



New Zealand Walking Access Commission Annual Report 2012 » 2013



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: Otago farmers Michael Hurley and Beatrice Lasserre with Michael's sons Bradley, Hanay and Floyd.

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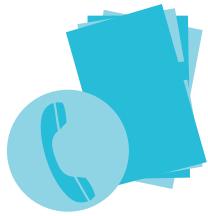
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Part 1: Highlights

ENHANCING ACCESS OPPORTUNITIES



66 access disputes resolved



Responded to 308 access enquiries



Significant enhancements launched on the Walking Access Mapping System



17 Enhanced Access Fund projects completed



3 new walkways established



STRENGTHENING ACCESS CULTURE AND HERITAGE



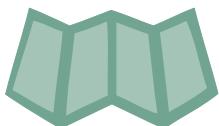
New Both Sides of the Fence education website launched for school children



2,379 students and teachers visited the Both Sides of the Fence website



One national forum and four regional forums held



3,645 New Zealand Outdoor Access Code brochures distributed to the public



69% of people agree that New Zealanders have a good understanding of how to behave responsibly in the outdoors.



Part 2: Introduction

REPORT FROM THE BOARD AND CHIEF EXECUTIVE

We are pleased to present the Annual Report of the New Zealand Walking Access Commission for the period 2012-2013.

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. Achieving this involves retaining existing access and creating entirely new opportunities for people to access the outdoors. Increasing understanding of responsible behaviour in the outdoors and clarifying rights of access plays an important part in "linking" New Zealanders by engendering greater trust between urban and rural Kiwis and keeping our outdoor heritage alive.

The Commission's work programme for 2012-2013 focused on enhancing access opportunities, completing enhancements to the Walking Access Mapping System, launching a new school-based education website and achieving results "on the ground".

The launch of major enhancements to the Walking Access Mapping System in October 2012 was well received. Enhancements included an improved user interface and a mobile version of the mapping system for smartphone and tablet computer users. A new component was also added to allow other government and non-government organisations to include their own outdoor-related information on the system for public view.

These improvements helped to drive a 31 per cent increase in the number of people visiting the website. The average number of daily visitors to the site now averages 265.

The Walking Access Mapping System is the Commission's highest profile public-facing product and largest investment. It is also a very important communications vehicle. We were pleased to see that the findings of a user survey conducted in March 2013 show that the mapping system continues to rate highly with users.

Another milestone was the completion of the Both Sides of the Fence school-based education website. The website was launched in November 2012 at an event for media and stakeholders at Northland School in Wellington. The site is designed to engage primary

and intermediate school students and their teachers. It attracted 2,374 visitors during the year.

The Commission made good progress on a multi-year research project it has embarked on to investigate the legal status of Acheron Road, which traverses Molesworth Station in the upper South Island. The Commission considers that Acheron Road is legal for its full length, and emphasised this conclusion in its submission on the draft management plan for Molesworth Station. The Nelson/Marlborough Conservation Board is currently considering the Commission's submission and report on the road, ahead of the release of the management plan which is expected in late 2013.

The Commission also began research into the legal status of nearby Rainbow Road, which runs between Tophouse in the Wairau valley in Marlborough and Hanmer Springs. The project involves considerable research and interpretation of old survey information and will be completed in the next reporting year.

A significant step was taken to maintain access along rivers by making a statutory objection to a proposed road stopping along a part of the Mataura River in Southland. It is the first time that the Commission has made an objection of this nature. Stopping the road would have wide and irreversible implications for public access and regional economic and recreation opportunities, including new walkways and cycleways. The district council deferred a decision on the application for a year to give the adjoining landowner more time to consider options and negotiate with other affected landowners.

To gauge public awareness, the Commission enlisted the help of Colmar Brunton to run a public awareness survey that would build on the findings of a similar survey conducted in 2011. The Walking Access Survey 2013 found that 95 per cent of New Zealanders consider that free and easy access to the outdoors is important and 92 per cent of New Zealanders had been involved in at least one outdoors recreation activity in the past year. An overriding message was that New Zealanders feel strongly about their "connection to the land".

The same survey found public recognition of the Commission outside of its core stakeholders is increasing slowly. This slow but steady increase is due

to an emphasis on producing products and services the public, especially stakeholders, told us they wanted when the Commission was established.

The Commission's activity is weighted towards providing information and advice and maintaining good relationships with agencies and direct stakeholders. The Board recognises that there is potential for the Commission to increase its value to wider New Zealand through greater engagement with other external audiences. This means reaching out to all New Zealanders with an interest in outdoor recreation and aligning the Commission's services and products with their expectations. With this in mind the Commission will continue to look for cost-effective ways to raise its public profile.

The Commission's credibility with its stakeholders is high and it is recognised for its independence, dispute resolution skills and knowledge. The Commission's success lies in doing its core work well, leading and working with others.

The Commission's network of regional field advisors is instrumental in influencing attitudes towards the Commission. The Board is pleased to report that the case resolution rate is increasing and the number of cases received by the Commission is trending downwards. This contrasts with the expectation last year that the number of cases on the Commission's books would grow over time. The reasons for the change include the increasing technical knowledge of

the staff and advisors and maturing relationships with stakeholders. The provision of good information on the Commission's websites is helping many people resolve problems for themselves, helping to further reduce the number of new cases on the Commission's books.

Extending these trend lines into the future indicates a reducing workload for regional field advisors on disputes over access to public land, particularly unformed legal roads. A sustainable future for the organisation means changing our thinking from being a complaints and disputes settlements body and facilitator to one concerned with obtaining entirely new access to the outdoors and looking after a concept dear to the hearts of all New Zealanders – plentiful opportunities to access our beautiful outdoors. There is no doubt that this is a long-term exercise.

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

Peho Tamiana continues to be the Commission's kaumatua. The Board was pleased to see the successful implementation of major technology projects and the improving trend in case resolution. We intend to use the next 12 months to consolidate our operational activity, raise our public profile and incrementally improve the Walking Access Mapping System. We do not expect to undertake further strategic investments in the next year.



John Forbes, Chairman, New Zealand Walking Access Commission



Maggie Bayfield, Board member



Mark Neeson, Chief Executive

Date: 23 September 2013

Part 3: Our organisation

PURPOSE

The Walking Access Act 2008 established the New Zealand Walking Access Commission and set out the Commission's roles and functions.

The Commission's purpose is to lead and support the negotiation, establishment, maintenance¹ 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.

GOVERNANCE

The Commission is governed by a six member board 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 the 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-related topics and undertakes an annual self-review.

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 Zealand;
- » 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

¹ 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.

any other person;

- » facilitate resolution of disputes about walking access, including initiating negotiations about disputed issues and mediating disputes;
- » 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;
- » research, educate the public about, and participate in topics and programmes related to walking access;
- » develop, promote, and maintain the *New Zealand Outdoor Access Code*;
- » 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 (section 10 of the Walking Access Act 2008).

PRINCIPLES

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

- » 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.

NZWAC BOARD



Chairman

John Forbes is Mayor of Opotiki District and Vice-President of 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, he 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.

Maurice (Mike) Barnett is the principal of Barnett and Associates, a consultancy firm providing services in tourism enterprise development, field research, risk assessment, DOC concession planning, RMA planning and tourism marketing. He lives in Queenstown and is a shareholder in Trail Journeys Ltd (operating on Otago Rail Trail), Daylock Ltd Around the Mountains Cycle Trail Ltd and Online Booking Systems Ltd. He was appointed national cycle trail consultant to the former Ministry of Tourism/Ministry of Economic Development and was an advisor to Hauraki District Council on land access issues for cycle-walking trails.

Term of appointment: April 2011 – April 2014.



Maggie Bayfield 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 is a keen trapper and a forest owner. She was a member of the Walking Access Consultation Panel.

Term of appointment: April 2012 – April 2015.

Peter Brown (Turanganui a Kiwa, Ngati Porou, Te Arawa, Tuwharetoa) is the Māori Manager for the Tairawhiti District Health Board and horticulturist from Manutuke, near Gisborne. He has a background in public service and community fund management including cooperative business loans and enterprise grants. Peter has had over 25 years of rural economic development particularly with whanau and hapu in the East Cape and Te Urewera regions assisted with the planning, development and utilisation of Māori land and natural resources. He is qualified in law and business management and was a member of the Walking Access Consultation Panel and the Walking Access Advisory Board. He is a former member of the Waitangi Tribunal.



Term of appointment: April 2010 – April 2013².



Penny Mudford is a Wellington based dispute resolution specialist and a Fellow of the Arbitrators' and Mediators' Institute of New Zealand. She is an experienced 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. She is a former provincial president of Federated Farmers and was a supplier representative of both Tui and Kiwi dairy companies. Her position as a rural arbitrator ensures she continues to be involved in the farming sector. Penny was a member of the Land Access Ministerial Reference Group in 2003.

Term of appointment: April 2012 – April 2015.

² 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. Peter Brown was reappointed on 10 July 2013 for a term expiring on 1 April 2016.

Brian Stephenson is a barrister from Auckland with extensive experience in employment law and dispute resolution. He is a tramer, climber and ski-mountaineer and a past President of Federated Mountain Clubs of New Zealand. He was a member of the Walking Access Advisory Board and is a member of the New Zealand Conservation Authority.



Term of appointment: April 2010 – April 2013³.

STAFF

The Commission has a team of six staff (5.1 FTEs) and eight regional field advisors. The staff are based in the Commission's head office in Thorndon, Wellington, while the field advisors are located around the country and are employed on a part-time contract basis.

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



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. Brian Stephenson was reappointed on 10 July 2013 for a term expiring on 1 April 2016.

Part 4: Achieving the vision

THE COMMISSION'S VISION

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

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 a New Zealander’s culture and identity.

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.

COLLECTIVE OUTCOME: WHAT DO WE CONTRIBUTE TO?

New Zealand's distinctive culture enriches our lives



OUTCOME: WHAT DO WE WANT TO ACHIEVE?

Free, certain, enduring and practical walking access to the outdoors is enhanced in New Zealand and our access culture and heritage is improved



IMPACTS: WHAT DIFFERENCE ARE WE MAKING?

Enhanced access opportunities in the outdoors

Strengthened access culture and heritage in New Zealand



OUTPUT: WALKING ACCESS COMMISSION WHAT SERVICES ARE WE DELIVERING?

CREATING OPPORTUNITIES

- » Providing information and advice on access
- » Maintaining and enhancing access opportunities
- » Responding to access enquiries

EMBEDDING CULTURE

- » Building collaboration with access stakeholders
- » Informing the public about access



INPUTS: WHAT ARE WE SPENDING OUR MONEY ON?

» *Walking Access Mapping System*

» *Communications*

» *Enhanced Access Fund*

» *Governance and leadership*

» *Operations (including regional network)*

» *Support and accommodation*

This section of the report describes our work programme for 2012-2013 in more detail:

Enhancing access opportunities

New Zealanders and international visitors value the many opportunities for free and enduring access to our lands, forests, mountains, waterways, coasts and natural resources. New Zealanders love of, and association with, the outdoors shapes our national culture and character and encourages personal independence and self-reliance. Ongoing access to these resources is critical to maintaining New Zealand's strong tourism industry.

The Commission's network of regional field advisors plays a pivotal role in protecting the access New Zealanders already have, and creating new access opportunities where possible. There are eight regional field advisors around the country charged with helping landholders, outdoor recreationalists and statutory authorities to negotiate new access opportunities and resolve disputes over access to existing public rights of way. Their knowledge of local and regional issues and their relationships with local councils and recreational and landholder groups is vital to grass-roots results.

Creation of new access and resolution of disputes often requires significant background research or time investment in negotiation and mediation. In many cases, the support of statutory authorities such as local councils is the difference between a quick and lasting resolution to an issue and one that remains unresolved.

While some of these results are widely publicised, it is sometimes in the best interests of all involved to allow them to bed-in quietly. In many cases, access issues have been longstanding and it is important that affected parties have time to become comfortable with any changes or agreements before the new access resolution is widely known.

To support its work to enhance access, the Commission manages the Walking Access Mapping System website. The website makes information about publicly accessible land easy to obtain and provides clarity around publicly and privately owned land types and boundaries.

The Commission also administers the Enhanced Access Fund, to support projects designed to create or improve access to New Zealand's outdoors, and 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 both create new access and to make existing but less formal forms of access more enduring.



RETAINING ACCESS THROUGH DISPUTE RESOLUTION

Dispute resolution plays a vital role in retaining the access that New Zealanders have historically enjoyed. Facilitating the resolution of disputes through provision of information, negotiation, and mediation is a core function of the Commission. The knowledge-base and expertise of the Commission's regional field advisors continues to grow and speed with which disputes are resolved has increased considerably.

During the year the Commission helped to facilitate resolutions to 66 access disputes and received 53 new access dispute enquiries from members of the public. Disputes resolved throughout the year ranged from obstructions to access on unformed legal roads to disputes caused by misunderstandings about the ownership status of land. Some of these cases are easily resolved, while others relate to longstanding issues where resolution can be time consuming.

