

STATEMENT OF PERFORMANCE EXPECTATIONS
2014»2018



WALKINGACCESS
ARA HĪKOI AOTEAROA



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FOREWORD

We are pleased to present the New Zealand Walking Access Commission's Statement of Performance Expectations (SPE) for 2014-2018. This SPE reflects the priorities of the Government, the Minister and the Board for embedding access culture and heritage and enhancing walking access opportunities in New Zealand over the next four years. Although a separate document, this SPE should be read in conjunction with the Commission's Statement of Intent.

The Commission has one output: Walking Access Commission. The figures presented in this SPE are for that one output. The Commission's balance date is 30 June.

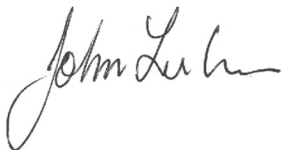
The Commission will give priority to widening its public profile, facilitating new and more enduring access over private land through a renewed focus on establishing Walkways, and working with stakeholders to improve the quality of the information and advice it provides to the public. The Commission has reviewed its priorities and considers that its current outcomes framework remains "fit for purpose", with more emphasis in 2014-2018 on strengthening access culture and heritage. Greater understanding of the value of access and mutual responsibilities will reduce the prevalence of disputes and promote voluntary management of outdoor access behaviour.

Stakeholder feedback shows that the Commission is respected due to its demonstrated expertise, transparency, objectivity and quality of products. The Commission is a place where the public can obtain robust and objective advice and information. Over the past four years, provision of high quality information has helped the Commission develop a reputation as a facilitator of enduring outcomes to access issues. This role is now evolving to a stage where the Commission's knowledge and expertise can be used to influence others to achieve access outcomes.

The Commission's collaborative approach is an undoubted strength. The Commission relies heavily on achieving its outcomes through engagement, influencing and facilitation. In 2014-2018, the Commission will undertake a project to strengthen and promote its activities through partnerships with central and local government agencies, iwi and private and not-for-profit organisations.

Our approach to communications will change so that the Commission is seen as a genuine influencer – an organisation which the public believe in and support – rather than just a "complaints body". This will require a greater focus on influencing others to change behaviours and attitudes related to the provision and use of public access, in addition to looking after the operational aspects of retaining and enhancing access.

The Board remains committed to ensuring that the organisation has clear objectives, is independent, knowledgeable and efficient and delivers results.



