

Statement of Performance Expectations for the Outdoor Access Commission

for the 2026–2027 financial year



**Outdoor Access
Commission**

Herenga ā Nuku Aotearoa

The Outdoor Access Commission Herenga ā Nuku Aotearoa

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Presented to the House of Representatives
pursuant to Section 149 of the
Crown Entities Act 2004.



**Te Kāwanatanga
o Aotearoa**
New Zealand Government

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Statement of Performance Expectations

For the year ending 30 June 2027

This Statement of Performance Expectations reflects our proposed performance targets and forecast financial information for the year ahead. We produced it in accordance with section 149E of the Crown Entities Act 2004.

The Board of Herenga ā Nuku Aotearoa, the Outdoor Access Commission, is authorised, as appropriate, to issue the forecast financial statements and underlying assumptions in this document in accordance with its role under the Crown Entities Act 2004. We do not intend to update the forecast financial statements subsequent to presentation.



Don Cameron

Board chair

30 June 2026



Darren Rewi

Board member

30 June 2026

Introduction

This is the 2026-2027 Statement of Performance Expectations (SPE), prepared by the Outdoor Access Commission. We provide all information in accordance with the Crown Entities Act 2004.

This SPE reflects our operational priorities for the 2026-2027 financial year. The SPE incorporates the priorities of the Government, and the responsible Minister.

We will use the strategy outlined in the Statement of Intent 2024-2028 (SOI) as tabled by the responsible Minister, to support this work.

This SPE begins to articulate a shift to take a deliberate national leadership role in improving outdoor access by bringing people and organisations together through focused, expert engagement. It prioritises interventions that deliver the greatest system-wide impact, and embeds financial responsibility and sustainability as core design principles.

The strategy sets out clear lines of effort across policy leadership, system stewardship, operations, and revenue sustainability. It reinforces the commission's core values while setting a more forward-looking and cohesive direction for the organisation.

The commission intends to present a new Statement of Intent in 2027 that will more fully develop this strategic shift.

We will report our performance results in the 2026-2027 Annual Report.

We provide the SPE in two parts:

1. performance assessment and annual expectations, and
2. forecast financial statements.

How we will assess performance

Performance will be assessed against the outcomes in our strategic framework and their related output services and activities, as outlined in our Statement of Intent.

The performance measurement section of this report sets out our performance measures, targets, and estimates for the year ending 30 June 2027.

These measures are produced in accordance with the Crown Entities Act 2004.

Enduring expectations for Crown entities

The commission continues to follow the advice provided by the Finance Minister in her Enduring Letter of Expectations for statutory Crown entities (2024).

Key priorities include deriving greater value from funds and assets, understanding and accounting for cost drivers and performance against key outcomes, and incorporating strong evidence and evaluation practices to improve the efficiency and responsiveness of the services we deliver.

These priorities are reflected in the new strategic direction outlined in the activities under each of our performance measures.

Workforce diversity

We have published our Kia Toipoto Gender and Ethnic Pay Gaps Action Plan to ensure our workplace is fair and equitable, especially for women, Māori, Pacific and ethnic employees. The plan focuses on ensuring all our human resource and remuneration processes are free from bias, and broadening our approach to recruitment.

Carbon Neutral Government Programme requirements

We are taking active steps to reduce greenhouse gas emissions. We are meeting the Carbon Neutral Government Programme requirements and continue to incorporate them into our workplan.

Health and safety

Our Board oversees accountabilities and duties set out under the Health and Safety at Work Act 2015. The commission promotes and actively invests in employee health, safety and wellbeing.

Forecast financial statements

The forecast financial statements provide all appropriate information and explanations needed to fairly reflect the forecast financial operations and financial position for the year ending 30 June 2027, in accordance with s149G of the Crown Entities Act 2004.

Our strategic framework

OUR ROLE

WHERE WE FIT INTO THE PUBLIC SERVICE

Our purpose is to connect people and places. We will work to provide people with free, certain, enduring and practical access to the land. Our functions are set out in section 10 of the Walking Access Act 2008.