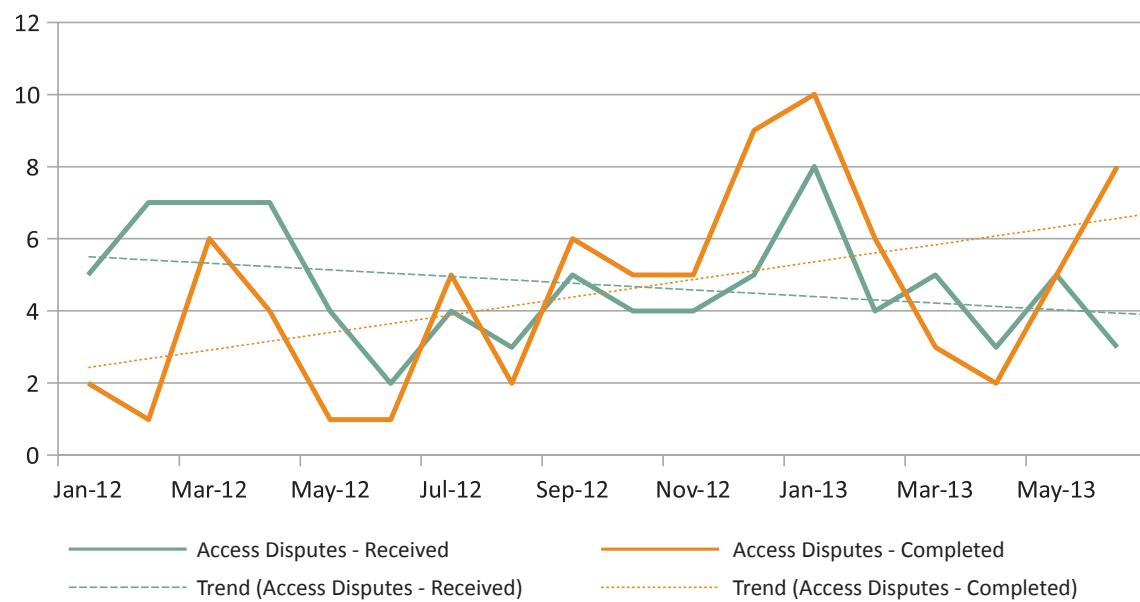
The number of disputes resolved has outpaced new disputes received for the first time in the Commission's short history. The number of access disputes received by the Commission is also trending down over time (see Fig. 1). If this trend continues, the Commission will be



able to shift its resource focus towards creating more access in the outdoors, rather than on the resource-heavy task of fighting to retain existing access.

Some examples of the types of cases investigated by the Commission in 2012-2013 can be found on the following three pages. They illustrate the diversity of cases, the types of parties involved and the Commission's role and solutions.

Fig. 1: Access disputes received and resolved by month (January 2012 – June 2013)



OBSTRUCTIONS TO ACCESS ON UNFORMED LEGAL ROADS

Uncertainties around rights of access on unformed legal roads account for a large proportion of dispute enquiries received by the Commission. There are an estimated 56,000km of unformed legal roads in New Zealand, and management of these roads is vested in local councils. 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. For example, some unformed legal roads may be impractical for vehicle use, due to the road gradient or damage from erosion. Where there

are doubts about the exact location or route of an unformed legal road, the Commission encourages people to contact the council responsible or to consult with an adjoining landholder. Landholders should be aware that unformed legal roads are on separate publicly owned land titles, and 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 sometimes accepted by councils, so long as the activity does not obstruct access or cause undue risk to road users.

CASE STUDY:

Mr A is a trapper and a member of a national outdoors organisation that contacted the Commission to request assistance resolving a dispute over vehicle access on an unformed legal road in the North Island. The road provides legal access to a section of conservation land and the upper reaches of a river that is popular with kayakers and jet boaters. However, vehicle access on the road was being obstructed by an adjacent landholder, who had dug up the road, placed a narrow gate across it, and was charging a fee for people to access the area via an alternative route over his private property.

The Commission contacted the landholder to gather further information and to clarify public rights of access over the road. The landholder was initially reluctant to allow unimpeded access on the

road but, after several rounds of negotiation, and on receiving a professional legal opinion obtained by the council, accepted that the public had a right of access on the road, including by vehicle. He was not willing to pay to repair the damage to the road, but agreed that he would not obstruct access in future if the road was repaired.

The Commission then worked with the district council responsible for the road and other affected parties, including, the Department of Conservation, local iwi and recreational organisations, to discuss possible resolutions. The district council displayed strong leadership and a practical approach by agreeing to repair the road and signpost the access. As a result, public access to this desirable area has been restored and search and rescue agencies will now be able to better access the area by vehicle in the case of an emergency.

CASE STUDY:

Mr B is a manager at a district council. He contacted the Commission in the hope that a resolution could be found to a dispute over access on an unformed legal road in the council's area. The road leads to a desirable fishing river but access was obstructed by a woolshed that had been built on the road line many years ago and impractical terrain. The landholder was unwilling to cover the land survey costs required for any possible realignment of the road and the council did not want to enforce dismantling of the woolshed or finance re-alignment of the road.

Situations of this type are common in rural New

Zealand. In some cases, the structures obstructing access have been built by previous owners.

To resolve the issue the Commission gathered further information from the council and met with the landholder. The landholder did not wish to dismantle or move the woolshed, but suggested a compromise involving an alternative route across the property that the public could use. The council accepted this solution and worked with the landholder and the Commission over several months to develop signage to mark the alternative route. The route is now signposted and publicly accessible, and practical access to the river has been restored. The legal access remains in place.

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 multiple groups. 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:

Mr C works for a non-government organisation that became concerned a proposed road stopping application could limit access to a lake popular with anglers. The Commission was advised that the Department of Conservation (DOC) was considering approaching the district council to request that access on the road to the lake be stopped.

The Commission met with the district council and DOC to investigate the reasons behind the road stopping idea. It became clear that DOC

was worried about damage to conservation land adjoining the road caused by four wheel drive and all-terrain vehicles. The Commission suggested that an alternative approach could be to mitigate the damage, rather than stopping the road. DOC accepted this approach and decided to investigate alternative options with the council, including the possibility of a bylaw regulating vehicle access on the road. This suggestion was accepted by Mr C and the non-government organisation, and alternatives to stopping the road are now being considered by DOC.

MISUNDERSTANDINGS ABOUT OWNERSHIP STATUS OF LAND

It can sometimes be 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 recreational users straying onto private land without knowing it. The problem may also be caused by longstanding use of private land by a local community, some of whom may not realise that the access is across private land 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 have every right to deny 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.

The Commission's Walking Access Mapping System (www.wams.org.nz) is a helpful tool for people who wish to research the ownership status of land before they venture into the outdoors.

CASE STUDY:

Mr D had enjoyed fishing from a section of breakwater alongside a New Zealand port for many years. He knew others who had fished in the same area and assumed that public access was permitted by law. When the port company decided to fence off the beach access, he became concerned and contacted the Commission to resolve the situation.

The Commission contacted the port authority and ascertained that the port had a right to fence the area due to a specific clause in the Marine and Coastal Area (Takutai Moana) Act 2011 and memoranda of understanding with the local council. It also became clear that no marginal strips

or esplanade strips or reserves existed in the area.

The port authority informed the Commission that it had decided to close the access for health and safety reasons after a log storage area had been expanded in the vicinity of the beach. The port had worked with the council to allow access to other nearby areas, including a coastal walkway, but could not agree to access to the section requested by Mr D because of the risk of injury in the vicinity of the logging area.

Mr D was informed of the port authority's position and the legal standing of access to the area. The Commission was thanked for clarifying the matter.

ROLE OF STATUTORY AUTHORITIES

Territorial authorities and the Department of Conservation are the main statutory authorities responsible for ensuring public rights of access are upheld on public land. Management of unformed legal roads and esplanade strips and reserves comes under the remit of councils, while access on conservation land and most marginal strips is managed by the Department of Conservation.

In most cases statutory authorities respond to the access concerns promptly. However, when authorities

are not responsive disputes can escalate and parties can become entrenched in their positions.

The Commission does not have any coercive powers and relies on a collaborative and facilitative approach to resolving disputes by negotiating with all of the parties involved to seek a mutually agreeable solution. In the vast majority of cases, an enduring solution requires patience, endurance, goodwill and the buy-in of all parties, including, vitally, the statutory authorities.

CASE STUDY:

Mr E contacted the Commission concerned that a district council was not taking adequate action to address obstructions on unformed legal roads providing access to desirable rivers in its district. The Commission had received complaints from organisations and members of the public who had approached the council with concerns about access on unformed legal roads, and was aware of the council's lack of action.

The Commission approached the council to gather further information and to discuss options. Several meetings followed and after many months

of negotiation a formal process was agreed for addressing obstructions to access on unformed legal roads in future.

The relationship between the Commission and the council has strengthened and the two organisations have together produced a 'Q&A' fact sheet for the council's customer service staff to use when answering questions from the public about unformed legal roads. The council has also agreed to supply an information sheet about unformed legal roads in the information it provides with all LIM reports. This is a positive outcome and a commendable initiative from the council.

INACCURATE INFORMATION ABOUT ACCESS LOCATIONS OR CONDITIONS

It is important for organisations with a role in promoting or informing the public about access to ensure their information is accurate and kept up to date, whether in print, online or on signage.

Inaccurate or dated information about the location of access and the conditions attached to that access can result in disputes between access users and land managers. This can result in heated exchanges and, in some cases, can jeopardise future access.

CASE STUDY:

Mr F contacted the Commission to request assistance updating a series of outdoor access brochures being distributed in the lower-North Island. The brochures included information showing the locations of properties where public access had been informally negotiated with owners, but they had not been recently updated and some of the properties shown had changed ownership. Mr F was concerned that the dated

information could cause frustration for the public and result in disputes.

The Commission assisted by contacting some of the owners of the properties marked on the brochure to verify their contact details and to confirm whether they still allow any form of public access across their private property. This assistance will help the organisation present up-to-date and accurate information in any brochures it produces in future.

CREATING NEW ACCESS OPPORTUNITIES

The Commission seeks to do more than just retain existing access. It also aims to create entirely new opportunities for New Zealanders and overseas visitors to access the outdoors. New access increases the range of outdoor recreation options available and offers economic benefits through increased regional tourism and healthier communities.

New access opportunities range from legally enduring easements and formed tracks to informal access



agreements providing access across private land with the permission of the landholder. Throughout the year the Commission's regional field advisors facilitated the creation of eight new access opportunities 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 11 proposals for new access. The Commission was not involved further as community groups concluded negotiations themselves, interest in the project waned, or access was not obtained.

The resolution of many longstanding access disputes and the slow but steady decline in the number of new disputes being lodged by members of the public will allow the Commission to give more emphasis to creating new access in coming years.

SIGNAGE PROGRAMMES

The Commission has partnered with Federated Farmers New Zealand and Rural Women New Zealand to provide signs to landholders who want to grant access across their land. The signs are available to members of both organisations and are used by rural landholders who wish to voluntarily grant access across their land in a managed way. The locations of any access signposted as part of these signage programmes and any access conditions associated with it is displayed on the

Commission's Walking Access Mapping System.

The signs help to create managed access opportunities across private land and make it easy for landholders to provide contact details for walkers, hunters, anglers and other recreational users. This makes it easier for people seeking access to ask landholders for permission when it is required.



NEGOTIATING ACCESS OVER PRIVATE LAND

Many parts of New Zealand have desirable outdoor spots that are difficult or impossible to access via public rights of way. 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 nearby 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 355 access enquiries (an average of 30 a month) and resolved 308 during the year (see Fig. 2). These enquiries ranged from questions about access rights and responsibilities, to questions about the Walking Access Mapping System, requests for assistance resolving access disputes and proposals for new access.

The number of enquiries processed in 2012-2013 was down 27 per cent per cent on last year, when the Commission received 488 access enquiries and resolved 343. This is likely to be due to improved information on the Commission's website, allowing people to resolve enquiries themselves, the range of advice and guidance publications provided by the Commission, and greater awareness of the Commission's Walking Access Mapping System, which clearly shows publicly accessible land.

Approximately half of the enquiries received during the

CASE STUDY:

Mr N is a member of a hunting group that wanted to access conservation land to hunt deer and pigs. The owners of a neighbouring sheep station had historically allowed access across their private land, but changed their minds after they became concerned about pig dogs on their land, especially during lambing.

