA layer that reached over 300,000 views, shared stories with Beef + Lamb New Zealand about farmers who allow public access on their land, and a post showing how a $10,000 grant to the Golden Bay Cycle and Walkways Society was turned into $340,000 of funding.

MEDIA

Significant media coverage over the year included the Cape Palliser unformed legal road access issue, the launch of the new PAA layer, the launch of the State of Public Access Report and subsequent discussion of unformed legal roads and landlocked whenua, our collaboration with DOC to show easements to conservation land on our maps, access to the Teme River, and a collaboration with Wenita Forest Products to showcase new tracks in its Otago forests.

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, and hold regular meetings with DOC geospatial leadership. Our memorandum of understanding with DOC was updated during the year to include greater consideration of geospatial issues and engagement between our respective geospatial teams.

National Tracks dataset: LINZ tasked us with facilitating a National Tracks dataset as part of the Key Datasets for Resilience and Climate Change programme. We delivered a pilot dataset to LINZ and Geospatial Emergency Management New Zealand, improving the state of national tracks data for emergency management from poor to good; the dataset has since been accepted into the ArcGIS Living Atlas of the World.

Partnering with the Mountain Safety Council to support the Plan My Walk app

We continue to fund the Mountain Safety Council to develop and maintain the Plan My Walk app, one of the most comprehensive publicly available databases of walking tracks in New Zealand. We also host and share data on a number of tracks not hosted by any other agency, including community-developed tracks and the Te Araroa network, and provided data over the year for tracks including the Christchurch 360 Trail, Waiotahi Trail, Waioweka Trail, Buckler Burn, Langs Beach Scenic Reserve and Ōmaui Track. We supported the Mountain Safety Council's River Safety Month and #ROARfit campaign during the year.

Involving mana whenua in public access issues as they arise

Throughout the year, we fostered relationships with tangata whenua across the country. In May 2026 we published a fact sheet on public access and te Tiriti settlements — the first document of its kind — and shared a final draft widely with tangata whenua stakeholders for feedback, which was generally supportive.

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

CASE EXAMPLES

Tarawera Road, Kaipara: We responded to a report that the gate on Tarawera Road is locked, obstructing public access including that of local Māori who whakapapa to Tarawera Maunga and the urupā along the road. Our Auckland regional field advisor is following up with Auckland Transport on its plan to resolve the obstruction, and filter out vehicle access along part of the unformed legal road, while still allowing public access on foot, bicycle and horseback.

Waitakere Ranges Regional Park and Riverhead Forest: We met with Te Kawerau Iwi Tiaki Trust to discuss Te Kawerau a Maki's aspirations for public access, presenting an opportunity for the commission to partner with the trust to achieve a significant win for public access.

Mangorewa Gorge: We continued to assist the Aotearoa Climbing Trust Association to build a relationship with tangata whenua; the popular but unofficial walking track and rock-climbing crag at Mangorewa Gorge, closed some years ago, has since reopened while a management plan is finalised.

Pouto urupā protection: Pouto tangata whenua are engaged in protecting access to an important urupā, working alongside Te Uri o Hau of Ngāti Whātua, the Ministry for Culture and Heritage, Heritage New Zealand, Kaipara District Council and Te Puni Kōkiri.

Auckland Regional Landfill: We engaged with Ngāti Manuhiri's solicitor to understand the iwi's interests and concerns about proposed public access, giving us a shared understanding that has helped refine access instruments.

Communities are supported to improve outdoor access in their rohe

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

The commission worked on five regional projects during 2025–2026.

REGIONAL PROJECTS

Pūhoi to Mangawhai Trails: Following completion of the initial funding phase, Auckland Council and the commission signed a memorandum of understanding setting out financial contributions for the project's next phase, and the programme manager role has expanded to include the Franklin area. The Matakana Coast Trail Trust officially opened the new Point Wells shared path in November 2025.

Franklin/North Waikato Trails: Following our submission on Private Plan Change 121 — Karaka Road Precinct, Fisher & Paykel Healthcare has confirmed support for active transport connectivity through its site, and Franklin Active Trails is investigating extending access southwards to new residential developments at Paerata. Local mana whenua organisation Ngāti Tamaoho has confirmed its preferred trail alignment between Pukekohe and Drury, and we are progressing a walkway easement connecting Beaver and Ridge roads north of Pōkeno.

Tapuwae Tairāwhiti: We are considering a potential memorandum of understanding with Gisborne District Council. Meanwhile the council is progressing the Taruheru River Pathway in close consultation with local advocacy group Tapuwae Tairāwhiti Trails. Consenting is also progressing on the Waipaoa River Stopbank trail, an opportunity arising from major flood-protection strengthening works.

Northland/Te Tai Tokerau Regional Trails: Our memorandum of understanding with Whangarei District Council and Bike Northland (now Bike and Hike Northland) was updated in July 2025 to refocus priorities on supporting community groups creating community tracks and trails, after anticipated additional funding did not eventuate. Bike and Hike Northland is moving into a self-supporting phase.

