

Pūrongo-ā-Tau Annual Report

2021-2022



**Herenga
ā Nuku**
AOTEAROA

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**Te Kāwanatanga
o Aotearoa**
New Zealand Government

Te pūrongo a te tiamana

Chair's message

Herea te whenua ki te tangata, tangata ki te whenua.

The Board has been set and accepted a toono to connect people to the land and its history through public access. This is a slow process, and does not fit neatly in an annual report. For instance, a multitude of tracks at Mahu Whenua were gazetted last year – an achievement of which we are rightly proud. But that work began ten years ago and passed through not just our hands but many other organisations and people. The pride comes not just in gazetting walkways that connect people to an iconic part of the motu, but in being part of the large team of local people and organisations that turned the initial idea into reality.



We also made significant progress in the last year on the Pūhoi to Mangawhai project – a massive network of cycling and walking trails linking Auckland and Northland. Local people in the Matakana Coast Trail Trust coordinate and lead the project, working collaboratively with Herenga ā Nuku, community organisations, local landowners, businesses and strategic partners such as Ngāti Manuhiri, Auckland Transport, and Auckland Council. Herenga ā Nuku has embedded a project manager in Auckland Council to coordinate the work.

The trail makes biking a realistic option in a highly car-dependent area. After builders complete the trail, it will create 257 jobs and an extra \$96 million of tourist spending per year in

Auckland and Northland. It will be a free asset that nearly 700,000 people will use each year.

And in Christchurch, Herenga ā Nuku played a key role in supporting the development of Te Ahu Pātiki in Banks Peninsula. We are helping the Rod Donald Banks Peninsula Trust, local rūnaka Te Hapū o Ngāti Wheke and Orton Bradley Park. Together they are creating Te Ahu Pātiki, a 3-day walk from Christchurch to Hilltop, across reserves, unformed legal roads, private land, and land purchased specifically for the walkway. Te Ahu Pātiki is an incredible recreational asset for walking, biking and climbing. It is also an evocative landscape for Cantabrians, with the potential to regenerate native forests.

Herenga ā Nuku can provide invaluable support to other government agencies that deal with health, well-being, transport, recreation and economic development. It can also connect those big government agencies to people doing local volunteer work on public access.

The strength of Herenga ā Nuku is that it supports other people, organisations and groups to achieve their goals. It helps communities connect through the land, allows councils and landowners to find solutions to access issues, and helps all of us access the land that is our country.

Don Cameron

Te pūrongo a te tumuaki

Chief executive's report

One of our proudest moments in the last year was learning that Herenga ā Nuku, then the Walking Access Commission, was receiving a global award for developing new mapping applications that help people access the outdoors. Our Special Achievement in Geospatial Information Systems (GIS) Award at the 2022 Esri Global User Conference recognises outstanding work with GIS technology – it stood out from more than 100,000 other Esri product users.

For a very small government agency, Herenga ā Nuku has a mighty GIS team.

Herenga ā Nuku Aotearoa has one of New Zealand's most comprehensive mapping systems. These free maps allow anyone to view areas with legal public access, tracks, conservation land and property information across New Zealand. Our maps are popular with track and trail building groups, hunters, anglers, trampers and people looking for public access. They can help anyone wanting to

explore the outdoors – explore them online from your desk or from the middle of nowhere using the Pocket Maps app.

Another big piece of work in the past year was working with all our stakeholders, new and old, to change our name to Herenga ā Nuku. Seeking a new name was a response to the 2019 Independent Review of the Walking Access Act 2008, which found that the range of Herenga ā Nuku's activities and its relationships with Māori weren't accurately reflected in its name.

A new name is also important because it is part of the government's vision for the organisation. The future for Herenga ā Nuku is supporting mental and physical health. It is supporting connected communities, it is supporting regional economic development, and it is supporting community groups and other organisations to achieve their goals.

Ric Cullinane



Te aronga Purpose

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

Mana whakahaere Governance

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

The Board is responsible for setting policy and strategic direction and for monitoring the overall performance of Herenga ā Nuku. The

Board also has an Audit and Risk Committee to assist in carrying out its duties in regard to financial reporting, legislative compliance and risk management.

The Committee comprises Chrissie Murray (independent chair), Don Cameron, Peter Coburn and Helen Mexted.

Ngā mahi Functions

Herenga ā Nuku's functions are provided for in section 10 of the Walking Access Act 2008.

They are to:

- a. provide national leadership on walking access by –
 - ii. preparing and administering a national strategy, and
 - iii. coordinating walking access among relevant stakeholders and central and local government organisations, including Sport New Zealand,
- d. provide local and regional leadership on, and coordination of, walking access in collaboration with local authorities,
- a. compile, hold and publish maps and information about land over which members of the public have walking access,
- b. provide advice on walking access to the Minister or any other person,
- c. facilitate resolution of disputes about walking access, including initiating negotiations about disputed issues, mediating disputes and referring disputes to a court, tribunal, or other dispute resolution body,
- d. negotiate with landholders to obtain walking access (including walkways, which are one form of walking access) over public or private land,
- e. negotiate rights in addition to any walking access that is obtained, such as the right of access with firearms, dogs, bicycles, or motor vehicles,
- f. administer a fund to finance the activities of Herenga ā Nuku, or any other person, in obtaining, developing, improving, maintaining, administering, and signposting walking access over any land,
- g. receive and manage private funding, contributions, or sponsorship for the promotion of walking access,
- h. research, educate the public about, and participate in topics and programmes related to walking access,
- i. develop, promote, and maintain the code of responsible conduct,
- j. administer walkways under the Act, with planning and supervision focused at a local level, and
- k. monitor the compliance with, and enforcement of, the Act in relation to walkways.

Te Poari Board



Chair

Don Cameron was Mayor of Ruapehu District until October 2022 and was a representative on the national council of Local Government New Zealand. He is a keen mountain biker with a wealth of experience in rural and recreation access issues. He is a member of Ruapehu-Whanganui Rural Support Trust and Rural Health Alliance NZ, is the co-Chair of the Road Controlling Authority and recently helped to set up the Ameku Road cycle and walkway in Raetihi.

Term of appointment: December 2019-December 2022.



Hilary Allison brought a wealth of experience in local economic development and strong governance in Otago and Southland. Hilary was previously the National Operations Manager for the Community Employment Group amongst other public sector economic development roles. She is a governance specialist, having held Board roles for Beltex New Zealand, Otago Hospice, Dunedin PHO, Otago Community Trust, and other agencies. Hilary's term ended in May 2022.

Term of appointment: August 2018-May 2022.



Lisa Chase has worked extensively in international brand and marketing in Europe and Japan and returned home to farm her own sheep and beef properties in the Rangitikei. Later she worked in corporate agri-marketing across Aotearoa including FarmSafe. She was a regional economic development senior advisor for Te Puni Kōkiri. She is a consultant working on Māori economic development for Tūwharetoa. Lisa's term on the Board ended in May 2022.

Term of appointment: August 2018-May 2022.



Peter Coburn is from Westport. He is a passionate outdoor recreationalist and was the private secretary for Rural Affairs from 2006 to 2008. In this role he managed and monitored key rural issues including overseeing Walking Access legislation through parliament and developing the 'Rural Proofing' policy. He has considerable management experience in the conservation sector and has helped to establish marine reserves in the West Coast region.

Term of appointment: November 2019-November 2022.