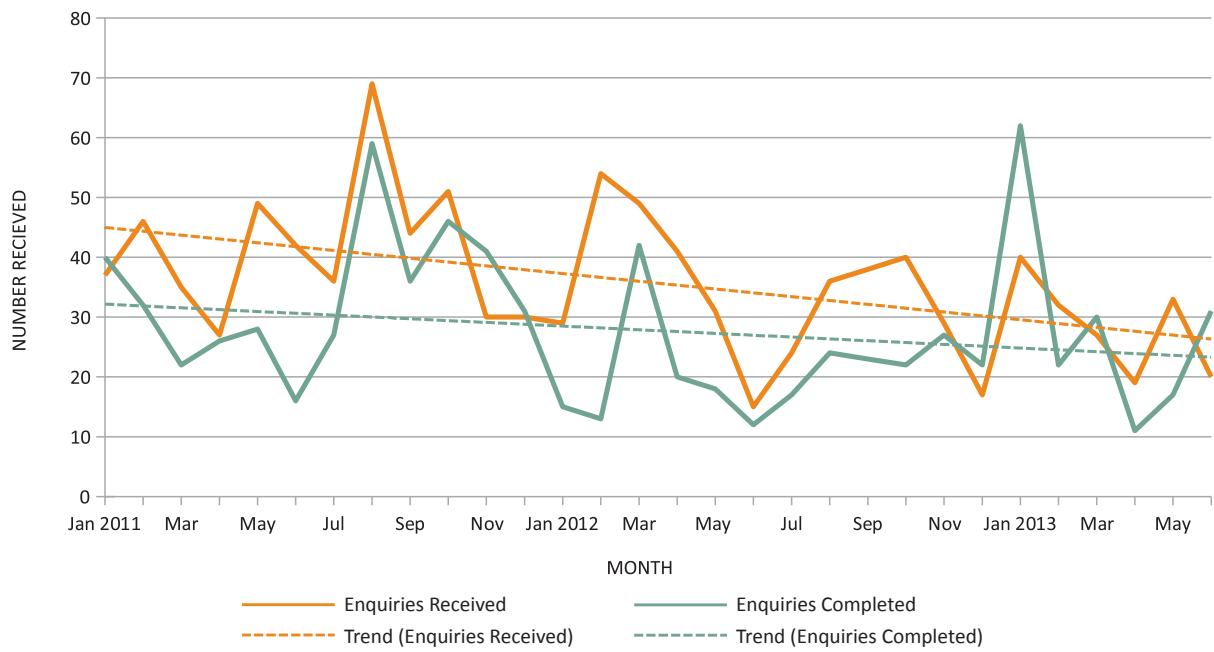
Mr N approached the Commission on behalf of the hunting group in the hope that access to the conservation block could be restored. The Commission undertook research including obtaining additional information from the hunting group and the Department of Conservation (DOC) before meeting with the station owners to discuss the potential for a route the public could use. Following long and wide ranging negotiations, a route across the station was identified that would minimise any potential disruption to farming operations and the station owners agreed to allow it to be signposted for public use. DOC assisted by clearing a basic track and marking the route across the station to the conservation land. The entrance to the route has been marked using signage jointly developed by the Commission and Federated Farmers New Zealand.

year were lodged using the Walking Access Mapping System's built-in enquiry function.

At 30 June 2013 there were 248 active cases on the Commission's books. The current case load is within capacity as most individual case activity 'ticks over' in line with the iterative nature of the education, negotiation and relationship building that is the basis of most case resolution. A backlog of case management and operations administration (such as walkway management) will remain into the 2013-14 year. The backlog of active cases is decreasing gradually and the resolution time is also decreasing.

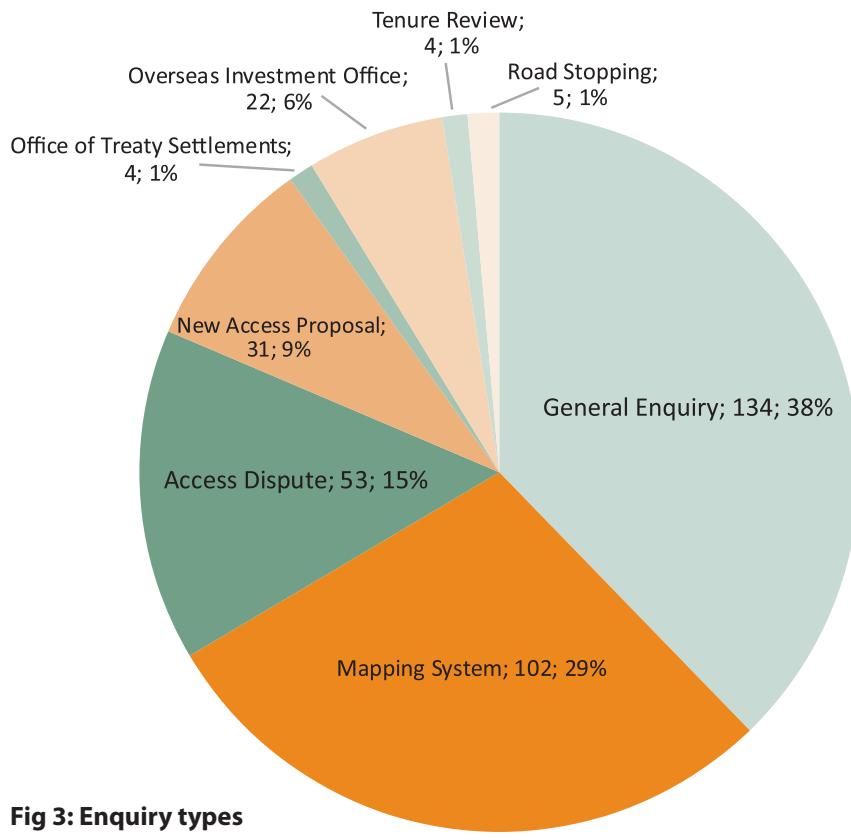
The most common enquiry types were general enquiries and Walking Access Mapping System queries, followed by access disputes and new access proposals (see Fig. 3).

Fig 2: Enquiries by month (Jan 2011 – June 2013)



The bulk of the enquiries are managed by the Commission's Wellington based staff, reflecting the dominance of general and Walking Access Mapping System type enquiries. Wellington staff also continued

to manage complex cases requiring significant research and investigation, including Enhanced Access Fund projects and statutory cases such as tenure review and Overseas Investment Office applications.

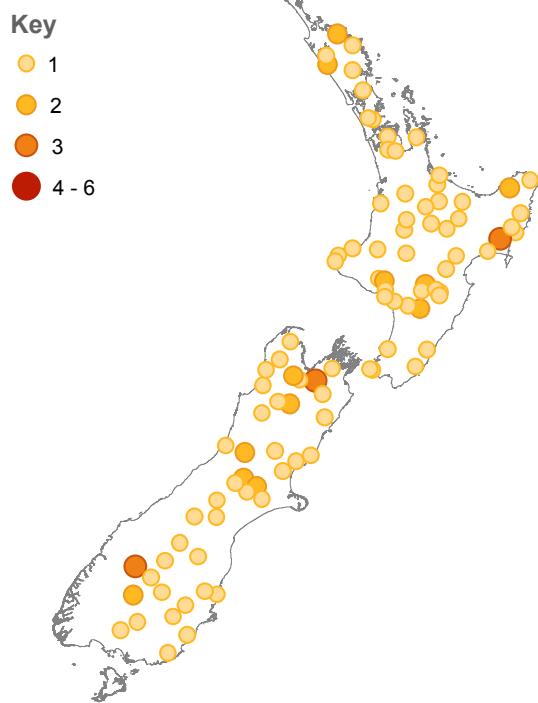


The regional field advisor network continues to focus on dispute management and negotiation of Overseas Investment Office conditions. The Commission's regional field advisors manage the bulk of the disputes and spatially focused access issues received by the Commission. Regional field advisors report an increasing and positive recognition of the Commission among stakeholders. Unsolicited approaches to field advisors for advice and assistance from stakeholders including Federated Farmers and council staff reflects this improving reputation. As the number of active disputes gradually decreases, regional field advisors will begin building a platform to focus on the creation of new access over private land.

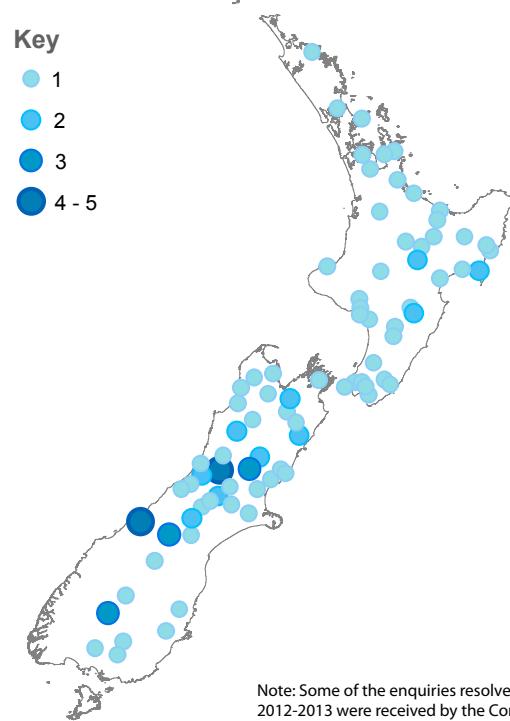
Fig 3: Enquiry types

Fig 4: Enquiries by location

Cases Received 2012-2013

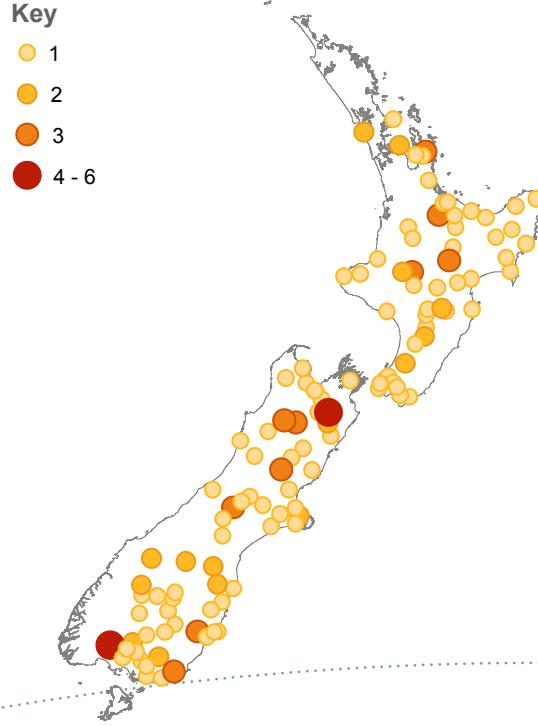


Cases Resolved 2012-2013

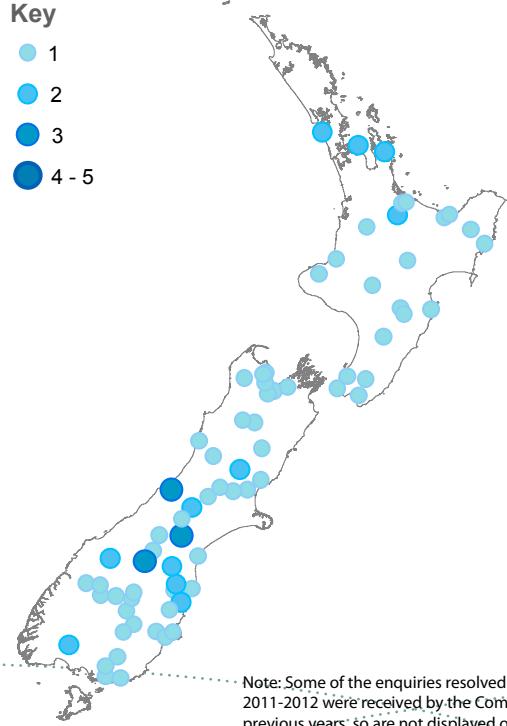


Note: Some of the enquiries resolved in 2012-2013 were received by the Commission in previous years, so are not displayed on the "cases received" map, on the left.

Cases Received 2011-2012



Cases Resolved 2011-2012



Note: Some of the enquiries resolved in 2011-2012 were received by the Commission in previous years, so are not displayed on the "cases received" map, on the left.

ADVICE TO CENTRAL AND LOCAL GOVERNMENT

The Commission provides access-related advice and information to central and local government authorities, in addition to advice provided to members of the public. This advice aids policy making and helps councils and other central government agencies take any implications for outdoor access into account in their broader decision making processes.

ADVICE TO TERRITORIAL AUTHORITIES

The Commission attended more than 20 meetings with local council and territorial authority mayors, councillors, chief executives and staff during the year. There continues to be a range of different interpretations of the law regarding access, particularly on unformed legal roads, and these meetings play an important part in helping councils understand how best to manage access.

The Commission's Guidelines on the Management of Unformed Legal Roads publication is an important resource for raising understanding of best practice management of access on unformed legal roads. A revised version is being developed with the aim of expanding on tools and mechanisms to assist territorial authorities with the management of unformed legal roads. The revised version will include case studies and additional information about stopping of roads, deeming of new roads, management of unformed legal roads with structures on them, and vehicles on unformed legal roads. Further information about the rights of the public to remove obstructions on legal roads, and the ability of district councils to issue "licences to occupy" on legal road will also be included. Legal advice obtained by the Commission during the year indicates that public needs to rely on territorial authorities to enforce the public right of way along unformed legal roads, and territorial authorities have adequate legislative powers to do so. The advice reinforces the Commission's view that district councils do not have legal authority to license the occupation of unformed legal roads or to authorise the fencing off of parts of legal roads.

The Commission worked with councils to refine processes relating to cases in their territorial regions, and to assist council staff with advice they provide to the public. For example, the Commission signed an MOU with the Tasman District Council that has resulted

in a jointly-created 'Q&A' document on unformed legal roads, for use by the council's customer service staff, and an undertaking by the council to work closely with the Commission's regional field advisor on local access issues.

This maturing relationship between the Commission and territorial authorities resulted in an increase in the number of unsolicited approaches from councils seeking advice and information on access-related topics. Among the councils that approached the Commission for advice were Queensland Lakes District Council for advice on unformed legal road topics in the district and the Clutha District Council, for advice about displaying an alternative route to a river using the Walking Access Mapping System. This is pleasing as it suggests an increasing recognition of the value the Commission adds to council decision making.

The Commission made its first statutory objection to a road stopping application in August 2012. The objection was made to the Gore District Council, which was considering an application from a landholder to stop a section of unformed legal road adjacent to the Mataura River in Southland. This is a complex case involving claims for adverse possession over private and public land, road stopping and possible land swaps. The Commission considered that the public interest required a wider assessment of the implications of stopping the road in isolation from the other factors in the case. Stopping the road would have wide and irreversible implications for public access and regional economic and recreation opportunities, including new walkways and cycleways. The Council deferred a decision on the application until November 2013 to give the landowner more time to consider options and negotiate with adjoining landowners affected by the proposal.