Taranaki Trails Project: Following publication of the Taranaki Tracks and Trails 2040 Strategy, we were approached by Te Tōpuni Kōkōrangi — the face and voice of Te Kāhui Tupua — and look forward to engaging with planners working on the new management plan for Te Papa-Kura-o-Taranaki.

OTHER SIGNIFICANT PROJECTS

Te Ara Tipuna: This iwi-led trail connecting coastal communities across Ngāti Porou territory remains on hold; we await news from the Te Ara Tipuna Charitable Trust on new resource consent hearing dates.

Ngā Ara Hīkoi ki Aotea: Progress on this project to revitalise the unformed legal road network across central-south Aotea has been slow; we have begun reviewing the project plan to refocus efforts and form a local working group.

Waipara Valley Vineyard Trail, Hurunui: We are working with the Hurunui Trails Trust to reroute a section of the trail from beside State Highway 1 to beneath it, and to secure and formalise associated public access across adjoining private properties.

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

We hosted regular Trailmaker Hui throughout the year, bringing together trail groups, government agencies and industry experts to share knowledge on funding, trail design, and community-led delivery.

Trailmaker Hui: Speakers over the year included Marcia Millard of the Taranaki Foundation on funding basics; Ric Balfour (Thames Mountain Bike Club and TrailFund NZ) and David Boniface (Fiordland Trails Trust) on designing, building and maintaining multi-use trails; our first international speaker, Paul Talley of the Colorado Trail Foundation; Ella Creagh from Sport NZ on the benefits of physical activity in natural spaces for young people; Dylan Hyman, our research intern, on how councils treat public access in planning documents; and Sam Harrison of DOC on how trail groups get permission to work on DOC land.

National trailmaker network: Our tracks and trails volunteer network mailing list grew to 410 people, and the number of groups represented on our trailmakers map grew to 64, with our profile among trailmaker groups and government agencies continuing to build.

Outdoor Access Champion Awards: We recognised outstanding individuals and groups throughout the year, including Richard Wells, a Nelson hunter and chair of the NZDA National Access Committee; Te Whau Pathway Environment Trust, for its landmark walking and cycling route along the Whau River; and the Charleston to Westport Coastal Trail Trust, for a decade of work securing the 40km Kawatiri Coastal Trail.

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

We continue to support tracks and trails groups around the country to create, maintain and enhance public access to the outdoors, offering funding, legal and technical advice, and advocacy to help community-led projects secure enduring access.

CASE EXAMPLES

Great Taste Trail, Nelson: We presented in support of the Tasman Great Taste Trails Trust options report to Tasman District Council on the Wakefield to Wai-iti re-route.

Ngakawau, Buller: After DOC closed half of the Charming Creek Walkway following major slips, we have encouraged the local community to secure enduring access via a proposed new walking-only route, and are liaising with the landowner to work towards a walkway easement.

Golden Bay trail network: We are supporting several community-led projects creating significant new public access in Golden Bay, including the Golden Bay Cycling and Walking Society's first-stage trail linking Onekaka to Collingwood, and improvements to coastal access around Collingwood township.

South Canterbury: We provided advice to Waimate 2gether on a proposed 67km shared-use loop for walkers, runners and cyclists linking Studholme, Kelcey's, Gunn's Bush and Waihao Forks.

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

Enhanced Access Grants offer small but often essential funding for projects that create new public access or significantly enhance existing access. The fund prioritises survey and legal costs that are often difficult for community groups to fund elsewhere.

CASE EXAMPLES

Ashley Gorge Skyline Trail, Canterbury: $7,887.50 was approved in October 2025 for part of the survey costs and legal fees for the new walkway. Thanks to that funding and pro bono surveying and legal work, the short walkway easement completing this new trail has been registered. This is the culmination of five to six years' work by the Ashley Gorge Tracks Group.

Dunedin Tunnels Track, Otago: We attended the official opening of one of the tunnels included in the Dunedin Tunnels Track, initially supported by our Enhanced Access Grant funding for legal advice on proposed easements. The Tourism Minister announced $2m in further funding for the Trust at the event, generating wide public support.

Whitehorse Walkway and Big Easy, Waimate: $12,500 was approved in December 2025 for survey costs and legal fees to create enduring legal access on existing trails currently held at the goodwill of the landowner.

Waitatari/Harts Creek, Canterbury: Previously granted Enhanced Access Grant funding was used this year to support a variable-width esplanade strip and two easements that secured the public access. This allowed the Ellesmere Lions Club to upgrade and reopen the Waitatari/Harts Creek track near Leeston.

From a separate fund:

Church Street donation, Golden Bay: Funds from the Church Street Overseas Investment Office case provided $10,000 each to the Golden Bay Cycling and Walking Society and the Golden Bay Mountain Bike Club for trail development.

