



WALKING ACCESS
ARA HĪKOI AOTEAROA

New Zealand Walking Access Commission

Annual Report

2014-2015



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

The New Zealand Walking Access Commission seeks to enhance free, certain, enduring and practical walking access to the outdoors, and to strengthen our access culture and heritage.

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Cover image: *This infographic represents a time period from 25 May 2015 to 9 September 2015. Each point denotes a location that a user has chosen to view on the Walking Access Mapping System at a scale of 1:50,000. A total 36,680 user sessions over this time period resulted in over five million points covering the entire extent of New Zealand.*

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Part 1: Highlights

STRENGTHENING ACCESS CULTURE AND HERITAGE



68% of the New Zealand public believe access is being strengthened and valued



55% of the New Zealand public have heard of the Queen's Chain



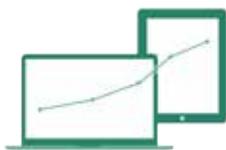
70% of the public agree that most New Zealanders have a good understanding of how to behave responsibly in the outdoors



57 meetings held with stakeholders and interest groups



5,656 students and teachers visited the Both Sides of the Fence education website



25,937 people visited the Commission's corporate website



ENHANCING ACCESS OPPORTUNITIES



83 access opportunities created or retained with Commission involvement



11 Enhanced Access Fund projects approved



Two new walkways gazetted



351 access enquiries resolved



51,298 people visited the Walking Access Mapping System website



Part 2: Introduction

REPORT FROM THE BOARD

We are pleased to present the Annual Report of the New Zealand Walking Access Commission for the period 2014-2015.

The Commission aims to enhance free, certain, enduring and practical walking access to New Zealand's outdoors, and to strengthen our country's access culture and heritage. To achieve this, the Commission provides leadership on national and local access matters to ensure existing access is protected for the long term and works to change attitudes, increase understanding of access responsibilities and create new access opportunities.

The *National Strategy 2010-2035* and *Statement of Intent 2014-2018* ensure the Commission maintains a consistent strategic direction and focus. This has a solid foundation for the development of lasting processes that will enable it to achieve long term statutory objectives.

The Commission's work programme for 2014-2015 emphasised leadership, increasing understanding of access responsibilities and enhancing access opportunities.

The Commission's credibility with stakeholders continues to grow and it is recognised for its independence, expertise and knowledge. The Board is giving high priority to working with local authorities and other agencies to explain the significance of New Zealand's access culture and heritage and why this should matter to decision-makers. This approach seeks to cement a community-agreed understanding about the value of access, with an emphasis currently on decision-makers.

An online independent survey¹ this year showed that the public interest, awareness and understanding of New Zealand's access culture and heritage remains strong and the Commission is having a positive effect. Informal comment indicates that the Commission's focus over the past three years on working with and informing "access providers and decision makers" is proving successful.

The Commission is receiving more requests from territorial local authorities for advice and there is a growing understanding and appreciation of the value of access and the *Walking Access Act 2008*.

Awareness of responsible behaviour in the outdoors and the value of access is strong. Rather than being an 'advocate' in the sense of using media and judicial processes to advance the access message, the Commission has focused on promoting its messages and expectations with public access decision makers such as local government, the Department of Conservation and landholders. This facilitative approach does not attract a high degree of public attention and the findings of the independent survey conducted during the year (mentioned above) suggest the public endorses the way the Commission operates.

The Board appreciates the valuable work undertaken by the Commission's regional field advisors and was pleased to see the network widened. At the same time, replacement of three foundation advisors signalled a change in direction for the network. The number of access disputes is decreasing and there is a greater need to explain and communicate the access story to the public.

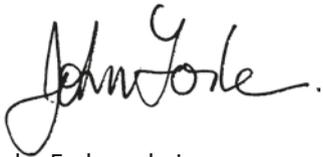
An external "value for money" review of the Enhanced Access Fund concluded that the fund contributes to all four of the Commission's strategic objectives, is a good use of Commission funds (that is, value for money) and meets a community need. The report found that there was good evidence the Enhanced Access Fund led to positive outcomes and to obtaining enduring access. The fund is an excellent platform for the Commission to increase and lever its local and regional recognition and influence.

The Board was heartened by the continuing growth in the use of the Both Sides of the Fence education website and entries in the Top Outdoor Spot competition. We were very pleased to obtain sponsorships from businesses and organisations with an interest in rural New Zealand and outdoor recreation.

¹ Colmar Brunton was commissioned to undertake the *Walking Access Survey 2015* for the Commission.

We completed the year with a financial surplus rather than a budgeted deficit arising from deferred investment in our web-based products as we investigate the most effective approach to improving our offering, Enhanced Access Fund grants lower than anticipated and a loss of productivity due to the time required to recruit and replace regional field advisors.

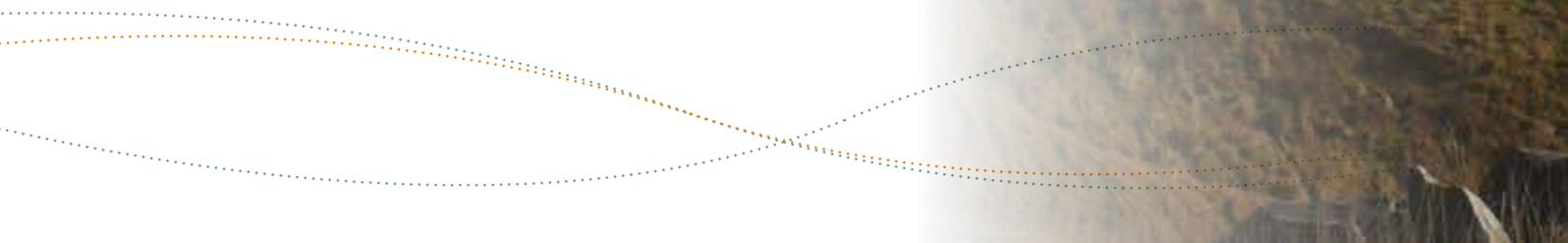
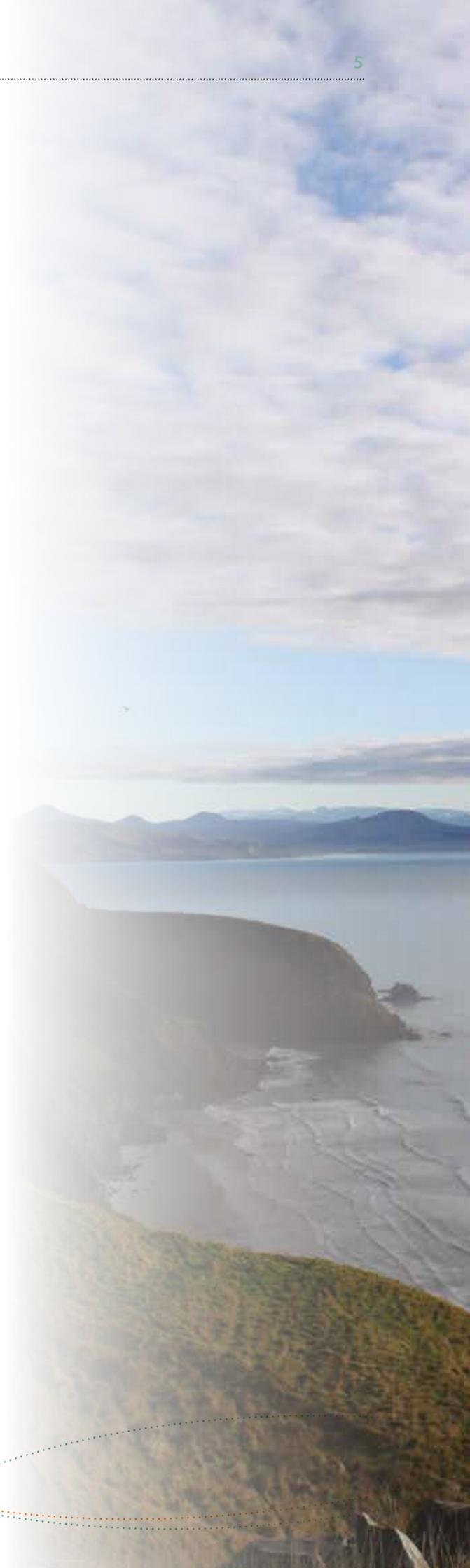
There was one change to board membership in the past year with Mike Barnett's term ceasing. Peho Tamiana continues to be the Commission's kaumatua. The excellent reputation enjoyed by the Commission owes much to the work of our staff and regional field advisors and we thank them for their dedication.



John Forbes, chairman



Penny Mudford, board member



REPORT FROM THE CHIEF EXECUTIVE

The emphasis this year was on improving performance across the Commission's operations. There was no single flagship project. We increased interest in and support for Both Sides of the Fence, increased the amount of information on the Walking Access Mapping System (WAMS) and consolidated corporate systems. The regional field advisor network underwent considerable change and the advisors increased efforts to promote the Commission in their areas.

There was an increased emphasis on improving our marketing and awareness (identifying sponsors, developing new ways of operating and marketing) and, leading from this, a unifying theme in its messaging is that of the Commission as the 'Guardian of the (Queen's) Chain' with the purpose of 'Linking New Zealand'.

The focus on awareness saw a very pleasing increase in use of Both Sides of the Fence website and resources and entries in the Top Outdoor Spot competition. The latter was supported by external sponsors and their interest and support was welcomed and appreciated. Of particular note many of the entries are from urban schools, rather than rural, and teachers use the competition as creative writing exercises.

The most significant communications initiative was moving into social media using Facebook and Twitter which has seen positive results. This approach is new and it will take time for the Commission to build its audience and refine its social media "voice". A specific feature, "Walkway Wednesday", attracts good interest.

The WAMS remains the Commission's largest public-facing product and investment. Awareness of the mapping system is increasing although user satisfaction with the mobile component and some functionality shows a decline. The decrease is likely to be a consequence of users comparing it with other web based services. From users' perspectives, WAMS has remained unchanged since 2012 and may compare unfavourably with contemporary services such as Topomap.co.nz or Department of Conservation maps.

The Commission is aware of these limitations and has a project in place to identify opportunities over the next two years with an emphasis on improving the mobile component and functionality in 2015-2016.

Budgeting challenges are expected from increasing costs of software licensing, data storage and developing new features to retain the public interest and value of WAMS.

The regional field advisor network underwent change including expansion. Three original advisors retired and were replaced and two additional appointments made. There are now nine regional field advisors. These changes spread the workload over more frontline advisors enabling earlier responses to enquiries and closer connection with communities. Additional resources in the Wellington office strengthened our ability to respond to more technical enquiries, reduce the backlog of cases and increase the amount of access-related information on the mapping system.

The Enhanced Access Fund review was an important initiative. The conclusions, reported elsewhere in this report in detail, show that it is a good use of Commission funds. There is room to improve the application process, clarify the Enhanced Access Fund's priorities, obtain better and more useful data and improve the monitoring of projects and these will be part of the 2015-2016 work programme.

Considerable progress was made in completing a full suite of corporate and organisational policies. The Commission relies heavily on third parties to supply or provide services and policies are being developed to manage risks associated with this.

There were no material changes in the Commission's external operating environment during the reporting period.



Mark Neeson, chief executive

Part 3: Our organisation

PURPOSE

The New Zealand Walking Access Commission's purpose is to lead and support the negotiation, establishment, maintenance² and improvement of walking access and types of access that may be associated with walking access, such as access with firearms, dogs, bicycles, or motor vehicles.

The Commission's governing legislation is the *Walking Access Act 2008*.

GOVERNANCE

The Commission is governed by a board of five members appointed by the Minister for Primary Industries. The Commission is funded by Parliament through Vote Primary Industries 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 the Commission. The Board has a Chief Executive Performance Review Committee that undertakes work on its behalf. The Board holds frequent training and development workshops on governance topics and undertakes an annual self-review.

NZWAC BOARD



Chairman

John Forbes is Mayor of Opotiki District and Rural Sector Group Chair for Local Government New Zealand. He has a good understanding of the agricultural, horticultural, forestry and rural sectors. As a committee chairman of a rural

council for 18 years and a Mayor since 2001, John has had significant experience in governance processes, public consultation and representing rural communities. He was a member of the Walking Access Consultation Panel and the Walking Access Advisory Board.

*Term of appointment: April 2012-April 2015.*³



Maggie Bayfield, QSM, is a Christchurch-based ecologist with a long involvement in both the conservation and rural communities. A previous chair of the Taranaki/Whanganui Conservation Board and member of the New Zealand Conservation Authority, Maggie

has also chaired the Queen Elizabeth II National Trust and been Executive Officer of Rural Women New Zealand. Maggie has more recently worked as a consultant specialising in working with landowners and local, regional and central government on a wide range of land management issues. She was a member of the Walking Access Consultation Panel.

*Term of appointment: April 2012-April 2015.*⁴



Peter Brown is affiliated to Tairāwhiti Iwi, Tuwharetoa and Te Arawa, and works as the Maori Health Manager at Tairāwhiti DHB. He is an owner in a whānau land block which provides free public access to East Cape Lighthouse. Peter is also the chairman of a tribal

farming incorporation, a director of a medicinal herb company and has his own orchard block. He holds qualifications in law, management and the environment and is certified in dispute resolution. Peter is also a former Waitangi Tribunal member. He was a member of the Walking Access Consultation Panel and the Walking Access Advisory Board.

Term of appointment: July 2013-April 2016.



Penny Mudford is a Wellington based commercial dispute resolver and professional director. She is a Fellow of the Arbitrators' and Mediators' Institute of New Zealand and a Chartered Member of the Institute of Directors in New Zealand. She is an experienced

² In the context of the *Walking Access Act 2008*, the term "maintenance" means retaining free, certain, practical and enduring walking access to the outdoors. The primary focus is on maintaining and improving legal access in the outdoors, rather than providing and maintaining physical infrastructure such as tracks and bridges.

³ Section 32 of the *Crown Entities Act 2004* provides that the terms of appointment of board members whose terms have expired continue until either reappointment or replacement.

⁴ Ibid.

director and coaches senior managers and directors in the areas of governance and conflict. Penny has a background in agriculture with 20 years' experience as a dairy farmer and rural property owner in Manawatu. Penny was a member of the Land Access Ministerial Reference Group.

*Term of appointment: April 2012-April 2015.*⁵



Brian Stephenson is an Auckland-based barrister with extensive experience in employment law and dispute resolution. He was a member of the Employment Tribunal for 10 years and has been a Tenancy Adjudicator since 2009. He served 10 years on the Executive

of Federated Mountain Clubs of New Zealand and was its president from 2005 to 2008. He was a member of the New Zealand Conservation Authority from 2008 to 2014 and was on the Walking Access Advisory Board.

Term of appointment: July 2013-April 2016.

STAFF

The Commission has a team of seven staff (6.0 FTEs) and nine regional field advisors. The staff are based in the Commission's head office in Thorndon, Wellington. The field advisors are located around the country and are engaged on a part-time contractual basis.

Our people have a range of backgrounds including law, policy, land surveying, geospatial information technology, finance and administration. Some of our regional field advisors are farmers or have a background in farming. The Commission's people have a keen interest in rural New Zealand and outdoor recreation.

FUNCTIONS

The Commission's functions are provided for in section 10 of the *Walking Access Act 2008*. They are to:

- » provide national leadership on walking access by:
 - preparing and administering a national strategy; and
 - coordinating walking access among relevant stakeholders and central and local government organisations, including Sport and Recreation New Zealand⁶;
- » provide local and regional leadership on, and coordination of, walking access in collaboration with local authorities;
- » compile, hold and publish maps and information about land over which members of the public have walking access;
- » provide advice on walking access to the Minister or any other person;
- » 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;
- » negotiate with landholders to obtain walking access (including walkways, which are one form of walking access) over public or private land;
- » negotiate rights in addition to any walking access that is obtained, such as the right of access with firearms, dogs, bicycles, or motor vehicles;
- » administer a fund to finance the activities of the Commission, or any other person, in obtaining, developing, improving, maintaining, administering, and signposting walking access over any land;
- » receive and manage private funding, contributions, or sponsorship for the promotion of walking access;

⁵ Section 32 of the *Crown Entities Act 2004* provides that the terms of appointment of board members whose terms have expired continue until either reappointment or replacement.

⁶ Sport and Recreation New Zealand has since rebranded and is now Sport NZ.

- » research, educate the public about, and participate in topics and programmes related to walking access;
- » develop, promote, and maintain the code of responsible conduct⁷;
- » administer walkways under this Act, with planning and supervision focused at a local level; and
- » monitor the compliance with, and enforcement of, this Act in relation to walkways.

PRINCIPLES

In carrying out its functions the Commission applies a set of principles including:

- » in exercising its leadership role the Commission will be an independent, responsive, open and influential catalyst in 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; and
- » a strong tradition has evolved whereby members of the public are generally given permission to access privately owned land, provided that they ask permission first and respect property, other people and the environment.

⁷ This code, as published by the Commission, is the *New Zealand Outdoor Access Code*.