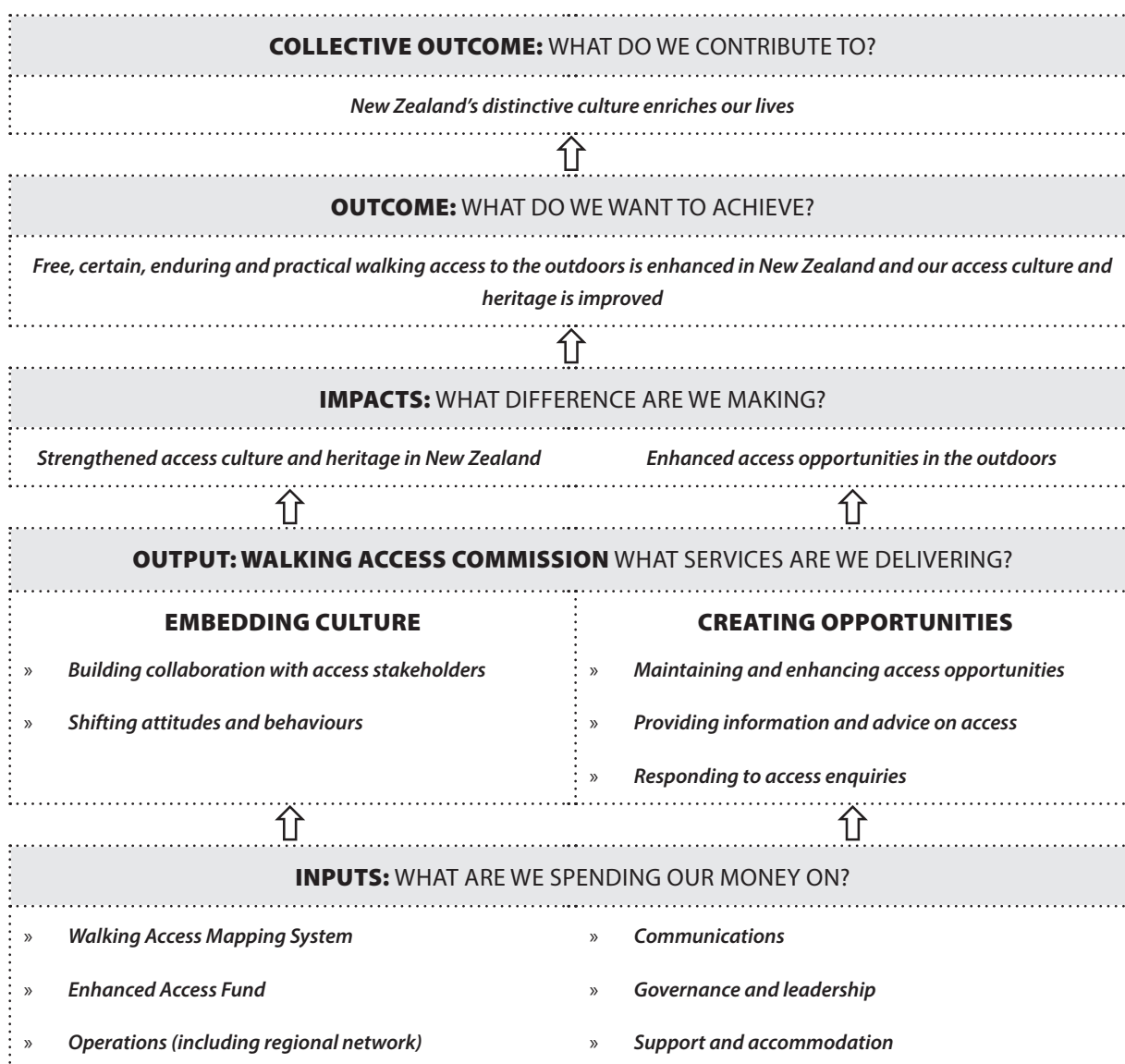
John Forbes
Chairman



Maggie Bayfield
Board Member

WHAT THE CLASS OF OUTPUT IS INTENDED TO ACHIEVE

THE COMMISSION'S OUTCOME FRAMEWORK



HOW THE PERFORMANCE OF THE OUTPUT WILL BE ASSESSED

1.0 STRENGTHENED ACCESS CULTURE AND HERITAGE IN NEW ZEALAND

The Commission seeks to increase awareness of access responsibilities and the value of outdoor access to New Zealand society. This includes informing people about public and private property rights and responsible behaviour in the outdoors, and ensuring landholders are aware of New Zealand's access tradition.

	2012/13 Actual	2013/14 Est	2013/14 Target	2014/15 Target	2015/16 Target	2016/17 Target	2017/18 Target	QUANTITY=QN QUALITY=QL
The New Zealand public agrees that New Zealanders and overseas visitors can easily access our country's outdoors	new measure							QL ¹ Percentage of respondents that agree. To be measured in 2014-2015 to establish the reporting baseline. Target – higher than previous survey
The New Zealand public agrees that access is being strengthened and valued	new measure							QL Percentage of respondents that agree. To be measured in 2014-2015 to establish the reporting baseline. Target – higher than previous survey

¹ This is a new measure to be included in the Commission's biennial survey.

HOW WILL WE MEASURE THESE SUB-OUTPUTS?