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 has provided six reports on Overseas Investment Office land purchase applications, tenure review processes and negotiations under the

Treaty of Waitangi negotiations process. The Commission works closely with local and regional DOC offices to help resolve access problems in a practical way.

An example of this work is the Commission's ongoing investigation into the legal status of Acheron Road, which traverses the length of Molesworth Station in the upper-South Island. The Commission completed its investigation and considers that Acheron Road is legal for its full length. This conclusion was emphasised in its submission to the Nelson/Marlborough Conservation Board on the draft management plan for Molesworth Station.

The Commission also began research into the legal status of nearby Rainbow Road, which runs between Tophouse in the Wairau valley in Marlborough and Hanmer Springs. The project involves considerable research and interpretation of old survey information and will be completed in the next reporting year.

Work of this type is helping to increase central government agencies' awareness of the Commission's role and expertise. The Commission was invited by LINZ to be an external member of a reference group setup to assist in the development of a Landonline improvement project. This recognises the Commission's extensive use of using Landonline data in its Walking Access Mapping System. The Commission also assisted LINZ to review its draft *10-20 Year Strategy for Developing the Cadastre*. The Commission's reputation and integrity depends heavily on the accuracy of the cadastre and a long term strategy for its ongoing development is encouraged.

To reduce costs and maximise efficiency of operations between government departments, the Commission has been given access to the DOC and LINZ shared National Property Land Administration Information System. This allows the Commission to resolve public land information ambiguities and questions without requiring DOC or LINZ to utilise their resources to address the issues.

ADVICE TO THE MINISTER FOR PRIMARY INDUSTRIES

Part of the Commission's function also requires it to provide advice to the Minister for Primary Industries on access-related topics. The Commission provided nine briefings to the Minister, many of which concerned accountability processes and updates on the more significant projects such as the *Walking Access 2013* public awareness survey.



THE ROLE OF THE WALKING ACCESS MAPPING SYSTEM

The Commission's Walking Access Mapping System shows members of the public where they can and cannot go in the outdoors by colour-coding parcels of land based on whether they are publicly accessible or private. It plays a key role in promoting access opportunities and clarifying rights of access for landholders and people who want to enjoy the outdoors.

The mapping system is online at www.wams.org.nz and 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. Approximately half of the access enquiries lodged with the Commission by members of the public are submitted using the system's enquiry function.

The year saw significant changes in geographic information systems technology and the emergence of an increasing number of online mapping systems tailored for different purposes. Many of these systems are designed by private providers some of whom have far greater resources than the Commission and can react quickly to market opportunities.

The speed at which technology changes and the emergence of other providers influences the way the Commission needs to manage its resources and information. For example, in mid-2011 the Commission believed that the intellectual property it developed in-house for the mapping system might have commercial value, but this now appears unlikely, as other providers

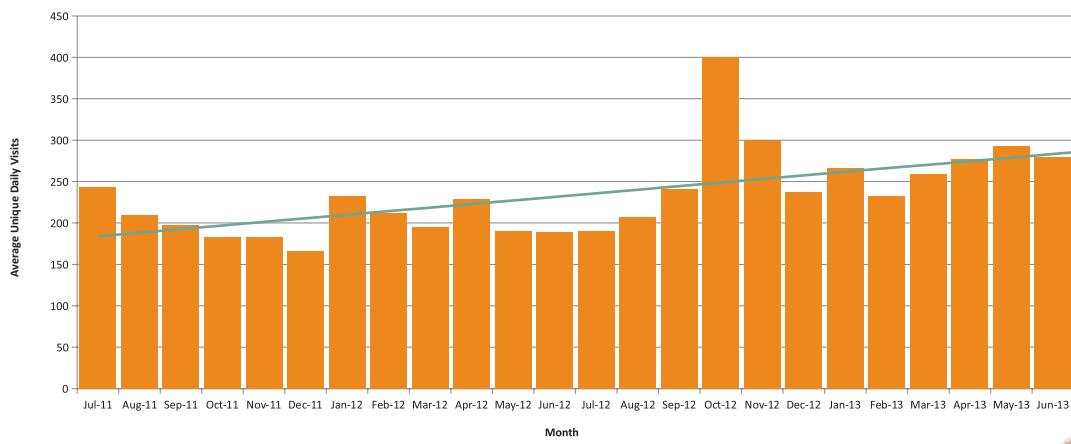
are better placed to respond to the market. The Commission will review its medium-term strategy for the mapping system over the next 12-18 months.

The Commission invested \$591,313 in major enhancements to the system in 2012-2013 to make it more user friendly and to address weaknesses identified by respondents to a user survey undertaken in February and March 2012. The enhancements included improvements to the system's user interface to make navigation and finding point of interest easier, and the launch of a mobile version of the mapping system for smartphones and tablet computer. Functionality was also introduced to allow other organisations to present their own mapping information on the system for the public to see.

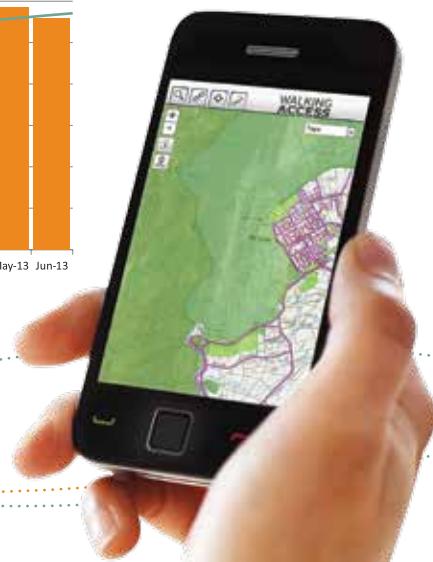
The enhancements entered public testing on 30 August 2012 and were launched publicly on 16 October 2012. They have been publicised via paid advertising in publications including *Wilderness* magazine and Fish & Game's *Game Bird Hunting Regulations* booklet, and media items in regional newspaper, outdoor magazines and national media outlets including TV3, Radio NZ and the *New Zealand Herald*. Brochures promoting the new mapping system were distributed from Auckland i-SITES and at events such as the Rotorua Walking Festival. A series of posters was produced to promote the enhancements at events attended by the Commission.

The improvements resulted in increased usage of the mapping system, with average daily visits to the site increasing to 265 per day, on average (see Fig. 5). This is a 31 per cent increase on 2011-12, when the site was

Fig 5: Walking Access Mapping System average unique visitors* per day (2011-2013)



* Unique users are unduplicated (counted only once) visitors to the site over the course of a time period (in this case daily).



visited by an average of 202 people per day.

The addition of functionality allowing other organisations to display their mapping information on the system was well received. However, uptake has been slower than expected due to resourcing and the inability of some potential providers to supply mapping information in a usable form.

Organisations that are now displaying their mapping information on the system include the Department of Conservation, which is displaying tracks, campsites and huts, and the Western Bay of Plenty District Council, which has marked walking and cycling trails in its territorial region. Fish & Game New Zealand and Clutha Fisheries Trust are also making use of the system to display river access points for freshwater anglers, while Surf Lifesaving New Zealand has used the site to display

surf lifesaving club locations and beach information. In total, 5,280 map features ("data packets") were sourced from third parties and uploaded to the mapping system in 2012-2013.

The Walking Access Mapping System steering group formally signed-off the enhancements project in November 2012. The focus for the coming financial year will be on processes and technical systems to improve its functionality. The Commission will continue to investigate opportunities for mapping system collaboration, including opportunities to work more closely with the central-local government GIS Consortium, which it joined during the year. The GIS Consortium encourages sharing of ideas and standardisation of geographic information system development to provide a greater knowledge pool and cost savings for any future system enhancements.

USER SURVEY 2013

The Commission ran a survey of mapping system users in March 2013, to identify the system's strengths and weaknesses and to gauge users' views on the enhancements launched publicly in October 2012. The survey was conducted by research company Q&A Research, and questions were consistent with those asked in previous user surveys run in May 2011 and February/March 2012.

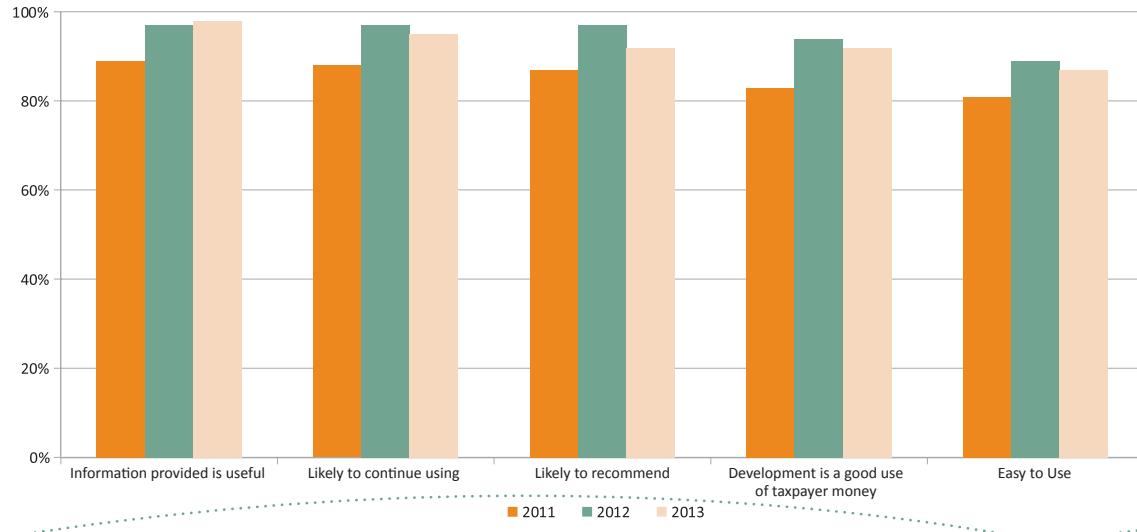
The 2013 survey found that:

- » 98 per cent of users believe the information provided on the mapping system is useful.

- » 95 per cent of users are likely to continue using the mapping system.
- » 93 per cent of users are likely to recommend using the mapping system to others.
- » 92 per cent of users believe development of the mapping system is a good use of taxpayers' money.
- » 87 per cent of users believe the mapping system is easy to use.

These findings were broadly in line with the findings of the 2012 survey and continue to be well above the

Fig 6: Walking Access Mapping System user survey results (2011-2013)



satisfaction ratings recorded in survey of beta testers, conducted just prior the mapping system's launch in 2011. (see Fig. 6).

Among the areas for improvement identified in the survey were the system's speed of loading, the level of detail available for some of the public access areas shown on the maps and the photo resolution of aerial imagery in some parts of New Zealand. Users were generally more satisfied with the features and functionality of the desktop version of the mapping

system than with its mobile-friendly counterpart. This is likely to be due to the mobile version's more limited functionality. The mobile version has been simplified to ensure it works on devices with smaller screen sizes and touchscreen interfaces.

In response to these user survey findings, the Commission intends to introduce further iterative changes to both the desktop and mobile versions of the mapping system in coming years.

OPENING UP PUBLIC ACCESS MAPPING DATA

As part of its ongoing effort to improve access to non-personal government data, the Commission has publicly released its public access areas mapping data as a live data feed. The feed includes the locations of public reserves, conservation land, Crown land, legal roads, marginal strips and esplanade strips, allowing people such as website and app developers to make use of the mapping information on their own websites or apps.

The data was requested by members of the public using the data.govt.nz directory website, and its release via the Commission's website is in line with the Government's Information and Communications Technology Strategy and the New Zealand Geospatial

Strategy. These strategies aim to make more government information publicly available to foster greater collaboration and increase cost savings, and to ensure New Zealand's geospatial information is well-managed, easily-accessed and used efficiently.

The Commission intends to release the mapping system as a data download in 2013-2014, in addition to the live feed. The download will allow researchers and geographic information systems professionals to obtain the full public access areas dataset, allowing them to manipulate it on their local systems for in-depth analysis.

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 at the beginning of 2009-2010 and has been made available annually since. In 2012-2013, the quantum made available to applicants was reduced from the \$200,000 provided in each of the previous three funding rounds, down to a maximum of \$120,000. This will ensure the fund is self-sustaining and can continue long term.

The principles used to assess applications were also revised, to place greater priority on projects that will secure enduring access, such as negotiation of easements to secure access over private land, surveying of land for access purposes and contributions to the costs of obtaining access-related Resource Management

Act consents. The new principles place a greater focus on projects that will create new legally enduring access in the outdoors.

The amount available and the principles used to assess applications will be reviewed regularly by the Board.

In 2012-2013 (the 2013 funding round), the Commission received 33 applications for funding and allocated a total of \$63,464.06 (inclusive of GST) to nine successful applicants undertaking projects across New Zealand (see Figs. 10 and 11). These projects involve negotiation of easements and fencing and signposting of new access (see Fig 7), in line with the Commission's new priorities for funding.

The approval of nine projects in the 2013 funding round brings the total number of approved projects to 62, in the time since the first allocation in 2010 (see Figs. 8 and 9). Of those, 31 have been completed, four have failed to progress for a variety of reasons, and

work is underway or soon to begin on the remainder. The Commission allows up to three 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 the recreational activities it provides. In many cases, communities will also benefit from increased tourism revenue as a result of projects funded through the Enhanced Access Fund.