Pierre Henare (Ngāti Porou, Ngāti Hine) is the current Board Chairman and a founding Director of Tairāwhiti Pharmaceuticals Ltd Group. He has also held Board positions with Māori Incorporations, Māori Land Trusts and with the Māori Advisory Boards to Tairāwhiti District Health and Midlands Health. Pierre has also worked for a range of government departments in both advisory and management capacities.

Term of appointment: August 2018-August 2024



Helen Mexted has significant strategic leadership and governance experience in public and private sector organisations such as Land Information New Zealand, Local Government New Zealand, Greater Wellington Regional Council, Public Trust, and Federated Farmers. Helen holds a Master of Business Administration and a Bachelor of Business Studies and is a Chartered Member of the Institute of Directors.

Term of appointment: August 2018-August 2024.



Raewyn Tipene established He Puna Marama Trust in 1997, and has been its Chief Executive Officer since 2006. Prior to this, she was a National Manager at Housing New Zealand, and an advisor with the Community Employment Group. She is completing a Masters in Indigenous Studies, and has a Post Graduate Diploma in Management and a Bachelor of Science. Raewyn's term ended in February 2022

Term of appointment: August 2018-February 2022.



Celia Wade-Brown QSO lives in the Wairarapa. She was Mayor of Wellington from 2010 to 2016 and previously a city councillor. She founded the walking advocacy group Living Streets Aotearoa in 2002. She is also a trustee of Walk21, the international charity dedicated to improving walking conditions, and a trustee of Te Araroa Trust. Recently, she initiated the Wairarapa Walking Festival.

Term of appointment: November 2019-November 2022.

Ngā kaimahi Staff

As at 30 June 2022, Herenga ā Nuku had 14 full-time equivalent employees, compared to 12.6 in 2021. The majority of these staff are based in Herenga ā Nuku's head office in Wellington and include a mix of permanent and fixed-term employees. Regional field advisors are located around the country and are engaged on a part-time contractual basis.



Ngā whanonga pono Principles

In carrying out its functions, Herenga ā Nuku applies a set of principles:

- In exercising its leadership role, Herenga ā Nuku will be an independent, responsive, open and influential catalyst facilitating access.
- The New Zealand economy is based on a strong and stable set of property rights and a legal system, which values certainty and predictability.
- New Zealand has a well-defined legal framework for the ownership of land, which spells out the property rights and responsibilities of those who control access to land, whether privately or publicly owned.
- A strong tradition has evolved whereby members of the public are generally given permission to access privately owned land, if they ask permission first and respect property, other people and the environment.

Ngā tukunga iho Achieving our outcomes

Herenga ā Nuku helps create, enhance and promote public access to the outdoors across New Zealand. Public access to the outdoors enables better-connected communities, physical and mental health improvements, and community development.

Impacts and outputs

This Annual Report shows case studies of Herenga ā Nuku's work in 2021-2022 as examples of its achievements on its three outcomes and associated outputs:

1. Managed access is available where and when it will add the most value to communities through:
 - access facilitation and leadership,
 - access dispute resolution,
 - management of the Enhanced Access Grants, and
 - community engagement.
2. People know how to find access through:
 - management of the access mapping system, and
 - provision of tracks and trails information.
3. People responsibly access the outdoors through
 - school education programmes
 - digital-led behaviour change initiatives, and
 - walkway compliance.

Throughout 2021-2022, Herenga ā Nuku engaged in a range of outdoor access cases. These range from small, local and individual concerns about access across private land to large projects that aim to create a network of

tracks, trails and public access across an entire region. These regional projects include:

- the Pūhoi to Mangawhai project in partnership with Ngāti Manuhiri, Auckland Transport, Auckland Council and the Matakana Coast Trails Trust,
- the Franklin-North Waikato project, and
- the iwi-led Tairāwhiti project in partnership with Tapuwae Tairāwhiti Trails.

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

We continued to provide grants to local community groups and trail builders to help them with any legal, surveying and other costs of developing trails. We have created a nationwide network of volunteer groups that build and maintain tracks and trails. The group has met online four times now and continues to grow in number and enthusiasm.

We have made significant improvements to our mapping and GIS services. Most notable was the development of Pocket Maps – an app that allows people to freely access outdoor access information offline. We also created a data portal that provides free public access to spatial data from across Aotearoa.

We continue to provide digital information about outdoor access and rights and responsibilities. This includes information on our website and other organisations' media platforms, such as Upstart Magazine, which featured material from the Outdoor Access Code, and Instagram.

O mātou rautaki

Our strategic framework

Our vision and purpose – Te mauri o te hīkoi

Our purpose is to provide New Zealanders with free, certain, enduring and practical access to the outdoors.

Our mission - What we intend to achieve

To lead national development and support local implementation of access to the outdoors.

Impacts over time - How we contribute and influence

We engage with central and local government agencies, mana whenua, organisations and community groups to generate public access opportunities that support healthy communities.

Our outcomes - How we know we are succeeding

The following outcomes are important to the success of Herenga ā Nuku:

1. Public access is available where and when it will add most value to communities.
2. People know how to find access.
3. People access the outdoors responsibly.

Our outputs - How we deliver

Public access is available where and when it will add most value to communities because we:

- facilitate and lead public outdoor access
- facilitate resolution of access disputes
- support Māori cultural access to the outdoors, and
- engage with communities.

People know how to find access because we:

- manage the access mapping system, and
- provide tracks and trails information.

People access the outdoors responsibly because of our:

- education programmes
- digital-led behaviour change initiatives
- New Zealand Outdoor Access Code, and
- collaboration with other organisations with an interest in responsible behaviour in the outdoors.

Our activities - What we work on

Key activities that support our output delivery include:

- investigating, assessing and facilitating access disputes
- supporting the promotion of Māori culture and heritage through public access
- incorporating cycling access, where appropriate, alongside walking access
- handling general access enquiries and case management
- preparing and delivering access recommendation reports for the Overseas Investment Office
- managing Enhanced Access Grant applications
- influencing outdoor access policy and decision making
- attending or hosting workshops and meetings with other government agencies, landholders, mana whenua, organisations and community groups to promote access
- managing and maintaining track and trail data, and
- publicising and identifying access across all land types.



O mātou haumāuiui

Our achievements

ACTIVITY: Investigating, assessing and facilitating access disputes

It can take years to resolve some disputes

Herenga ā Nuku opened 17 access dispute cases during the year. Two-thirds of the access dispute cases involved access issues over unformed legal roads.

Although unformed legal roads have the same legal right of access as formed legal roads, access cases about them can become complicated and emotional for the people involved. One example of such a case in the Buller region was first raised with us a decade ago. The adjacent landowners wanted access for horse-riding, and potentially a horse-riding tourism operation, over an unformed legal road that follows the creek intersecting their land and past other properties to the beach.

In the past couple of years, our regional field advisor helped secure an agreement by all the parties concerned – including neighbours whose gardens or farm race would be affected, horse riders concerned about a safe passage

to the beach, Waka Kotahi NZTA because the legal road access was on both sides of and effectively crossed a state highway, and the district council, both officers and councillors, as manager of the local unformed legal road. However, even though the parties have all agreed on the legal status of the access, challenges related to practical access can remain unresolved.

The importance of unformed legal roads means it is essential that we provide comprehensive, accurate advice to the councils that manage those roads. Because of that, we spent the year revising our book, Guidelines for the Management of Unformed Legal Roads. This has included consulting with territorial authorities across the motu and seeking an endorsement from Local Government New Zealand. We will print and issue this revised publication shortly.