Te tauāki 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	2025-26 Actual	2025-26 Target	2024-25 Actual	Progress
1.1	The number of cases opened relating to new access opportunities, by quarter.	16	27	32	Not Achieved
1.2	The cumulative number of active and closed operational cases that support Te Araroa, by quarter.	133	121	118	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	2025-26 Actual	2025-26 Target	2024-25 Actual	Progress
2.1	The number of service hits to our public maps, by quarter.	265,222	165,000	185,243	Achieved
2.2	The number of people accessing digital information on rights, responsibilities and appropriate behaviour in the outdoors, by quarter.	41,379	33,000	30,830	Achieved
2.3	The percentage of stakeholders and potential stakeholders satisfied that the commission provides useful advice on outdoor access, by year.	92%	80%	83%	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	2025-26 Actual	2025-26 Target	2024-25 Actual	Progress
3.1	The percentage of operational cases opened that involve mana whenua/tangata whenua, by quarter.	12.8%	10%	12%	Achieved
3.2	The percentage of tangata whenua/mana whenua stakeholders and potential stakeholders that recognise the commission as an organisation that upholds mana motuhake, by year.	n/a	50%	43%	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	2025-26 Actual	2025-26 Target	2024-25 Actual	Progress
4.1	The number of active and completed regional projects the commission supports, by year.	5	5	5	Achieved
4.2	The number of external community-based meetings or workshops we facilitated, by year.	21	20	20	Achieved

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

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

	Performance measure	2025-26 Actual	2025-26 Target	2024-25 Actual	Progress
5.1	The percentage of enquiries acknowledged within 5 working days, by quarter.	96%	95%	98%	Achieved
5.2	The percentage of stakeholders and potential stakeholders who see the commission as influencing outdoor access issues, by year.	77%	75%	76%	Achieved

Notes on performance measures

- Measure 1.1 finished below target for the year. This measure reflects opportunities raised with us by external community groups and individuals; we are reactive to these opportunities and there were fewer of them available this year.
- Measures 2.1 and 2.2 finished well ahead of target, reflecting significant public interest in the new PAA layer on our mapping system, which increased overall web traffic through the year.
- Measure 3.2 could not be meaningfully assessed this year: only two respondents who identified as tangata whenua participated in the annual stakeholder survey. We addressed this with a second, more targeted engagement with tangata whenua stakeholders on our Tiriti Settlements and Public Access fact sheet released in Q4, which produced generally supportive informal feedback.
- Measure 4.2 finished on target for the year, though our regional field advisors spent more time meeting stakeholders and handling enquiries individually rather than in formal workshops during parts of the year.

Ngā kōrero mō te mutunga o te tau mo te tohatoha

Year-end performance information on appropriation

For the year ended 30 June 2026

	2025/26 Actual $	2024/25 Actual $
Total appropriation	3,595,000	3,595,000
The commission's expenditure against appropriation	4,050,898	4,121,851

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

The 2025-26 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 the 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.

PBE FRS 48 Service Performance Reporting

The 2025-26 Annual Report outlines the Strategic Framework of the Outdoor Access Commission. The commission 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 2025-26 Annual Report Statement of Service Performance details the outputs that relate to each outcome, performance measures in relation to each output, target measures for 2025-26, actual results achieved in 2025-26 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)	2025-26 Crown funded budget $3,595,000	2025-26 Annual Report Pages 16-18

Te hauora me te kaha o te whakahaere

Organisational health and capability

Our people

As at 30 June 2026, the commission had 15 permanent employees and 1 fixed-term employee (14.9 FTE total). Most of these staff members are based in our Wellington office. 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 45.2 years. Of the 16 employees, 7 identify as female and 9 as male. Of the commission managers, 2 identify as female, and 6 identify as male. Employees are all non-disabled.

88% of employees identify as NZ European, and 38% identify with other ethnicities (employees may identify with more than one ethnicity). 2 staff members identify as Māori and 1 as Pasifika.

The commission also has 5 Board members, 4 of whom identify as male and 1 who identifies as female. One Board member is of Māori descent and has experience with Māori-Crown issues.

DIVERSITY, EQUITY AND INCLUSION

The commission 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

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

The Wellington City Council deems the building the commission occupies not earthquake-prone. All staff members have "grab and go" earthquake and disaster preparedness kits.

RISK MANAGEMENT

The commission has a risk management policy, a risk management framework and a risk register. The Audit and Risk Committee meets several times a year and regularly discusses organisational risks and risk management as part of its work plan. Each identified risk is assigned to one or two responsible managers to ensure direct oversight of its monitoring and mitigation.

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 health and safety report 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 2025-2026 financial year. The commission is currently reviewing all its health and safety policies.

EQUAL EMPLOYMENT OPPORTUNITIES

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 reflect staff needs.

LEADERSHIP, ACCOUNTABILITY AND CULTURE

The commission 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 leadership that supports governance and management.

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

RECRUITMENT, SELECTION AND INDUCTION

The commission 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 on supporting continued professional development.

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 flexible working hours and providing for employees to work from home, as appropriate.