CASE STUDY: GLENORCHY WALKWAY EXTENSION

A 1.7km extension to the popular Glenorchy Lagoon Walkway in Otago was opened in November 2012. The walkway loops through a scenic and ecologically important area of wetlands, and attracts more than 14,000 visitors every year. The Glenorchy Community Association received \$10,000 to help fund the extension in the 2011 round of the Enhanced Access Fund, with additional funding provided by groups including the New Zealand Lottery Grants Board, Central Lakes Trust, Community Trust of Southland and Queenstown Lakes District Council.



Fig 7: Approved Enhanced Access Fund projects by type

Primary purpose of project*	2009-2010	2010-2011	2011-2012	2012-2013
Track materials (eg, shingle, bridges, stiles)	75% (9)	58% (11)	82% (18)	11% (1)
Information (eg, signs, research, pamphlets or maps)	17% (2)	26% (5)	14% (3)	22% (2)
Pre-construction (eg, negotiation and surveying)	8% (1)	16% (3)	5% (1)	67% (6)

* 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 8: Enhanced Access Fund applications and approvals

Funding round/year	Applications received	Applications approved for funding	Projects completed to date
2010	29	12*	9
2011	45	19**	13
2012	51***	22	9
2013	33	9	0
Total	158	62	31

* Two projects have since been discontinued.

** One out of round application was approved and two projects have been discontinued.

*** One application was subsequently withdrawn.

Fig 9: Enhanced Access Fund grants by region 2010 to 2013

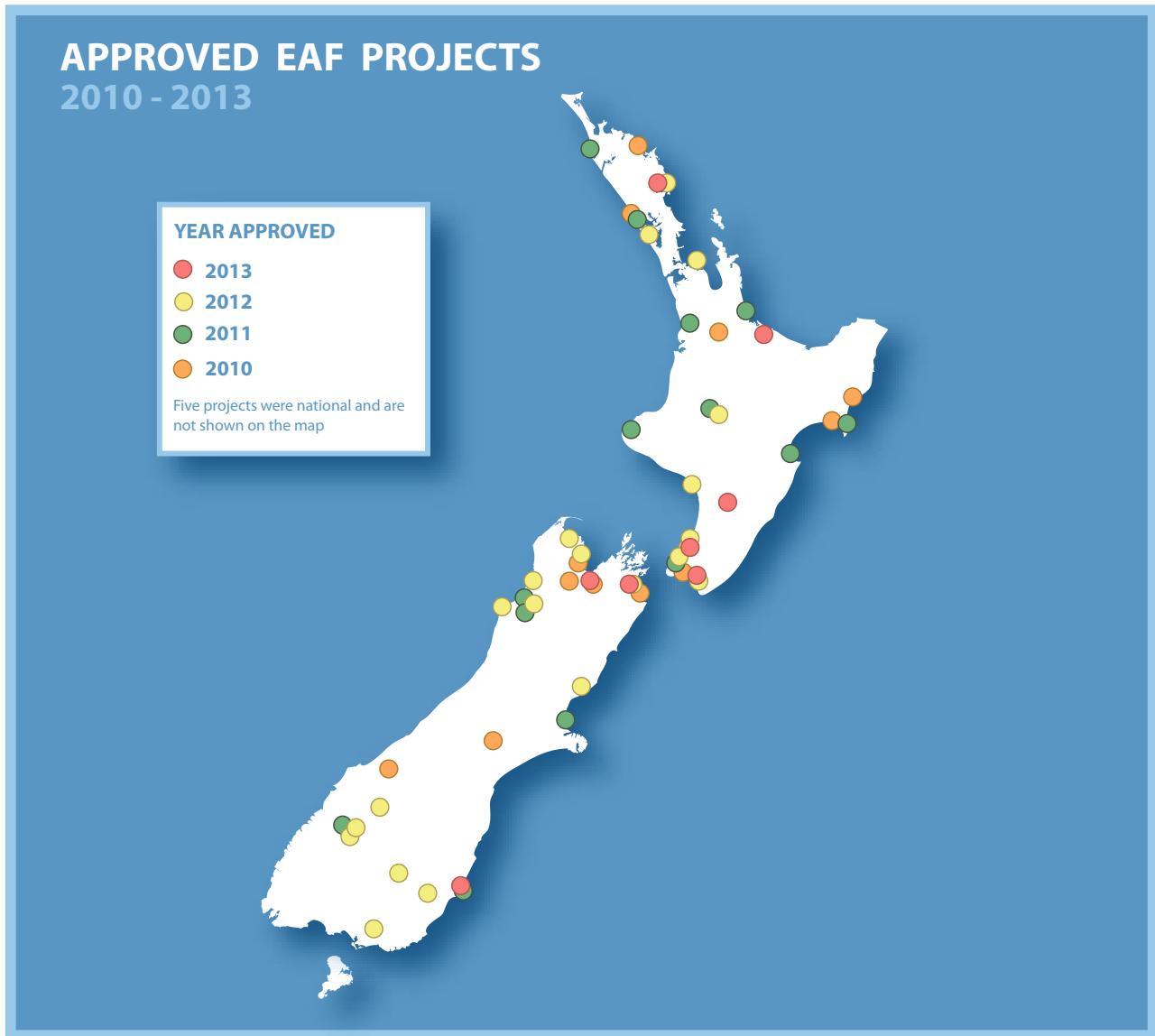


Fig 10: Projects approved for funding in 2012-2013

Project	Region	Description	Funding
Enhanced access on Te Araroa Pathway	National	Assistance with negotiations to secure access on new Te Araroa Pathway routes. Te Araroa is a collection of tracks that combine to make up a continuous 3,000km pathway traversing the length of New Zealand, from Cape Reinga to Bluff.	\$20,000.00
Access to Maungatapere Mountain	Northland	Legalising and signposting of access across private land to the top of Maungatapere Mountain, near Whangarei.	\$3,000.00
Te Ara Kahikatea Walkway and Cycleway	Bay of Plenty	Construction of fencing and creation of an easement to secure public his mean funding for professional negotiators?italics underneath the project, or in the text with the description? access for a new walkway and cycleway on the outskirts of Te Puke.	\$12,000.00
Pohangina River access walkway	Manawatu	Construction of fencing and creation of an easement across private land as part of a project to develop a walking loop track to the Pohangina River, north of Palmerston North.	\$5,150.00
Ruamahunga River access via Carter Reserve	Wairarapa	Creation of an easement and walking track that will provide secure access across private land between Carter Reserve and the Ruamahanga River, near Carterton.	\$8,000.00
Whareroa Farm East Ridge Track	Wellington	Creation of signs and marker poles to enhance access for horse riders on the Whareroa Farm reserve's East Ridge Track. Whareroa Farm, near Paekakariki, provides recreational opportunities for walkers, cyclists and horse riders.	\$2,862.06
River access signs	Marlborough and Tasman	Creation of signage to identify public access points to rivers in the Nelson and Marlborough region.	\$2,500.00
Motupipi Hill access	Marlborough and Tasman	Construction of fencing, a gate and a culvert to enhance access to Motupipi Hill, near Takaka. The area includes a range of walking and cycling tracks that are popular with outdoorspeople.	\$3,282.00
Signal Hill-Cleghorn Street track	Otago	Negotiation and creation of an easement that will secure access for a new walking and mountain biking track between Signal Hill and Cleghorn Street in Dunedin.	\$6,670.00
TOTAL			\$63,464.06

Fig 11: Approved Enhanced Access Fund Projects 2013



WALKWAYS

The Commission is responsible for administering walkways under the Walking Access Act 2008. This includes appointing controlling authorities of each walkway (see Fig. 12). Controlling authorities are responsible for the day-to-day management, maintenance and enforcement of access provisions on walkways.

The Commission gazetted three walkways during the year - Maunganui Bluff Track in Northland, Waitaria Bay Walkway in Marlborough, and Hurunui Walkway in Canterbury. Notices establishing these walkways under the Act were published in the New Zealand Gazette in June. This brings the total number of gazetted walkways in New Zealand to 46 (see Figs. 13 and 14).

The Commission is continuing to work with the Department of Conservation, Office of Treaty Settlements and local authorities to progress more than 20 additional walkways.

The Commission's regional field advisors continue to seek out new opportunities for walkways across private land.

During the year the Commission investigated the scope it has for appointing walkway controlling authorities under the Walking Access Act 2008 in addition to the Department of Conservation and local government. It concluded that regional Fish & Game councils and the Queen Elizabeth II National Trust are "public bodies" for the purposes of the Act and could be appointed as controlling authorities.

Similarly, Crown entities, community boards and council controlled organisations are public bodies but their ability to be responsible for walkways would be determined by their governing legislation. The conclusion is that the range of organisations which can be appointed as controlling authorities is limited.

The Commission has not been made aware of any compliance issues on walkways. This is consistent with past experience back to when the walkway concept was introduced in the mid-1970s.

MAUNGANUI BLUFF TRACK – NORTHLAND

The Maunganui Bluff Track on Northland's west coast is a moderately easy walkway over private land. The walkway takes in west coast forest and offers impressive coastal views. It can be accessed from Aranga Beach Road, 40km north of Dargaville. Maunganui Bluff Track was created as part of the Te Iwi O Te Roroa treaty settlement agreement.

WAITARIA BAY WALKWAY – MARLBOROUGH

Located in the Marlborough Sounds, this short walkway provides walking access over private farmland to the eastern end of Bobs Knob Scenic Reserve. The 233 hectare reserve is home to a diverse range of animals, including large land snails, and possessed plants characteristic of both the lowlands and cooler uplands. The Waitaria Bay Walkway entrance is located on Kenepuru Road and the poled route leads walkers across private land to the 4km-long reserve overlooking Kenepuru Sound.

HURUNUI WALKWAY – CANTERBURY

The Hurunui Walkway, south of Cheviot, comprises two short lengths of walking track providing access across private property to the Manuka Bay to Hurunui River Coastal Track. The walkway provides alternative access to the Hurunui River Mouth by bypassing an eroded section of track on an unformed legal road that previously provided access.

Fig 12: Walkway controlling authorities

Controlling authority	Number of walkways
Department of Conservation	42
Greater Wellington Regional Council	1
Nelson City Council	1
Dunedin City Council	1
Waimate District Council	1
Total	46

Fig 13: North Island gazetted walkways



Fig 14: South Island gazetted walkways



Strengthening access culture and heritage

The New Zealand Walking Access Commission seeks to improve understanding of access responsibilities in New Zealand and to strengthen access culture and heritage over time. Better understanding of access responsibilities will reduce conflict over access to the outdoors and encourage voluntary management of outdoor access behavioural issues. A strengthened access culture will “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.

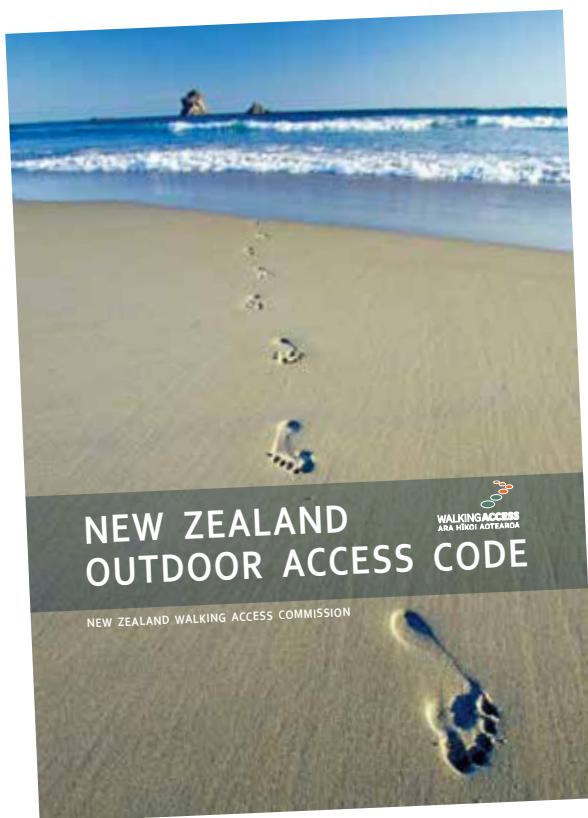
Research⁴ conducted by the Commission during the year found that 69 per cent⁵ of people agree that New Zealanders have a strong understanding of how to behave responsibly in the outdoors. This is broadly consistent with the findings of a similar survey conducted by the Commission in 2011.

This level of understanding suggests a strong disconnection between urban and rural New Zealand. The Commission is looking at ways in which it can forge new links between town and country, in collaboration with sector leaders, and traversed this with Federated Farmers New Zealand and Fonterra during the year. The Commission will explore this in more detail.

Any future collaboration would build upon the Commission’s existing public education programme, which is designed to promote responsible behaviour in the outdoors and the value of the New Zealand’s outdoor culture and heritage. This 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 and recreationalists.

The second is its Both Sides of the Fence website for primary and intermediate school children. The website, launched in November 2012, aims to engage the next generation of New Zealanders and to help them come to their own conclusions about responsible behaviour in the rural environments and the significance of the outdoors to the Kiwi way of life.

The success of this public education programme will next be measured in 2015 or 2016, when the Commission next surveys the public and landholders about public understanding of responsible behaviour in the outdoors.