ACTIVITY: Handling general access enquiries and case management

100s of new cases, as we support access from mountain to sea

In the last year our operations team has been involved in many cases. These include:

- Establishing a walking access easement overlooking Oneroa Bay in the Bay of Islands, through the Overseas Investment Office consent process. This walkway has been given the name Kotikoti by local iwi.
 - Establishing esplanade strips along the Whanganui River and a right of way to access the secured esplanade strips.
 - Achieving agreement to grant an easement signed with Watercare for Belmont Rise. The easement allows both cycling and walking access.
 - Negotiating new alternative walking access with a farm landholder in Northland, from Kai Iwi Lakes Road to Ripiro Beach, following the closure of the former track by the Department of Conservation.
 - Negotiating an agreement for a temporary trail deviation away from an urupā site at Te Porere Redoubt site, which helped
- resolve a longstanding grievance that was creating angst for local hapū close to National Park.
 - Supporting Waipā District Council to reopen the Hicks Road (northern access) to Sanctuary Mountain Maungatautari, which has been closed since 2018.
 - Securing public walking access to Mount Rahotia, a sacred maunga for Rangitāne, with a walkway, as part of an Overseas Investment Office condition of consent for the landholder.

In the last year, we opened 258 cases. Of these cases, 175 were general enquiries, 32 road stopping, 24 new access opportunities, 17 access disputes, and 10 involved our Overseas Investment Office consent work.



ACTIVITY: Managing Enhanced Access Grant applications

Funding supports Kawatiri Coastal Trail

In 2018 and 2021 Herenga ā Nuku supported the Charleston Westport Coastal Trail Trust with Enhanced Access Grants.

The trust drives the development of the Kawatiri Coastal Trail, Te Huarahi Takutai o Kawatiri. It's a family-friendly cycling and walking heritage trail that connects the Buller District towns of Westport and Charleston.

Since 2017, we have been working with the trust as they develop agreements with landowners, the Buller District Council and the Department of Conservation to allow people to

bike and walk along the trail. The trust faced significant legal costs as it sought to create walkway easements. These would safeguard public access over the route and ensure the trail could be managed as a single entity. Our funding helps cover these costs.

Some sections of the 50 km trail are already open, and riders and walkers have been making the most of them. Interpretive panels help visitors discover stories from Māori and Pākehā history as well as the area's rich biodiversity and stunning landscapes.

ACTIVITY: The Carbon Neutral Government Project

One less car, many more bikes

In February 2022 Commission staff took down a car. That is, their contribution biking to and from work during February's Aotearoa Bike Challenge saved the equivalent emissions of a car trip from Auckland to Wellington.

"We're only a small team of 24 people, but we're committed to active and public transport. Most of our Wellington staff walk, ride or use public transport regularly for their daily commute. That works well for us as an office," says deputy chief executive and daily walk-commuter Phil Culling.

Herenga ā Nuku's participation in Aotearoa Bike Month has grown steadily since 2018, when just one employee took part. Today half its staff are involved. The number of kilometres they cycled increased by a third since last year. The number of commuting trips has tripled, and the amount of CO2 saved has nearly doubled since last year.

Herenga ā Nuku's GIS manager, cyclist Matt Grose, clocked up nearly a third of those kilometres. He says he bikes because life is too short not to. But with all that cycling around Wellington's windy south coast, he might find he is living longer than he first anticipated.

Culling says the Bike Challenge is a fun way for Herenga ā Nuku to build its commitment to the Carbon Neutral Government Programme (CNGP) to be carbon neutral by 2025.

Herenga ā Nuku is part of tranche 2 of public sector agencies to measure and report on emissions as part of the CNGP. During 2021-2022 it has set up a framework to measure and record its emissions so it can begin measuring and reporting early.



ACTIVITY: Developing outdoor access policy

Advocating for access on stewardship land

In March, Herenga ā Nuku made a submission to the Department of Conservation (DOC) after it sought views on streamlining the legal process for stewardship land reclassification and disposal. To make that submission, we developed and enhanced our policy on stewardship land.

When DOC was formed in 1987, it was allocated land to protect. Any of this land that hadn't yet been given a land classification (such as national park or conservation area) was labelled stewardship land. Currently, there are over 3,000 parcels of stewardship land covering 9% of the country. They include former state forests and Crown land considered to have conservation value.

Reclassifying stewardship land can raise its level of protection, but the process can be complex and slow. It usually involves land surveying, scientific analysis of species and ecosystems, working in partnership with tangata whenua and consulting with the public to understand and protect conservation values. Unsurprisingly, most stewardship land has not yet been reclassified.

In our submission, we supported developing a more efficient process for reclassification. However, we outlined an expectation that this process considers future public access to the whenua. For example, reviews of each parcel of stewardship land need to consider where current public access—including tracks and trails—is needed or may be lost if the land were to become privately owned; where rivers or coastlines may erode; where slips could occur; where new recreational activities could seek access; and so on.

We stated that the reclassification process must protect conservation values, including public access to and through the whenua, natural linkages and enduring practical access to public conservation lands and waters, rivers, lakes and the coast.

We believe that public interest in access—no matter how small or remote—outweighs any case for permanent loss of that access.

This is one of many submissions our team has made to government agencies and local authorities supporting public access to the outdoors.

ACTIVITY: Attending or hosting workshops and meetings with other government agencies, landholders, iwi, hapū and community groups to promote access

Workshops on riparian planting and access

For the last two years Herenga ā Nuku has collaborated with NZ Landcare Trust to run workshops on riparian planting and public access.

There is a synergy between riparian planting and trails along riparian areas. They provide for public access but also weed and pest control. They facilitate people's understanding of and connection to waterways and the things living in those waterways.

Herenga ā Nuku and NZ Landcare Trust ran their first joint workshop in the Waikato two

years ago. Since then, they have refined it and shared it in other parts of the country. Each has different expertise and perspectives, which combined help to get a better result for the public. NZ Landcare Trust is very practical in terms of where to put tracks and trails and advising on plant selection alongside trails. Herenga ā Nuku has detailed knowledge of land ownership and connectivity. We can help riparian planters who are working across properties held by different landholders to know what the options are for enduring public access.

ACTIVITY: Attending or hosting workshops and meetings with other government agencies, landholders, iwi, hapū and community groups to promote access

Online hui bring together track and trail advocates

In September 2021, we hosted an inaugural online hui for trail-building groups. 14 groups from across the country attended. Our goal was to create a space for volunteer groups who build and maintain tracks, trails and public access amenities to come together from across the motu and share knowledge and support each other.

Since that first meeting Herenga ā Nuku has hosted 3 more meetings, one each quarter. The most recent meeting had 46 people attending, and our database of trail-building

groups has grown to over 100. We also established an online library for track-building groups, which includes information, templates, and policies relating to governance, health and safety, risk management, finance, employment, volunteers, protecting archaeological heritage and managing charitable status.

ACTIVITY: Preparing recommendation reports for the Overseas Investment Office

11 new tracks added to Mahu Whenua network

For over a decade, Herenga ā Nuku has worked to establish public access to a large area of high country owned by Robert Lange of Soho Property Limited. Our latest milestone came in June this year when 11 new tracks were formally gazetted as Walkways under the Walking Access Act 2008.