REMUNERATION AND RECOGNITION

The commission 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

The commission outlines acceptable behaviour in its Code of Conduct and unacceptable behaviour in its Unacceptable Performance, Misconduct or Serious Misconduct Policy. The commission 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

The commission promotes and actively invests in employee health, safety and wellbeing. Some health and safety initiatives include ergonomic workstation assessment for all staff and free annual influenza vaccinations. 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

The commission is committed to meeting the requirements of the Carbon Neutral Government Programme (CNGP). The current reporting year is the 2025-2026 financial year. 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 2025–2026 were 42.08 tCO_2e (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 ($TC0_2e$)

Category	2022-23 (base)	2024-25	2025-26 (current)
1. Direct emissions	-	-	-
Subtotal direct emissions	**-**	**-**	**-**
2. Indirect emissions from imported energy	0.51	0.68	0.50
3. Indirect emissions from transportation	69.59	46.02	39.34
4. Indirect emissions from products and services used by organisation	1.37	1.56	2.24
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**	**48.27**	**42.08**
TOTAL GROSS EMISSIONS	**71.47**	**48.27**	**42.08**
Change in annual gross emissions since base year		**-32%**	**-41%**

EMISSIONS INTENSITY

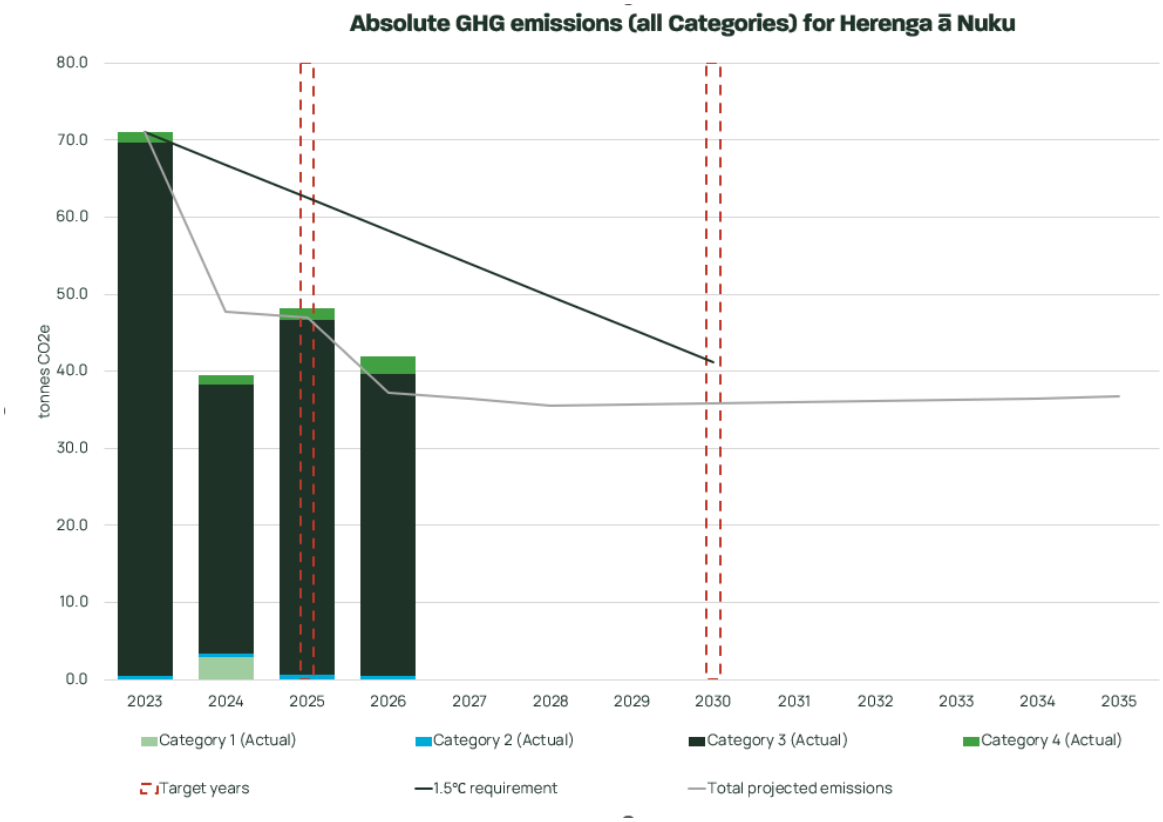
GHG emissions per KPI (tCO_2e)	2022-23 (base)	2024-25	2025-2026 (current)
Total gross GHG emissions per FTE (staff and regional field advisors)	3.61	2.30	2.23
Total gross GHG emissions per million dollars of expenditure	16.9	11.79	10.39

OUR REDUCTION TARGETS

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

2030 target: Gross emissions (all categories) to be no more than 41.5 tCO_2e, 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.