OUR MISSION

HEREA TE WHENUA KI TE TANGATA, TANGATA KI TE WHENUA

To protect and enhance public access to the outdoors for everyone in Aotearoa New Zealand.

IMPACTS OVER TIME

HOW WE CONTRIBUTE AND INFLUENCE

We will lead national development of public access to the outdoors. We are the organisation that helps communities to work on access to land. We will work with central and local government agencies, iwi, hapū, organisations and community groups to create public access opportunities that support healthy and prosperous communities.

OUR OUTCOMES

HOW WE KNOW WE ARE SUCCEEDING

The following outcomes are important to our success:

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

We will achieve these outcomes through our daily work and by implementing recommendations from the Report on the Review of Findings of the Walking Access Act 2008 and the Minister's Expectations.

Recommendations from the Report on the Review of Findings of the Walking Access Act 2008 are available on our website at: herengaanuku.govt.nz/report-on-the-findings-of-the-review-of-the-walking-access-act-2008/summary-of-report-recommendations

Outcomes and performance measures

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

Purpose	Our activities
People will have more opportunities to connect with the environment and to experience nature, either through recreation or active transport such as walking, biking and hunting. Good public access to the outdoors supports improved mental and physical health, connection to the environment, connection within and between communities, low emissions transport such as cycling and horse riding, hunting and fishing opportunities and sustainable regional economic development through meeting the accommodation, food and tourism needs of outdoor recreationists.	<ul style="list-style-type: none">• Investigating access opportunities• Facilitating resolutions to access disputes• Providing advice and submissions to other agencies on public access issues and policies• Supporting hunters and anglers with access to the outdoors• Developing a national strategy and infrastructure plan• Developing an integrated outdoor access value index

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

Purpose	Our activities
The accurate, helpful information about public access to the outdoors that we provide people enables 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.	<ul style="list-style-type: none">• 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 LINZ, DOC and councils to improve geospatial data on outdoor access• Developing and maintaining Pocket Maps 2.0• Publishing the State of Public Access Report 2027

Performance measures	How this measure improves performance	Target 2026-2027	Target 2025-2026	Actual 2024-2025
1.1 The number of cases opened relating to new access opportunities, by quarter.	This number represents opportunities to create more public access to the outdoors. To create those opportunities we have to engage actively with local communities to identify and support their public access ambitions. It is more useful to report the creation of opportunities than closing cases because this incentivises new access rather than clearing the books.	27	27	32

Performance measures	How this measure improves performance	Target 2026-2027	Target 2025-2026	Actual 2024-2025
2.1 The number of service hits to our public maps, by quarter.	Increasing this number shows that more people are aware of and are using our digital maps.	200,000	165,000	185,243
2.2 The number of people accessing digital information on rights, responsibilities and appropriate behaviour in the outdoors, by quarter.	Increasing this number shows that more people are aware of and are using our digital information about access rights and behaviour.	36,000	33,000	30,830
2.3 The percentage of stakeholders and potential stakeholders satisfied that Herenga ā Nuku provides useful advice on outdoor access, by year.	If we increase this number, it shows that more people find the information and advice we provide is useful.	80%	80%	83%

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

Purpose	Our activities
<p>Our tangata whenua relationship strategy will address barriers to public access for all Māori and all New Zealanders. We will support wider government efforts to unlock the potential of Māori heritage and history. Herenga ā Nuku works closely with Māori in a wide range of its cases and projects. Our capability enables us to give effect to both the Crown's Tiriti role and mana motuhake.</p> <p>Improving tangata whenua oranga also unlocks cultural and access opportunities for all New Zealanders.</p>	<ul style="list-style-type: none"> • Involving mana whenua in public access issues as they arise • Supporting tangata whenua through public access • Instigating an Unlocking Ture Whenua Project