Back in 2011, the Overseas Investment Office (OIO) consented to Lange purchasing two large Crown Pastoral Leases between Wanaka and Arrowtown, subject to the provision of enduring public access. Lange was required to work with Herenga ā Nuku to achieve this, and both he and his land manager Russell Hamilton have been immensely supportive.

Herenga ā Nuku has worked with the many collaborating parties and navigated complex legal processes arising from the property being Crown lease land. Enthusiasm and collaboration have created something special.

Four of the 11 new tracks include cycle access, and they are all open and in use. Herenga ā Nuku's regional field advisor Ange van der Laan says people are flocking to the trail network, "It's an amazing asset to the country, and especially us very happy locals in Arrowtown".

Mahu Whenua is the name of the Queen Elizabeth II (QEII) covenants protecting most of Lange's land. At 53,000 ha, it is the largest private land covenant agreement ever initiated in New Zealand. The QEII National Trust is the controlling authority of the tracks; the Queenstown Lakes District Council, the Department of Conservation, and the Queenstown Trails Trust manage them.

Even more Mana Whenua tracks are planned to be legally protected in the near future.

ACTIVITY: Incorporating cycling access, where appropriate, alongside walking access

Coronet Loop a result of epic collaboration

Many are calling the new Coronet Loop 'epic', and with good reason. Starting in Arrowtown, the 50-km backcountry trail offers spectacular views across the Wakatipu Basin and passes interesting relics of the 1860s goldmining era. It opened on 4 March this year and is already proving popular.

The track is open to walkers but is predominantly a cycling trail, taking 4–8 hours to complete. It requires intermediate skills to tackle the steep, rugged sections and river crossings.

The trail's development has been led by Queenstown Trails Trust, Soho Property Ltd, QEII National Trust and Mahu Whenua Open Spaces Covenant. Herenga ā Nuku is a key

stakeholder in the project, having been involved since the beginning. We provided an overview and coordination, bringing people together and managing the survey process. The Department of Conservation, Queenstown Lakes District Council and Land Information New Zealand also provided support.

There are several historic huts on the trail, providing points of interest and short-term shelter. Eight Mile Hut will be ready to accommodate overnight stays, at a basic level, within the coming year. The trail is a drawcard for visitors and a good complement to the nearby Mahu Whenua walking tracks, which we also helped to develop.



ACTIVITY: Supporting the promotion of Māori culture and heritage through public access

Iwi leaders meet to discuss outdoor access legislation

In August 2021 Herenga ā Nuku got a rare opportunity to talk with and hear from attendees at the Iwi Chairs' Forum. Herenga ā Nuku has been working with cultural advisors, Tutira Mai, on some of the recommendations in the Report on the Finding from the Review of the Walking Access Act 2008. Tutira Mai helped secure an invitation to visit the forum.

The independent review made a series of recommendations about changes to the law that would affect Māori. Herenga ā Nuku was keen to talk about those recommendations with iwi leaders.

As a result of the presentation to the Iwi Chairs' Forum, the forum set up a subcommittee to look at the recommendations in the review.

Herenga ā Nuku also received advice from the forum subcommittee on changing its name to better reflect the work it does.

Commission chief executive Ric Cullinane says it was humbling and a privilege to be offered the opportunity to engage with the iwi leaders that the forum represents.

"We know the iwi are dealing with wide-ranging important issues across all spheres of NZ life," says Cullinane. "For a small crown agency like us, it is a privilege to have an opportunity to meet face-to-face. We know our work involves access to whenua – and that issue is dear to iwi.

"When our legislation is amended to reflect the review recommendations, we want to make sure it happens in a way that best meets our Te Tiriti obligations and the aspirations iwi have for their whenua."

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In the last year, Herenga ā Nuku also engaged a Māori advisor/strategic relationships manager. We reviewed and updated our Māori Partnership Strategy with a focus on defining the role of mana whenua in the work we do.

We engaged and partnered with iwi and Māori across the country by implementing regional Māori strategies. Each regional field advisor has been identifying mana whenua organisations in their region. We have been investing on our staff capability in te reo and tikanga.

ACTIVITY: Managing and maintaining track and trail data

Pocket Maps lets people explore offline

In August 2021, we launched Pocket Maps, a smartphone app that allows people to take our comprehensive maps with them just about anywhere, offline, free of charge.

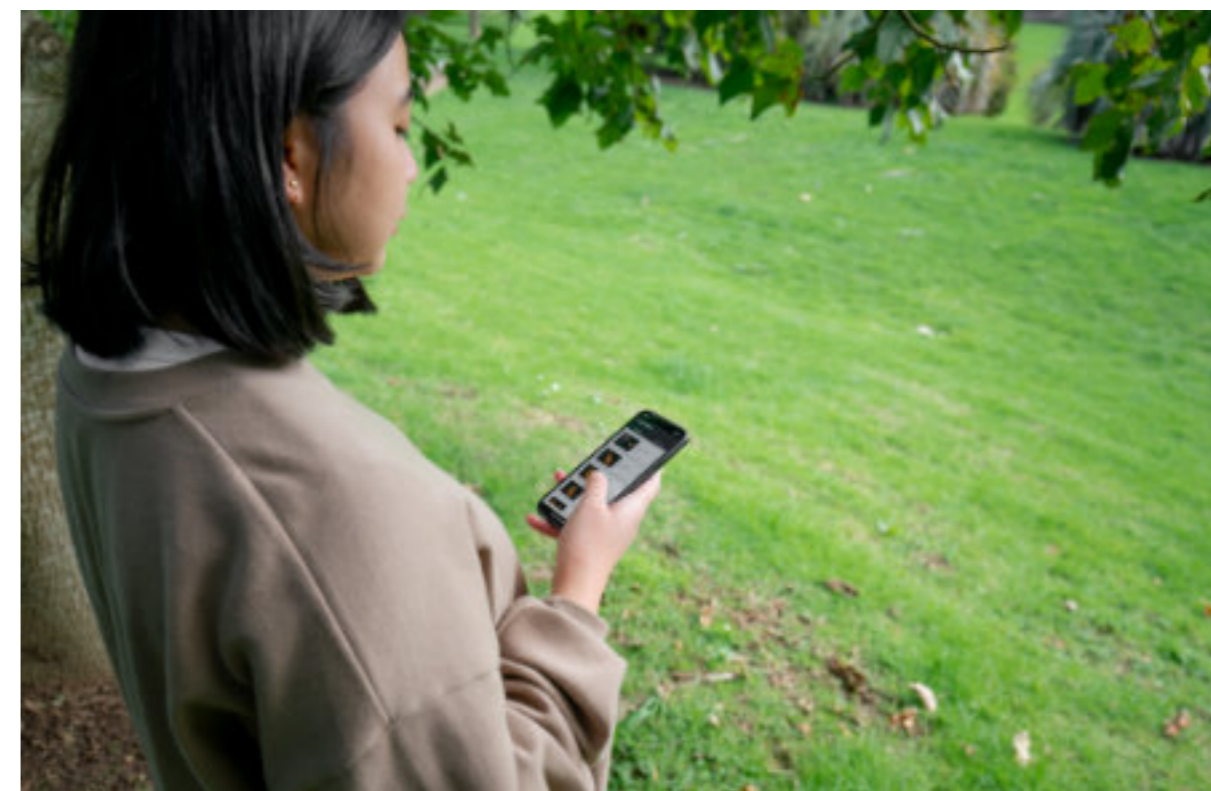
Many of our map users told us they struggled to understand public access boundaries when outdoors, away from internet access. Now, anyone with a smartphone (Apple or Android) can install Pocket Maps and choose from a list of interactive regional maps to download before heading out.