NEW ZEALAND OUTDOOR ACCESS CODE

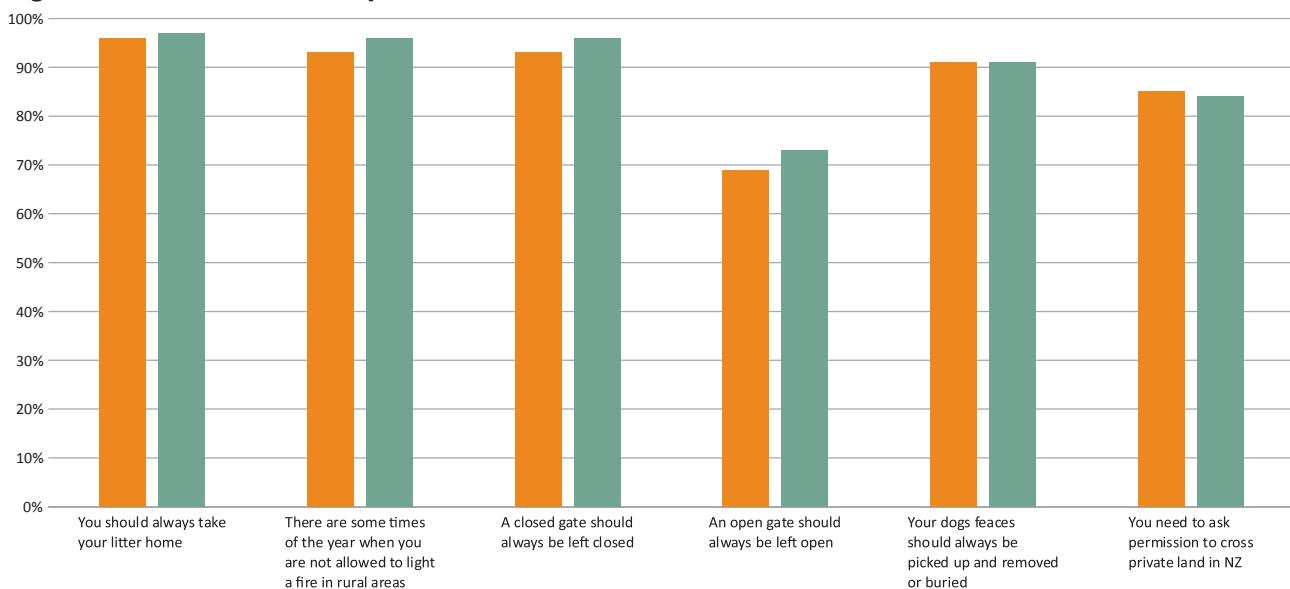
The New Zealand Outdoor Access Code helps improve people’s knowledge and understanding of what to do in the outdoors and raises awareness of access rights and responsibilities.

By improving understanding of responsible behaviour in the outdoors, the Code also encourages landholders to continue to the Kiwi tradition of granting access across their private property to people who ask permission first.

Awareness of the key behaviours promoted by the Code remains steady, according to the findings of the Walking Access Survey 2013 (see Fig. 15).

4. Walking Access Survey 2013

5. This differs slightly from the sum of the percentages for people who ‘slightly agree’ and ‘strongly agree’ that New Zealanders have a strong understanding of how to behave responsibly in the outdoors, due to rounding.

Fig 15: Public awareness of responsible behaviours in the outdoors (2011 vs 2013)

Throughout the year the New Zealand Outdoor Access Code has been promoted through targeted media, advertising and brochures available at many i-SITE and Department of Conservation information centres. The Commission also raises awareness of the code using its own communication channels, including its website, newsletter and public forums.

The Commission also distributed 3,645 copies of its Outdoor Access Code Rights and Responsibilities brochure to the public through i-SITES, Department of Conservation information centres, events and public forums. The brochure summarises the Code's key messages for people who do not have the time to read the full Code document.

The Commission will review the Code in 2015 in collaboration with landholder and recreational user groups. Potential for a jointly-funded website housing behavioural codes from across the outdoor sector will also be investigated.

BOTH SIDES OF THE FENCE EDUCATION WEBSITE

The Commission launched its new Both Sides of the Fence education website at the national ULearn 2012 conference for teachers in October 2012 and at a separate event for media and stakeholders at Northland School in Wellington on 2 November 2012.

The curriculum-aligned site (www.bothsidesofthefence.org.nz) is designed to introduce primary and intermediate school students to the value of New

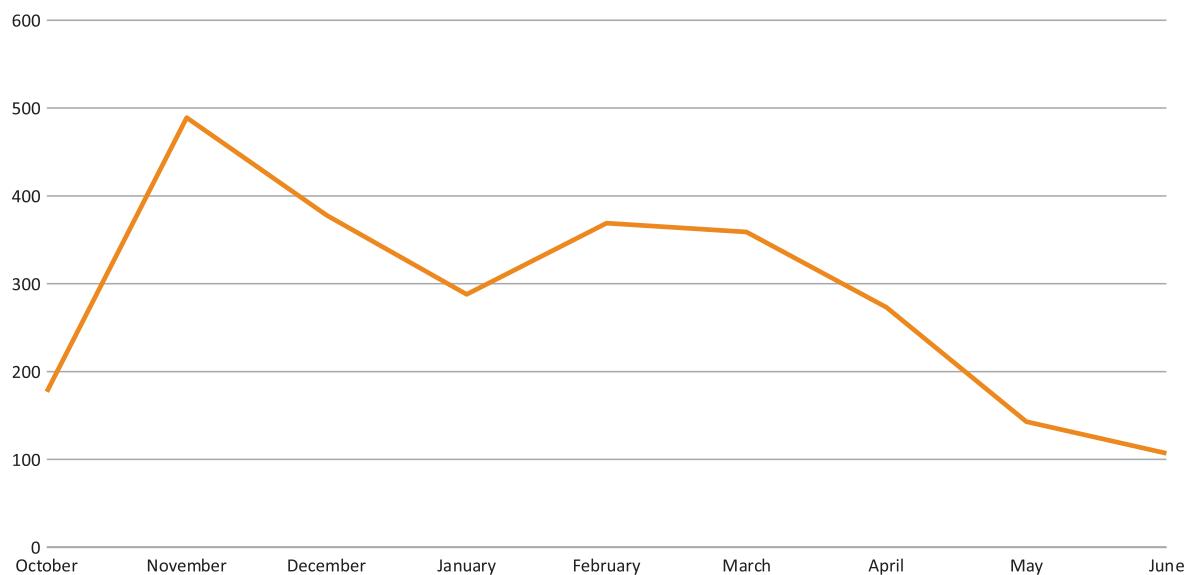
Zealand's outdoor heritage and the importance of responsible behaviour in the outdoors. It plays an important role in the Commission's public education programme by taking the messages in the *New Zealand Outdoor Access Code* to the next generation.

The Both Sides of the Fence site includes an eBook summarising the Code and a series of animated videos that introduce children to common access topics and issues through child-friendly characters such as Kush the dog, Barry the farmer and Kate the girl guide. These videos help engage students on topics including dogs and wildlife, unformed legal roads, fire, biosecurity (transmission of viruses) and protocols for access across Māori land. A photo gallery is also provided where children can post photos of their favourite outdoor places and short stories about why they find them special.



Maddie from Northland School tries out the Both Sides of the Fence website.

Fig. 16: Unique visitors* to Both Sides of the Fence, by month post launch (2012-2013)



* Unique visitors are unduplicated (counted only once) visitors to the site over the course of the time period (October 2012 – June 2013).

For teachers, the site offers lesson ideas and information about how the site aligns with the English and Social Sciences learning areas. Information is also provided outlining how the site may be used prior to Education Outside the Classroom (EOTC) activities, and how some of the site's resources may be adapted to fit within the suggested achievement objectives of Te Marautanga o Aotearoa.

The site was developed with the help of education specialists Learning Media/CWA. It has been well received by teachers and stakeholder and has been visited by 2,379 people since its launch (see Fig. 16). The data suggests a heightened interest in outdoor related information in warmer months, when education about the outdoors is most relevant to school children and their teachers and EOTC activities such as school camps are being undertaken.

The Top Outdoor Spot competition, held in February and March 2013 to encourage teachers to use the site in the classroom, resulted in more than 60 photo and story entries. The winning students, Emma Cunningham from St Hilda's Collegiate in Dunedin and Danni Kurei from Opotiki Primary School in Opotiki, each won backpacks for themselves and \$100 book vouchers for their schools. The site's dedicated e-newsletter now has 263 subscribed teachers.

There is a great deal of information competing for teachers' attention and regular promotional activity is necessary to raise awareness of the site and its value for both students and teachers. During the year advertisements promoted Both Sides of the Fence in teacher magazines including the Education Gazette, Starters and Strategies and Principals Today. Exhibition booths were held at the ULearn 2012 teacher conference in Auckland and the NZ Area Schools' Association Conference in Wellington, and media activity when the site launched and during the Top Outdoor Spot competition resulted in coverage in regional newspapers, outdoors magazines and publications read by teachers.

Further promotion is planned in the 2013-14 financial year. The Commission also intends to approach other organisations in the outdoor space to facilitate creation of new jointly-funded educational resources on the site.

COMMUNITY ENGAGEMENT

Understanding the needs of local communities and the recreational opportunities available in different parts of the country are vital to the Commission's work. Regular face-to-face meetings with community members and decision makers foster greater collaboration on access topics and help the Commission to promote responsible behaviour in the outdoors. 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 is conscious that it needs to continue efforts to increase awareness of its work. The *Walking Access Survey 2013* found that 6 per cent of the general population knew about the Commission. Awareness was higher among outdoor recreational club members (11 per cent) and landholders (12 per cent). Reasons for these levels of awareness include the Commission's "newness", its small budget and its focus on case management – an area where publicity is not always appropriate.

The Commission's primary means of engaging local communities are its national forum and regional forums, and presentations by Wellington-based staff and regional field advisors at conferences, stakeholder AGMs and club meeting nights and events.

During 2012-2013, the Commission held one national stakeholder forum in Wellington and three regional stakeholder forums, in Hanmer Springs, Invercargill and Gisborne. A regional forum for local government was also held in Invercargill.

The national forum took place in September 2012 and attracted representatives from 15 outdoor and rural sector organisations. Guest speaker at the forum was Peter Clough, senior economist from the New Zealand Institute of Economic Research, who looked at research methods that could be used to quantify the value of outdoor recreation in New Zealand.

The regional forums were attended by representatives from recreational organisations, landholders, tourism businesses, local and central government, and interested members of the public. The forums maintain



Representatives from 15 outdoor and rural sector organisations attended the Commission's National Forum.

communication with stakeholders and the public and enable the Commission to hear about, first-hand, the variety of local and national access concerns and topics that might need to be addressed.

The Commission's Board meetings are held in the same regions as the forums and in the days preceding or following them. This allows Board members to attend the forums and to undertake field trips to areas of interest to the Commission. During the 2012-2013 year, the Board undertook field trips to Molesworth Station and East Cape.

In addition to the forums, the Commission provided presentations at conferences, stakeholder AGMs and club meeting nights and events. These included the ESRI Asia/Pacific Conference in Auckland; Local Government New Zealand Rural-Provincial Forum, New Zealand Four Wheel Drive Association AGM, NZ Area Schools' Association Conference and NZ Outdoors Forum in Wellington; Federated Farmers High Country Committee AGM and New Zealand Forest Owners Association Canterbury Branch Meeting in Christchurch; and numerous member evenings for fishing, tramping and other outdoor recreation clubs around New Zealand.

The presentations focused on themes ranging from the Commission's role, objectives, and core services to responsible outdoor behaviour, common misconceptions around access and the need for access-related outdoor education.

Other community engagement efforts have included exhibition booths at the NZ Area Schools' Association Conference and Outdoors Forum, and sponsorship of pedometers and t-shirts for groups taking part in the New Zealand leg of the Women Walk the World event, organised by Rural Women New Zealand. These initiatives help extend the reach of the Commission's informational resources, including its fact sheets on common access topics and brochures promoting the Walking Access Mapping System and Both Sides of the Fence website.

All of this work is complemented by regional media activity and improvements to the Commission's website - including a new mobile-friendly version of the site - and distribution of a print newsletter and e-newsletter. The number of subscribers to the Commission's e-newsletter increased by 3 per cent during the year, from 995 to 1,025.

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 a draft set of personnel policies which guide its personnel practices; it is intended to review and complete these in the coming year in consultation with staff. In the interim the small number of staff creates a transparent environment and any concerns and needs are managed openly.

HEALTH 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 will review and complete its draft personnel policies in consultation with staff; in the interim the small number of staff creates a transparent environment and any adjustments can be managed openly and quickly.

PEOPLE

As at 30 June 2013, the Commission had 5.1 full-time equivalent employees (compared to 5.9 in 2011-2013). The age profile of the employees is wide, with an average age of 52 (compared to an average age of 48 in 2011-2012). With the small number of employees there is little ethnic diversity – of the total of six staff 83 per cent are European and 17 per cent Asian; there are no Māori or Pacific Island staff. The Commission recognises the value and benefits that a more diverse workforce would bring. Staff members are all able bodied. The majority of staff (67 per cent) are male and one of the three managers is female (33 per cent).

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

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 all 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 younger staff, for example, attending conferences and courses to develop technical and professional expertise and knowledge on topics including stakeholder management and social media during the year.

REMUNERATION AND RECOGNITION

The Commission uses job evaluation to set job bands and reviews salaries annually as part of its performance management process.

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 (four staff are part-time), providing for employees to work from home, as appropriate, and working in the community. 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 well-being. For example, 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 became 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 and the need for people to multi-task 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.

Staff forums are opportunities to reinforce the Commission's statutory objectives and strategy and share progress towards achieving those objectives. Weekly staff meetings provide opportunities to share information, seek advice and discuss the office and organisation and culture. A staff forum was held to consider revenue opportunities and strategic planning.