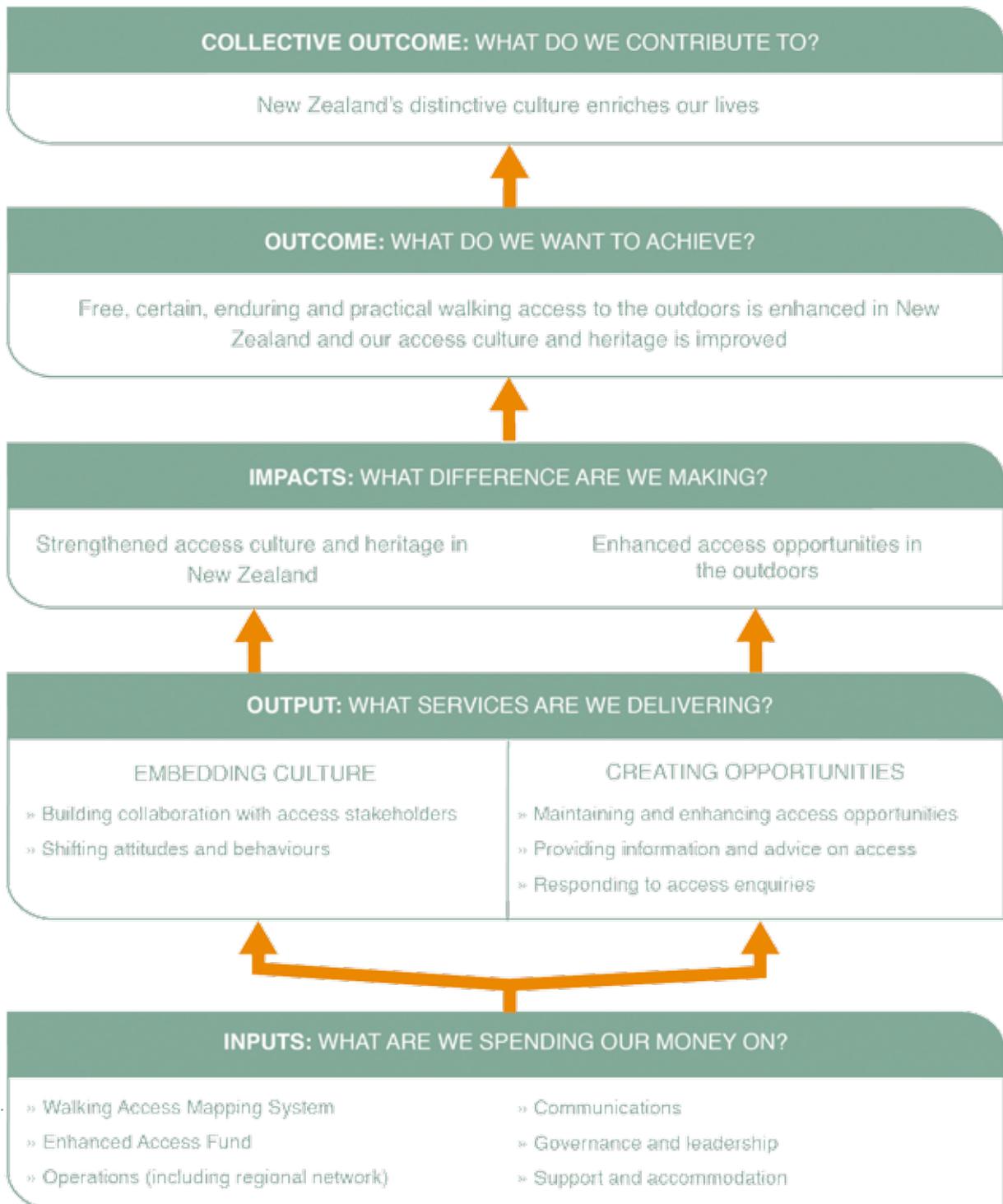
Part 4: Achieving the vision

THE COMMISSION'S VISION

The Commission's governing legislation, the *Walking Access Act 2008*, reflects the public interest in ensuring that New Zealanders are able to enjoy the outdoors and that to do so requires retaining and enhancing access to the countryside, beaches, lakes, rivers, natural areas and public resources.

At its core this vision is about "linking New Zealand". New Zealanders value actively participating in outdoor recreation as part of their heritage and their free, rugged and independent spirit. It is part of New Zealand's culture and identity.

Fig. 1: New Zealand Walking Access Commission Outcomes Framework



THIS SECTION OF THE REPORT DESCRIBES OUR WORK PROGRAMME IN MORE DETAIL.

Strengthening access culture and heritage

The New Zealand Walking Access Commission seeks to increase understanding of access responsibilities and to strengthen New Zealand's access culture and heritage.

Better understanding of access responsibilities reduces conflict over access to the outdoors and encourages voluntary management of outdoor access behavioural issues. A strengthened access culture helps to "link New Zealand" by improving understanding of the respective motivations and desires of access users and landholders, and greater respect for each other's interests.

The Commission conducted the third iteration of the *Walking Access Survey*⁸ in 2015. This survey, which has been previously conducted in 2011 and 2013, measures public perception of the value of outdoor access and awareness of many outdoor access topics, including responsible behaviour in the outdoors. This year's survey found that nearly all New Zealanders (95 per cent) believe free and easy access to the outdoors is important (see Fig. 2).

More than two thirds (68 per cent) of respondents agreed that access is being strengthened and valued (see Fig. 3). While this reflects positively on the Commission and others with an interest in access to the outdoors, there is room for improvement.

The survey also looked at awareness of the Queen's Chain – the strip of public land, usually 20 metres in width, which skirts many, but by no means all, of our country's waterways. It found that 55 per cent of respondents had heard of the Queen's Chain concept (see Fig. 4), suggesting that at least some of New Zealand's access heritage is being passed down between generations. Awareness was lower among people aged under 30 and recent immigrants.

The Commission seeks to improve understanding of the value of access and the importance of responsible behaviour through a public education programme. This education programme has two main components. The first is the promotion of the *New Zealand Outdoor Access Code*, which outlines responsible behaviour when accessing private land in rural environments. The Code, published in 2010, was developed collaboratively by organisations representing landholders, local government and users.

JOHN H ASPINALL SCHOLARSHIP

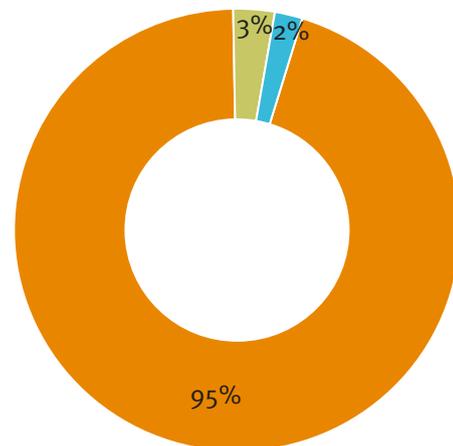
The Commission announced the establishment of the John H Aspinall Scholarship in December 2014, to support study into public access to the outdoors and New Zealand's farming heritage. The annual \$5,000 scholarship has been made possible through a partnership between the Aspinall family and the New Zealand Walking Access Commission. It is named after the late John (Henry) Aspinall – a



highly respected South Island farming leader and former Commission Board member who passed away in 2011 at the age of 60.

Fig. 2: Proportion of the public who agree that free and easy access to the outdoors is important

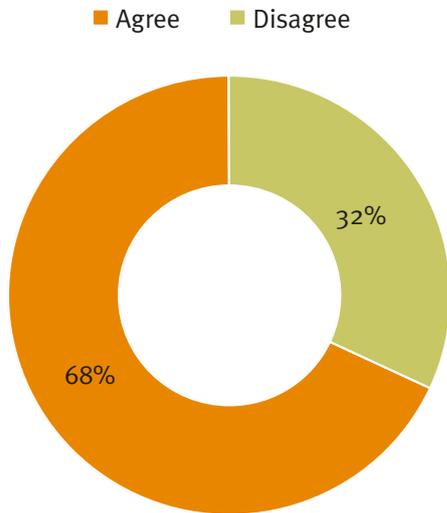
■ Agree ■ Disagree ■ Neither agree nor disagree
■ Don't know, 0%



The second is its Both Sides of the Fence website for primary and intermediate school children. The website aims to engage the next generation of New Zealanders and to help them come to their own conclusions about responsible behaviour in the rural environment and the significance of the outdoors to the Kiwi way of life.

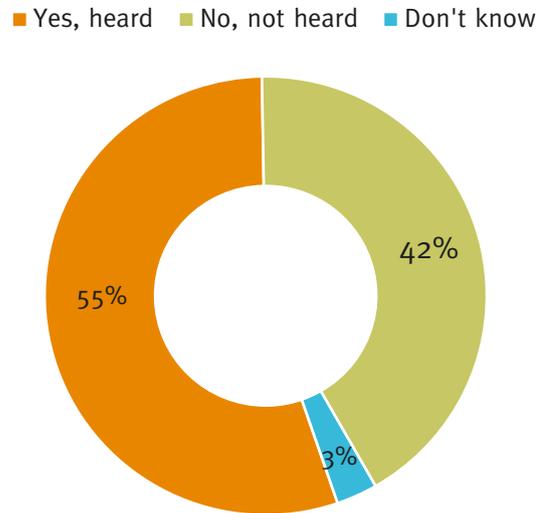
8. Colmar Brunton was commissioned to undertake the *Walking Access Survey 2015* for the Commission.

Fig. 3: Proportion of the New Zealand public who agree access is being strengthened and valued



This programme is complemented by community engagement activities such as national and regional

Fig. 4: Public awareness of the Queen's Chain



forums, presentations at conferences and attendance at field days, community and club events.

NEW ZEALAND OUTDOOR ACCESS CODE

The Code is one of the Commission's key tools for building public awareness of access rights and responsibilities. An understanding of expected behaviours by New Zealanders encourages landholders to continue the New Zealand tradition of granting access across their land to people who ask permission.

The *Walking Access Survey 2015* found that public awareness of the *New Zealand Outdoor Access Code*



has grown and understanding of the behaviours promoted by the Code remains high.

According to the *Walking Access Survey 2015*, one in 10 New Zealanders (11 per cent) have heard of the *New Zealand Outdoor Access Code*. This compares to five per cent in 2013, suggesting that the

Commission's promotion and awareness activities are having a positive impact. The Commission also raises awareness of the Code using its own communication channels, including its websites, newsletters and public forums.

Fig. 5: Proportion of the public that agrees New Zealanders have a good understanding of how to behave in the outdoors

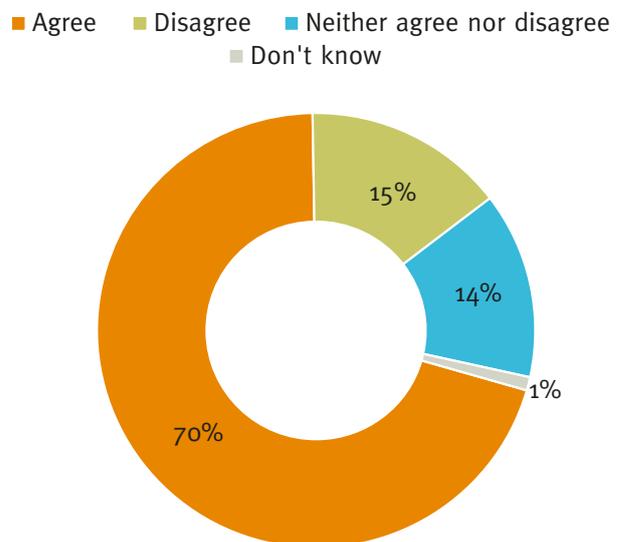
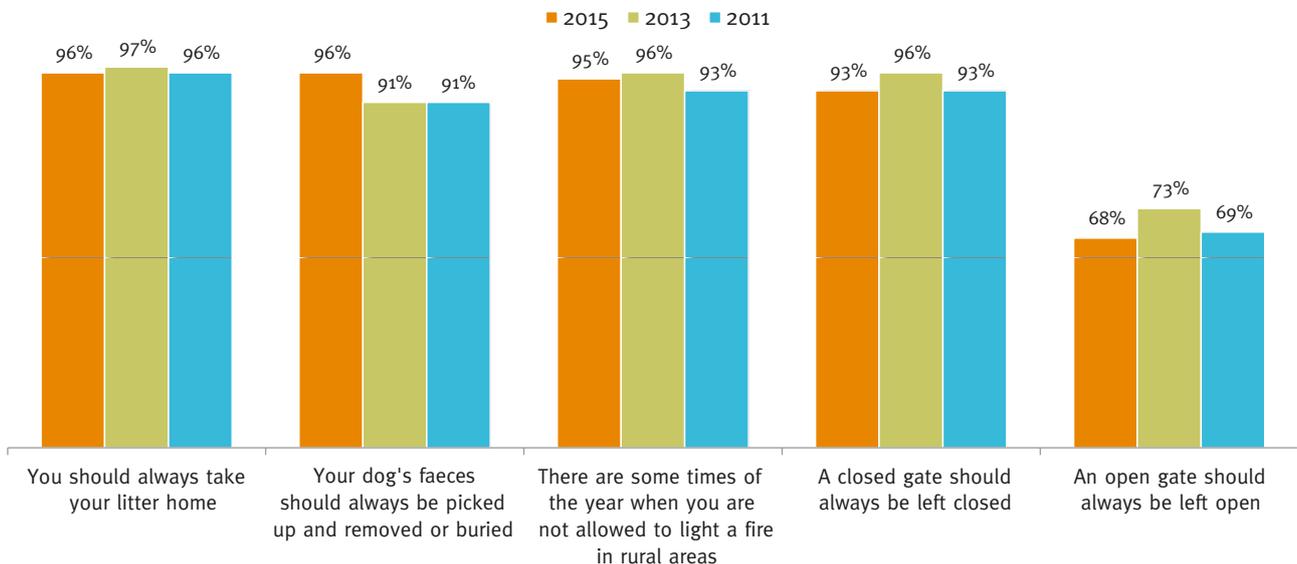


Fig. 6: Awareness of the behaviours promoted by the Outdoor Access Code



Overall, the majority of the public (70 per cent) agrees that New Zealanders have a good understanding of how to behave in the outdoors (see Fig. 5). This was similar to the findings of the 2013 survey, when 69 per cent agreed.

The survey found that most New Zealanders understand the responsible behaviours promoted by the Code (see Fig. 6). This is similar to the findings of the previous *Walking Access Survey*, conducted in 2013. There was a slight decline in the proportion of people who know that gates should be left as they are found, whether open or closed.

Concerns have been expressed that past practices of

informal consent for public access may no longer be sufficient to protect farmers and other landholders from liability under the *Health and Safety Reform Bill*⁹. Similar concerns were raised between 2003 and 2006 during consultation during development of the walking access policy. The Commission's investigations indicate the Bill will not significantly change the current law as described in the current *Worksafe Guide for Farmers*.

The Commission intends to work with allied organisations and Worksafe over the concerns that have been raised both under the current legislation, and the new health and safety legislation.

BOTH SIDES OF THE FENCE EDUCATION WEBSITE

There was an increase of more than 50 per cent in the number of people using the Commission's Both Sides of the Fence education website during the year. The site was visited 5,656 times by 4,138 users in 2014-2015, compared to 3,752 visits by 2,433 people the previous year.

The curriculum-aligned website¹⁰ is the Commission's principal means of introducing primary and intermediate school students to the value of New Zealand's outdoor heritage and the importance of responsible behaviour in the outdoors. It plays an important role in the Commission's public education

programme by taking the messages in the *New Zealand Outdoor Access Code* to the next generation.

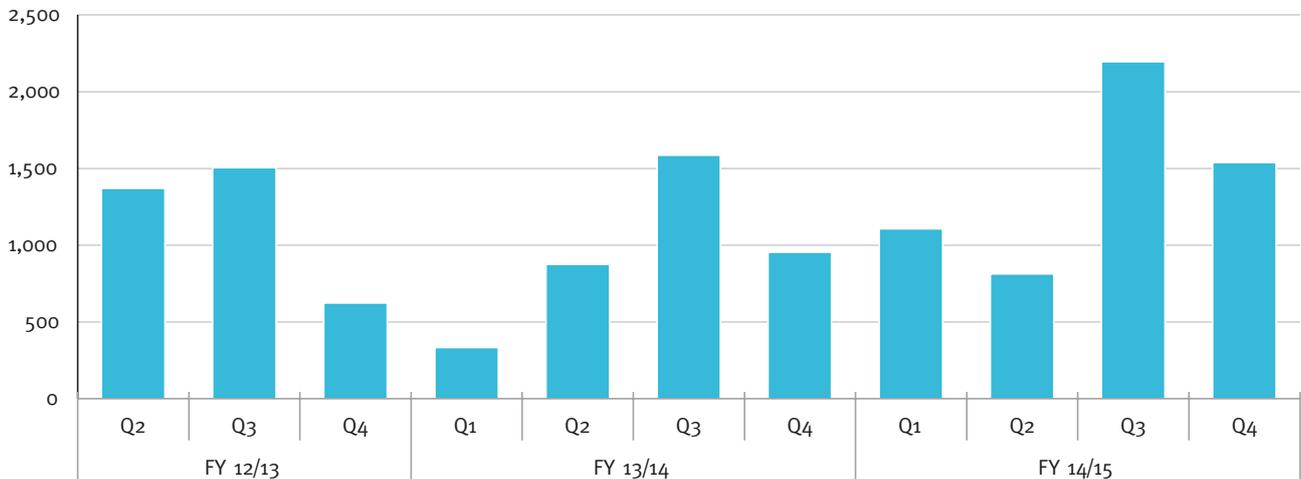
Visitor data (see Fig. 7) shows significantly more interest in the site during warmer months, particularly January-March when education about the outdoors is most relevant to school students and their teachers and education outside the classroom (EOTC) activities such as school camps are being undertaken.