As with our online maps, users can take advantage of their phone's location feature to

focus in on their current location with a single tap.

Pocket Maps gives people everything they need to check public access boundaries when they're enjoying the outdoors, quickly and easily. It's particularly useful for hunters and other recreationalists who don't always plan their entire route ahead of time.

August also saw an improvement in the quality of the basemaps on offer in our map viewers. This update from our partners at Eagle Technology means users can now see more detail in our maps when they zoom in.





ACTIVITY: Managing and maintaining track and trail data

Outdoor agencies collaborate to enhance track information

In June 2022 we signed a memorandum of understanding to contribute to the new Plan My Walk app developed by the NZ Mountain Safety Council (MSC).

Both organisations had developed their own digital information platforms. For Herenga ā Nuku Aotearoa this was 'Find My Adventure', and for the MSC this was 'Plan My Walk'. Each offers benefits to walkers and other trail users. Find My Adventure provided mapping information about Aotearoa's tracks and trails, with the goal to create a single national dataset. Whereas Plan My Walk was developed to enable improved planning and preparation for walking and tramping trips with the aim to reduce preventable outdoor safety incidents.

Chief executive Ric Cullinane says people want to see agencies that spend public money work together to create great public services.

"In this case, instead of possibly competing by developing similar apps, we can support the NZ Mountain Safety Council to create a great app that helps people explore the outdoors and be safe while they do it."

Through the ongoing collaboration, it became evident that walkers would benefit from a single platform with all the information in one place: Plan My Walk.

Cullinane says the close working relationship with MSC meant it was a small step to come together to help grow Plan My Walk.

As part of the agreement, Herenga ā Nuku Aotearoa will help fund MSC to complete further Plan My Walk development over the next two years. Additionally, Plan My Walk will incorporate many new tracks supplied by Herenga ā Nuku Aotearoa and add new features available in Find My Adventure.

Find My Adventure will remain as a mapping solution to support the work of local communities such as trail trusts and Te Araroa website.

MSC chief executive Mike Daisley says collaborating on a single platform ensures walkers have access to the largest collection of tracks and trails data and the best access to safety information.

"It is a powerful example of how collaboration will always trump the solo and siloed approach.

"Plan My Walk has always been about partnerships and sharing data from a range of agencies to create one powerful platform. This collaboration with Herenga ā Nuku Aotearoa is a great example of this."

ACTIVITY: Handling general access enquiries and case management

Easements secure access to Te Ahu Pātiki

Te Ahu Pātiki is a 500-hectare block purchased last year by the Rod Donald Banks Peninsula Trust (RDBPT). The trust's manager at the time, Suky Thompson, spearheaded a fundraising campaign to purchase the land – Suky is also one of our latest Outdoor Access Champion Award winners. We worked with Suky to secure public access with walkway easements on eight tracks, and the rest of the block is now protected by a Queen Elizabeth II Open Space Covenant.

Ownership of Te Ahu Pātiki will soon be transferred to Te Ahu Pātiki Charitable Trust. Its members are representatives of RDBPT, Te Hapū o Ngāti Wheke Inc, Orton Bradley Park and Te Rūnanga o Koukourarata.

Herenga ā Nuku has retained the controlling authority role for the walkway. This role is

usually assigned to a public body, however RDBPT agreed to enter a memorandum of understanding with Herenga ā Nuku for management of the tracks. Our memorandum of understanding with RDBPT has been transferred to Te Ahu Pātiki Charitable Trust, which will now cover the track management role. The tracks are operational and in use, and the trust will hold a grand opening to celebrate the land transfer and completion of wider work later in 2022.

Te Ara Pātaka, the 35-km route previously known as the Summit Walkway, crosses Te Ahu Pātiki which is a significant link in a web of tracks connecting to communities in the valleys below. Te Ara Pātaka links reserves, unformed legal roads and private land crossings.

TE ARAROA

Te Ara Taurapa adds safe ending to Te Araroa

Te Araroa walkers ending (or starting) their long hike in Bluff are now safer thanks to 16 km of new shared-use track running south, starting from Awarua. This removes the former risk posed by walking on a busy section of State Highway 1. It's an improvement for walkers as well as cyclists and runners.

The track completes Te Ara Taurapa, a 25-km trail connecting Invercargill and Bluff. This follows an 1860s road and rail corridor along an earlier ara tawhito (traditional travel route). Mana whenua gifted the name, which means a journey along the taurapa (stern post) of the waka Aoraki.

Te Ara Taurapa is a joint project between Environment Southland and Invercargill City Council, with significant funding contributions

from Waka Kotahi NZTA and Te Araroa Trust. It also received financial support from the ILT Foundation and Community Trust South.

It was finished in November 2021 and officially opened on 31 March this year once six interpretation panels, developed by Te Rūnanga o Awarua and Te Rūnanga o Waihōpai, were in place.

Supporting Te Araroa Trust to manage Te Araroa

The original memorandum of understanding between us and Te Araroa Trust reached its two-year anniversary in June 2022. The two organisations agreed to update and replace it with a new two-year memorandum through to

June 2024. The trust expressed its gratitude for the logistical support we provide. Because of this partnership the trust has been able to focus its energy on maintaining and developing the trail and supporting walkers.



Ngā tāngata me o rātou āheitanga

People, culture and capability

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

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

Herenga ā Nuku manages a small team of employees and maintains a transparent environment, where people's needs and concerns are managed openly. Herenga ā Nuku recognises the benefits of a diverse workforce.

As at 30 June 2022, Herenga ā Nuku had 14 full-time equivalent employees.

Diversity and Inclusion

The age profile of employees was wide, with an average age of 42 years. Of a total of 15 employees, 8 identify as female and 7 identify as male. Of Herenga ā Nuku's managers 1 identifies as female, and 5 identify as male. Employees are all able-bodied.

67% of employees identify as NZ European and 37% identify with other ethnicities (employees may identify with more than one ethnicity). There was 1 staff member who identified as Māori and none as Pacific Islanders.

Herenga ā Nuku also has 12 regional field advisors who are independent contractors. 4 of the regional field advisors identify as male and 8 identify as female. EEO data is not held

for them, due to their contractual relationship with Herenga ā Nuku.

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

Commitment to staff

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

Recruitment, selection and induction

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

Employee development

Herenga ā Nuku has a positive and equitable approach to employee development. It encourages staff to identify development opportunities which reflect both work needs and their own longer-term professional and personal objectives. Managers identify learning and development opportunities for staff aimed at ensuring that organisational needs are met. There is an ongoing focus on developing and providing opportunities for staff. For example, during the year staff attended conferences and courses to develop technical and professional expertise.

Continued professional development is supported.

Remuneration and recognition

Herenga ā Nuku uses job evaluations to set job bands and reviews salaries annually as part of its performance management process. Remuneration is adjusted using Statistics New Zealand Labour Market Statistics data for the period ending June each year.

Flexible work environment

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

Herenga ā Nuku takes into account the age of its employees, and how this might impact on their personal caring duties, such as whether they are looking after young children or elderly parents.

Safe and healthy environment

Herenga ā Nuku promotes and actively invests in employee health, safety and wellbeing. All staff members are encouraged to attend first-aid courses. Winter influenza vaccinations are offered to all staff members. The Wellington City Council deems Herenga ā Nuku's building not to be earthquake-prone. All staff members have "grab and go" earthquake and disaster preparedness kits.