Te tauākī pūtea
Financial statements

Te tauākī o ngā whiwhinga moni whānui
Statement of comprehensive revenue and expense

For the year ended 30 June 2026

	Notes	2025/26 Actual $	2025/26 Budget $	2024/25 Actual $
Revenue				
Crown revenue	2	3,595,000	3,595,000	3,595,000
Interest revenue		58,912	80,000	91,981
Other revenue		366,919	626,521	294,069
Total revenue		**4,020,831**	**4,301,521**	**3,981,050**
Expense				
Operating costs	3	1,228,797	1,377,168	1,268,564
Personnel costs	4	2,649,940	2,716,005	2,636,450
Audit fees		26,880	25,042	23,762
Board remuneration	12	63,500	74,700	66,188
Depreciation and amortisation		6,550	21,000	11,263
Rentals and leases		75,231	146,606	115,624
Total expense		**4,050,898**	**4,360,521**	**4,121,851**
Total comprehensive revenue and expense (deficit)		**(30,067)**	**(59,000)**	**(140,801)**

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

Te tauāki nekeneke tūtanga
Statement of changes in equity

For the year ended 30 June 2026

	Notes	2025/26 Actual $	2025/26 Budget $	2024/25 Actual $
Balance at 1 July		**926,139**	**1,028,000**	**1,066,940**
Total comprehensive revenue and expense for the year		(30,067)	(59,000)	(140,801)
Balance at 30 June	5	**896,072**	**969,000**	**926,139**

Te tauāki tūnga pūtea
Statement of financial position

As at 30 June 2026

	Notes	2025/26 Actual $	2025/26 Budget $	2024/25 Actual $
Current Assets				
Cash and cash equivalents	6	548,400	409,000	386,321
Investments	7	800,000	500,000	1,000,000
Debtors and prepayments	8	41,337	-	140,275
Total current assets		**1,389,737**	**909,000**	**1,526,596**
Non-current assets				
Property, plant and equipment	9	1,414	10,000	9,383
Work in progress	9	45,000	-	-
Term investments	7	-	500,000	-
Total non-current assets		**46,414**	**510,000**	**9,383**
Total assets		**1,436,151**	**1,419,000**	**1,535,979**
Less liabilities				
Creditors and accrued expenses	14	117,998	100,000	153,908
Employee entitlements	15	272,081	250,000	305,933
Income in advance	16	150,000	100,000	150,000
Total liabilities		**540,079**	**450,000**	**609,841**
Net assets		**896,072**	**969,000**	**926,139**
Equity		**896,072**	**969,000**	**926,139**

Te tauākī kapewhiti
Statement of cash flows

For the year ended 30 June 2026

	Notes	2025/26 Actual $	2025/26 Budget $	2024/25 Actual $
Cash flows from operating activities				
Funding from the Crown		3,595,000	3,595,000	3,595,000
Interest received		64,640	80,000	120,872
Other revenue		487,972	626,521	266,119
Payments to employees and members		(2,720,650)	(2,691,708)	(2,633,491)
Payments to suppliers		(1,390,860)	(1,622,813)	(1,440,410)
GST (net)		(29,023)	(100,000)	24,644
Net cash flows from operating activities		**7,079**	**(113,000)**	**(67,266)**
Cash flows from investing activities				
Net decrease from maturity of investments		200,000	95,000	-
Purchase of property, plant and equipment		-	-	-
Purchase of intangible assets		(45,000)	-	-
Net cash flows from investing activities		**155,000**	**95,000**	**-**
Net increase/(decrease) in cash		**162,079**	**(18,000)**	**(67,266)**
Cash and cash equivalents at the beginning of the year		386,321	427,000	453,587
Cash and cash equivalents at the end of the year	6	**548,400**	**409,000**	**386,321**

Ngā whakamārama mā ngā tauākī pūtea

Notes to the financial statements

1. Statement of accounting policies

Reporting entity

The New Zealand Outdoor 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 the commission includes the Crown Entities Act 2004 and the Outdoor Access Act 2008.The ultimate parent of the commission is the New Zealand Crown.

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

The commission has one output: The 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 2026 and were approved by the Board on 14 October 2026.

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: 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 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:

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%

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

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

NON-CASH-GENERATING ASSETS

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

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

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

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

Creditors and other payables

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

Employee entitlements

SHORT-TERM EMPLOYEE ENTITLEMENTS

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

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

PRESENTATION OF EMPLOYEE ENTITLEMENTS

Annual leave owing is classified as a current liability.

Superannuation schemes

DEFINED CONTRIBUTION SCHEMES

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

Provisions

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

Equity

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

Goods and Services Tax (GST)

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

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

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

Income tax

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

Budget figures

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

Critical accounting estimates and assumptions

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

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. Crown revenue

The commission has been provided with funding from the Crown for the specific purposes set out in the Outdoor 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

	2025/26 Actual	2024/25 Actual
	$	$
Contractors	501,281	472,429
Travel and accommodation	160,913	188,434
Publications and publicity	27,819	25,745
Consultants	31,963	11,625
Service contracts	315,956	303,867
Grants and other expenses	24,457	36,466
Trail projects	36,697	86,374
Legal and prosecution	7,064	9,180
Meeting expenses	5,459	8,332
Other	117,188	126,112
Total operating costs	**1,228,797**	**1,268,564**

Costs for temporary contractors and ACC levy have been reclassified this year as personnel costs. In 2024/25 they were shown as operating costs. The comparative effect of this change in 2024/25 was to decrease the operating costs by $65,945 to $1,268,564 from the previous total of $1,334,509.