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 does not have a formal prevention of bullying and harassment policy or programme but staff members have access to the Employee Assistance Programme, if needed. The small number of staff creates a very transparent environment and 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 showed initiative with being the first government agency to use a locally-hosted cloud solution for document management while meeting Public Record Act compliance standards. This system allows better collaboration between staff, regional field advisors, improves security, gives a more organised information management system while ensuring that it is complies with the Public Records Act.

Archives NZ gave the Commission authority under the Public Records Act to manage the disposal of its records in accordance with an approved register. The Commission is in the process of installing an electronic recording and disposal module to SharePoint.

A project (the "Results Library") was commenced to better record cases and projects so that the Commission's work and achievements can clearly and readily be shared with the public. It will draw upon the Commission's document management system (SharePoint) and then be uploaded on the corporate and mapping system websites. This project will add value to our corporate information and enable the public to more clearly understand the nature of the Commission's "on the ground" work.

EXTERNAL REVENUE GENERATION

The Commission's considered options for alternative forms of third party revenue and concluded that the nature of its work presents few opportunities for doing so. Nevertheless, there may be opportunities to collaborate on specific projects. The Commission believes that its greatest leverage and "value-add" is from working collaboratively and using its influence.

MEASURING OUR HEALTH AND CAPABILITY

Measure	Performance indicators	Target	Performance
The Walking Access Mapping System enhancement is delivered on time and within budget.	Launch date and WAMS enhancements expenditure	On time 31/8/2012 Budget \$574,000	Enhancements launched in beta mode on 30 August 2012 Total project expenditure was \$591,313 (3% over budget).
A plan to seek third party revenue for the enhanced access fund has been formulated	Plan in place	The plan is in place by June 2013	Scoping exercise completed.
Staff recruitment, training and retention policies focus on attracting and retaining skilled, flexible, knowledgeable and diverse team players.	Annual staff turnover.	No more than 25% (two people) per annum.	2012-2013 – 17% 2011-2012 - 17.5% 2010-2011 - 17.5% 2009-2010 - nil
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.	2012-2013 – 2.1% 2011-2012 - 1.8% 2010-2011 - 1.1% 2009-2010 - 1.4%
Board members undertake an annual self-assessment exercise.	Assessment done	Board self-assessment completed and recommendations actioned by 30 June 2013.	2012-2013 - yes 2011-2012 - yes 2010-2011 - yes 2009-2010 - No. Board newly established
Office space and equipment is safe and well maintained.	Workplace accidents.	No workplace accidents.	2012-2013 - nil 2011-2012 - nil 2010-2011 - nil 2009-2010 - nil
Provide advice to “the Minister or any other person on walking access”, including advice on Overseas Investment Act applications, Tenure Review proposals and the implementation of treaty settlements.	Briefings provided. Feedback from Minister	1-5 reports and briefings provided. No negative feedback on advice to Minister	2012-2013 – 9 2009-2012 – data not collected 2012-2013 – 0 2011-2012 – 0 2010-2011 – 0 2009-2010 – 0

Part 6: Financial and service delivery performance

INTRODUCTION

This section contains the following statements:

- » Statement of responsibility
- » Statement of service performance
- » Statement of comprehensive income
- » Statement of changes in equity
- » Statement of financial position
- » 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 service performance and for the judgments made in them.

The Board of the 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.

In the Board's opinion, the financial statements and the statement of service performance fairly reflect the financial position and the operations of the Commission for the year ended 30 June 2013.

Signed on behalf of the Board:



John Forbes



Maggie Bayfield

Chairman

Board Member

Date: 23 September 2013

Statement of service performance

IMPACT MEASURES

Impact	2011 actual	2013 target	2013 actual	Achieved? Yes/partially/No
<i>Enhancing access opportunities</i>				
Percentage of the NZ public 'strongly agree' that it is easy to find information on ownership/status of land	4%	Higher than 2011	6%	Yes
<i>Strengthening access culture and heritage</i>				
Percentage of the NZ public 'strongly agree' that most New Zealanders have a good understanding of how to behave in the outdoors	22%	Higher than 2011	18%	Partially: The drop may be attributed to the survey's margin of error, or may be indicative of a longer term trend. The Commission will continue to monitor it.
Percentage of the NZ public 'slightly agree' that most New Zealanders have a good understanding of how to behave in the outdoors	48%	Higher than 2011	50%	Yes

NB: The New Zealand Walking Access Commission conducted a public opinion survey in 2011 to serve as a baseline for the impact measures above. The survey was repeated in 2013 to measure progress against those baselines. No survey was run in 2012.

OUTPUT MEASURES

Output	Measure	Target	Actual performance	Achieved? Yes/partially/No
<i>1.1 Providing information and advice on access</i>				
The Walking Access Mapping System is well used	QN Average number of unique users ¹ daily	220	265	Yes
The mapping system is available to the public	TI Percentage of time system is available to the public	99%	99%	Yes
The Walking Access Mapping System is easy to use	QL Percentage of users that choose to rate the system rate it as easy to use or very easy to use	85%	87%	Yes
The information provided by the Walking Access Mapping System is useful	QL Percentage of users that choose to rate the information provided by the mapping system rate it as useful or very useful	90%	98%	Yes
The series of fact sheets will be updated or added	QN Number of fact sheets updated or added	3	1	Partially: A fact sheet on navigability of rivers was cancelled after it became apparent this information was covered in an existing fact sheet. A fact sheet on liability in the outdoors was delayed pending legal advice.

Output	Measure	Target	Actual performance	Achieved? Yes/partially/No
1.2 Maintaining and enhancing access opportunities				
Third party information added to the Walking Access Mapping System	TI Packets of information from third parties added by 30 June 2013.	8,000	5,280	Partially: Uptake of the new WAMS Partner Information Portal (PIP) concept was slower than expected due to the limited capacity of some organisations to upload and administer their own data on the PIP.
Receiving, processing and resolving access disputes results in enhanced access	QN Disputes received QN Disputes in process QN Disputes resolved	80 130 40	53 69 66	Yes: This measures the Commission's ability to meet public demand for management of access dispute cases. A reduction in disputes received and an increase in disputes resolved results in enhanced access.
Enhanced Access Fund grants maintain and enhance access opportunities	QL Grants successfully negotiated to contracts signed	15	21	Yes
Increased numbers of Walkways enhance access opportunities	QN Number of Walkways	44	46	Yes
1.3 Responding to access enquiries				
People know where to go to enquire about access	QN Number of access enquiries received	350	355	Yes
People receive a response to their access enquiry	TI Percentage of enquiries for information responded to within 10 working days	100%	100%	Yes
2.1 Building collaboration with access stakeholders				
Meeting with stakeholders to understand issues and build collaboration	QN Number of national and local forums held	5	5	Yes
Meeting with stakeholders is constructive	QL No negative feedback from stakeholder meetings	0	0	Yes
2.2 Informing the public about access				
The school based education programme "Both Sides of the Fence" is available as a resource	TI by 30 September 2012	1	1	Yes
The school based education programme site is used successfully	QL Number of unique users ²	20	2,379	Yes
Raise public awareness of the Commission and access issues	QL 5% increase in unique visitors to the Commission [corporate] website (base of 20,000)	21,000 (5% increase)	25,000 (estimate) ⁶ (25% increase)	Yes
The Commission publishes a successful newsletter	QL 2% increase in electronic subscribers (base of 1,000)	1,020 (2% increase)	1,025 (2.5% increase)	Yes

⁶ Unique users are unduplicated (counted only once) visitors to the site over the course of the time period (the 2012-2013 year).

Statement of financial performance

STATEMENT OF COMPREHENSIVE INCOME

for the year ended 30 June 2013

	2012 Actual \$000	Note	2013 Actual \$000	2013 Budget \$000
Income				
1789	Revenue from the Crown	2	1789	1789
132	Interest income		118	121
12	Other income		5	5
1933	Total income		1912	1915
Expenditure				
1130	Operating costs	3	1070	1121
518	Personnel costs	4	562	587
17	Audit fees		18	17
70	Board fees		75	75
108	Depreciation and amortisation		132	176
0	Loss on disposal of software	9	373	0
63	Rentals and leases		63	63
1906	Total expenditure		2293	2039
27	Surplus (deficit)		-381	-124
0	Other comprehensive income		0	0
27	Total comprehensive income		-381	-124

Explanations of major variances against budget are provided in note 20.

The accompanying notes form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2013

	2012 Actual \$000	Note	2013 Actual \$000	2013 Budget \$000
Balance at 1 July				
3289			3316	3197
Movements in total equity:				
27	Total comprehensive income for the period		(381)	(124)
3316	Total equity at 30 June	5	2935	3073

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

as at 30 June 2013

2012 Actual		Note	2013 Actual	2013 Budget	
	\$000		\$000	\$000	
Assets					
Current assets					
425	Cash and cash equivalents	6	514	223	
1	Prepayments		23		
27	Receivables		21	45	
356	Investments	7	275	348	
809	Total current assets		833	616	
NON-CURRENT ASSETS					
90	Property, plant and equipment	8	69	69	
423	Software under development		0	0	
728	Software	9	846	1146	
1988	Term investments	7	1842	1900	
3229	Total non-current assets		2757	3115	
4038	Total assets		3590	3731	
CURRENT LIABILITIES					
223	Creditors and other payables		155	155	
52	Employee entitlements	15	53	56	
447	Income in advance		447	447	
722	Total current liabilities		655	658	
3316	Net assets		2935	3073	
EQUITY					
1591	General funds	5	1285	1518	
1679	Enhanced access fund	5	1650	1503	
46	Walkway fund	5	0	52	
3316	Total equity		2935	3073	

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS

for the year ended 30 June 2013

2012 Actual \$000		Note	2013 Actual \$000	2013 Budget \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
1789	Receipts from the Crown		1789	1789
151	Interest received		124	115
12	Receipts from other revenue		5	7
(14)	Goods and services tax (net)			
(511)	Payments to employees		(561)	(583)
(1320)	Payments to suppliers		(1316)	(1312)
107	Net cash from operating activities	10	41	16
CASH FLOWS FROM INVESTING ACTIVITIES				
471	Receipts (net) from liquidating investments		227	196
(2)	Purchase of property, plant and equipment		(1)	0
(309)	Purchase of software under development		(168)	500
(13)	Purchase of software		(10)	(574)
0	Acquisition (net) of investments		0	0
147	Net cash from investing activities		48	122
CASH FLOWS FROM FINANCING ACTIVITIES				
0	Capital contribution		0	0
0	Net cash from financing activities		0	0
254	Net increase/(decrease) in cash		89	138
171	Cash at 1 July		425	85
425	Closing cash balance	6	514	223

The accompanying notes form part of these financial statements.

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. The GST (net) component has been presented on a net basis as the gross amounts do not provide meaningful information for financial statement purposes.

Notes to the financial statements

1. STATEMENT OF ACCOUNTING POLICIES

REPORTING ENTITY

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

The Commission's primary objective is to provide public services to the New Zealand public, as opposed to making a financial return.

Accordingly, the Commission has designated itself as a public benefit entity for the purposes of New Zealand Equivalents to the International Financial Reporting Standards (NZ IFRS).

The financial statements for the Commission are for the year ended 30 June 2013, and were approved by the Board on 23 September 2013.

BASIS OF PREPARATION

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 New Zealand Generally Accepted Accounting Practice (NZ GAAP).

These financial statements comply with New Zealand equivalents to International Financial Reporting Standards (IFRS) as appropriate for public benefit entities.

Differential reporting

The Commission qualifies for differential reporting under the size criteria of the NZ IFRS Differential Reporting Framework 3.8, due to total gross income being less than \$20 million and total assets being less than \$10 million. The Commission has taken advantage of differential reporting exemptions except for:

- » the full exemption under NZ IAS 7 Cash Flow Statements allowing non-disclosure of cash flows;
- » the partial exemption under NZ IAS 24 Related Party Disclosures allowing non-disclosure of key management personnel compensation;
- » the partial exemption under NZ IAS 38 Intangible Assets allowing expensing of development costs (in this case the mapping system); and
- » certain disclosure exemptions.

Measurement base

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

Functional and presentation currency

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

Changes in accounting policies

There have been no changes in accounting policies during the financial year.

SIGNIFICANT ACCOUNTING POLICIES

Revenue

The Commission is primarily funded through revenue received from the Crown that is restricted in its use for the purpose of the Commission meeting its objectives as specified in the statement of intent. Revenue from the Crown is received in advance of when it is earned and is recorded as income in advance. This income is recognised as revenue when earned and is reported in the financial period to which it relates.

Interest income is recognised using the effective interest method.

Grant expenditure

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

The Commission has no non-discretionary grants.

Leases

The Commission does not have any finance leases.

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease.

Lease incentives received are recognised in the statement of comprehensive income over the lease term as an integral part of the total lease expense.

Cash and cash equivalents

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

Receivables

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

Investments

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

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition, investments in bank deposits are measured at amortised cost using the effective interest method, less any provision for impairment.

Property, plant and equipment

Property, plant and equipment assets consist of computer hardware, leasehold improvements and office equipment.

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

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

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

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

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

Intangible assets

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads. Staff training costs are recognised as an expense when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred.

The carrying value of an intangible asset with a finite life is amortised on a straight line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date the asset is de-recognised. The amortisation charge for each period is recognised in the surplus or deficit. The useful lives and associated amortisation rates of intangible assets have been estimated as follows:

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

Impairment of property, plant and equipment and intangible assets

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

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

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

Creditors and other payables

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

Employee entitlements

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

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

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

Sick leave has been assessed in accordance with NZ IFRS and determined that there is no liability.