	2012/13 Actual	2013/14 Est	2013/14 Target	2014/15 Target	2015/16 Target	2016/17 Target	2017/18 Target	QUANTITY=QN QUALITY=QL
1.1 BUILDING COLLABORATION WITH ACCESS STAKEHOLDERS								
The NZ public agree that most New Zealanders have a good understanding of how to behave responsibly in the outdoors	69%							QL ² To be measured in 2014-2015. Target - higher than 2012-2013
Meetings with stakeholders and interest groups to build collaboration and awareness	5	70	80	80	80	80	80	QN Number of meetings/ presentations to stakeholders
1.2 SHIFTING ATTITUDES AND BEHAVIOURS								
The school based education programme site is well used	3501	2400	2625	2520	2645	2780	2920	QN 5% increase on previous year in the number of visits to the Both Sides of the Fence website www.bothsidesofthefence.org.nz
Raise public awareness of the Commission and access	25000 ³	25000	22050	27500	30250	33275	36600	QN 10% increase on previous year in unique ⁴ visitors to the Commission's corporate website www.walkingaccess.govt.nz

2 In March 2011 the Commission undertook its first public opinion survey to serve as a baseline for future years; the result for that survey was 71%. The survey was repeated again in 2012-2013, and will be repeated every two years.

3 Change of website provider, and how unique visitors were recorded, meant that unique users were only measured over a six month period and estimated for the full year.

4 Unique visitors refers to the number of distinct individuals requesting pages from the website during a given period, regardless of how often they visit.

2.0 ENHANCED ACCESS OPPORTUNITIES IN THE OUTDOORS

The Commission seeks to enhance access opportunities for everyone in the New Zealand outdoors. This includes retaining and securing existing access, seeking new access opportunities and supporting central and local government agencies, iwi, landholders, business and communities to develop new access.

	2012/13 Actual	2013/14 Est	2013/14 Target	2014/15 Target	2015/16 Target	2016/17 Target	2017/18 Target	QUANTITY=QN QUALITY=QL
Access opportunities created or retained with Commission involvement	new measure							QN Number of opportunities created or retained annually To be measured in 2014-2015 to establish the reporting baseline. Target – higher than previous survey
Access arrangements formalised and made enduring for future generations	new measure							QN Number of arrangements formalised annually To be measured in 2014-2015 to establish the reporting baseline. Target – higher than previous survey

HOW WILL WE MEASURE THESE SUB-OUTPUTS?

	2012/13 Actual	2013/14 Est	2013/14 Target	2014/15 Target	2015/16 Target	2016/17 Target	2017/18 Target	QUANTITY=QN QUALITY=QL
2.1 MAINTAINING AND ENHANCING ACCESS OPPORTUNITIES								
Resolution of access disputes results in enhanced access, where a dispute is a disagreement around an action taken or proposed	66	40	40	40	40	35	35	QN Disputes resolved ⁵

⁵ The number of disputes received by the Commission is trending downward.

	2012/13 Actual	2013/14 Est	2013/14 Target	2014/15 Target	2015/16 Target	2016/17 Target	2017/18 Target	QUANTITY=QN QUALITY=QL
2.2 PROVIDING INFORMATION AND ADVICE ON ACCESS								
The NZ public agree that it is easy to find information on the ownership/status of land	24%							QL ⁶ Percentage of respondents that agree. To be measured in 2014-2015. Target - higher than 2012-2013
Public awareness of the walking access mapping system (WAMS) is increased	44097	42000	42000	46200	50820	55900	61490	QN 10% increase on previous year in unique visitors to the WAMS website ⁷ www.wams.org.nz
There is increasing interest by external organisations in having their information of WAMS	new measure			9	10	11	12	QN 10% increase on previous year in the number of organisations which contribute to the Recreation Layer
The mapping system is available to the public	99%	100%	99%	99%	99%	99%	99%	QL Percentage of time system is available to the public
The Walking Access Mapping System is well regarded by users	85%	82%	90%	90%	92%	95%	95%	QL Percentage of users that choose to rate WAMS as good

6 In March 2011 the Commission undertook its first public opinion survey to serve as a baseline for future year; the result for that survey was 22%. The survey was repeated again in 2012-2013, and will be repeated every two years.