4. Personnel costs

	2025/26 Actual	2024/25 Actual
	$	$
Salaries, wages and allowances	2,562,645	2,497,433
(Decrease)/Increase in employee entitlements	(33,852)	49,693
Recruitment	26,643	2,889
Employer contributions to defined contribution plans	79,358	74,288
Employer costs	15,146	12,148
Total personnel costs	**2,649,940**	**2,636,450**

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

Costs for temporary contractors and ACC levy have been reclassified this year as personnel costs. In 2024/25 they were shown as operating costs. The comparative effect of this change in 2024/25 was to increase the personnel costs by $65,945 to $2,636,450 from the previous total of $2,570,505.

5. Equity

	2025/26 Actual	2024/25 Actual
	$	$
Balance 1 July	926,139	1,066,940
(Deficit) for the year	(30,067)	(140,801)
Balance at 30 June	**896,072**	**926,139**

6. Cash and cash equivalents

	2025/26 Actual	2024/25 Actual
	$	$
Cash at bank	548,400	386,321
Total cash and cash equivalents	**548,400**	**386,321**

The Westpac credit card facility used by the commission has a limit of $50,000.

7. Investments

	2025/26 Actual	2024/25 Actual
	$	$
Current investments	800,000	1,000,000
Term investments	-	-
Total	**800,000**	**1,000,000**

8. Debtors

Debtors total $41,337 (2025: $140,275) comprising accounts receivable of $8,263 (2025: $127,950) , accrued interest $6,597 (2025: $12,325) and a GST refund $26,477 (2025: Nil)

9. 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.

	Leasehold alterations	Computer hardware	Office equipment	Computer software	Total
	$	$	$	$	$
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	0	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**
2025/26					
Cost					
Balance at 1 July 2025	13,633	88,553	100,367	356,482	559,034
Additions	-	-	-	-	-
Disposals		(681)	(1,794)	(124)	(2,599)
Balance at 30 June 2026	**13,633**	**87,872**	**98,573**	**356,358**	**556,435**
Accumulated depreciation/ amortisation					
Balance at 1 July 2025	11,360	85,440	96,491	356,358	549,649
Depreciation and amortisation expense	2,273	1,823	2,454	0	6,550
Less accumulated depreciation on disposals			(1,178)		(1,178)
Balance at 30 June 2026	**13,633**	**87,263**	**97,767**	**356,358**	**555,021**
Carrying amount at 30 June 2026	**0**	**609**	**806**	**-**	**1,414**

Work in progress (WIP)

At balance date, $45,000 had been incurred on the development of Pocket Maps software (2025: Nil)

10. Commitments

	2025/26 Actual	2024/25 Actual
	$	$
Grant commitments - Enhanced Access Grants		
Not later than one year	53,720	58,292
Later than one year and not later than three years	5,967	15,087
Total grant commitments	**59,687**	**73,379**
Operating leases as lessee		
The future aggregate minimum lease payments (GST exclusive) to be paid under non-cancellable operating leases are as follows:		
Not later than one year	107,859	127,321
Later than one year and not later than five years	533,569	28,625
Later than 5 years	621,734	-
Total operating lease commitments	**1,263,162**	**155,946**
Other operating expenditure commitments		
Not later than one year	265,000	-
Later than one year and not later than five years	425,000	
Total other operating expenditure commitments	**690,000**	-
Capital commitments		
Software development intangibles — Pocket Maps		
Not later than one year	50,000	-
Total capital commitments	**50,000**	**-**
Total grant, operating lease, operating expenditure and capital commitments	**2,062,849**	**229,325**

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.

Other operating expenditure commitments include software maintainance and Te Araroa Trust funding.

Commitments are shown on a GST exclusive basis.

OPERATING LEASE COMMITMENTS:

The Commission's co-occupancy lease with NZTE for approximately 210m² on Level 12 of the Majestic Centre expired on 30 April 2026. A new lease with Charter Hall (Australia) for approximately 151m² on Level 21 was signed on 20 May 2026. The Commission will remain on Level 12 under an occupation licence until the refurbishment and fitout of the new premises is completed, expected in late October 2026.

11. 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 $3.595m (2025 $3.595m) for specific purposes as set out in the Outdoor 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 (2025 nil) with key management personnel.

Key management personnel and governance compensation

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

	2025/26 Actual	2024/25 Actual
	$	$
Board members		
Remuneration	63,500	66,188
Full time equivalent members	0.4	0.4
Leadership team		
Remuneration	1,322,000	1,311,000
Full time equivalents	7.0	7.0
Total key management personnel and governance compensation	**1,385,500**	**1,377,188**
Total full time equivalent personnel	**7.4**	**7.4**

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.