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

Purpose	Our activities
<p>Our support for communities to improve their local access to outdoors empowers those communities. It allows them to design and manage solutions to the issues they face.</p> <p>That can range from small recreation and conservation groups that want access to do their activity, to large projects involving multiple parties that create a network of connections across an entire region.</p>	<ul style="list-style-type: none"> • Attending or hosting workshops and meetings with other government agencies, landholders, mana whenua, organisations and community groups to promote access • Supporting tracks and trails groups to create, maintain and enhance public access to the outdoors • Providing Enhanced Access Grants to help community groups obtain and enhance public access to the outdoors • Developing a revenue action plan including a potential enhanced access fund

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

Purpose	Our activities
<p>People's trust in Herenga ā Nuku comes when our actions demonstrate competence, capability, reliability, transparency and motivation to improve public wellbeing (genuinely caring for the experience and well-being of others).</p> <p>If people trust Herenga ā Nuku and are confident that we provide reliable, credible advice and ethical leadership they will be more confident advocating to maintain and enhance public access to the outdoors.</p>	<ul style="list-style-type: none"> • Undertaking a review of our operating model • Undertaking a review of our financial expenditure • All of the activities listed in Outcomes 1-4 above

Performance measures	How this measure improves performance	Target 2026-2027	Target 2025-2026	Actual 2024-2025
3.1 The percentage of operational cases opened that involve mana whenua/ tangata whenua, by quarter.	This number represents an ambition to involve mana whenua at the start of more outdoor access cases. It includes cases initiated by mana whenua and other cases where mana whenua has an interest and we initiate contact.	11%	10%	11.9%

Performance measures	How this measure improves performance	Target 2026-2027	Target 2025-2026	Actual 2024-2025
4.1 The number of external community-based meetings or workshops we facilitated, by year.	As we increase this number it shows that we are engaging with and supporting communities and their representative organisations.	20	20	20

Performance measures	How this measure improves performance	Target 2026-2027	Target 2025-2026	Actual 2024-2025
5.1 The percentage of enquiries acknowledged within 5 working days, by quarter.	This measures our responsiveness to public and stakeholder enquiries. It is important that we respond promptly if we are to maintain trust and build confidence.	95%	95%	98%
5.2 The percentage of stakeholders and potential stakeholders who see Herenga ā Nuku as influencing outdoor access issues, by year.	As this measure improves, it demonstrates that people see Herenga ā Nuku as an effective organisation in the public access to the outdoors space that gives them the tools to engage with issues relating to public access.	75%	75%	76%

Forecast Financial Statements

The forecast financial statements provide all the appropriate information and explanations needed to fairly reflect the forecast financial operations and financial position of Herenga ā Nuku for the year ending 30 June 2027 in accordance with s149G of the Crown Entities Act 2004.

Our activities contribute to the non-departmental output expense, Support for Walking Access, within Vote Agriculture, administered by the Ministry for Primary Industries. We will receive \$3,595,000 (GST exclusive) in Crown funding in 2026-2027, (\$3,595,000 in 2025-2026).

Herenga ā Nuku does not propose to supply any class of outputs in the financial year that is not a reportable class of outputs [section 149E (1)(c)].

Statement of Forecast Comprehensive Revenue and Expense

For the Year Ending 30 June 2027

	2026-2027 Budget	2025-2026 Budget	2025-2026 Estimated Actual
	\$	\$	\$
Revenue			
Crown revenue	3,595,000	3,595,000	3,595,000
Interest income	45,000	80,000	58,000
Project revenue	50,000	-	-
Other income	-	626,521	385,000
Total Revenue	3,690,000	4,301,521	4,038,000
Less expenses			
Personnel costs	2,122,605	2,617,008	2,646,500
Other operating costs	1,383,855	1,622,771	1,304,000
Te Araroa funding	250,000	-	-
Audit fees	23,865	25,042	26,000
Board member fees	77,400	74,700	63,500
Depreciation and amortisation	31,000	21,000	7,000
Total Expenditure	3,888,725	4,360,521	4,047,000
Surplus/(deficit)	(198,725)	(59,000)	(9,000)