The Commission held the third Top Outdoor Spot competition to capitalise on the increased interest in outdoor education topics over the warmer months. It

⁹ Since enacted as the *Health and Safety at Work Act 2015*

¹⁰ www.bothsidesofthefence.org.nz

Fig. 7: Total visits to Both Sides of the Fence (2012-2015)



** Both Sides of the Fence launched in Q2 of 2012-2013.*

was held during term 1 of 2015 and invited students to send in photos, drawings and descriptions of their favourite outdoor places for publication in the website’s image gallery.

This builds engagement with the website and encourages students to think critically about why they value the outdoors.

This year’s competition was the first to receive sponsorship support, with Farmside, Skellerup, the Kiwi Sock Company, Wild South Clothing and the New Zealand Cancer Society contributing prizes for the winning student. This sponsorship, coupled with an increase in the number and value of prizes and improved promotion through sponsor’s communications channels, resulted in 183 competition entries being received from students at 21 schools (14 per cent more entries than in 2013-2014). The nine winning students came from schools in Auckland, Morrinsville, Hastings, Masterton, Nelson, Christchurch and Oamaru.

The Commission is steadily improving the Both Sides of

the Fence website. A survey of educators using the Site was undertaken to help identify areas for improvement. Respondents found the animated scenarios promoting critical thinking about outdoor access issues to be the most useful resource on the site, followed by the image gallery and teachers’ space. Key areas for improvement include more targeted resources for different age groups and more information about how the site’s resources could be used as teaching tools.

The survey also looked at the most effective methods of raising awareness of the site. It found that most people using the site learned of it via articles online or in newspapers or magazines (35 per cent), followed by paid advertisements (19 per cent) and email (13 per cent).

The findings of this survey will help to inform development of the website in 2015-2016 and the channels the Commission uses to promote the site to educators and students. For example, the value survey respondents placed on the site’s animated teaching scenarios suggests development of additional scenarios covering new topics would be well received.

COMMUNITY ENGAGEMENT

Strengthening access culture and heritage requires regular engagement with communities across New Zealand, from trampers and horse riders to farmers and local government.

The Commission’s principal means of engaging directly with these communities is through the mainstream media, conferences, regional forums and face-to-face meetings with representatives from local authorities



Top Outdoor Spot winner Emily McMaster with regional field advisor Nicola Henderson

and recreation and landholder organisations.

There was an increased emphasis on community engagement in the past year. Media activity increased and, as the number of access disputes being received by the Commission trends downwards, its regional field advisor network

expects to dedicate more time to meeting with community groups.

The Commission's staff and regional field advisors attended 57 meetings with stakeholders in addition to fielding 418 enquiries over the phone and by email.

These meetings with community members and decision-makers foster greater collaboration and understanding on access issues. Local knowledge also results in better outcomes when facilitating resolutions to access disputes, and aids the Commission's decision making process when deciding where to allocate resources to improve access opportunities.

The Commission held regional forums in Hamilton, Palmerston North and Geraldine. Forums were held for stakeholder organisations and local authorities in each of these locations, attracting representatives from recreation and landholder groups, tourism operators, regional business associations, and local and central government. The forums help the Commission to reach regional groups and enable it to gain a strong understanding of local access topics. The Commission's board meetings are held in the same regions as the forums. This allows the board members to consult directly with stakeholders.

Examples of community engagement activities the Commission took part in included unveiling new gates at the entrance to Westmere Walkway at a Rotary Club of Wanganui event, an exhibition booth at the Sika Show in Taupo, a lecture to staff and students at the Otago University School of Surveying in Dunedin, and sponsorship for groups taking part in the New Zealand leg of the Women Walk the World event, organised by Rural Women New Zealand.

Other activities included presentations to recreation clubs, media activity, a bi-monthly e-newsletter and social media engagement (Facebook and Twitter).

These initiatives help strengthen the Commission's relationship with rural New Zealand and extend the reach of the Commission's information resources.



Regional forum in Hamilton

PARTNERSHIPS AND COLLABORATION WITH OTHER AGENCIES

Strengthening access culture and heritage is a collective task – the Commission cannot do it alone. To achieve this outcome, the Commission works with other organisations and agencies to raise awareness of the value of outdoor access, clarify rights and responsibilities in the outdoors, and celebrate champions of public access.

An example is the Commission's work with Queen Elizabeth II National Trust (National Trust), Department of Conservation (DOC) and Queenstown Lakes District Council (QLDC) on the creation of walkway easements on Coronet Peak and Glencoe stations near Queenstown and Arrowtown. Most of the easements are the result of Overseas Investment Office conditions for the purchase of the Crown pastoral lease, and others are routes gifted by the lessee.

The National Trust separately established a protection covenant (the Mahu Whenua covenants) over a large proportion of Coronet Peak, Glencoe, Motatapu and Soho stations, and agreed to be the controlling authority to manage the walkway easements as doing so would complement the National Trust's management of the Mahu Whenua covenants. DOC and QLDC will manage and maintain the tracks as part of an agreement with the National Trust. The trails will add significantly to the range of trails already established within the Wakatipu Basin and provide an outstanding mix of opportunities for walkers and mountain-bikers.

The legal and statutory process to progress the

easements is proving lengthy and legally complex. An environmental impact assessment was completed and, once the easements have been prepared, the Commission will seek approval from the Commissioner of Crown Lands, as landowner.

The Commission reviewed the extent to which it had been successful in achieving new access through the tenure review (under the *Crown Pastoral Lands Act 1998*) process. The submission process is resource intensive. The Commission made 29 submissions on tenure review proposals in the period March 2011 to December 2014. Across all of these proposals, 41 per cent of the points the Commission has made have been "Allowed/Accepted" for consideration by the Commissioner of Crown Lands or his agents. The Commission currently becomes involved at a late stage in the public submission process when access provisions have been largely agreed by lessee and the Commissioner of Crown Lands. In this context, a 41 per cent success rate is positive. The Commission will continue to be involved in the tenure process as it is one of the few statutory processes it has to achieve new permanent public access over private¹¹ land with walking access value,

The Commission assists local government to raise awareness of access rights and responsibilities. For example, it partnered with Wairoa District Council to raise public awareness of rights of access on unformed legal roads and the illegality of placing locked gates across these roads.

SOCIAL MEDIA

The Commission established profiles on social media platforms Facebook and Twitter to reach new audiences and engage in a more timely fashion with existing audiences. The Commission's social media strategy aims to "build an engaged community that is passionate about New Zealand's unique access culture and heritage".

The Commission is in the initial stages of its social media presence and intends to build the number of people who follow its posts. Since the social media presence was launched in November 2014, its Facebook page has gained 290 followers and its Twitter account has gained 119.

Posts to Facebook, in particular, have proven popular with one post on the Walking Access Mapping system seen by more than 2,500 people.

The rise in Facebook followers reflected the introduction of a regular "Walkway Wednesday" post profiling one of New Zealand's official gazetted walkways. Some of these posts have been boosted by paid advertising, allowing the Commission to showcase New Zealand's gazetted walkways to people who are not followers of the Commission's homepage, and attracting new followers who are interested in walkways through the use of quality images and descriptions.

¹¹ *The Walking Access Act 2008* defines "private land" to include "any land that is held by a person under lease or licence granted to the person by the Crown". This covers Crown pastoral leases.

Enhancing access opportunities

New Zealanders love of, and association with, the outdoors shapes our national culture. New Zealanders and international visitors value the many opportunities for free and enduring access to our lands, forests, mountains, waterways coasts and natural resources. This access is one of the foundations of New Zealand's successful tourism industry.

The Commission's nine regional field advisors play a pivotal role in protecting the access New Zealanders already have, and creating new access opportunities. They help landholders, the public and statutory authorities to negotiate new access opportunities and resolve access-related disputes. A large part of their work is providing information and advice to enable inquirers to make their own decisions about access.

Rarely is this a simple process. Creating new access and resolving disputes usually requires significant background research and time investment in negotiation and mediation. The Commission's trust and credibility, combined with the independence and goodwill regional field advisors have created over time is often the key to ensuring a lasting resolution.

The Commission's backlog of access disputes continues to drop, indicating the success of early intervention and

provision of good information. The reduction in access disputes on the Commission's books is allowing regional field advisors to focus their time on creating new access, engaging with communities and strengthening links between urban and rural New Zealand.

This link is important in ensuring New Zealanders continue to value our culture of access to the outdoors, particularly against a backdrop of increased urbanisation. However, in order to value the access we enjoy, people first need to be aware of it. The Commission's Walking Access Mapping System makes information about publicly accessible land easy to find and understand, and clarifies the types of, and boundaries between, public and private owned land.

The Enhanced Access Fund provides funding to support community projects designed to create or improve access to New Zealand's outdoors. Since the fund was established in 2010, more than 70 such projects have been granted funding.

The Commission is the Crown entity responsible for the legal establishment of new walkways under the *Walking Access Act 2008*. The establishment of new walkways helps to create new access and make existing, but informal, access more enduring.

RETAINING ACCESS THROUGH DISPUTE RESOLUTION



Dispute resolution has an important role in retaining the access New Zealanders have historically enjoyed. An important statutory function of the Commission is to facilitate resolution of disputes through provision of information, negotiation, and mediation.

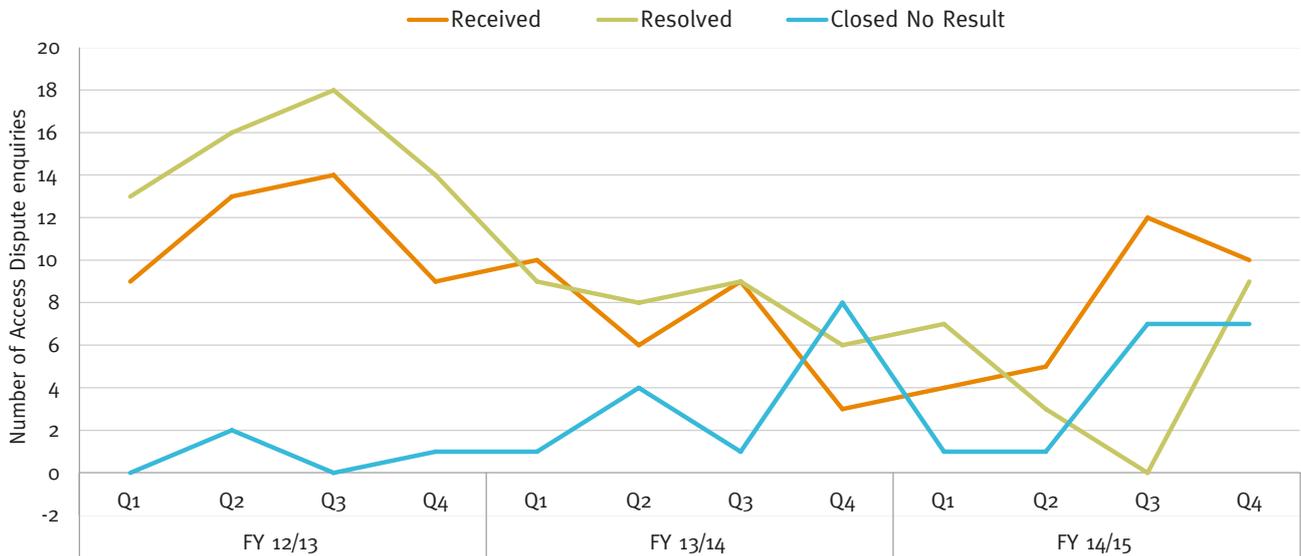
The Commission helped to resolve 19 access disputes and received 31 new access dispute enquiries during the year (see Fig. 8). Disputes resolved included

obstructions to access on unformed legal roads and disputes caused by misunderstandings about the ownership of land. Some of these cases are easily resolved, while others are longstanding where resolution is time consuming.

The rate of resolution, and the closing of some disputes where progress was deemed not to be feasible within a reasonable time, reduced the number of active disputes managed by the Commission to 39 at year end. This is a historic year-end low and allows the Commission to shift its focus towards creating more access in the outdoors, and raising awareness of responsible access behaviour.

Examples of the types of disputes resolved by the Commission in 2014-2015 are described on the following pages. They illustrate the diversity of issues, the types of parties involved and the Commission's role and solutions.

Fig. 8: Access disputes investigated by the Commission (2012-2015)



DISPUTES OVER ACCESS TO LEGAL ROADS

Uncertainties around rights of access legal roads make up a large proportion of dispute enquiries received by the Commission. These cases often include locked gates, fences or earthworks that obstruct public access. In addition to thousands of kilometres of formed road there are an estimated 56,000km of unformed legal roads in New Zealand. Management of these roads is vested in territorial local authorities. The public has the same rights of access to these roads as formed roads but common sense is advised as the topography and terrain found on some unformed legal roads makes some forms of use impractical. Unformed legal roads are held in trust for the public by territorial local authorities and

ENVIRONMENT COURT FINDING ON CENTRE PIVOT IRRIGATORS

An Environment Court decision of some interest from an access perspective concerns the legality of centre pivot irrigators on or crossing legal roads. In a decision pertinent only to the MacKenzie District, the court ruled that these irrigators are “vehicles” for the purposes of the district plan. So long as an irrigator is not obstructing access on a legal road then it would not affect a person’s right to “pass and repass”.

Haldon Station v Mackenzie District Council (2014 NZEnvC 136)

CASE STUDY:

The Commission worked with a forest management company, a district council, and the Department of Conservation (DOC) to restore access to a block of public conservation land in the central North Island following a complaint from a member of the public.

The forest management company had placed a locked gate across the road 15 years ago to control access, with informal approval from the council. The road provides the only legal access to a block of public conservation land, and the gate could not lawfully remain in its position unless it was unlocked.

The Commission met with the company, the council and DOC to explain rights of access on unformed legal roads, resulting in agreement from the council that the gate must be removed or unlocked. The forest management company subsequently removed the gate preventing access on the unformed legal road once it had placed locked gates across its private roads leading off the road.

The benefits of this case were restored public access to the legal road and conservation land, and increased understanding of responsibilities towards public roads from both the council and the forest management company.

obstructing access by way of a fence, locked gate or any other means is not permitted. Stock grazing or growing crops on unformed legal roads is usually accepted by councils, so long as the activity does not obstruct access or cause undue risk to road users.

DISPUTES CAUSED BY LAND USE

Public rights of access are shared by many different users, including trampers, anglers, cyclists, horse riders, four wheel drivers and farmers. The legal status of the access may affect the types of activities and uses, however, most legal forms of access allow use by many different users. This provides for enjoyment of the outdoors by many people, but can result in disputes between users and cause issues for organisations responsible for maintaining access. In some cases, these disputes can put access in jeopardy for all, and the Commission may be asked to help facilitate a resolution.

CASE STUDY:

The Commission ensured signs were installed and public access protected by resolving an ongoing dispute over conversion of a public road into a grazing strip. The grazing strip was situated on a formed but unmaintained legal road that ran from a small rural community in the central North Island to link with an unformed legal road running alongside a stream.

The road had previously provided access to the stream and served as public recreation space. The local council issued a grazing licence to a local farmer and advised the community public access could be suspended while stock were grazing.

The community objected as it used the road for access and recreation and requested the Commission's assistance.

Over a period of seven months, the Commission met with residents and the council, reaching an agreement that provided public access while still allowing limited grazing on the road.

The Commission agreed to share the cost of a sign explaining the conditions of the grazing strip and asking users of the road to take care around livestock and leave gates as found.

MISUNDERSTANDINGS ABOUT OWNERSHIP STATUS OF LAND

It is sometimes difficult to ascertain whether or not land is publicly accessible. In many cases the boundaries of public and private land are not signposted or marked, resulting in the public straying onto private land without knowing it. The problem may also be caused by longstanding use of private land by the public, some of whom may not realise that the access is across private land provided with the goodwill of a landholder.

While there is a tradition in New Zealand for landholders to grant access across their land to people who ask permission, landholders can decline this access if they wish to do so. Often there is a good reason, such as a history of bad behaviour by people using the land or work being undertaken on the property that might pose a danger to users.

CASE STUDY:

The Commission provided signs and advice to a landholder in coastal Southland who asked for advice and appropriate information for people who wanted to take a shortcut across his land to reach Colac Bay from a section of Te Araroa Trail.

The signs explain the conditions of access and encourage responsible conduct as the land is a working farm.

The Commission had earlier provided advice on the best route, appropriate trail markers and signs to help implement the landholder's health and safety plan.

THE ROLE OF STATUTORY AUTHORITIES

Territorial local authorities and the Department of Conservation are the main statutory authorities responsible for managing public access on public land. Management of unformed legal roads is the responsibility of territorial local authorities, while access on conservation land and many marginal strips is managed by the Department of Conservation.

In most cases these organisations respond to access concerns promptly. When authorities are not responsive, disputes can escalate and parties can become entrenched in their positions.

CASE STUDY:

Advice from the Commission prompted the Marlborough District Council to review its application to stop the full width of an unformed legal road in order to maintain public access along Enchanted Stream on the north bank of the Wairau River.

The council had originally approved an application to stop a short length of unformed legal road alongside the stream, at the request of a landholder.

The Commission became aware of the road stopping

application after reading a notice in the local newspaper. The Commission met with the council and advised them that legislation required a 20 metre esplanade reserve being created where a road beside a waterway is stopped, and suggested a solution to rectify the situation.