12. Board remuneration

	2025/26 Actual	2024/25 Actual
	$	$
Don Cameron (Chair)	18,700	18,700
Helen Mexted	11,200	11,200
Pierre Henare	-	5,068
Hugh Logan	11,200	11,200
Darren Lee Rewi	11,200	11,200
Jonathan Young	11,200	8,820
Total Board remuneration	**63,500**	**66,188**

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 (2025 $nil).

13. Employee remuneration

Total remuneration paid or payable	2025/26 Actual	2024/25 Actual
$110,000 - 119,999	1	1
$120,000 - 129,999	3	1
$130,000 - 139,999	3	2
$140,000 - 149,999	1	2
$150,000 - 159,999	1	2
$170,000 - $179,999		1
$180,000 - $189,999	1	1
$200,000 - $209,999	1	
$220,000 - $229,999		1
$230,000 - $239,999	1	
$260,000 - $269,999		1

14. Creditors and accrued expenses

	2025/26 Actual	2024/25 Actual
	$	$
Creditors	83,665	121,533
Accrued expenses	34,333	32,375
Total creditors and accrued expenses	**117,998**	**153,908**

15. Employee entitlements

	2025/26 Actual	2024/25 Actual
	$	$
Accrued salaries	84,482	80,013
Annual leave	187,599	225,920
Total employee entitlements	**272,081**	**305,933**

16. Income in advance

	2025/26 Actual	2024/25 Actual
	$	$
Income in advance	150,000	150,000

17. Financial instruments

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

	2025/26 Actual	2024/25 Actual
	$	$
Financial assets at amortised cost		
Cash and cash equivalents	548,400	386,321
Receivables	41,337	140,275
Investments	800,000	1,000,000
Total financial assets at amortised cost	**1,389,737**	**1,526,596**
Financial liabilities measured at amortised cost		
Payables	390,078	457,294
Total financial liabilities measured at amortised cost	**390,078**	**457,294**

18. Contingencies

There were no contingent liabilities as at balance date (2025 $nil). The commission has no contingent assets at balance date (2025 $nil).

19. Events after balance date

From 1 July 2026, Te Araroa Trust operates independently from the Outdoor Access Commission following a restructure of the arrangements between the two entities. The Commission and Te Araroa Trust entered into a Deed of Restructure to facilitate the transition, including the transfer of relevant staff, functions and responsibilities.

20. Expenditure by nature

	2025/26 Actual	2024/25 Actual
	$	$
Mapping system	**667,366**	692,174
Operations	**1,122,072**	1,111,321
Grants	**24,457**	36,466
Governance and leadership	**309,384**	362,408
Communications	**328,774**	298,415
Support	**853,801**	844,448
Accommodation	**142,574**	210,700
Trail projects	**602,470**	565,919
Total expenditure by nature	**4,050,898**	**4,121,851**

21. Explanations for major variances

Explanations for significant variances between actual results and the budget included in the Outdoor Access Commission's Statement of Performance Expectations for 2025–2026 are set out below.

The commission recorded an operating deficit of $30,067 for the year, compared with a budgeted deficit of $59,000. Variances between actual and budgeted results reflect the nature and timing of the commission's activities, including changes in interest rates, staffing levels, project expenditure and the timing of income and expenditure.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

REVENUE

Total revenue for the year was $4,020,831 compared with a budget of $4,301,521.

The principal variances were:

Interest income was $21,088 below budget, primarily reflecting lower interest rates during the financial year.

Other income of $366,919 relates to reimbursement from Te Araroa Trust for expenditure incurred by the commission in relation to Te Araroa Trust activities. The amount reflects the agreed arrangement under which the trust reimburses the commission for relevant costs incurred in excess of the commission's budgeted contribution. The level of reimbursement was affected by staff vacancies during the year, and changes to the proposed operating and financial arrangements between the commission and the trust did not proceed as anticipated.

The lower level of expenditure on Te Araroa Trust-related staff costs also resulted in a corresponding reduction in the reimbursement recognised as other income.

EXPENDITURE

Total expenditure for the year is $4,050,898 compared with a budget of $4,360,521.

The overall underspend of $309,623 reflects several expenditure categories being below budget, partially offset by other expenditure variances.

Operating costs were $148,371 below budget. The principal contributors were savings in property lease costs of $71,376 and a $50,000 reduction in expenditure associated with the Auckland City Council project.

Personnel costs were $66,065 below budget. This primarily reflects lower expenditure on Te Araroa Trust-related staff due to vacancies during the year. The 2025–2026 budget provided for Te Araroa Trust to reimburse the commission for relevant staff costs incurred above the commission's agreed contribution, in accordance with the memorandum of understanding between the commission and the trust. As actual staff costs were lower than budgeted, the associated reimbursement recognised as other income was also lower.

The employee annual leave provision decreased by $38,321 during the year, contributing to the overall reduction in personnel expenditure.

STATEMENT OF FINANCIAL POSITION

TOTAL ASSETS

Total assets at 30 June 2026 were $1,436,151, which was $17,151 above the budget of $1,419,000.

Cash and cash equivalents at year-end were $548,400. The commission also held two term deposits of $400,000 each.