7 Unique visitors refers to the number of distinct individuals requesting pages from the website during a given period, regardless of how often they visit.

	2012/13 Actual	2013/14 Est	2013/14 Target	2014/15 Target	2015/16 Target	2016/17 Target	2017/18 Target	QUANTITY=QN QUALITY=QL
2.3 RESPONDING TO ACCESS ENQUIRIES								
People enquire about access to the Commission	355	375	360	360	360	360	360	QN Number of access enquiries received.
Access enquiries are addressed satisfactorily	new in 2013/14		80%	80%	85%	90%	90%	QL Percentage ⁸ of enquirers satisfied with the Commission's action
		160	80	100	100	100	100	QN Number of enquiries/cases yet to be closed (based on current resourcing)
People consider that the Commission is credible, trusted, reliable and responsive	new measure							QL ⁹ Percentage of respondents who agree. To be measured in 2014-2015 to establish the reporting baseline. Target - higher than the previous survey

8 Annual survey

9 This is a new measure to be included in the Commission's biennial survey, refer also 1.0.

INPUTS

MAJOR INVESTMENTS

The Enhanced Access Fund is the Commission's major investment asset. The fund was formed in 2009 from initial surpluses. Interest earned and a top up from surpluses in 2010-2011 have been more than offset by grants made.

The fund balance at the beginning of 2014-2015 is forecast to be \$1,649,000.

The Commission intends to make grants from 2014-2015 onwards using the interest income of the fund, forecast to be around \$76,000 in 2014-2015, and thereafter dependant on prevailing interest rates.

The Board has resolved to apply \$299,000 in 2014-2015, \$251,000 in 2015-2016 and \$120,000 in 2016-2017 from the Enhanced Access Fund to invest in the Commission's information technology infrastructure, websites and communications programmes.

MAJOR CAPITAL ASSET

The Commission's major capital asset is the Walking Access Mapping System - an online system using geospatial information. The mapping system is both a tool for the public to identify land in New Zealand open to walking access and to enable staff and regional field advisors to fulfil their statutory functions and work.

MEASURING OUR INPUTS

MEASURE	PERFORMANCE INDICATORS/ MEASURE	ACTUAL
Staff members possess the tools, information and training necessary to perform to a high level.	Training costs approximate 2% of total staff salaries	2012-2013 – 2.1% 2011-2012 – 1.8%
Board members undertake an annual self-assessment exercise.	Board self-assessment completed and recommendations actioned by 30 June 2014.	2012-2013 – yes 2011-2012 – yes
Office space and equipment is safe and well maintained.	No workplace accidents.	2012-2013 – nil 2011-2012 – nil
Provide advice to "the Minister or any other person on walking access", including advice on Overseas Investment Act applications, Tenure Review proposals and the implementation of Treaty Settlements.	15-20 reports and briefings provided annually. No negative feedback on advice given to Minister.	2012-2013 – 9 2011-2012 – 26 2012-2013 – nil 2011-2012 – nil

EXPECTED REVENUE AND PROPOSED EXPENSES FOR THIS CLASS OF OUTPUT

This section contains the following forecast financial statements

- » Statement of responsibility
- » Forecast statement of comprehensive income
- » Forecast statement of changes in equity
- » Forecast statement of financial position
- » Forecast statement of cash flows
- » Forecast statement of expenditure
- » Statement of underlying assumptions and accounting policies

The New Zealand Walking Access Commission has just one output. The income and expenditure for that output is as reported in the following forecast statement of comprehensive income.

STATEMENT OF RESPONSIBILITY

This Statement of Performance Expectations has been prepared to meet the requirements of the *Crown Entities Act 2004*.