The road stopping application was amended to only stop part of the road width which ensured public access was maintained along Enchanted Stream, resulting in a successful outcome for the landholder, council and the public.

The Commission does not have coercive powers and relies on a collaborative and facilitative approach to resolving disputes. In the vast majority of cases, an

enduring solution requires information, patience, endurance, goodwill and acceptance of all parties, including, vitally, the statutory authorities.

CREATING NEW ACCESS OPPORTUNITIES

The Commission continued creating new access through negotiations with landholders and development of informal or legally enduring routes. These increase the outdoor recreation options available and offer benefits including increased tourism and healthier and more connected communities.

The Commission facilitated the creation of 19 new access opportunities (two new gazetted walkways, 12 new other enduring access opportunities and five informal forms of access) by providing information and support to groups proposing new access and landholders who wish to create access across their properties. This information often takes the form of advice about the merits of different access arrangements, and which of these arrangements may



be best suited to the case. The Commission provided information and advice regarding a further 12 proposals for future new access.

NEGOTIATING ACCESS OVER PRIVATE LAND

Many parts of New Zealand have desirable outdoor spots that are difficult or impossible to access. Sometimes access has never been possible while in other cases access has been lost over time due to erosion, road stopping or changes in land use or ownership. Restoring or creating access to these places usually requires negotiation with landholders to establish access across private land. Two of the most

common means of creating access across private land are legally enduring easements created in agreement with landholders, and informal agreements with landholders who are happy to allow people to cross their land - sometimes via an agreed and signposted route.

RESPONDING TO ACCESS ENQUIRIES

The Commission received 418 access enquiries (an average of 35 a month) and resolved 351 during the year (see Fig. 9). These enquiries included questions about access rights and responsibilities, the Walking Access Mapping System, requests for assistance resolving access disputes and proposals for new access.

The number of enquiries received in 2014-2015 was similar to last year, when the Commission received 430 access enquiries and resolved 333. More than a third (41 per cent) of the enquiries received during the year were submitted to the Commission using the Walking Access Mapping System’s built-in enquiry function.

At 30 June 2015 there were 248 active cases compared to 267 active cases at the end of 2013-2014. Additional resources were put into resolving some older and more time consuming cases.

Many cases have long resolution times (e.g. *Overseas Investment Act* cases, access disputes and some new access proposals), which will result in a backlog of cases extending into 2015-2016.

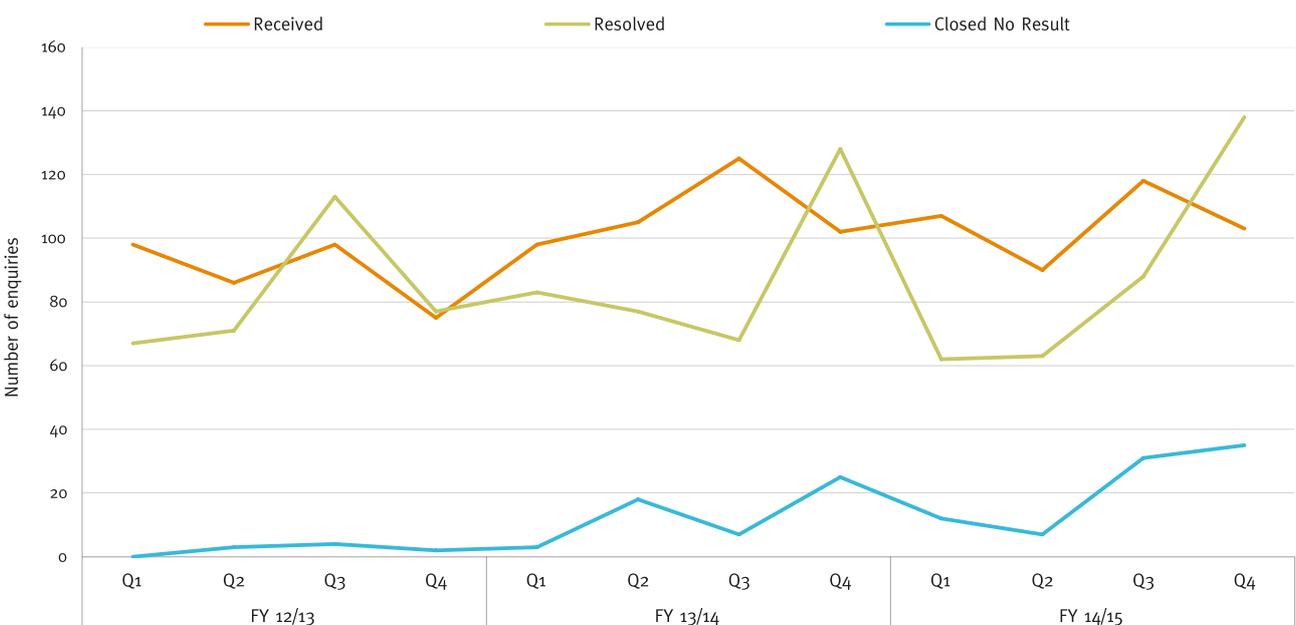
The most common enquiry types were general enquiries and Walking Access Mapping System queries, followed by *Overseas Investment Act* enquiries, access dispute enquiries and new access proposals (see Fig. 10). There has been a 40 per cent increase in the number of new access proposals received, with 28 received in 2014-2015 compared to 20 the previous year.

The number of cases arising from conditions imposed as a result of approvals under the *Overseas Investment Act* is also high with 41 new enquiries received.

To help manage this case load, the case management process was reviewed and additional resources were devoted to accelerating resolution of a backlog of cases. Significant progress was made and the outstanding cases reduced from a high of 95 at 31 March 2015 to 58 at 30 June 2015. Of the 42 resolved cases, 17 case reports (40 per cent) recommend new access be created.

Most enquiries are managed by the Commission’s Wellington based staff, reflecting the dominance of

Fig. 9: Enquiries investigated by the Commission (2012-2015)



NB: Cases are 'Closed no result' when resolution of the original enquiry has not been possible due to factors such as: landholders not agreeing to a proposal, responsible agencies declining to take action, or an enquirer withdrawing the original enquiry.

general and Walking Access Mapping System type enquires. Wellington staff also manage complex cases requiring significant research and investigation, including tenure review cases and *Overseas Investment Act* applications.

The number of active access disputes on the Commission’s books continued to decrease and is 39 at 30 June 2015 (see Fig. 11), compared to 46 at 30 June 2014. This allows the Commission’s regional network

to turn its attention towards community engagement, strengthening access culture and heritage, and creating entirely new access.

The regional field advisor network continues to focus on dispute management, support for new access proposals and assessment and negotiation of *Overseas Investment Act* conditions. The Commission’s regional field advisors manage the bulk of the disputes and regional issues received by the Commission (see Fig. 12).

Fig. 10: Types of enquiries received by the Commission in 2014-2015

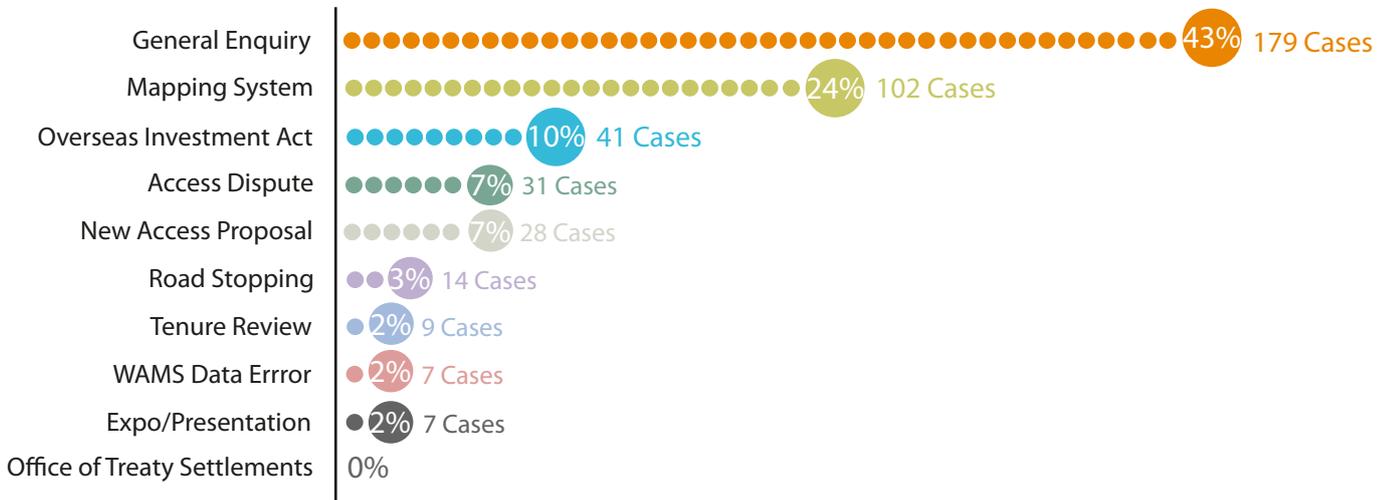


Fig. 11: Cases in progress at 30 June 2015

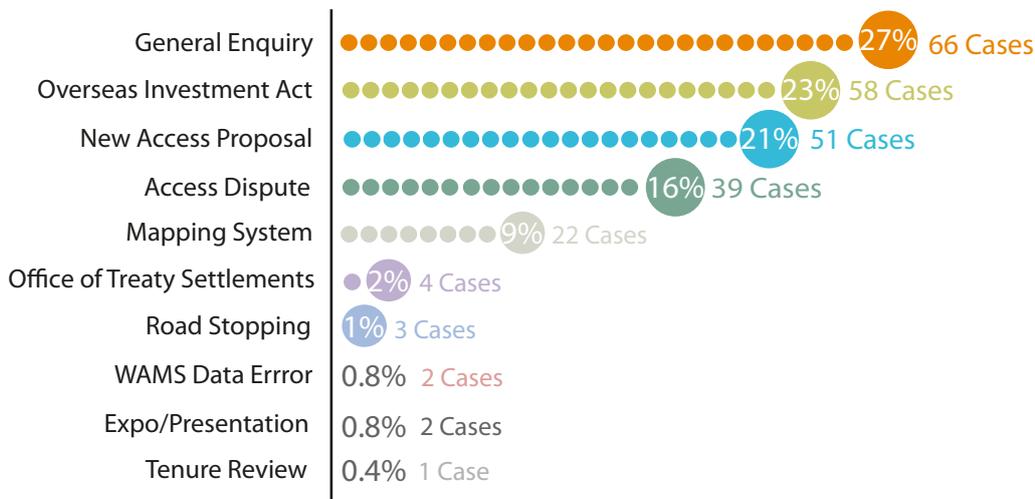
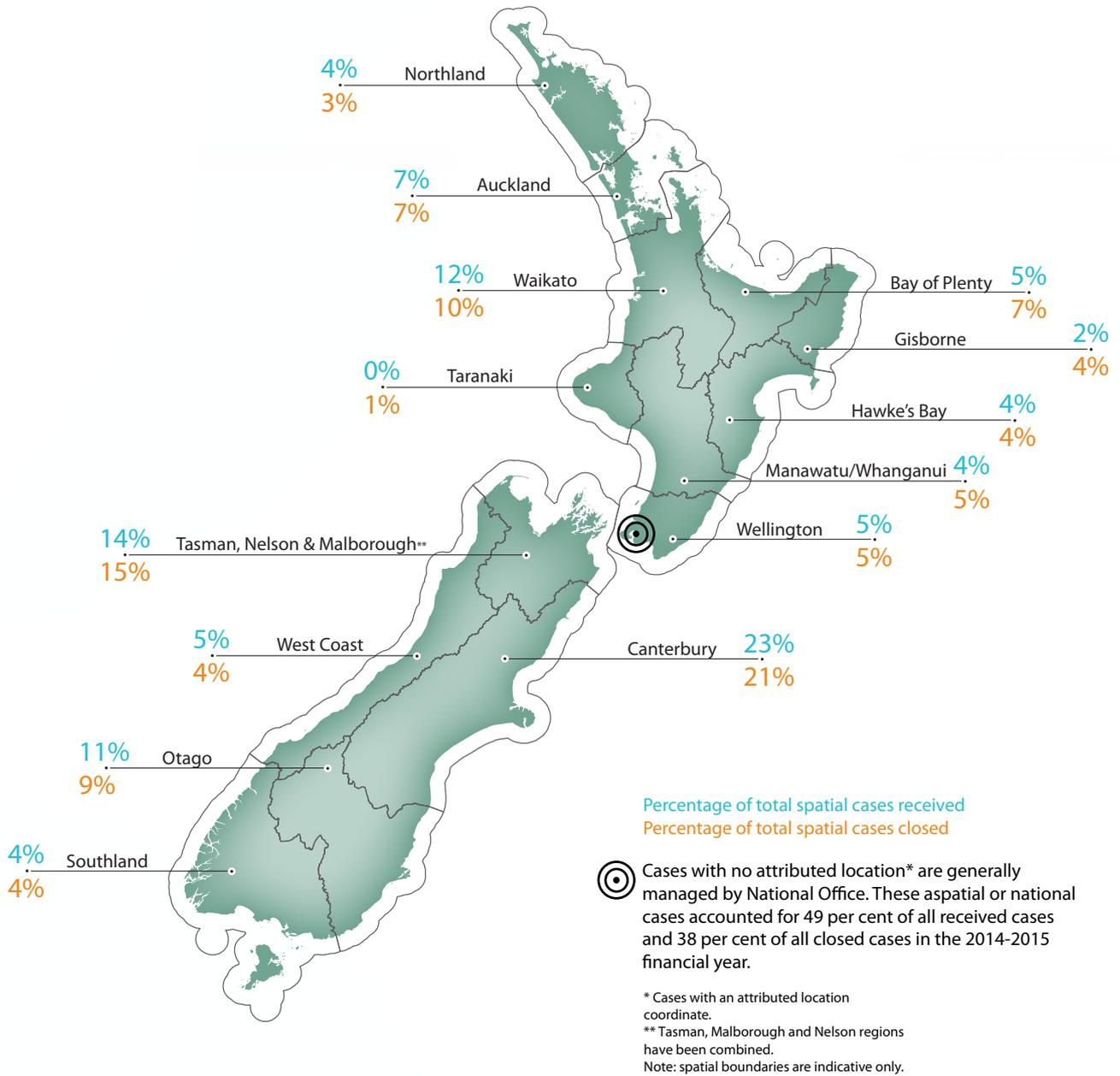


Fig. 12: Cases received and closed by region in 2014-2015



PROVIDING INFORMATION AND ADVICE ON ACCESS

The Commission provides information about public access to central and local government authorities and the public. This enables councils and central government agencies to take into account any implications for outdoor access in their planning and policy decision making.

ADVICE TO LOCAL AUTHORITIES

Awareness of the Commission among local authorities continues to increase and many consult the Commission on public access topics. An example of this is in evidence at the top of the South Island, where the Commission has a strong relationship with the Tasman, Marlborough, and Kaikoura District Councils and district councils on the West Coast. The Commission's regional field advisor for the area works with staff from these authorities on access cases, including road stopping proposals, the impacts of subdivisions on public access to rivers and the coast, and obstructions to access on legal roads.

In the case of the Tasman District Council, this relationship is formalised by a memorandum of understanding which sees both organisations working closely on local access issues. The council sought the Commission's input on two road stopping proposals and a new access proposal during the year, in addition to advice on other public access topics as needed. The Tasman District Council's contribution to improving public access in Tasman was recognised with a Walking Access Award, presented to the council in December 2014.

In the North Island, examples include advice to Auckland Transport on the management of unformed legal roads, and advice to the Wairoa District Council to assist development of its draft Walkway/Cycleway Strategy. The Commission also assisted the council on ways to raise landholder awareness of public rights of access on unformed legal roads and the legality of locking gates that cross these roads.

Nationwide, Commission representatives attended 27 meetings with local council and territorial authority mayors, councillors, chief executives and staff during the year. There continues to be differing interpretations

of the law regarding access, particularly on unformed legal roads, and these meetings are an important part in helping councils understand how best to manage access.

A pilot project commenced to assess the processes local government uses to provide public access. It will review the plans and strategies councils produce (such as open space and esplanade reserve policies) to identify local and regional pressures and opportunities. This is a complex task and the project is a pilot one to test the methodology. The project will be completed in the 2015-2016 year.

The Commission's *Guidelines on the Management of Unformed Legal Roads* publication is now well known among local government staff as a resource for best practice management of access on unformed legal roads.

Since its establishment under the *Walking Access Act 2008*, the Commission has held forums with most local government authorities.

ADVICE TO CENTRAL GOVERNMENT AGENCIES

The Commission provides access-related information to agencies including the Overseas Investment Office, Land Information New Zealand (LINZ), the Department of Conservation (DOC) and the Office of Treaty Settlements, to help their policy and decision-making processes. The Commission provided five pre-application reports to potential purchasers and eight reports on "preliminary proposals" in the tenure review process.

An analysis of DOC responses to New Zealand Walking Access Commission submissions on three South Island Conservation Management Strategies showed a positive result. Of the 35 points or decisions sought by the Commission across the three Conservation Management Strategies, six were accepted, 26 were accepted in part, and three were rejected. DOC has adopted a stronger policy statement recognising the Commission's statutory role. A positive outcome of this is a revised road stopping policy in DOC's Conservation Management Strategies.