Leadership, accountability and culture

Herenga ā Nuku has a conceptual framework which gives the organisation a clear sense of direction and outcomes. The Board and managers provide the supporting leadership at the governance and management levels.

Managers have senior managerial and technical experience and provide informal coaching and mentoring for staff and regional field advisors.

Herenga ā Nuku is a member of the public sector Leadership Development Centre.

Herenga ā Nuku's work requires a high level of initiative, judgment and self-management which provide regular opportunities for staff to initiate and manage cases and projects. Herenga ā Nuku's size requires people to multi-task, which places a high reliance on teamwork and operational skills. The nature of Herenga ā Nuku's work presents few opportunities for highly structured leadership roles. Weekly staff meetings provide opportunities to share information, seek advice and discuss the office, its organisation and culture. The 'Capability' section of Herenga ā Nuku's National Strategy 2010-2035 aims for an organisational culture and environment that builds trust among stakeholders. This relies on an internal culture of transparency, objectivity, integrity and respect for others. Herenga ā Nuku actively seeks to be outward-focused and to build constructive and collaborative relationships with stakeholders.

Preventing bullying and harassment

Herenga ā Nuku outlines acceptable behaviour in its Code of Conduct and Unacceptable Performance, Misconduct or Serious Misconduct Policy. Staff members have access to the Employee Assistance Programme.

Herenga ā Nuku is committed to managing any complaints of bullying or harassment appropriately and in a timely manner.

Organisational capability

Herenga ā Nuku has a Business Continuity Plan to manage the business in the event of disaster, such as fire, water damage, earthquake or pandemic.

Te tauākī haepapa

Statement of responsibility

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

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

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

In the Board's opinion, the financial statements and the statement of performance fairly reflect the financial position and operations of Herenga ā Nuku for the year ended 30 June 2022.

Signed on behalf of the Board, 7 December 2022



Don Cameron, Board Chair



Pierre Henare, Board Member

Expenditure against appropriation

For the year ended 30 June 2022

	2021-2022 Actual \$	2020-2021 Actual \$
Total Appropriation	3,596,000	3,561,000
Herenga ā Nuku expenditure against appropriation	3,628,181	3,222,319

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

The 2021-2022 Estimates of Appropriation contains the following information on Herenga ā Nuku's funding.

Purpose of the appropriation

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

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



Te tauākī koronga mō ngā mahi kia tutuki

Statement of service performance

Managed access is available where and when it will add most value to communities

Herenga ā Nuku works with a range of stakeholders to secure access to the outdoors in urban, peri-urban, regional and rural communities. This is done through negotiation and relationship building with local communities, councils, and government agencies such as the Department of Conservation and Land Information New Zealand.

Herenga ā Nuku's work under this output also includes supporting iwi, other communities and local groups to secure new access opportunities through Enhanced Access Grants, as well as mediating between parties where access is disputed. Herenga ā Nuku also recommends access for areas subject to the sensitive land provisions of the Overseas Investment Office.

Performance measure	2021-2022 Actual	2021-2022 Target	2020-2021 Actual
1.1 Number of external stakeholder meetings or workshops we held.	26	8	5
1.2 Percentage of OIO reports completed within 90 days	100%	80%	90%
1.3 Percentage of access disputes resolved successfully within 12 months	71%	50%	91%
1.4 Percentage of contracts completed within two years of funding being approved.	75%	70%	100%
1.5 Percentage of enquiries acknowledged within 10 working days	100%	90%	100%

People know how to find access

Herenga ā Nuku works with Land Information New Zealand and the Department of Conservation to access the geographic information systems (GIS) data that forms the basis of our digital mapping system. Our maps are available on our website and provide up-to-date information on public access rights for both recreational and professional purposes. Herenga ā Nuku website also contains Find My Adventure, a database of tracks and trails, to enable New Zealanders and overseas visitors to find places to go in the outdoors for walking, cycling and horse-riding.

Herenga ā Nuku wants to understand how the public learns about access opportunities, so it analyses website traffic using Google Analytics, to understand its audiences.

Performance measure	2021-2022 Actual	2021-2022 Target	2020-2021 Actual
2.1 Percentage of technical enquiries from our mapping system completed within 90 working days of receipt	70%	90%	100%
2.2 Percentage of new gazetted walkways displayed on our maps within 12 months	N/A	100%	N/A
2.3 Percentage increase in the number of unique visits to the tracks and trails database	12% (180,746 visits)	5%	1092% (159,160 visits)



Te pūrongo a te Kaitātari Motuhake

Independent Auditor's Report

People responsibly access the outdoors

Encouraging the public to act responsibly while in the New Zealand outdoors is a key task. Herenga ā Nuku does this in two ways – by providing educational resources and supplying general information on how to behave when in the outdoors. In addition, it is also responsible for enforcing behaviour on walkways via local and regional councils and the Department of Conservation, who act as controlling authorities on Herenga ā Nuku's behalf.

Performance measure	2021-2022 Actual	2021-2022 Target	2020-2021 Actual
3.1 Percentage increase in the number of people accessing digital education resources compared to the previous year	37% (17,312 visits)	5%	4.9% (12,677 visits)
3.2 Percentage increase in the number of people accessing digital information on rights, responsibilities, and appropriate behaviour in the outdoors	73% (23,941 visits)	5%	37% (13,830 visits)
3.3 Percentage of compliance reports we receive from controlling authorities	92%	95%	90%

Silks Audit Chartered Accountants Limited on behalf of the Auditor-General

TO THE READERS OF THE HERENGA Ā NUKU FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2022

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

Opinion

We have audited the financial statements of the Commission on pages 38 to 55, that comprise the statement of financial position as at 30 June 2022, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and the statement of service performance of the Commission on pages 30 to 32.

In our opinion:

- the financial statements of the Commission on pages 38 to 55:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2022; and

- its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Tier 2 Public Benefit Entity Reporting Standards Reduced Disclosure Regime.
- the performance information on pages 30 to 32:
 - presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2022, including:
 - for each class of reportable outputs:
 - its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year; and

Our audit was completed on 7 December 2022. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the



Board and our responsibilities relating to the financial statements and the performance information, we comment on other information and we explain our independence.

Basis for our opinion

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

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

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

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

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

The Board is responsible for such internal control as it determines is necessary to enable it

to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

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

The Board's responsibilities arise from the Crown Entities Act 2004 and the Public Finance Act 1989.

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered

material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are

appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We evaluate the appropriateness of the reported performance information within the Commission's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the

performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Board is responsible for the other information. The other information comprises the statement of responsibility and the information included on pages 1 to 29, but does not include the financial statements, and the statement of service performance, and our auditor's report thereon.

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

In connection with our audit of the financial statements and the statement of service performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of service performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are

required to report that fact. We have nothing to report in this regard.

Independence

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

Zealand Auditing and Assurance Standards Board.

Other than the audit, 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



Te tauākī pūtea

Financial statements

Te tauākī o ngā whiwhinga moni whānui

Statement of comprehensive revenue and expense

For the year ended 30 June 2022

	Notes	2021-2022 Actual \$	2021-2022 Budget \$	2020-2021 Actual \$
Revenue				
Funding from the Crown	2	3,596,000	3,595,394	3,561,000
Interest revenue		3,960	9,000	12,678
Other revenue		45,000	-	-
Total revenue		3,644,960	3,604,394	3,573,678
Expense				
Operating costs	3	1,474,321	1,828,117	1,385,264
Personnel costs	4	1,900,135	1,706,171	1,579,820
Audit fees		25,000	25,000	22,343
Board remuneration	11	91,809	102,300	97,100
Depreciation and amortisation		30,670	66,150	33,619
Rentals and leases		106,246	106,656	104,173
Total expense		3,628,181	3,834,394	3,222,319
Total comprehensive revenue and expense / surplus (deficit)		16,779	(230,000)	351,359

The accompanying notes form part of these financial statements. Explanations of major variances against budget are provided in Note 19.