Statement of Forecast Financial Position

As at 30 June 2027

	2026-2027 Budget	2025-2026 Budget	2025-2026 Estimated Actual
	\$	\$	\$
Current Assets			
Bank accounts and cash	527,164	409,000	550,000
Investments	-	500,000	-
Trade and other receivables	4,000	-	6,000
Total current assets	531,164	909,000	556,000
Non-current assets			
Property, plant and equipment	-	10,000	1,000
Intangible assets	71,250	-	85,000
Term investments	500,000	500,000	800,000
Total non-current assets	571,250	510,000	886,000
Total assets	1,102,414	1,419,000	1,442,000
Less liabilities			
Creditors and accrued expenses	104,000	50,000	107,861
Employee entitlements	180,000	250,000	267,000
Revenue in advance	100,000	150,000	150,000
Total liabilities	384,000	450,000	524,861
Net assets	718,414	969,000	917,139
Equity	718,414	969,000	917,139

Statement of Forecast Changes in Equity

As at 30 June 2027

	2026-2027 Budget	2025-2026 Budget	2025-2026 Estimated Actual
	\$	\$	\$
Equity as at 1 July	917,139	1,028,000	926,139
Total recognised revenue and expense	(198,725)	(59,000)	(9,000)
Equity at 30 June	718,414	969,000	917,139

Statement of Forecast Cash Flows

For the year ending 30 June 2027

	2026-2027 Budget	2025-2026 Budget	2025-2026 Estimated Actual
	\$	\$	\$
Cash Flows from Operating Activities			
Revenue from Crown	3,595,000	3,595,000	3,595,000
Interest received	45,000	80,000	64,000
Other revenue	-	626,521	495,000
Payments to employees and members	(2,280,000)	(2,691,708)	(2,750,000)
Payments to suppliers	(1,665,836)	(1,622,813)	(1,368,321)
GST (net)	(5,000)	(100,000)	13,000
Net cash flows from operating activities	(310,836)	(113,000)	48,679
Cash flows from investing activities			
Net (increase)/decrease from maturity of investments	300,000	95,000	200,000
Purchase of property, plant and equipment	(2,000)	-	-
Purchase of intangible assets	(10,000)	-	(85,000)
Net cash flows from investing activities	288,000	95,000	115,000
Net increase/(decrease) in cash	(22,836)	(18,000)	163,679
Cash and cash equivalents at the beginning of the year	550,000	427,000	386,321
Cash and cash equivalents at the end of the year	527,164	409,000	550,000

Notes to the Forecast Financial Statements

Statement of Accounting Policies

REPORTING ENTITY

Herenga ā Nuku Aotearoa is a Crown entity as defined by the Crown Entities Act 2004. It is domiciled and operates in New Zealand. Its relevant legislation governing its operations includes the Crown Entities Act 2004 and the Walking Access Act 2008. Herenga ā Nuku has the New Zealand Crown as its ultimate parent.

The functions and responsibilities of the Herenga ā Nuku are set out in the Walking Access Act 2008. Our primary objective is to provide services to the New Zealand public, as opposed to making a financial return. We have one output: Support for Walking Access. The figures presented in these financial statements are for that one output. Accordingly, Herenga ā Nuku has designated itself as a public benefit entity (PBE) for the purposes of financial reporting purposes.

The forecast financial statements reflect the operations of Herenga ā Nuku only, and do not incorporate any other entities. These forecast financial statements are for the year ending 30 June 2027.

Basis of Preparation

We have prepared the financial statements presented here in accordance with (New Zealand) generally accepted accounting practice and are consistent with the accounting policies to be adopted for the preparation of financial statements. We have prepared them on the assumption that Herenga ā Nuku is a going concern.

We have prepared the forecast financial statements in accordance with Tier 2 PBE accounting standards.

PRESENTATION CURRENCY AND ROUNDING

We have presented the financial statements in New Zealand dollars unless otherwise stated.