The forecast financial statements have been prepared for the purposes of this Statement of Performance Expectations, have not been audited, and should not be relied upon for any other purpose. These forecast financial statements been prepared on the basis of best estimates and assumptions as to future events. Actual results are likely to vary from the information presented.

The New Zealand Walking Access Commission accepts responsibility for the preparation of the Statement of Performance Expectations and forecast financial statements, including the assumptions on which the forecast statements are based.



John Forbes
Chairman



Maggie Bayfield
Board Member

Date: 19 May 2014

FORECAST STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

	2012/13	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Actual	Forecast	Budget	Plan	Plan	Plan	Plan
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Revenue							
Crown revenue	1789	1789	1789	1789	1789	1789	1789
Interest	118	112	106	106	94	86	84
Other income	5	0	0	0	0	0	0
Total revenue	1912	1901	1895	1895	1883	1875	1873
Expenses							
Operating costs	1070	1028	1043	1334	1265	1125	1003
Personnel costs	562	575	595	556	567	572	583
Audit fees	18	18	18	19	19	19	20
Board fees	75	75	75	75	75	75	75
Depreciation and amortisation	132	135	183	131	131	130	120
Loss on disposal of software	373	0	0	0	0	0	0
Rentals and leases	63	63	63	63	65	65	65
Total expenses	2293	1894	1977	2178	2122	1986	1866
Surplus/(deficit) for the period	-381	7	-82	-283	-239	-111	7
Other comprehensive revenue and expense	0	0	0	0	0	0	0
Total comprehensive revenue and expense for the period	-381	7	-82	-283	-239	-111	7
This is comprised of:							
Comprehensive income - General Funds	-306	8	-49	16	12	9	7
Comprehensive income - Enhanced Access Fund	-75	-1	-33	-299	-251	-120	0
Total comprehensive income	-381	7	-82	-283	-239	-111	7

FORECAST STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	2012/13	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Actual	Forecast	Budget	Plan	Plan	Plan	Plan
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Balance at 1 July	3316	2935	3224	2942	2659	2420	2309
Total comprehensive income for the period	-381	7	-82	-283	-239	-111	7
Total Equity at 30 June	2935	2942	3142	2659	2420	2309	2316

FORECAST STATEMENT OF FINANCIAL POSITION

	2012/13 Actual \$000	2013/14 Forecast \$000	2013/14 Budget \$000	2014/15 Plan \$000	2015/16 Plan \$000	2016/17 Plan \$000	2017/18 Plan \$000
Assets							
Current assets							
Cash and cash equivalents	514	249	638	156	206	181	156
Prepayments	23	5	0	20	20	20	20
Receivables	21	23	18	21	21	21	21
Investments	275	769	152	750	750	750	750
Total current assets	833	1046	808	947	997	972	947
Non-current assets							
Property, plant and equipment	69	50	47	36	21	8	2
Intangible assets	846	730	1019	614	497	381	266
Software under development	0	0	0	0	0	0	0
Term investments	1842	1770	1924	1718	1560	1604	1757
Total non-current assets	2757	2550	2990	2368	2078	1993	2025
Total assets	3590	3596	3798	3315	3075	2965	2972
Current liabilities							
Creditors and other payables	101	101	94	107	106	106	104
GST	54	54	51	48	49	51	52
Employee entitlements	53	52	64	54	53	52	53
Income in advance	447	447	447	447	447	447	447
Total current liabilities	655	654	656	656	655	656	656
Net assets	2935	2942	3142	2659	2420	2309	2316
Net assets/equity							
General funds	1285	1293	1550	1309	1321	1330	1337
Enhanced Access Fund	1650	1649	1592	1350	1099	979	979
Total net assets/equity	2935	2942	3142	2659	2420	2309	2316