The Commission worked with DOC, as well as Federated Mountain Clubs of New Zealand, to develop a prioritised list of cases pertaining to access to the Ruahine Forest Park in the North Island. The Commission and DOC staff will compile detailed action plans for identified cases and to work together to resolve them. The Ruahine Access Programme is a good example of how working to resolve access on a regional or 'catchment' basis, rather than case by case, can improve access outcomes. Early successes in the Ruahines will support engagement in this wider approach in other areas and with other agencies.

The Commission participated in LINZ workshops to draft a geospatial research and development strategy. Participation helps raise the profile of the Walking Access Mapping System geographic information systems experts and LINZ professional advisors. The Commission's experience "in the field" is a valuable contribution and helps develop policies and technical processes which will potentially benefit the Commission.

ADVICE TO THE MINISTER FOR PRIMARY INDUSTRIES

The Commission provided 13 briefings to the Minister for Primary Industries on access-related topics.

The Commission considered how it could link its work (access to the outdoors) with the Government's focus on healthy communities and lifestyles and how this might be applied in more remote and disadvantaged areas and with Māori. The Commission will look at options to advance this work in conjunction with local health providers.

THE WALKING ACCESS MAPPING SYSTEM

The Walking Access Mapping System continues to evolve, with updates during the year to the operating software, the quality and amount of information relating to publicly accessible land, the system's user interface, and the ability for other organisations to display outdoor-related information for public view. A project currently underway will pursue those aspects and improvements to the mobile version of the mapping system.

OTHER ADVICE

The Commission is strengthening its links with the cadastral survey and conveyancing professions to facilitate the Commission's ability to establish and map enduring walking access efficiently and effectively.

The Commission published a "Frequently Asked Questions" (FAQ) fact sheet on the criteria it uses when addressing walking access benefits that may be offered by intending purchasers of 'sensitive land' under the *Overseas Investment Act, 2005*. The FAQ has been translated into simplified Chinese.

Other examples include:

- » developing a survey prescription for the efficient surveying of walkway easements (in association with New Zealand Institute of Surveyors);
- » invited lecture to the survey students at Otago University's School of Surveying in August 2014;
- » the 2015 Cadastral Survey Law Examinations (for surveyors who wish to practise as Licenced Cadastral Surveyors) included, for the first time, a section on the *Walking Access Act 2008*;
- » participating in the Land Information New Zealand Cadastral Strategy and Survey and Title projects; and
- » promoting the Commission's standard walkway easement with the legal profession, through the New Zealand Law Society.

The mapping system is the Commission's most well used public resource, attracting 51,298 unique visitors during 2014-2015 – 21 per cent more than the previous year (see Fig 13).

The system shows where the public has walking access by colour-coding parcels of land based on whether they are public or private. It plays a key role in promoting access opportunities and clarifying rights of access for landholders and the public.

The mapping system includes topographic maps, aerial photography, and cadastral information that marks the boundaries of private titles. A built-in enquiry function allows users to ask questions or submit access cases for investigation by the Commission. More than a third (41 per cent) of the access enquiries lodged with the Commission by members of the public are submitted using the system's enquiry function.

The software used in the mapping system was upgraded successfully. One component of the project – upgrading the mobile functionality – was put on hold due to cost and unexpected complexities. This work will be pursued as part of the next Walking Access Mapping System development project in 2015-2016.

A significant improvement during the year was the upload (in beta mode) of walking and cycling track location information provided by central government agencies and territorial authorities. This development was the result of a working group, chaired by the Commission, which developed guidelines for metadata standards for track data collected and processed by the Local Government Geospatial Alliance, Land Information New Zealand and the Department of Conservation. The members of this group have combined the public track data they each individually hold to develop a nationwide dataset of tracks and trails.

Although this new dataset requires refining, it is already providing a valuable source of practical walking and cycling information that complements the mapping system's core information.

Other improvements during the year included information on the locations of trails that make up Nga

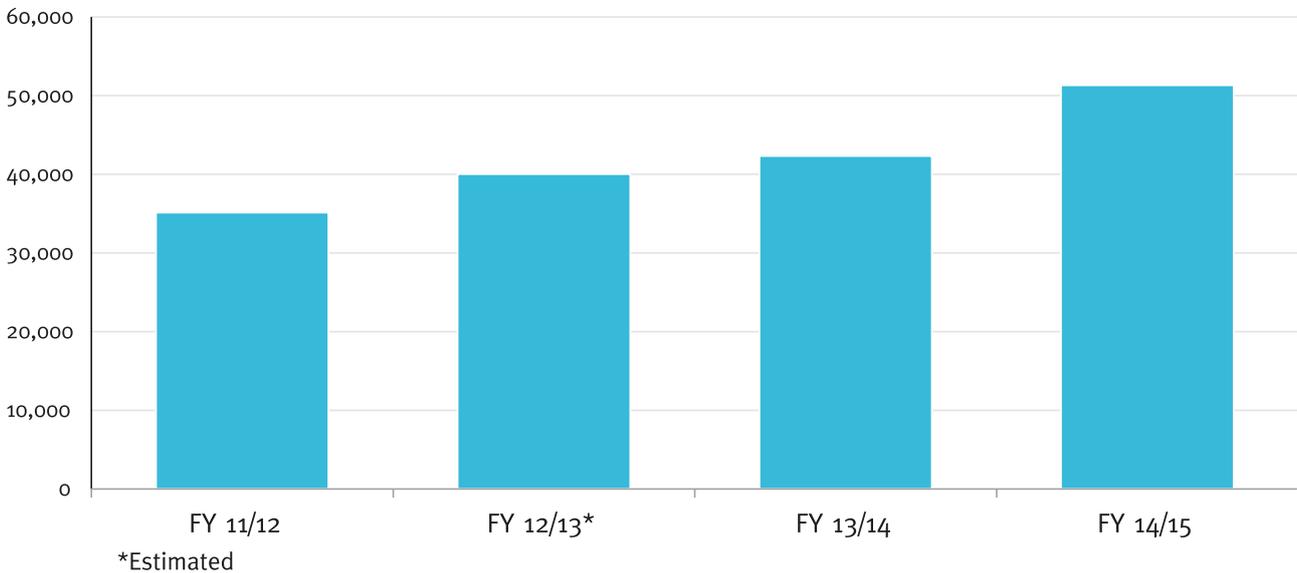


Haerenga – the New Zealand Cycle Trail, tracks that form the nationwide Te Araroa Pathway, and access points for hunters and anglers in the Waikato. In total, 22 organisations added information to the mapping system's recreation layer in 2014-2015, compared to nine the previous year.

The proliferation of other online mapping systems has prompted the Commission to focus its resources on its statutory role of compiling, holding and publishing maps and information about land over which members of the public have walking access – that is, the provision of high quality information. The Walking Access Mapping System remains unique as the only free-to-use nationwide system that shows publicly accessible land across New Zealand.

The Meteorological Service of New Zealand generously provided \$10,000 of in-kind advertising

Fig. 13: Total unique visitors to the Walking Access Mapping System (2011-2015)



on the Mountain Forecast section of its website. This complemented the Commission's media activity and paid advertising in magazines and on websites read by the outdoor recreation community. Brochures promoting the mapping system were distributed from i-SITEs and Department of Conservation visitor centres around the country, and at events such as Taupo's Sika Show for hunters.

USER SURVEY 2015

The Commission ran its annual survey of its mapping system users in April 2015, to identify the system's strengths and weaknesses and to gauge views on areas for improvement.

The 2015 survey found:

- » 95 per cent of users are likely to continue using the mapping system.
- » 93 per cent of users believe the information provided on the mapping system is useful.
- » 91 per cent of users are likely to recommend using the mapping system to others.
- » 83 per cent of users believe the mapping system is easy to use.

- » 74 per cent of users believe the system makes it easy to find information on the status of land.

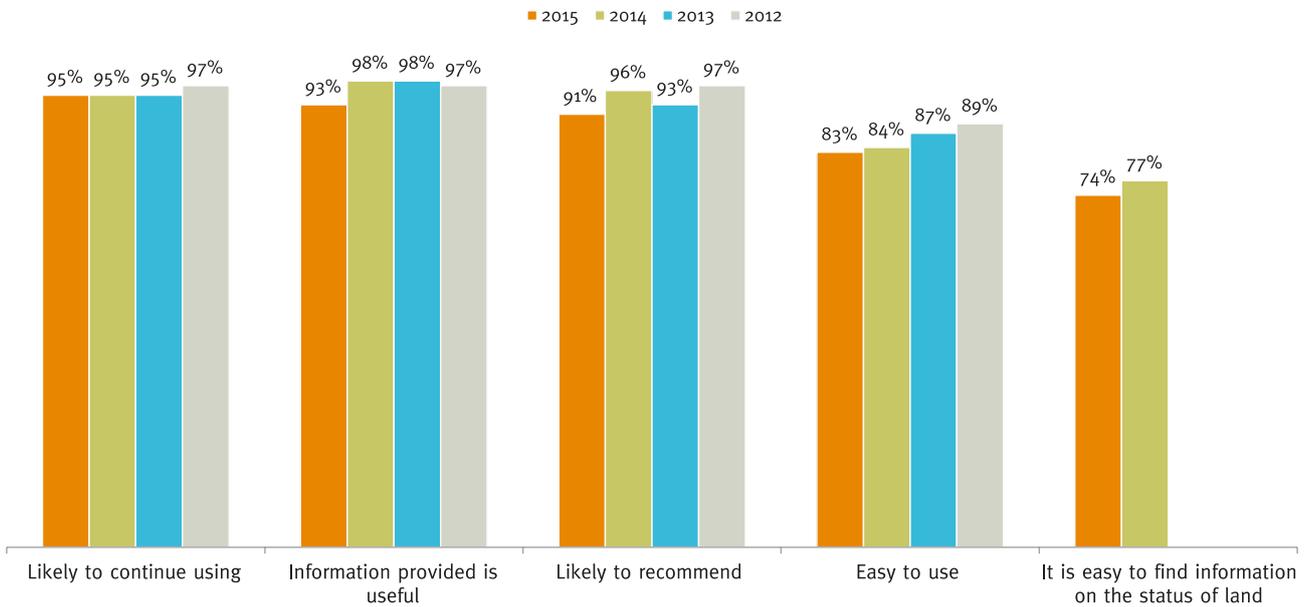
While these satisfaction ratings are high, they show small decreases in four of the five key satisfaction measures surveyed when compared to last year – the exception being the proportion of people who say they will continue using the mapping system (see Fig. 14).

These decreases are likely to be the result of significant growth in the number and quality of other contemporary online mapping systems and mobile applications, such as Topomap.co.nz and Department of Conservation maps.

Among the key areas for improvement identified by the survey are the system's speed of loading and map printing functionality. Many respondents commented on the need for clearer and more detailed information about the kinds of access permitted on individual tracks or properties, and improvements to how public access information is colour coded for ease of use.

Users were more satisfied with the features and functionality of the desktop version of the mapping system than with its mobile counterpart. The mobile version was introduced in 2012-2013 for smartphone and tablet users and includes a simplified interface to make it easier to use on devices with smaller screen

Fig. 14: Walking Access Mapping System user survey results (2012-2015)



NB: A question asking users to rate their agreement with the statement “It is easy to find information on the status of land” was added to the survey from 2014 onwards.

sizes and touchscreens. However, the simplified interface comes with reduced functionality, resulting in lower satisfaction ratings from many users.

In response to these results a mapping system

development project is under way with a particular focus on the mobile version of the mapping system. As the number of people using mobile devices continues to increase, this is likely to result in more demand for the mobile version of the mapping system.

ENHANCED ACCESS FUND

The Commission administers a contestable fund to support projects that will enhance access to New Zealand’s outdoors. This fund, known as the Enhanced Access Fund, is provided for in the *Walking Access Act 2008*.

The fund was established in 2009 and applications for grants are invited annually. During 2014-2015 the Commission received 26 applications for funding and awarded \$65,400 to 11 groups undertaking projects throughout New Zealand. This funding was allocated across four funding rounds to enable groups to apply for funding throughout the year, in line with their desired project start dates.

After five annual funding rounds, it was appropriate to have an informed assessment and understanding of the success of the Enhanced Access Fund.

The review, undertaken by an external consultancy, concluded that community projects supported by the fund had outcomes which were well aligned to the organisational goals of the Commission, and there was a high level of satisfaction with the application process from successful grantees. It also found that the fund had been successful in leveraging community funds from third parties and utilising volunteer time, and was a good relationship building tool for regional field advisors, both in working with, and gaining visibility with the communities they served.

Recommendations for improvement, which will be implemented during 2015-2016, included clearly communicating the fund’s priorities and providing examples of projects that had received grants through the fund, and maximising the exposure the Commission

Fig. 15: Approved Enhanced Access Fund projects by type

Funding round	Pre-construction (e.g. negotiation or surveying to secure legal access)	Information (e.g. signs, research, brochures or maps)	Track materials (e.g. shingle, bridges, stiles)
2014	73% (8)	18% (2)	9% (1)
2013	67% (6)	22% (2)	11% (1)
2012	5% (1)	14% (3)	82% (18)
2011	16% (3)	26% (5)	58% (11)
2010	8% (1)	17% (2)	75% (9)

NB: Where a project received funding for multiple purposes, such as track materials and signage, the 'project type' is recorded against the category for which the bulk of the funding was granted.

Fig. 16: Enhanced Access Fund applications, approvals and concluded projects

Funding round	Applications received	Grants approved	Projects concluded at year end
2014	26	11	3
2013*	33	9	6
2012**	51	22	22
2011***	45	19	19
2010***	29	12	12
Total	184	73	62

* Two approved grants did not progress.

** One approved grant did not progress.

*** Three approved grants did not progress.

received from organisations that received funding. The review also suggested formalising a process for analysing the outcomes of the fund in future years.

The Commission continues to receive applications for infrastructure projects, rather than for its intended priority under the *Walking Access Act*, of obtaining, developing, improving, maintaining, administering, and signposting walking access.

Whether it is a lack of communication on the Commission's part or that applicants have a particular objective, many applications do not fall within the Commission's priorities. This may be because applicants have not given much thought to legal, survey and allied costs.

The total number of applications received this year was lower than in some previous years following a decision

CASE STUDY: TE ARA PIKO PATHWAY EXTENSION

The Rotary Club of Plimmerton Charitable Trust was awarded \$5,687 from the Commission's Enhanced Access Fund to develop a report required to obtain resource consent for stage two of the Te Ara Piko Pathway on the Kapiti Coast. Once complete, the walking and cycling pathway will stretch 12 kilometres around the Pauatahanui Estuary, an area including tidal flats that are an important habitat for native wildlife. In 2010, an earlier stage of the project was awarded \$30,000 from the Enhanced Access Fund for signage and construction. The existing trail has received many accolades, including winning the Heritage and Environment Category of the Wellington Airport Regional Community Awards.

to prioritise funding towards projects that secure legally enduring access rather than building tracks, bridges and boardwalks (see Fig. 15).

Other funds such as the Outdoor Recreation Consortium's Huts and Tracks Fund provide financial assistance for track construction and maintenance but few secure the legal access required to ensure any practical access created in future is enduring. This principle has ensured funding awarded in 2014-2015 is for projects that will create new legally enduring access in the outdoors

The Commission generally allows up to two years for

a project to be completed and funding claimed. This recognises the seasonal nature of many projects, the reliance on volunteers to undertake the work and, in many cases, the time required to obtain funding from other sources, whether "in kind" or money. Successful completion of these projects provides the public with improved opportunities to enjoy the outdoors and associated health benefits.

The Commission has approved a total of \$761,721 in funding to 73 different projects across New Zealand in the five years since 2010 (see Figs. 16 and 18). The amount available and the principles and criteria used to assess applications are reviewed annually by the Board.

WALKWAYS

The Commission is responsible for administering walkways under the *Walking Access Act 2008*. This includes appointing controlling authorities for each walkway (see Fig. 17). Controlling authorities are responsible for the day-to-day management, maintenance and enforcement of access provisions on walkways. Walkways within the scope of the *Walking Access Act* are created formally by notice in the *New Zealand Gazette*.

The Commission gazetted the Cardiff Centennial Walkway near Stratford, in Taranaki, and the Rakaia Gorge Walkway near Methven, in Canterbury, during the year, bringing the total number of gazetted walkways in New Zealand to 49.

Stratford District Council accepted the role of controlling authority for the Cardiff Centennial Walkway, and the Department of Conservation became the controlling authority for the Rakaia Gorge Walkway. Information about these two newly gazetted walkways is on the Walkways section of the Commission's website¹².

Agreement was reached with landholders to formalise the Cook's Cove Walkway (Gisborne) as a walkway easement rather than negotiating a new lease. This means all currently gazetted walkways are now protected by formal easements, rather than a mixture of easements and leases.

Fig. 17: Walkway controlling authorities

Controlling authority	Number of walkways
Department of Conservation	43
Dunedin City Council	1
Greater Wellington Regional Council	1
Nelson City Council	1
Stratford District Council	1
Whanganui District Council	1
Waimate District Council	1
Total	49

The Commission is working with central and local government agencies to establish an additional 30 walkways. Seventeen of these walkways are included within the Coronet Peak and Glencoe pastoral leases as part of the overseas owner purchase conditions. Obtaining the agreement of an agency to be a walkway controlling authority can take time, sometimes due to concerns about the ongoing costs involved in accepting responsibility for the day-to-day management of walkways.