Significant Accounting Policies

REVENUE

Revenue is measured at the fair value of consideration

received or receivable.

Funding from the Crown

Herenga ā Nuku is primarily funded through revenue received from the Crown that is restricted in its use for the purpose of Herenga ā Nuku meeting our objectives as specified in our founding legislation and the scope of the relevant appropriations of the funder. Herenga ā Nuku considers there are no conditions attached to the funding and it is recognised as revenue at the point of entitlement.

Interest revenue

Interest income is recognised as it accrues on bank account balances and investments.

Grant Expenditure

Herenga ā Nuku grants are those grants that Herenga ā Nuku has no obligation to award upon receipt of the grant application. They are recognised as expenditures when the approved applicant meets the criteria in the grant contract, and we have approved the expenditure.

LEASES

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. Herenga ā Nuku does not have any finance 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.

DEBTORS AND OTHER 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 we 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

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 consist of the following asset classes: computer hardware, leasehold improvements, and office equipment. They are measured at cost, less any accumulated depreciation and impairment losses.

Additions

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

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 included in the Statement of Financial Performance.

Subsequent costs

Costs incurred after initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to Herenga ā Nuku and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Depreciation

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

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

Leasehold improvements are depreciated over the unexpired period of the lease or the estimated remaining useful lives of improvements, whichever is the shorter. An asset's residual value and useful life is reviewed, and adjusted if applicable, at each financial year end.

INTANGIBLE ASSETS

Software acquisition and development

Acquired computer software licenses are capitalised based on the costs incurred to acquire and bring to use the specific software. Costs directly associated with the development of software for internal use are recognised as intangible assets. The cost of an internally generated asset comprises all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management.

Staff training costs expenses when incurred. Costs associated with maintaining computer software are also recognised as expenses when incurred. Finally, costs associated with the development and maintenance of our website are recognised as expenses when incurred.

Amortisation

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

Computer software	3-5 years	20%-30%
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IMPAIRMENT OF PROPERTY, PLANT AND EQUIPMENT AND INTANGIBLE ASSETS

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

Non-cash-generating assets

Property, plant and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount

exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, a restoration cost approach, or a service units approach.

The most appropriate approach to measuring value in use depends on the nature of the impairment and the 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 total impairment loss is recognised in the Statement of Financial Performance, as is any subsequent reversal of an impairment loss.

CREDITORS AND OTHER PAYABLES

Short-term creditors and other payables are recorded at their face value.

EMPLOYEE ENTITLEMENTS

Short-term employee entitlements

These include salaries and wages accrued up to balance date, annual leave earned but not taken at balance date, and sick leave. 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.

A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it will be used by staff to cover those future absences. A liability and an expense are recognised for performance payments where there is a contractual obligation, and a reliable estimate of the obligation can be made.

Presentation of employee entitlements

Annual leave and sick leave are classified as a current liability.

SUPERANNUATION SCHEMES

Defined contribution schemes obligations for contributions to Kiwi Saver 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.

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. The net amount of GST recoverable from, or payable to, the Inland Revenue Department is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from, the Inland Revenue Department, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

INCOME TAX

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

TRANSITION OF TE ARAROA TRUST TO AN INDEPENDENT ENTITY

From 1 July 2026, Te Araroa Trust (TAT) will no longer be operating under the Outdoor Access Commission's oversight. The two organisations are drafting a new MOU which will see TAT operate as an independent entity responsible for the operation and stewardship of Te Araroa while the commission acts as a strategic partner, funder, and advisor, but does not exercise operational control. The commission will no longer provide corporate, geospatial or other support to the Trust but will provide a grant of \$250,000 in the financial year 2027. That funding will be contingent on agreed work programmes and satisfactory performance. TAT will be liable and responsible for all operational aspects of its work and service delivery.



**Herenga
ā Nuku**
AOTEAROA OUTDOOR
ACCESS COMMISSION