Te tauākī nekeneke tūtanga

Statement of changes in equity

For the year ended 30 June 2022

	Notes	2021-2022 Actual \$	2021-2022 Budget \$	2020-2021 Actual \$
Balance at 1 July		1,638,444	1,187,000	1,287,085
Total comprehensive revenue and expense for the year		16,779	(230,000)	351,359
Balance at 30 June	5	1,655,223	957,000	1,638,444

Te tauākī tūnga pūtea Statement of financial position

For the year ended 30 June 2022

	Notes	2021-2022 Actual \$	2021-2022 Budget \$	2020-2021 Actual \$
Current Assets				
Cash and cash equivalents	6	1,984,933	203,113	882,227
Investments	7	-	750,000	1,000,000
Debtors and prepayments		32,616	-	31,766
Total current assets		2,017,550	953,113	1,913,993
Non-current assets				
Property plant and equipment	8	14,182	241,850	16,331
Intangible assets	8	28,657	-	50,057
Total non-current assets		42,839	241,850	66,388
Total assets		2,060,389	1,194,963	1,980,381
Liabilities				
Creditors and other payables		209,668	116,416	160,644
Employee entitlements	13	195,498	121,547	181,292
Total liabilities		405,166	237,963	341,936
Net assets		1,655,223	957,000	1,638,445
Equity		1,655,223	957,000	1,638,445

Te tauākī kapewhiti Statement of cash flows

For the year ended 30 June 2022

	Notes	2021-2022 Actual \$	2021-2022 Budget \$	2020-2021 Actual \$
Cash flows from operating activities				
Funding from the Crown		3,596,000	3,595,394	3,561,000
Interest received		7,979	9,000	9,977
Other revenue		45,000	-	5,000
Payments to employees and members		(1,886,896)	(1,808,471)	(1,519,941)
Payments to suppliers		(1,647,801)	(2,109,773)	(1,561,592)
GST (net)		(4,455)	(50,000)	(4,780)
Net cash flows from operating activities		109,827	(363,850)	489,664
Cash flows from investing activities				
Net increase/(decrease) from maturity of investments		1,000,000	225,000	-
Purchase of property, plant and equipment		(7,121)	(20,037)	(6,626)
Net cash flows from investing activities		992,879	204,963	(6,626)
Net increase/(decrease) in cash		1,102,706	(158,887)	483,038
Cash and cash equivalents at the beginning of the year		882,227	362,000	399,189
Cash and cash equivalents at the end of the year	6	1,984,933	203,113	882,227

Ngā whakamārama mō ngā tauākī pūtea

Notes to the financial statements

1. Statement of accounting policies

Reporting entity

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

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

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

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

The financial statements for Herenga ā Nuku are for the year ended 30 June 2022 and were approved by the Board on 7 December 2022.

Basis of preparation

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

Statement of compliance

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

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

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

These financial statements comply with PBE standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and are rounded to the nearest

dollar (\$) . The functional currency of Herenga ā Nuku is New Zealand dollars (NZ\$).

Changes in Accounting Policies

There have been no changes in accounting policies.

Summary of significant accounting policies

Revenue

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

FUNDING FROM THE CROWN

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

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

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

INTEREST REVENUE

Interest revenue is recognised on a time-proportion basis as it accrues on bank account

balances, on-call bank deposits and investments.

GRANT EXPENSE

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

Herenga ā Nuku has no non-discretionary grants.

Leases

OPERATING LEASES

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

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

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

Cash and cash equivalents

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



Receivables

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

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

Investments

BANK TERM DEPOSITS

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

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

Property, plant and equipment

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

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

ADDITIONS

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

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

DISPOSALS

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

SUBSEQUENT COSTS

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

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

DEPRECIATION

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

Office Equipment	5 - 10 years	10% - 20%
Computer hardware	4 - 5 years	20% - 25%

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

Intangible assets

SOFTWARE ACQUISITION AND DEVELOPMENT

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

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

Staff training costs are recognised as an expense when incurred.

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

AMORTISATION

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is 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:

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, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

Creditors and other payables

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

Employee entitlements

SHORT-TERM EMPLOYEE ENTITLEMENTS

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

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

PRESENTATION OF EMPLOYEE ENTITLEMENTS

Annual leave owing is classified as a current liability.



Superannuation schemes

DEFINED CONTRIBUTION SCHEMES

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

Provisions

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

Equity

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

Goods and Services Tax (GST)

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

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

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

Income tax

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

Budget figures

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

Critical accounting estimates and assumptions

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

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

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

2. Funding from the Crown

Herenga ā Nuku has been provided with funding from the Crown for the specific purposes set out in the Walking Access Act 2008 and the scope of the relevant Crown appropriations.

Apart from these restrictions, there are no unfulfilled conditions or contingencies attached to Government funding.

3. Operating costs

	2021/22 Actual	2020/21 Actual
	\$	\$
Contractors	433,378	430,454
Travel and accommodation	108,632	122,573
Publications and publicity	98,514	111,240
Consultants	96,061	44,949
Service contracts	413,218	359,114
Grants and other expenses	15,789	63,191
Trail projects	148,343	155,973
Legal and prosecution	25,011	5,070
Meeting expenses	19,744	12,754
Other	115,631	79,947
Total operating costs	1,474,321	1,385,264

4. Personnel costs

	2021/22 Actual	2020/21 Actual
	\$	\$
Salaries, wages and allowances	1,786,878	1,435,080
Increase in employee entitlements	2,898	52,005
Recruitment	23,375	18,375
Employer contributions to defined contribution plans	51,344	43,808
Employer costs	35,640	30,551
Total personnel costs	1,900,135	1,579,820

Employer costs include staff-related expenses such as staff training and recognition.

5. Equity

	2021/22 Actual	2020/21 Actual
	\$	\$
Balance 1 July	1,638,445	1,287,086
Surplus for the year	16,779	351,359
Balance at 30 June	1,655,224	1,638,445

6. Cash and cash equivalents

	2021/22 Actual	2020/21 Actual
	\$	\$
Cash at bank	1,984,933	882,227
Total cash and cash equivalents	1,984,933	882,227

7. Investments

	2021/22 Actual	2020/21 Actual
	\$	\$
Current investments	-	1,000,000
Total	-	1,000,000

8. Property, plant, equipment and intangible assets

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

	Computer hardware	Office equipment	Computer software	Total
	\$	\$	\$	\$
2020/21				
Cost				
Balance at 1 July 2020	74,241	84,357	356,482	515,080
Additions	3,401	3,226	-	6,626
Balance at 30 June 2021	77,642	87,583	356,482	521,706
Accumulated depreciation				
Balance at 1 July 2020	60,383	76,292	285,024	421,699
Depreciation expense	8,862	3,356	21,401	33,619
Balance at 30 June 2021	69,245	79,648	306,425	455,319
Carrying amount at 30 June 2021	8,396	7,934	50,057	66,387
2021/22				
Cost				
Balance at 1 July 2020	77,642	87,583	356,482	521,706
Additions	-	7,121	-	7,121
Balance at 30 June 2022	77,642	94,704	356,482	528,827
Accumulated depreciation/ amortisation				
Balance at 1 July 2021	69,245	79,648	306,425	455,319
Depreciation and amortisation expense	5,012	4,258	21,400	30,670
Balance at 30 June 2022	74,257	83,906	327,825	485,989
Carrying amount at 30 June 2022	3,385	10,798	28,657	42,838