The overall movement in cash and investments reflects a $200,000 reduction in term investments compared with the previous year, together with movements in operating cash balances. The cash position was also affected by $150,000 of income received in advance in the 2024–2025 financial year, which was subsequently recognised in the 2025–2026 financial year. This timing difference was not reflected in the 2025–2026 budget.

Capital expenditure of $45,000 was incurred during the year on the first stage of the GIS-initiated and Board-approved upgrade of Pocket Maps. As the project remains under development, this expenditure has been recognised as work in progress and is not yet included in property, plant and equipment. The upgrade project is expected to be completed in 2028–2029

TOTAL LIABILITIES

Total liabilities at year-end were $540,079, which was $90,079 above budget.

The principal movements were: $50,000 of income in advance being deferred for a further year; an increase of $22,081 in employee entitlements against budget and an increase of $17,998 in creditors and accrued expenses at year end.

These movements primarily reflect the timing of recognition and settlement of liabilities at the balance date.

EQUITY

Total equity at year-end was $896,072, which was $72,928 below budget.

Equity decreased by $30,067 during the year, reflecting the commission's operating deficit for 2025–2026.

STATEMENT OF CASH FLOWS

Crown funding received during the year was $3,595,000, in line with budget.

Payments to employees, Board members and suppliers were $203,011 below budget, primarily reflecting lower operating expenditure and lower personnel costs associated with Te Araroa-related activities.

Cash flows from investing activities primarily reflect the $200,000 reduction in term investments, with the funds transferred to the operating account, together with $45,000 of capital expenditure incurred on stage one of the Pocket Maps upgrade.

Overall, the commission maintained a sound cash position at year-end, with sufficient cash and term investments to meet its ongoing operational and financial commitments.

The Audit Office
Te Mana Arotake

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HERENGA Ā NUKU AOTEAROA'S ANNUAL FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2026

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

- the annual financial statements that comprise the statement of financial position as at 30 June 2026, the statement of comprehensive revenue and expenses, 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 on pages 24 to 41; and

- the statement of performance for the year ended 30 June 2026 on pages 16 to 18.

Opinion

In our opinion:

- The annual financial statements of the Commission:
    - fairly present, in all material respects:
        - its financial position as at 30 June 2026; and
        - its financial performance and cash flows for the year then ended; and
    - comply with generally accepted accounting practice in New Zealand in accordance with Tier 2 Public Benefit Entity Reporting Standards Reduced Disclosure Regime.

- The statement of performance fairly presents, in all material respects, the Commission's service performance for the year ended 30 June 2026. In particular, the statement of performance:
    - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand; and
    - fairly presents, in all material respects, for each class of reportable outputs:
        - the actual performance of the Commission;
        - the actual revenue earned; and

- the output expenses incurred,

as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission's statement of performance expectations for the financial year; and

- complies with generally accepted accounting practice in New Zealand in accordance with Tier 2 Public Benefit Entity Reporting Standards Reduced Disclosure Regime.

Our audit was completed on 14 October 2026. This is the date at which our opinion is expressed.

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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information 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 annual financial statements and the statement of performance

The board is responsible on behalf of the Commission for preparing:

- Annual financial statements that fairly present the Commission's financial position, financial performance, and its cash flows, and that comply with generally accepted accounting practice in New Zealand.
- A statement of performance that:

  - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission for each class of reportable outputs; determined in accordance with generally accepted accounting practice in New Zealand.
    - fairly presents, for each class of reportable outputs:
    - the actual performance of the Commission;
    - the actual revenue earned; and
    - the output expenses incurred

    as compared with the forecast standards of performance, the expected revenues, and the proposed output expenses included in the Commission's statement of performance expectations for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

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

In preparing the annual financial statements, and a statement of performance, the board is responsible on behalf of the Commission for assessing the Commission's ability to continue as a going concern.

The board's responsibilities arise from the Crown Entities Act 2004.

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

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

For the budget information reported in the annual financial statements, and the statement of 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 annual financial statements, and the statement of 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 annual financial statements, and the statement of 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 whether the statement of performance:

    - provides an appropriate and meaningful basis to enable readers to assess the actual performance of the Commission. We make our evaluation by reference to generally accepted accounting practice in New Zealand; and
    - fairly presents the actual performance of the Commission for the financial year.

- We conclude on the appropriateness of the use of the going concern basis of accounting by the board.

- We evaluate the overall presentation, structure and content of the annual financial statements, and the statement of performance, including the disclosures, and whether the annual financial statements, and the statement of 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 all of the information included in the annual report, but does not include the annual financial statements, and the statement of performance, and our auditor's report thereon.

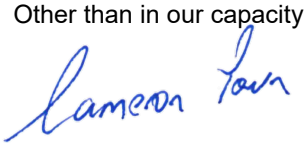
Our opinion on the annual financial statements, and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the annual financial statements, and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the annual financial statements, and the statement of 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 (including International Independence Standards) (New Zealand) 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.



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



New Zealand Government
Te Kāwanatanga o Aotearoa



Outdoor Access Commission
Herenga ā Nuku Aotearoa