FORECAST STATEMENT OF CASH FLOWS

	2012/13	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Actual	Forecast	Budget	Plan	Plan	Plan	Plan
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cash flows from operating activities							
Crown revenue	1789	1789	1789	1789	1789	1789	1789
Interest received	124	110	108	108	94	86	84
Receipts from other revenue	5	0	0	0	0	0	0
Goods and services tax (net)	0	0	-1	-6	1	2	2
Payments to employees	-561	-576	-589	-554	-568	-573	-582
Payments to suppliers	-1316	-1166	-1194	-1501	-1424	-1284	-1166
Net cash from operating activities	41	157	113	-164	-108	20	127
Cash flows from investing activities							
Receipts (net) from liquidating investments	227	0	0	71	158	0	0
Purchase of property, plant and equipment	-1	0	0	0	0	0	0
Purchase of software under development	-168	0	0	0	0	0	0
Purchase of software	-10	0	0	0	0	0	0
Acquisition of investments	0	-422	-186	0	0	-45	-152
Net cash from investing activities	48	-422	-186	71	158	-45	-152
Cash flows from financing activities							
Capital Contribution	0	0	0	0	0	0	0
Net cash from financing activities	0	0	0	0	0	0	0
Net increase/(decrease) in cash	89	-265	-73	-93	50	-25	-25
Cash at 1 July	425	514	711	249	156	206	181
Closing cash balance	514	249	638	156	206	181	156

STATEMENT OF SIGNIFICANT UNDERLYING ASSUMPTIONS AND ACCOUNTING POLICIES

REPORTING ENTITY

The New Zealand Walking Access Commission (the Commission) is a Crown entity with the status of a Crown agent as defined by the *Crown Entities Act 2004*. The Commission was established under the *Walking Access Act 2008* (the Act). The Commission is domiciled in New Zealand. The Commission's ultimate parent is the New Zealand Crown.

The Commission's primary objective is to provide public services to the New Zealand public, as opposed to making a financial return. Accordingly, the Commission has designated itself as a public benefit entity (PBE).

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

The forecast financial statements for the Commission are for the year ended 30 June, and were approved by the Board on 24 March 2014.

BASIS OF PREPARATION

Statement of compliance

The forecast 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 New Zealand Generally Accepted Accounting Practice (NZ GAAP) and New Zealand Public Benefit Entity (PBE) Standards.

The Commission's forecast financial statements have been prepared in accordance with Tier 2 PBE Standards, and concessions under the reduced disclosure regime have been applied. The criteria under which an entity is eligible to report in accordance with Tier 2 PBE 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.
- (c) it is not large as its total expenses do not exceed \$30 million.

Measurement base

The forecast financial statements have been prepared on an historical cost basis.

Functional and presentation currency

The forecast financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Commission is New Zealand dollars.

SIGNIFICANT ACCOUNTING POLICIES

Revenue

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 the Statement of Intent. Any revenue from the Crown received in advance of when it is earned is recorded as income in advance. This income is recognised as revenue when earned and is reported in the financial period to which it relates.

Interest income is recognised using the effective interest method.

Grant expenditure

Discretionary grants are those grants where the Commission has no obligation to award on receipt of the grant application and are recognised as expenditure when the approved applicant (grantee) has met the criteria in the grant contract and the Commission has approved the expenditure.

The Commission has no non-discretionary grants.

Leases

The Commission does not have any finance 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 statement of comprehensive income over the lease term as an integral part of the total lease expense.

Cash and cash equivalents

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

Receivables

Receivables are measured at amortised cost less any provision for impairment.

Investments

At balance date, the Commission assesses whether there is any objective evidence that an investment is impaired.

Investments in bank deposits are initially measured at fair value plus transaction costs. 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 assets consist of computer hardware, leasehold improvements and office equipment.

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

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.

Where an asset is acquired at no cost, or obtained for a nominal cost, it is recognised at fair value when control over the asset is obtained.