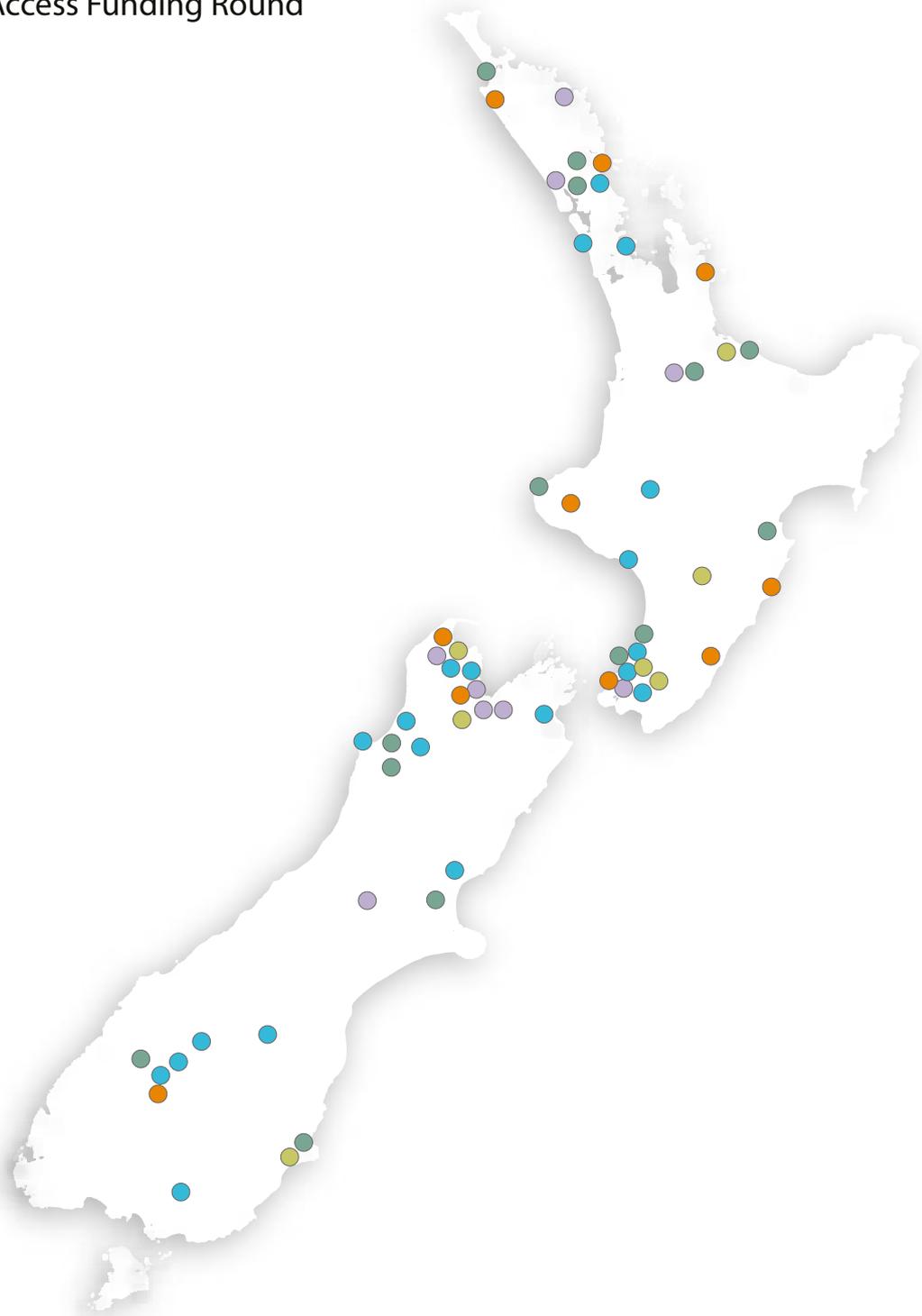
While many walkways currently being progressed result from decisions arising from Treaty of Waitangi Settlements or the *Overseas Investment Act, 2005*, there is increasing interest by local groups and individuals

¹² www.walkingaccess.govt.nz/walkways-of-new-zealand

Fig. 18: Enhanced Access Fund grants by region (2010 to 2014 rounds)

Enhanced Access Funding Round

- 2014
- 2013
- 2012
- 2011
- 2010



Disclaimer: Project locations are indicative only. The map excludes approved projects which have since been discontinued.
Three projects were national and are not shown.

in using the Commission's standard form of easement to have public access over private land formalised by gazetted walkways. The Commission's standard *Walking Access Act* easement provides a ready-made, simple and transparent means of formalising enduring access for future generations.

A fact sheet on walkways was completed.¹³ This fact sheet focuses on walkways that have been formally established and gazetted under the *Walking Access Act 2008* or *New Zealand Walkways Act 1990* and clarifies rights of access for the public and responsibilities and liability for landholders.

The New Zealand Law Society's March 2015 issue of *The Property Lawyer* contained a paper by the Commission explaining, and promoting, the Commission's standard form for walkway easements. The Commission had noticed that solicitors were developing their own easements and this was leading to increasing costs for the Commission and other parties. This article highlighted the value and existence of the standard form which will improve the legal processes and reduce legal costs.

The Commission received a report from a licensed cadastral surveyor on the review of survey requirements for walkway easements. This began as an exercise to develop a survey prescription for walkways which would lead to reduced costs for survey easements for walkways.

As a result of the review, the Surveyor-General has invited the Commission to join the 2015 cadastral survey rules review panel. This input will provide greater long term benefits compared to the initial approach of a survey prescription which had the risk of being inflexible.

The report also confirmed that savings in survey costs could be made by presenting survey information differently, while still conforming to cadastral survey rules.

The Commission is not aware of any compliance concerns which is consistent with past experience back to when the walkway concept was introduced in the mid-1970s.

CARDIFF CENTENNIAL WALKWAY – TARANAKI

Cardiff Centennial Walkway was gazetted by the New Zealand Walking Access Commission in March 2015. Located east of Stratford in Taranaki, this 3km loop traverses farmland and native bush, providing access to historic weirs and a pump system that provided water to a dairy factory built by the Cardiff Co-Operative Dairy Factory Company in 1891 and closed in 1951. While the track has been open to the public since 1986, access has always been by voluntary agreement between the Stratford District Council and landholders. The landholders have now generously agreed to formalise the walkway by creating an easement across their land, ensuring public access will continue for future generations.



13 www.walkingaccess.govt.nz/frequently-asked-questions/

Part 5: People, culture and capability

The Commission is committed to being a good employer (as defined in section 118 of the *Crown Entities Act 2004*) and actively promotes the principles of equal employment opportunities (EEO). The Commission has personnel policies which guide its personnel practices. These policies are reviewed regularly to comply with legislation and the needs of staff and the Commission. The small number of staff creates a transparent environment and any concerns and needs are managed openly.

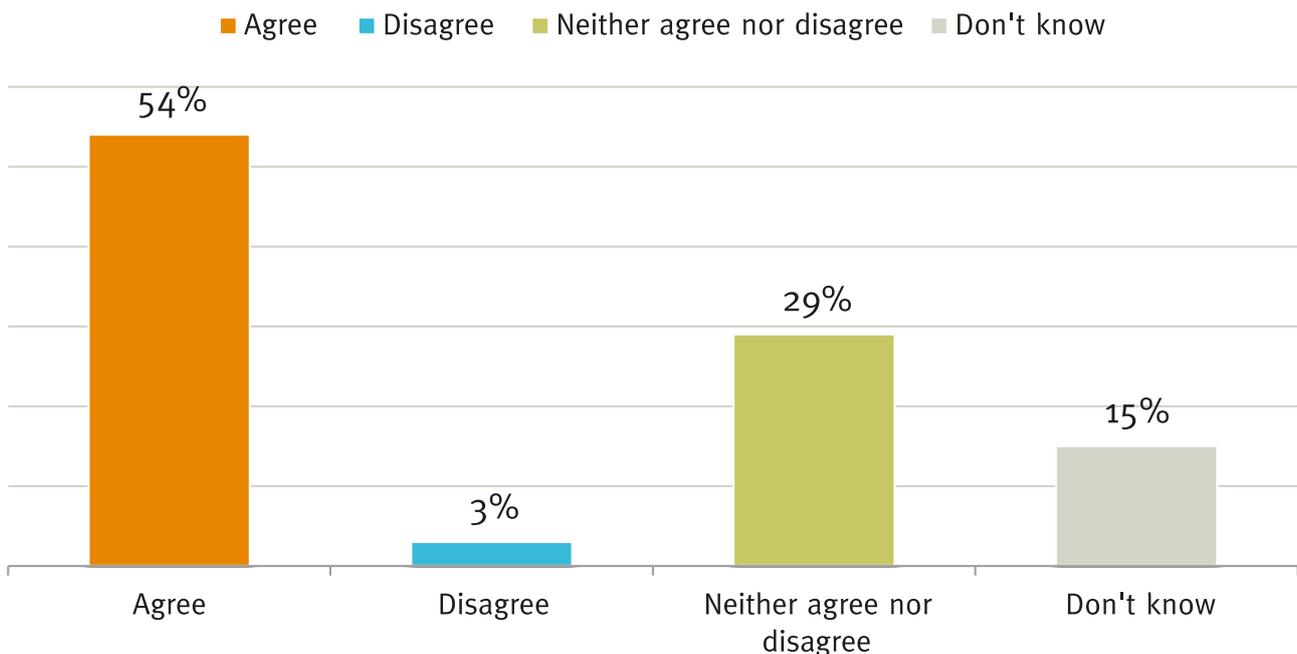
PEOPLE

As at 30 June 2015, the Commission had 6.0 full-time equivalent employees (compared to 4.9 in 2013-2014). The age profile of the employees is wide with an average age of 47 years (the average age in 2013-2014 was 51 years). With the small number of employees there is little ethnic diversity – of the total of seven staff, 86 per cent are European and 14 per cent Asian; there are no Māori or Pacific Island staff. The Commission recognises the benefits that a more diverse workforce would bring. Staff members are all able bodied. The majority of staff (71 per cent) are male and all three managers are male.

The Commission has five Board members – three male and two female – and a kaumatua who provides advice on and assists with cultural matters, particularly at an operational level. Nine regional field advisors are employed by the Commission as independent contractors. Six of the regional field advisors are male and three female. EEO data is not held for them due to their contractual relationship with the Commission.

The *Walking Access Survey 2015* found that more than half of people (54 per cent) who are aware of the Commission agree it is credible, trusted and responsive. Just 3 per cent of people disagreed, and 44 per cent said they neither agreed nor disagreed or did not know (see Fig 19).

Fig. 19: Is the Commission credible, trusted, reliable and responsive?



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

The Commission demonstrates EEO principles in its recruitment and selection practices. Vacancies are advertised and all individuals are employed on the basis of merit, according to skills, knowledge and relevant experience.

EMPLOYEE DEVELOPMENT

The Commission has a positive, equitable approach to developing employees. It encourages staff to identify development opportunities which reflect both work needs and their own longer term career and personal objectives. Managers identify learning and development opportunities for staff aimed at ensuring that organisational needs are met.

There is a focus on developing and providing opportunities for staff. For example, during the year staff attended conferences and courses to develop technical and professional expertise on topics including health and safety, strategy development and geospatial technology. Continued professional development is supported.

REMUNERATION AND RECOGNITION

The Commission uses job evaluation to set job bands and reviews salaries annually as part of its performance management process. Remuneration is adjusted using Statistics New Zealand Labour Cost Index data for the period ending June each year.

FLEXIBLE WORK ENVIRONMENT

The Commission recognises the value of flexible work arrangements and encourages staff to develop and maintain a work-life balance. Arrangements include offering part time work (three staff are part-time) and providing for employees to work from home, as appropriate. The Commission is conscious that with a high percentage of older staff, working arrangements differ from those where the profile is a lot younger. For example, caring for elderly parents is complex and demanding.

SAFE AND HEALTHY ENVIRONMENT

The Commission supports and encourages employee participation in health and safety and has a positive approach to employee health, safety and wellbeing. All staff members are encouraged to attend first-aid courses. Staff members have access to an Employee Assistance Programme. Winter influenza vaccinations are offered to all staff members.

The building occupied by the Commission has been deemed not to be an earthquake prone building by the Wellington City Council. All staff members have “grab and go” earthquake and disaster preparedness kits.

LEADERSHIP, ACCOUNTABILITY AND CULTURE

The Commission 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. The Commission is a member of the public sector Leadership Development Centre.

The Commission’s work requires a high level of initiative, judgement and self-management which provide regular opportunities for staff to initiate and manage cases and projects. The Commission’s size requires people to multi-task which places a high reliance on a team culture and operating culture. The nature of the Commission’s work presents few opportunities for highly-structured leadership roles.

Weekly staff meetings provide opportunities to share information, seek advice and discuss the office and organisation and culture.

The “Capability” section of the Commission’s National Strategy aims for an organisational culture and environment which builds trust among stakeholders through staff who demonstrate transparency, objectivity, integrity and respect for others. It is important that the Commission is outward focused and consistently engages collaboratively with stakeholders.

PREVENTING BULLYING AND HARASSMENT

The Commission is developing a formal prevention of bullying and harassment policy and clearly 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, if needed, and the small number of staff creates a very transparent environment where any concerns of this nature are likely to become apparent quickly. The Commission is committed to managing any complaints of bullying or harassment appropriately and in a timely manner.

ORGANISATIONAL CAPABILITY

The Commission has a Business Continuity Plan to manage the business in the event of disaster (e.g. fire, water damage, earthquake).

MEASURING OUR INPUTS

Measure	Performance indicators	Target	Performance
1. Staff members possess the tools, information and training necessary to perform to a high level.	Training as percentage of total salary costs.	Training costs approximate 2% of total staff salaries.	2014-2015 – 1.7% 2013-2014 – 1.7% 2012-2013 – 2.1%
2. Board members undertake an annual self-assessment exercise.	Assessment completed.	Board self-assessment completed and recommendations actioned by 30 June.	2014-2015 – yes 2013-2014 – yes 2012-2013 – yes
3. Office space and equipment is safe and well maintained.	Workplace accidents.	No workplace accidents.	2014-2015 – nil 2013-2014 – nil 2012-2013 – nil
4. Provide advice to “the Minister or any other person on walking access”, including advice on Overseas Investment Act (OIA) applications, Tenure Review proposals and the implementation of Treaty Settlements.	Reports, briefings and advice provided annually.	15-20	2014-2015 – 76 Minister (13) OIO (55) ¹⁴ Tenure Review (8) 2013-2014 – 23 2012-2013 – 9
	No negative feedback on advice given to Minister.	Nil	2014-2015 – nil 2013-2014 – nil 2012-2013 – nil

¹⁴ The application of additional resources in 2014-2015 to address a backlog of cases resulted in 55 OIO cases completed (two cases in 2013-2014).

Part 6: Financial and service delivery performance

INTRODUCTION

This section contains the following statements:

- » Statement of responsibility
- » Statement of performance
- » Statement of comprehensive revenue and expense
- » Statement of financial position
- » Statement of changes in equity
- » Statement of cash flows
- » Notes to the financial statements.

STATEMENT OF RESPONSIBILITY

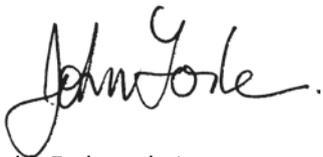
The Board is responsible for the preparation of the New Zealand Walking Access Commission's financial statements and statement of performance, and for the judgments made in them.

The Board of the New Zealand Walking Access Commission has the responsibility for establishing and maintaining a system of internal control 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 the Commission under section 19A of the Public Finance Act 1989.

In the Board's opinion, the financial statements and the statement of performance fairly reflect the financial position and operations of the New Zealand Walking Access Commission for the year ended 30 June 2015.

Signed on behalf of the Board:

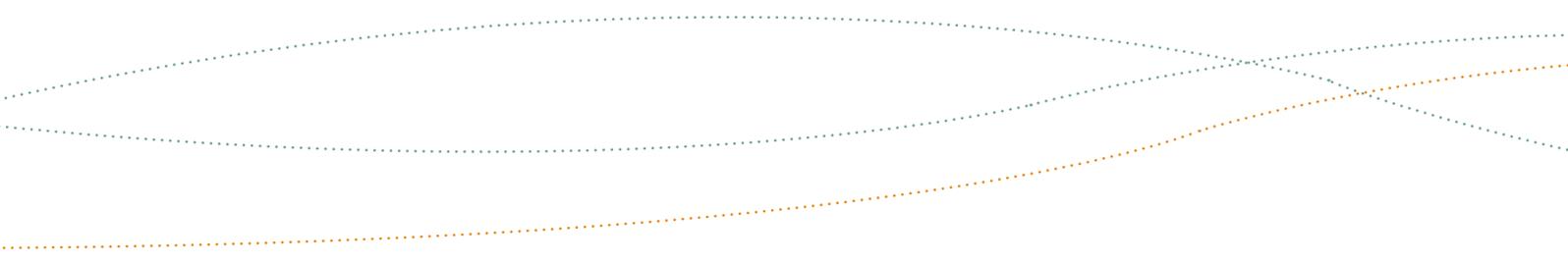


John Forbes, chairman



Penny Mudford, board member

30 October 2015



Statement of performance

The Commission is primarily funded through Vote Primary Industries - Non Departmental Appropriation - *Support for Walking Access*. The 2014-2015 Estimates of Appropriation contain the following with regard to the Commission's funding.