9. Commitments

Grant commitments:

	2021/22 Actual	2020/21 Actual
	\$	\$
Grant commitments - Enhanced Access Grants		
Not later than one year	37,122	17,115
Later than one year and not later than three years	21,472	33,392
Total grant commitments	58,594	50,507
Operating leases as lessee		
The future aggregate minimum lease payments (GST inclusive) to be paid under non-cancellable operating leases are as follows:		
Not later than one year	82,375	51,466
Later than one year and not later than five years	24,794	27,147
Total operating lease commitments	107,169	78,613
Total grant and operating lease commitments	165,763	129,120

Grant commitments:

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

Operating lease commitments:

Herenga ā Nuku's lease for its office accommodation was due to expire on 30 April 2026. However, New Zealand Trade and Enterprise (NZTE) has given notice to terminate the lease at 31 December 2022 as it now requires the floor space. The remaining commitments to NZTE total \$51,108 as at balance date.

10. Related party transactions and key management personnel

Related party transactions

Herenga ā Nuku is a wholly-owned entity of the Crown. Herenga ā Nuku has been provided with funding from the Crown of \$3.596m (2021 \$3,561m) for specific purposes as set out in the Walking Access Act 2008 and the scope of the Vote Agriculture, Biosecurity, Fisheries and Food Safety appropriation.

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

Key management personnel

There were no transactions entered into during the year (2021 nil) with key management personnel.

Key management personnel compensation

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

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.

	2021/22 Actual	2020/21 Actual
	\$	\$
Board members		
Remuneration	91,809	97,100
Full time equivalent members	0.5	0.6
Leadership team		
Remuneration	1,086,000	1,030,455
Full time equivalents	7.0	6.6
Total key management personnel compensation	1,177,809	1,127,555
Total full time equivalent personnel	7.5	7.2

11. Board remuneration

Herenga ā Nuku has an Audit and Risk Committee. The independent chair of the Audit and Risk Committee was paid \$7,500 (2021 \$6,000) during the financial year.

Herenga ā Nuku has taken out directors' and officers' liability and professional indemnity insurance cover during the financial year in respect of the liability or costs of Board members and employees. No Board member received compensation or other benefits in relation to cessation (2021 \$nil).

	2021/22 Actual	2020/21 Actual
	\$	\$
Don Cameron (Chair)	18,700	18,700
Helen Mexted	11,200	11,200
Pierre Henare	11,200	11,200
Peter Coburn	11,200	11,200
Celia Wade-Brown	11,200	11,200
Raewyn Tipene	7,775	11,200
Hilary Allison	10,267	11,200
Lisa Chase	10,267	11,200
Total Board remuneration	91,809	97,100

12. Employee remuneration

	2021/22 Actual	2020/21 Actual
	People	People
Total remuneration paid or payable		
\$110,000-\$119,999	3	1
\$120,000-\$129,999		1
\$130,000-\$139,999		2
\$140,000-\$149,999	2	1
\$210,000-\$219,999		1
\$220,000-\$229,999	1	
\$230,000-\$239,999	1	

13. Employee entitlements

	2021/22 Actual	2020/21 Actual
	\$	\$
Accrued salaries	40,482	29,174
Annual leave	155,016	152,118
Total employee entitlements	195,498	181,292

14. Financial instruments

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

	2021/22 Actual	2020/21 Actual
	\$	\$
Financial assets at amortised cost		
Cash and cash equivalents	1,984,933	882,227
Receivables (excluding GST receivable)	-	12,493
Investments	-	1,000,000
Total financial assets at amortised cost	1,984,933	1,894,720
Financial liabilities measured at amortised cost		
Payables	405,166	341,936
Total financial liabilities measured at amortised cost	405,166	341,936

15. Contingencies

There were no contingent liabilities as at balance date (2021 \$nil). Herenga ā Nuku has no contingent assets at balance date (2021 \$nil).

16. COVID-19 Pandemic

The risks and uncertainties associated with the COVID-19 pandemic have reduced since the preparation of the 2020 and 2021 financial statements. There have been no significant impacts due to COVID-19 on Herenga ā Nuku's operations and financial statements during the 2021/2022 financial year.

17. Events after balance date

There were no significant events after balance date. (2021 \$nil)

18. Expenditure by nature

	2021/22 Actual	2020/21 Actual
	\$	\$
Mapping system	695,183	605,625
Operations	908,891	945,921
Grants	15,789	63,191
Governance and leadership	348,422	433,766
Communications	440,540	395,274
Support	802,608	307,375
Accommodation	143,993	170,744
Trail projects	272,755	300,423
Total expenditure by nature	3,628,181	3,222,319

19. Explanations for major variances

Explanations for variations from Herenga ā Nuku's budgeted figures in the statement of performance expectations are set out below. The overall financial result for the year shows a small surplus of \$16,779 against a budgeted deficit of (\$230,000). There are some instances where actual line-item amounts may differ significantly from budgeted amounts, and this reflects the nature of the Commission's activities.

Explanations for variations from the Commission's budgeted figures in the statement of performance expectations are set out below. The overall financial result for the year shows a surplus of \$16,779 compared to a budget deficit of \$230,000.

Statement of Comprehensive Revenue and Expense

Revenue

Total revenue for the year was \$3,644,960 against a budget of \$3,604,394. The variance of \$40,566 was mainly due to \$20,000 received from the Overseas Investment Office process and a cash contribution of \$25,000 from the owners of Robertson Lodges, to support Herenga ā Nuku's regional tracks and trails project work.

Expenditure

Total expenditure for the year was \$3,628,181 against a budget of \$3,834,394.

The variance of \$206,213 is net of some items of over-expenditure. Operating costs were down \$353,796 reflecting reduced Regional Field Advisor expenditure, regional project work, grant spending, Māori engagement, travel, and Board meeting expenses resulting from changing work practices including more use of video conferencing.

Personnel costs were \$193,964 more than budget due mainly to the addition of a Strategic Relationships Manager, a seconded manager from the Department of Conservation for a year paid for by Herenga ā Nuku and savings from a number of temporarily unfilled positions.

Statement of Financial Position

Current assets

Cash, cash equivalents and investments at year end that fall due within a year are \$1,984,933 an increase from the previous year by \$102,706 reflecting an increase in general reserves following budget savings and increased income as noted above.

Non-Current assets

Property, plant, and equipment is \$199,011 under budget largely as a result of postponing the implementation of an asset management system for Te Araroa.

Equity

Overall equity is \$1,655,223 which is \$698,223 more than budget and a slight increase of \$16,779 on last year's actual.

Statement of Cash Flows

Funding received from the Crown was on budget at \$3,595,000.

Payments to employees, members and suppliers was \$383,547 less than budget due to less operating expenditure and some cost savings.

Cash flows from investing activities reflect the movement of the commission's \$1,000,000 investment to cash and cash equivalents, reflecting the movement of cash and investments to more short-term arrangements.

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