Depreciation is provided on a straight line basis at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Depreciation is charged to the Statement of Comprehensive Income. The useful lives and associated depreciation rates used are as follows:

Office equipment	5 - 10 years	10% - 20%
Leasehold improvements	9 years	11.1%
Computer hardware	4 - 5 years	20% - 25%

Intangible assets

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

Staff training costs are recognised as an expense when incurred

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 de-recognised. The amortisation charge for each period is recognised in the surplus or deficit. The useful lives and associated amortisation rates of intangible assets have been estimated as follows:

Developed computer software (mapping system)	10 years	10%
Acquired computer software	5 years	20%

Impairment of property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets 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 amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the Commission would, if deprived of the asset, replace its remaining future economic benefits or service potential. If an asset's carrying amount exceeds its recoverable amount, the asset is 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 their face value.

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 accrued up to balance date and annual leave earned to but not taken at balance date.

A liability and an expense are recognised for performance payments where there is a contractual obligation.

Sick leave has been assessed in accordance with PBE Standards.

The Commission does not provide long service leave or retirement leave.

Superannuation schemes

Obligations for contributions to KiwiSaver and the Government Super Fund are accounted for as defined contribution superannuation schemes and are recognised as an expense in the Statement of Comprehensive Income as incurred.

Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are recorded in the Notes to the Financial Statements at the point at which the contingency is evident. Contingent liabilities are disclosed if the possibility that they will crystallise is not remote. Contingent assets are disclosed if it is probable that the benefits will be realised.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into general funds and enhanced access funds.

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 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.

CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

In the application of PBE IPSAS 1, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities, not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors believed reasonable under the circumstance, the results of which form the basis of making the judgements. Actual results may differ from these estimates, any variations may be material.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised: in the period the estimate is revised; if the revision affects only that period, or in the period of the revision and future periods; and if the revision affects both current and future periods.

Judgements made by management that have significant effects on the financial statements and estimates with a significant risk of material adjustments in the next year are disclosed, where applicable, in the specific assumptions section.

SPECIFIC ASSUMPTIONS

These forecast financial statements have been prepared to present the Commission's planned work programme over the coming four years. The figures contain estimates based on best information and there is a degree of uncertainty attaching to the information. The main assumptions relating to these forecast statements are:

- » Crown funding will remain unchanged.
- » The Walking Access Mapping System will have a useful life of 10 years (from 2010).
- » Enhanced Access Fund grant payments will be made available each year, to the estimated amount of interest income generated by the fund for that year, thereby sustaining the balance of the fund.
- » The Board has resolved to apply \$299,000 in 2014–2015, \$251,000 in 2015–2016 and \$120,000 in 2016–2017 from the Enhanced Access Fund to invest in the Commission's information technology infrastructure, websites and communications programmes. Final specifications of these projects have not been completed, and there may be capital expenditure that has been recorded as operating expenditure in these financial statements.
- » Employee entitlements and other costs are budgeted to increase by about the expected rate of inflation.

Actual financial results achieved for the period covered are likely to vary from the information presented in this Statement of Performance Expectations and the variations may be material. For these reasons the information in these forecast financial statements may not be appropriate for purposes other than those described.

ANALYSIS OF EXPENSES

The following analysis of expenses is provided on their function within the Commission. The Commission's outgoings focus on the mapping system, operations, the Enhanced Access Fund, governance and leadership and communications. Support and accommodation are secondary contributors to costs.

	2013/14 Forecast \$000	2013/14 Budget \$000	2014/15 Plan \$000	2015/16 Plan \$000	2016/17 Plan \$000	2017/18 Plan \$000
WAMS	422	455	619	552	462	439
Operations	545	518	521	536	545	553
Enhanced Access Fund	92	120	76	62	53	50
Governance and Leadership	507	484	530	520	510	509
Communications	54	132	152	187	149	53
Support	182	171	190	173	176	179
Accommodation	92	97	90	92	91	83
Total Expenditure by Analysis	1894	1977	2178	2122	1986	1866

Notes:

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