What is intended to be achieved with this Appropriation?

The appropriation is intended to achieve the effective management and operation of the New Zealand Walking Access Commission.

2013-2014 Actual \$000		2014-2015 Actual \$000
1,789	Total appropriation	1,789
1,789	The Commission's expenditure against appropriation	1,789

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

IMPACT MEASURES

Impact	Measure Quantity=QN Quality=QL	Target	Actual performance
1.0 Strengthening access culture and heritage in New Zealand¹⁵			
The New Zealand public agrees that New Zealanders and overseas visitors can easily access our country's outdoors	QL Percentage of respondents that agree.	New measure	94%
The New Zealand public agrees that access is being strengthened and valued	QL Percentage of respondents that agree.	New measure	68%
2.0 Enhancing access opportunities in the outdoors			
Access opportunities created or retained with Commission involvement	QN Number of opportunities created or retained annually.	New measure	83
Access arrangements formalised and made enduring for future generations	QN Number of arrangements formalised annually.	New measure	14

NB: These are new measures introduced in the 2014-2015 period. These results will set the baseline for future performance monitoring.

¹⁵ Strengthening access culture and heritage measures were included in the Commission's 2014-2015 biennial survey. The next survey will be conducted in 2016-2017. These are new measures and there are no prior year comparatives.

OUTPUT MEASURES

Output	Measure Quantity=QN Quality=QL	Target	Actual performance	Achieved? Yes/No
1.1 Building collaboration with access stakeholders				
The NZ public agree that most New Zealanders have a good understanding of how to behave responsibly in the outdoors	QL Percentage of respondents that agree ¹⁶	Higher than 69% (2013)	70%	Yes
Meetings with stakeholders and interest groups to build understanding and awareness	QN Number of meetings / presentations to stakeholders and interest groups	80	57 <i>Actual</i> 2013-2014 59	No Recruitment and induction of new regional field advisors in five regions in Q3 and Q4 used significant staff time and meant the new advisors were unavailable to conduct meetings.
1.2 Informing the public about access				
The school based education site is well used	QN 5% increase on previous years in number of visits to Both Sides of the Fence website ¹⁷	3,940	5,656 <i>Actual</i> 2013-2014 2,433	Yes 51% increase on 2013-2014 'actual'
Raise public awareness of the Commission and access	QN 10% increase on previous year in unique visitors to the Commission's corporate website ¹⁸	22,545	25,937 <i>Actual</i> 2013-2014 20,994	Yes 27% increase on 2013-2014 'actual'
2.1 Maintaining and enhancing access opportunities				
Resolution of access disputes results in enhanced access, where a dispute is a disagreement around an action taken or proposed	QN Disputes resolved	40	19 <i>Actual</i> 2013-2014 30	No A drop in disputes received meant fewer cases required resolution. Recruitment and induction of new regional field advisors in five regions in Q3 and Q4 used significant staff time and meant resources were unavailable to resolve disputes.
Enhanced Access Fund grants maintain and enhance access opportunities ¹⁹	QN Number of Enhanced Access Fund grants	12	11	No Successful grant applications rely on the number of applications that meet funding criteria.

16 The Commission conducted its inaugural Walking Access Survey in 2011 to serve as a baseline. The survey was repeated in 2012-2013 and 2014-2015 to measure progress against the baseline.

17 www.bothsidesofthefence.org.nz

18 www.walkingaccess.govt.nz

19 This measure is provided to meet our reporting obligations for the Ministry for Primary Industries 2014-2015 Appropriations. It is not included in the Commission's Statement of Performance Expectations for 2014-2015.

Output	Measure Quantity=QN Quality=QL	Target	Actual performance	Achieved? Yes/No
2.2 Providing information and advice on access				
The NZ public agree that it is easy to find information on the ownership / status of land	QL Percentage of respondents that agree. ²⁰	Higher than 24% (2013)	22%	No Although the Commission does not provide information regarding the ownership of land, 39% of people surveyed had also looked for ownership or status or access information in the last year, and of these 79% said finding the information was easy.
Public awareness of the walking access mapping system (WAMS) is increased	QN 10% increase on previous year in unique visitors to the WAMS website ²¹	46,565	51,298 <i>Actual 2013-2014</i> 42,332	Yes 21% increase on 2013-2014 'actual'
There is increasing interest by external organisations in having their information on WAMS	QN 10% increase on previous year in the number of organisations which contribute to the Recreation Layer	9	22	Yes
The Walking Access Mapping System is available to the public	QL Percentage of time system is available to the public	99%	99.9% <i>Actual 2013-2014</i> 99.9%	Yes
The Walking Access Mapping System is well regarded by users	QL Percentage of users that choose to rate WAMS as good	90%	95% ²² <i>Actual 2013-2014</i> 95%	Yes

20 The Commission conducted its inaugural *Walking Access Survey* in 2011 to serve as a baseline. The survey was repeated in 2012-2013 and 2014-2015 to measure progress against the baseline.

21 www.wams.org.nz

22 Derived from the Walking Access Mapping System User Survey 2015. The survey asked respondents the following questions: The information provided by WAMS is useful – 93% agreed (98% in 2014); I am likely to continue using WAMS in the future - 95% agreed (95% in 2014); and I would be likely to recommend WAMS to others - 91% agreed (95% in 2014).

Output	Measure Quantity=QN Quality=QL	Target	Actual performance	Achieved? Yes/No
2.3 Responding to access enquiries				
People enquire about access to the Commission	QN Number of access enquiries received	360	418 <i>Actual 2013-2014 430</i>	Yes
Access enquiries are addressed satisfactorily	QL Percentage of enquirers satisfied with the Commission's action	80%	93% ²³ <i>Actual 2013-2014 76%</i>	Yes
	QN Number of enquiries/cases yet to be closed (based on current resourcing)	100	246 <i>Actual 2013-2014 267</i>	No The number of cases yet to be closed is reducing, but remains above the target. Increasing awareness of the Commission and increased <i>Overseas Investment Act</i> cases has resulted in receipt of a higher than expected number of cases.
People consider that the Commission is credible, trusted, reliable and responsive	QL Percentage of respondents who agree	New measure ²⁴	54% ²⁵	

23 A *Corporate Responsiveness Survey* was not conducted this year and the performance is derived from the *Walking Access Survey 2015*. Of the respondents who had interacted with the Commission, 93 per cent said they found what they were looking for.

24 This is a new measure introduced in the 2014-2015 period. The result will set the baseline for future performance monitoring.

25 Of those surveyed, very few people disagree (3 per cent), and 44 per cent either don't know, or neither agree nor disagree.

Statement of financial performance

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

For the year ended 30 June 2015

2014 Actual \$000		Note	2015 Actual \$000	2015 Budget \$000
Income				
1,789	Revenue from the Crown	2	1,789	1,789
119	Interest income		130	106
4	Other income		4	0
1,912	Total income		1,923	1,895
Expenditure				
969	Operating costs	3	1,048	1,334
541	Personnel costs	4	558	556
18	Audit fees		19	19
75	Board fees	12	65	75
135	Depreciation and amortisation		130	131
63	Rentals and leases		63	63
1,801	Total expenditure		1,883	2,178
111	Surplus (Deficit)		40	(283)
0	Other comprehensive revenue and expense		0	0
111	Total comprehensive revenue and expense		40	(283)
Total comprehensive revenue and expense is comprised of:				
87	Comprehensive Income - General Funds		186	16
24	Comprehensive Income - Enhanced Access Fund		(146)	(299)
111	Total comprehensive revenue and expense		40	(283)

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.



STATEMENT OF FINANCIAL POSITION

As at 30 June 2015

2014 Actual \$000		Note	2015 Actual \$000	2015 Budget \$000
Assets				
Current assets				
220	Cash and cash equivalents	6	288	156
29	Prepayments		36	20
25	Receivables - other		38	21
950	Investments	7	450	750
1,224	Total current assets		812	947
Non-current assets				
54	Property, plant and equipment	8	42	36
730	Software	9	613	614
1,759	Term investments	7	1,884	1,718
2,543	Total non-current assets		2,539	2,368
3,767	Total assets		3,351	3,315
Current liabilities				
205	Creditors and other payables		204	155
69	Employee entitlements	14	61	54
447	Income in advance		0	447
721	Total current liabilities		265	656
3,046	Net assets		3,086	2,659
Equity				
1,372	General Fund	5	1,557	1,309
1,674	Enhanced Access Fund	5	1,529	1,350
3,046	Total equity		3,086	2,659

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

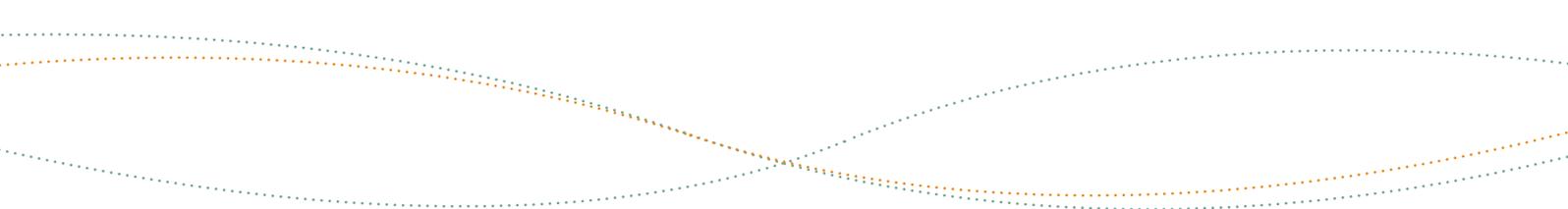
For the year ended 30 June 2015

2014 Actual \$000		Note	2015 Actual \$000	2015 Budget \$000
2,935	Balance at 1 July		3,046	2,942
Movements in total equity:				
111	Total comprehensive revenue and expense for the period		40	(283)
3,046	Total equity at 30 June	5	3,086	2,659

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.



STATEMENT OF CASH FLOWS

For the year ended 30 June 2015

2014 Actual \$000	Note	2015 Actual \$000	2015 Budget \$000
Cash flows from operating activities			
1,789	Receipts from the Crown	1,342	1,789
115	Interest received	141	108
4	Receipts from other revenue	4	0
0	Goods and services tax (net)	(72)	(6)
(525)	Payments to employees	(566)	(554)
(1,081)	Payments to suppliers	(1,154)	(1,501)
302	Net cash from operating activities	(305)	(164)
Cash flows from investing activities			
0	Receipts (net) from investments	375	71
(4)	Purchase of property, plant and equipment	(2)	0
(592)	Acquisition (net) of investments	0	0
(596)	Net cash from investing activities	373	71
Cash flows from financing activities			
0	Capital contribution	0	0
0	Net cash from financing activities	0	0
(294)	Net increase/(decrease) in cash	68	(93)
514	Cash at 1 July	220	249
220	Closing cash balance	288	156

Explanations of major variances against budget are provided in note 19.

Budget financial figures are not audited.

The accompanying notes form part of these financial statements.

Notes to the financial statements

1. STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

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

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

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

The Commission has designated itself as a public benefit entity (PBE) for financial reporting purposes.

The financial statements for the Commission are for the year ended 30 June, and were approved by the Board on 21 September 2015.

BASIS OF PREPARATION

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

Statement of compliance

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

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

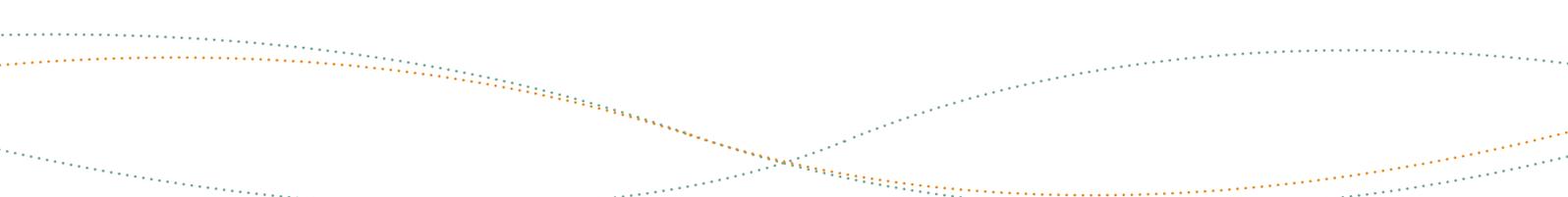
- a) its debt or equity instruments are not traded in a public market nor is it in the process of issuing such instruments for trading in a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets),
- b) it does not hold assets in a fiduciary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

These financial statements comply with PBE standards.

These financial statements are the first financial statements presented in accordance with PBE accounting standards. There are no material adjustments arising on transition to the new PBE accounting standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000) unless otherwise stated.



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue

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

Funding from the Crown

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

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

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

Interest revenue

Interest revenue is recognised using the effective interest method.

Grant expenditure

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

The Commission has no non-discretionary grants.

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.

The Commission 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.

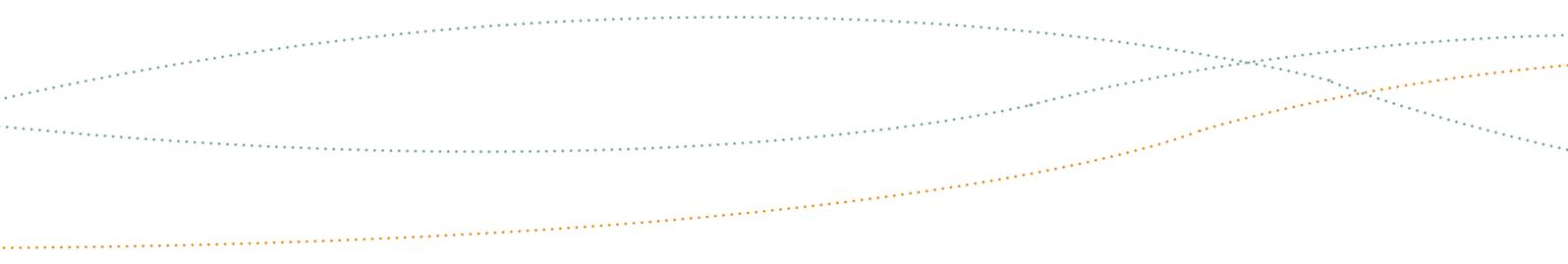
Cash and cash equivalents

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

Receivables

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

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



Investments

Bank term deposits

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

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

Property, plant and equipment

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

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

Additions

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

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

Disposals

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

Subsequent costs

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

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

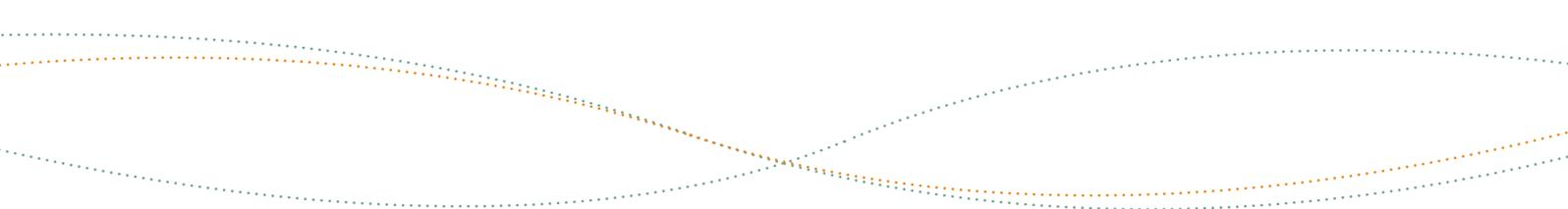
Depreciation

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

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.

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.

Costs associated with development and maintenance of the Commission's websites 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 derecognised. 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:

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

Impairment of property, plant and equipment and intangible assets

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

Non-cash-generating assets

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

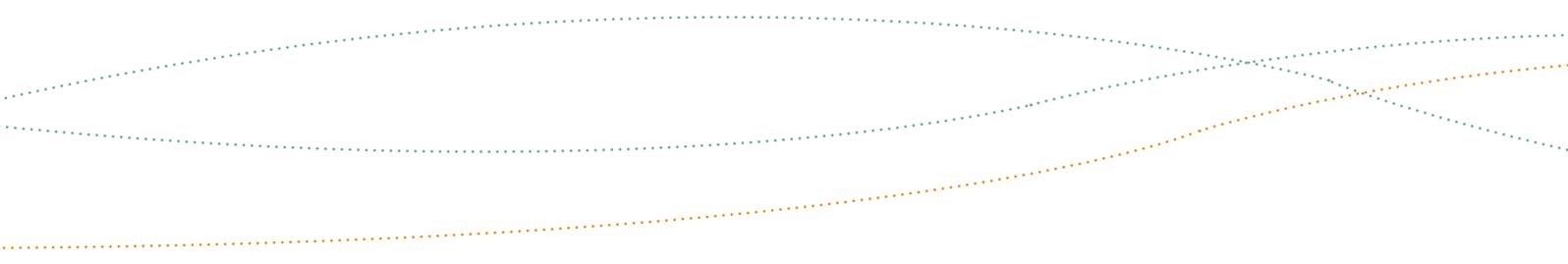
Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

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

Creditors and other payables

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



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, and sick leave.

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.

Long-term employee entitlements

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

Presentation of employee entitlements

Annual leave and sick leave are 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. Equity is disaggregated and classified into the following components.

- » Accumulated surplus, and
- » Enhanced Access Fund.

Goods and Services Tax (GST)

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

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

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

Income tax

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



Budget figures

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

Critical accounting estimates and assumptions

In preparing these financial statements, the Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The 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 are discussed below:

Estimated useful lives and residual values of property, plant and equipment and Intangible assets

At each balance date, the useful lives and residual values of property, plant and equipment and intangible assets are reviewed. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment and intangible assets requires a number of factors to be considered such as the physical condition of the asset, expected period of use of the asset by the Commission, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will affect the depreciation expense or the amortisation expense recognised in the surplus or deficit, and carrying amount of the asset in the statement of financial position. The Commission minimises the risk of this estimation uncertainty by: physical inspection of assets and asset replacement programmes and an assessment of intangible assets.

The Commission has not made any significant changes to past assumptions concerning useful lives and residual values.

Critical judgements in applying accounting policies

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

- » Crown funding will remain unchanged in the next financial period.
- » The Walking Access Mapping System will have a useful life of 10 years (commencing from 2010).
- » Enhanced Access Fund grants will be made available each year, to the estimated amount of interest revenue generated by the fund for that year.
- » The Board has resolved to apply \$399,000 in 2015 – 2016, \$290,000 in 2016 - 2017 and \$50,000 in 2017 – 2018 from the Enhanced Access Fund to invest in the Commission's information technology infrastructure, websites and communications programmes. These are classified as operational, WAMS and communications costs in the forecast analysis of expenditure as contained in the statement of performance expectations. Final specifications of these projects have not been completed.
- » Employee entitlements and other costs are budgeted to increase by about the expected rate of inflation.

2. NON EXCHANGE REVENUE

Revenue from non-exchange transactions are transactions where an entity will receive revenue and provide no, or a nominal consideration, directly in return.

The Commission has been provided with funding from the Crown for the specific purposes of the Commission. Apart from these general restrictions, there are no unfulfilled conditions or contingencies attached to Crown funding.

3. OPERATING COSTS

	Actual 2015 \$000	Actual 2014 \$000
Contractors	297	302
Travel and accommodation	103	112
Publications and publicity	38	62
Consultants	47	56
Service contracts	253	267
Enhanced Access Fund	217	71
Performance measurement	24	16
Other	69	83
Total	1,048	969

4. PERSONNEL COSTS

	Actual 2015 \$000	Actual 2014 \$000
Salaries, wages and allowances	514	485
Increase in employee entitlements	6	16
Recruitment	0	1
Employer contributions to defined contribution plans	27	24
Employer costs	11	15
Total	558	541

5. EQUITY

	Actual 2015 \$000	Actual 2014 \$000
General Funds		
Balance 1 July	1,372	1,285
Surplus (deficit) for the year	40	111
Transferred from Enhanced Access Fund	145	(24)
Balance at 30 June	1,557	1,372
Enhanced Access Fund		
<i>(A contestable fund designed to support projects that will enhance access to New Zealand's outdoors)</i>		
Balance 1 July	1,674	1,650
Transfers from General funds		
- Income from Walkway symbol	4	4
- Interest earned	82	91
- Grants paid	(21)	(71)
- Other EAF funded projects	(210)	0
Balance at 30 June	1,529	1,674
Total equity at 30 June	3,086	3,046

6. CASH AND CASH EQUIVALENTS

	Actual 2015 \$000	Actual 2014 \$000
Cash at bank	288	220
Deposits with a term of three months or less	0	0
Total cash and cash equivalents	288	220

7. INVESTMENTS

	Actual 2015 \$000	Actual 2014 \$000
Current Investments	450	950
Term investments	1,884	1,759

8. PROPERTY, PLANT AND EQUIPMENT

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

	Computer hardware \$000	Leasehold improvement \$000	Office equipment \$000	Total \$000
Cost				
Balance at 1 July 2013	32	47	70	149
Additions	2	0	2	4
Disposals	0	0	0	0
Balance at 30 June 2014	34	47	72	153
Balance at 1 July 2014	34	47	72	153
Additions	1	0	1	2
Disposals	0	0	0	0
Balance at 30 June 2015	35	47	73	155
Accumulated depreciation				
Balance at 1 July 2013	26	20	34	80
Depreciation expense	5	5	9	19
Elimination on disposal	0	0	0	0
Balance at 30 June 2014	31	25	43	99
Balance at 1 July 2014	31	25	43	99
Depreciation expense	2	5	7	14
Elimination on disposal	0	0	0	0
Balance at 30 June 2015	33	30	50	113
Carrying amounts				
At 1 July 2013	6	27	36	69
At 30 June and 1 July 2014	3	22	29	54
At 30 June 2015	2	17	23	42

9. INTANGIBLE ASSETS

Movements for intangibles are as follows:

	Acquired Software \$000	Internally generated Software \$000	Total \$000
Cost			
Balance at 1 July 2013	23	989	1,012
Additions	0	0	0
Transfers	0	0	0
Disposals	0	0	0
Balance at 30 June 2014	23	989	1,012
Balance at 1 July 2014	23	989	1,012
Additions	0	0	0
Transfers	0	0	0
Disposals	0	0	0
Balance at 30 June 2015	23	989	1,012
Accumulated amortisation			
Balance at 1 July 2013	4	162	166
Amortisation expense	5	111	116
Disposals	0	0	0
Balance at 30 June 2014	9	273	282
Balance at 1 July 2014	9	274	283
Amortisation expense	5	111	116
Disposals	0	0	0
Balance at 30 June 2015	14	385	399
Carrying amounts			
At 1 July 2013	19	827	846
At 30 June and 1 July 2014	14	716	730
At 30 June 2015	9	604	613

10. COMMITMENTS

	Actual 2015 \$000	Actual 2014 \$000
Grant commitments – Enhanced Access Fund		
Not later than one year	67	47
Total Grant commitments	67	47
Operating leases as lessee		
<i>The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:</i>		
Not later than one year	65	65
Later than one year and not later than five years	137	202
Total operating lease commitments	202	267
Total commitments	269	314

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 income and expense when the approved applicant (grantee) has met the criteria in the grant contract and the Commission has approved the expenditure.

Operating lease commitments:

The Commission's lease for its office accommodation expires on 31 August 2018. The Commission does not have the option to purchase the asset at the end of the lease term. There are no restrictions placed on the Commission by this leasing arrangement.

11. RELATED PARTY TRANSACTIONS AND KEY MANAGEMENT PERSONNEL

Related party transactions

The Commission is a wholly-owned entity of the Crown. The Commission has been provided with funding from the Crown of \$1.789m (2014 \$1.789m) for specific purposes as set out in the *Walking Access Act 2008* and the scope of the Vote Primary Industries appropriation.

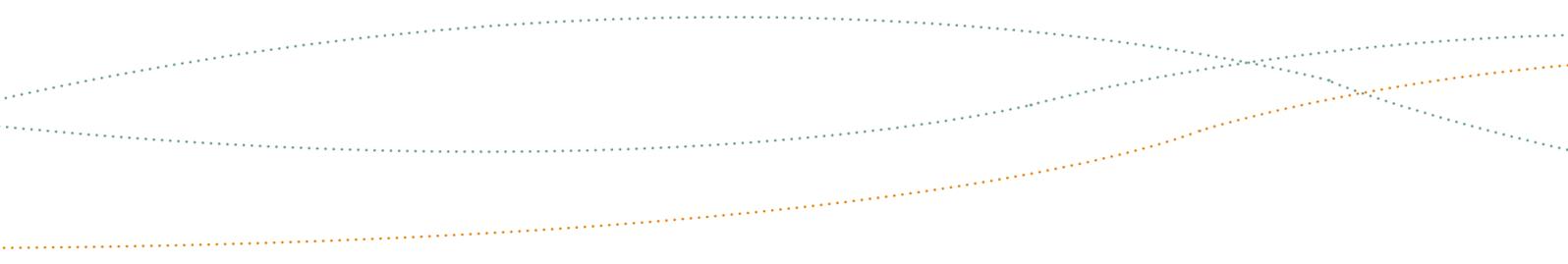
Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client / recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Commission would have in dealing with the party at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

Key management personnel

There were no transactions entered into during the year (2014 none) with key management personnel.

Key management personnel compensation

Key management personnel include all board members, the chief executive and two members of the management team.



12. BOARD MEMBER REMUNERATION

The total value of remuneration paid or payable to each Board member during the year was:

	Actual 2015	Actual 2014
Board members		
Remuneration	\$65,367	\$74,700
Full-time equivalent members	0.2	0.3
Leadership team		
Remuneration	\$357,010	\$339,148
Full-time equivalent members	2.7	2.6
Total key management personnel compensation	\$422,377	\$413,848
Total full time equivalent personnel	2.9	2.9

There have been no payments made to committee members appointed by the Board who are not Board members during the financial year.

The Commission has taken out Directors' and Officers' Liability and Professional Indemnity insurance cover during the financial year in respect of the liability or costs of board members and employees.

No board member received compensation or other benefits in relation to cessation (2014 \$nil).

	Actual 2015 \$	Actual 2014 \$
Maurice W Barnett	1,867	11,200
Margaret A Bayfield	11,200	11,200
Peter P Brown	11,200	11,200
John H Forbes (Chairman)	18,700	18,700
Penny Mudford	11,200	11,200
Brian W Stephenson	11,200	11,200
Total	65,367	74,700

13. EMPLOYEE REMUNERATION

	Actual 2015 \$	Actual 2014 \$
<i>Total remuneration paid or payable*</i>		
\$100,000 - \$109,000	1	1
\$160,000 - \$169,000	0	1
\$170,000 - \$179,000	1	0

* includes 27 fortnightly pays (comparative includes 26 fortnightly pays)

* No employee received compensation or other benefits in relation to cessation (2014 \$nil).

14. EMPLOYEE ENTITLEMENTS

	Actual 2015 \$000	Actual 2014 \$000
Accrued salaries	14	28
Annual leave	47	41
Total	61	69

15. FINANCIAL INSTRUMENTS

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

	Actual 2015 \$000	Actual 2014 \$000
As at 30 June 2015		
Loans and receivables		
Cash and cash equivalents	288	220
Receivables (excluding tax)	14	25
Investments	2,334	2,709
Total loans and receivables	2,636	2,954
Financial liabilities measured at amortised cost		
Payables (excluding income in advance and taxes payable)	265	226
Total financial liabilities measured at amortised cost	265	226

16. CONTINGENCIES

There were no contingent liabilities as at balance date (2014 \$nil).

The Commission has no contingent assets at balance date (2014 \$nil).

17. EVENTS AFTER THE BALANCE DATE

There were no significant events after the balance date.

18. EXPENDITURE BY NATURE

Budget 2015 \$000		Actual 2015 \$000	Actual 2014 \$000
619	WAMS	469	403
521	Operations	493	511
76	Enhanced Access Fund Grants	21	71
530	Governance and Leadership	505	498
152	Communications	136	60
190	Support	173	166
90	Accommodation	86	92
2,178		1,883	1,801

19. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGETS

Explanations for major variations from the Commission's budgeted figures in the *Statement of Intent* are as follows:

Statement of comprehensive revenue and expense

Total income was \$0.028m ahead of budget (\$1.923m actual, \$1.895m budget). The major contributor to this improved result was with interest income arising from higher than anticipated interest rates.

Total expenditure was \$0.295m less than budget (\$1.883m actual, \$2.178m budget). Cost savings were achieved over a number of categories. Operating costs were \$0.286m lower due to payments for Enhanced Access Fund grants - which are dependent on completion of project milestones - being less than budgeted, deferred software maintenance pending a strategic review of both the walking access mapping system and the both sides of the fence website, changes within the regional field advisor network arising from 3 resignations, and higher than budgeted communications costs as the Commission undertakes programmes aimed at building its awareness. Personnel costs exceeded budget by \$0.002m with the increased costs of additional resources required to support the walking access mapping system being offset by a reduction in annual leave entitlements.

Statement of financial position

The year end financial position is stronger than budgeted as a consequence of the improved surplus. The Commission has also increased its level of term investments taking advantage of the higher interest rates prevailing earlier in the 2014-2015 year, particularly for funds held for the Enhanced Access Fund. Creditors are higher than budget as a number of projects initiated in the last quarter of the financial period were completed in June. The Enhanced Access Fund earned \$0.086m during the period and expended \$0.231m. This expenditure included grants, a review of the effectiveness of the Fund, maintenance of the walking access mapping system and additional resources to reduce the number of *Overseas Investment Act* related cases in progress.

Statement of cash flows

Receipts from the Crown were below budget as we anticipated funding for the first quarter of the 2015-2016 financial period being receipted by 30 June 2015 - payment was actually received on 3 July 2015. Payments to suppliers were significantly less than budget (see comment regarding comprehensive income and expense, above) resulting in higher cash and investments than budgeted. The statement of cash flows also reflects the reallocation of surplus monies into longer term investments.

Expenditure by nature

There are cost savings within the following categories: WAMS costs (\$0.150m saving) reflects the deferral of development pending completion of a longer term strategy for the walking access mapping system website; Operations costs (\$0.028m saving) reflects reduction in work activity due to changes within the regional field advisor network; Enhanced Access Fund Grant payments were below (\$0.055m saving) the levels anticipated in the budget as the timing of grant payments is determined by the project milestones being met; Governance costs (\$0.025m saving) largely arising from having one less board member for the majority of the year; and other savings recorded for Communications costs (\$0.016m saving), Support (\$0.017m) and Accommodation (\$0.004m).

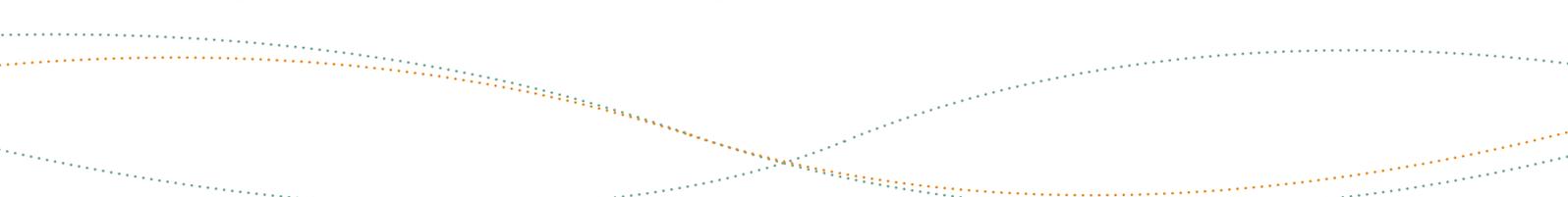
20. ADJUSTMENTS ARISING ON TRANSITION TO THE NEW PBE ACCOUNTING STANDARDS

Reclassification adjustments

There have been no reclassifications on the face of the financial statements in adopting the new PBE accounting standards.

Recognition and measurement adjustments

There have been no reclassification and measurement adjustments to the 30 June 2014 comparative information resulting in the transition to the new PBE accounting standards.



Audit report

INDEPENDENT AUDITOR'S REPORT

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

TO THE READERS OF THE NEW ZEALAND WALKING ACCESS COMMISSION'S FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2015

The Auditor-General is the auditor of New Zealand Walking Access Commission (the Commission). The Auditor-General has appointed me, Chrissie Murray, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and the performance information, including the performance information for an appropriation, of the Commission on her behalf.

OPINION ON THE FINANCIAL STATEMENTS AND THE PERFORMANCE INFORMATION

We have audited:

- » the financial statements of the Commission on pages 41 to 57, that comprise the statement of financial position as at 30 June 2015, the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- » the performance information of the Commission on pages 37 to 40.

In our opinion:

- » the financial statements of the Commission:
 - » present fairly, in all material respects:
 - › its financial position as at 30 June 2015;
 - › its financial performance and cash flows for the year then ended; and
 - » comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity accounting standards.
- » the performance information:
 - » presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2015, including:
 - › for each class of reportable outputs:
 - its standards of performance achieved as compared with forecasts included in the statement of performance expectations for the financial year;
 - its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
 - › what has been achieved with the appropriation;
 - › the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure; and

- » complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 30 October 2015. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities, and explain our independence.

BASIS OF OPINION

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and the performance information are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and the performance information. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and the performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and the performance information, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Commission's financial statements and performance information 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.

An audit also involves evaluating:

- » the appropriateness of accounting policies used and whether they have been consistently applied;
- » the reasonableness of the significant accounting estimates and judgements made by the Board;
- » the appropriateness of the reported performance information within the Commission's framework for reporting performance;
- » the adequacy of the disclosures in the financial statements and the performance information; and
- » the overall presentation of the financial statements and the performance information.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the performance information. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the performance information.

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

RESPONSIBILITIES OF THE BOARD

The Board is responsible for preparing financial statements and performance information that:

- » comply with generally accepted accounting practice in New Zealand;
- » present fairly the Commission's financial position, financial performance and cash flows; and
- » present fairly the Commission's performance.

The Board's responsibilities arise from the *Crown Entities Act 2004*, the *Public Finance Act 1989* and *Walking Access Act 2008*.



The Board are responsible for such internal control as it determines is necessary to enable the preparation of financial statements and performance information that are free from material misstatement, whether due to fraud or error. The Board are also responsible for the publication of the financial statements and the performance information, whether in printed or electronic form.

RESPONSIBILITIES OF THE AUDITOR

We are responsible for expressing an independent opinion on the financial statements and the performance information and reporting that opinion to you based on our audit. Our responsibility arises from the *Public Audit Act 2001*.

INDEPENDENCE

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

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



Chrissie Murray
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand

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New Zealand Government