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

Superannuation schemes

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

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into general funds, Enhanced Access Fund and walkway 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 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.

Budget figures

The budget figures are derived from the statement of intent for 2012-2015 as approved by the Board. 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.

2. REVENUE FROM THE CROWN

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 government funding (2012 nil).

3. OPERATING COSTS

	Actual 2013 \$000	Actual 2012 \$000
Contractors	279	319
Travel and accommodation	104	134
Publications and publicity	87	85
Consultants	31	61
Service contracts	274	268
Enhanced Access Fund	179	180
Performance measurement	34	12
Other	82	71
Total	1070	1130

4. PERSONNEL COSTS

	Actual 2013 \$000	Actual 2012 \$000
Salaries, wages and allowances	523	476
Increase in employee entitlements	1	3
Recruitment	0	2
Employer contributions to defined contribution plans	24	24
Employer costs	14	13
Total	562	518

5. EQUITY

	Actual 2013 \$000	Actual 2012 \$000
GENERAL FUNDS		
Balance at 1 July	1591	1347
Plus surplus(deficit) for the year	-381	27
<i>Plus transferred from capital contribution</i>	0	151
<i>Plus transferred from Enhanced Access Fund</i>	75	80
Less transferred to Walkway Fund	0	(14)
Balance at 30 June	1285	1591
CAPITAL CONTRIBUTION		
Balance at 1 July	0	151
Less transferred to general funds (spent)	0	(151)
Balance at 30 June	0	0
ENHANCED ACCESS FUND (A contestable fund designed to support projects that will enhance access to New Zealand's outdoors)		
Balance at 1 July	1679	1759
Transfer balance of Walkway fund	46	0
<i>Transfers from general funds:</i>		
Interest earned	99	100
Grants paid	(179)	(158)
Administration costs	0	(22)
Income from Walkway symbol	5	0
<i>Total transfers (to)/from general funds (net):</i>	<i>(75)</i>	<i>(80)</i>
Balance at 30 June	1650	1679
WALKWAY FUND (Created with money from the Department of Conservation set aside pre September 2008 for walkways and an annual licence fee for use of the Walkways symbol.)		
Balance at 1 July	46	32
Transfer to Enhanced Access Fund	(46)	0
<i>Transfer from general funds: Income for the year</i>	<i>0</i>	<i>14</i>
Balance at 30 June	0	46
Total equity at 30 June	2935	3316

6. CASH AND CASH EQUIVALENTS

	Actual 2013 \$000	Actual 2012 \$000
Cash at bank	174	75
Deposits with a term of three months or less	340	350
Total	514	425

7. INVESTMENTS

These are term deposits. The current portion has maturities up to 12 months. There is no impairment provision for investments. The carrying amounts of the term deposits approximate their fair value. Deposits with a term of three months or less are shown under Note 6 above.

8. PROPERTY, PLANT AND EQUIPMENT

Movements for each class of property, plant and equipment are as follows:

	Computer hardware \$000	Leasehold improvement \$000	Office equipment \$000	Total \$000
COST				
Balance at 1 July 2011	34	47	67	148
Additions	1	0	2	3
Disposals	-3	0	0	-3
Balance at 30 June 2012	32	47	69	148
Balance at 1 July 2012	32	47	69	148
Additions	0	0	1	1
Balance at 30 June 2013	32	47	70	149
ACCUMULATED DEPRECIATION				
Balance at 1 July 2011	13	10	14	37
Depreciation expense	8	5	10	23
Elimination on disposal	-2	0	0	-2
Balance at 30 June 2012	19	15	24	58
Balance at 1 July 2012	19	15	24	58
Depreciation expense	7	5	10	22
Balance at 30 June 2013	26	20	34	80
CARRYING AMOUNTS				
At 1 July 2011	21	37	53	111
At 30 June and 1 July 2012	13	32	45	90
At 30 June 2013	6	27	36	69

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

9. INTANGIBLE ASSETS

Movements for intangibles are as follows:

	Acquired Software \$000	Internally generated Software \$000	Software under development \$000	Total \$000
COST				
Balance at 1 July 2011	0	851	0	851
Additions	13	0	423	436
Balance at 30 June 2012	13	851	423	1287
Balance at 1 July 2012	13	851	423	1287
Additions	10	0	168	178
Transfers		591	-591	0
Disposal		-453		-453
Balance at 30 June 2013	23	989	0	1012
ACCUMULATED AMORTISATION				
Balance at 1 July 2011	0	50	0	50
Amortisation expense	1	85	0	86
Balance at 30 June 2012	1	135	0	136
Balance at 1 July 2012	1	135	0	136
Amortisation expense	3	107	0	110
Disposal		-80		-80
Balance at 30 June 2013	4	162	0	166
CARRYING AMOUNTS				
At 1 July 2011	0	801	0	801
At 30 June and 1 July 2012	12	716	423	1151
At 30 June 2013	19	827	0	846

The internally generated software is a mapping system that the Commission has built to fulfil the Commission's statutory function to compile, hold and publish maps and information about land over which members of the public have walking access. The Commission enhanced the mapping system in 2012. The cost of the enhancement is the balance of \$0.591M transferred from software under development. In the process of building the enhancement some components of the original software were overwritten. This is the disposal of \$0.453M cost and \$0.080M depreciation.

10. RECONCILIATION OF NET SURPLUS TO NET CASH FROM OPERATING ACTIVITIES

For the period ended 30 June 2013

	Actual 2013 \$000	Actual 2012 \$000
Net operating surplus (deficit) for the year	(381)	27
ADD NON-CASH ITEMS:		
Depreciation and amortisation	132	108
Loss on disposal of software	373	0
Total	124	135
ADD/LESS WORKING CAPITAL MOVEMENTS:		
Decrease (increase) in receivables	6	16
Decrease (increase) in prepayments	(22)	
Increase (decrease) in operating payables	(67)	(44)
Working capital movement – net	(83)	(28)
Net cash flows from operating activities	41	107

11. COMMITMENTS

	Actual 2013 \$000	Actual 2012 \$000
CAPITAL COMMITMENTS – MAPPING SOFTWARE		
Not later than one year	0	151
GRANT COMMITMENTS – ENHANCED ACCESS FUND		
Not later than one year	166	330
Later than one year and not later than three years	0	3
	166	333
OPERATING LEASES AS LESSEE		
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:		
Not later than one year	65	65
Later than one year and not later than five years	256	257
Later than five years	11	74
	332	396
Total commitments	498	880

Operating lease commitments:

The Commission leases office accommodation that 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.

Grant commitments:

Contracts are entered into with applicants approved for funding. Amounts granted under these contracts are disclosed in the statement of comprehensive income when the approved applicant (grantee) has met the criteria in the grant contract and the Commission has approved the expenditure.

12. 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 (2012 \$1.789M) for specific purposes as set out in the Walking Access Act 2008 and the scope of the Vote Primary Industries appropriation.

In conducting its activities the Commission is required to pay various taxes and levies (such as GST, PAYE and ACC levies) to the Crown and entities related to the Crown. The payment of these taxes and levies, other than income tax, is based on standard terms and conditions that apply to all tax and levy payers. The Commission is exempt from paying income tax.

The Commission also purchases goods and services from entities controlled, significantly influenced, or jointly controlled by the Crown. Purchases from these government related entities for the year ended 30 June 2013 totalled \$0.035M (2012 \$0.067M). These purchases included the purchase of air travel from Air New Zealand.

KEY MANAGEMENT PERSONNEL

There were no transactions entered into during the year (2012 none) with key management personnel.

KEY MANAGEMENT PERSONNEL COMPENSATION

	Actual 2013 \$000	Actual 2012 \$000
Salaries and other short-term employee benefits	391	385
Post-employment benefits	0	0
Other long-term benefits	20	20
Termination benefits	0	0
Total key management personnel compensation	411	405

Key management personnel include all board members, the Chief Executive and the remaining two members of the management team.

13. BOARD MEMBER REMUNERATION

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

	Actual 2013 \$	Actual 2012 \$
John Aspinall	0	3,857
Maurice Barnett	11,200	11,200
Maggie Bayfield	11,200	11,200
Peter Brown	11,200	11,200
John Forbes (Chairman)	18,700	18,700
Penny Mudford	11,200	2,800
Brian Stephenson	11,200	11,200
Total	74,700	70,157

These figures are in dollars, not thousands of dollars. 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 effected 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 (2012 \$nil).

14. EMPLOYEE REMUNERATION

Total remuneration paid or payable	Actual 2013	Actual 2012
\$100,000 – \$109,000	1	1
\$160,000 – \$169,000	1	1

No employee received compensation or other benefits in relation to cessation (2012 \$nil).

15. EMPLOYEE ENTITLEMENTS

	Actual 2013 \$000	Actual 2012 \$000
Accrued salaries	27	27
Annual leave	26	25
Total	53	52

16. FINANCIAL INSTRUMENTS -

The fair values of financial assets and liabilities are as follows

	Loans and receivables \$000	Financial liabilities at amortised cost \$000	Total \$000
As at 30 June 2013			
ASSETS			
Cash and cash equivalents	514		514
Receivables and prepayments	44		44
Investments	2117		2117
Total financial assets	2675		2675
Non financial assets			1251
Total assets			3926
LIABILITIES			
Creditors and other payables		208	208
Income in advance		447	447
Total financial liabilities			655
Non financial liabilities			0
Total liabilities			655
As at 30 June 2012			
ASSETS			
Cash and cash equivalents	425		425
Receivables	28		28
Investments	2344		2344
Total financial assets	2797		2797
Non financial assets			1241
Total assets			4038
LIABILITIES			
Creditors and other payables		275	275
Income in advance		447	447
Total financial liabilities			722
Non financial liabilities			0
Total liabilities			722

17. CONTINGENCIES

There were no contingencies as at balance date (2012 Nil).

18. EVENTS AFTER THE BALANCE DATE

There were no significant events after the balance date (2012 Nil).

19. CAPITAL MANAGEMENT

The Commission's capital is its equity, which comprises accumulated funds and other reserves. Equity is represented by net assets.

The Commission is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which imposes restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities and the use of derivatives.

The Commission manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure the Commission effectively achieves its objectives and purpose, whilst remaining a going concern.

20. EXPLANATION OF MAJOR VARIANCES AGAINST BUDGET

Explanations for major variations from the Commission's budgeted figures in the statement of intent are as follows:

STATEMENT OF COMPREHENSIVE INCOME - EXPENDITURE

Total expenditure is \$0.255M more than budget (\$2.293M actual \$2.039M budget). The major cost over budget was the write down of software (\$0.373M) due to the overwriting of several components of the original Walking Access Mapping System (WAMS) software during the enhancement of the software. This was offset by a lower than budget amortisation of software (\$0.043M). The major costs under budget were in Operating costs \$0.51M. Software licences \$0.020M (due to correcting a previous error and recording the prepaid portion of this cost as an asset for the first time, when the budget allowed for the full year expense), EAF expenses \$0.025M (the grant round was not advertised in the papers as budgeted) and EAF grants \$0.021M (slower than expected spend on projects). The major overspends are Contractors support \$0.036M (specialist research and advice required, especially that included in the Acheron and Rainbow/Tophouse Roads investigations) and Software maintenance \$0.023M (ongoing maintenance of WAMS to ensure ease of use for the public).

STATEMENT OF FINANCIAL POSITION

The loss on disposal of software has contributed to Equity being \$0.138M lower than budget. This is represented by cash and investments being \$0.161M greater than budget and Software being \$0.300M less than budget due to the partial disposal of the original WAMS development as several components were overwritten during the enhancement project.

STATEMENT OF CASH FLOWS

Major variances in the Statement of cash flows are payments to employees less than budget \$0.022M (due mainly to the transfer of salaries to the Walking Access Mapping System enhancement, receipts from liquidating investments are higher than budget \$0.031M due to the need to pay for the later than budgeted delivery of the mapping system enhancements and the consequent higher than budget spend on Software \$0.104M).

The closing cash balance is higher than budget \$0.291M mainly due to the higher than budget opening cash position being maintained.

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 NON-FINANCIAL PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2013

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

We have audited:

- » the financial statements of the Commission on pages 41 to 55, that comprise the statement of financial position as at 30 June 2013, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and notes to the financial statements that include accounting policies and other explanatory information; and
- » the non-financial performance information of the Commission that comprises the statement of service performance on pages 39 to 40, the report about impacts on page 39 and the report about outcomes on pages 9 to 34.

OPINION

In our opinion:

- » the financial statements of the Commission on pages 41 to 55:
 - » comply with generally accepted accounting practice in New Zealand; and
 - » fairly reflect the Commission's:
 - » financial position as at 30 June 2013; and
 - » financial performance and cash flows for the year ended on that date.
- » the non-financial performance information of the Commission on pages 9 to 34 and 39 to 40:
 - » complies with generally accepted accounting practice in New Zealand; and
 - » fairly reflects the Commission's service performance and outcomes for the year ended 30 June 2013, including for each class of outputs:
 - » its service performance compared with forecasts in the statement of forecast service performance at the start of the financial year; and its actual revenue and output expenses compared with the forecasts in the statement of forecast service performance at the start of the financial year.

Our audit was completed on 23 September 2013. 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 we 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 non-financial 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 non-financial 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 non-financial performance information. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and non-financial 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 non-financial performance information that fairly reflect the matters to which they relate. We consider internal control 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 non-financial performance information within the Commission's framework for reporting performance;
- » the adequacy of oil disclosures in the financial statements and non-financial performance information; and
- » the overall presentation of the financial statements and non-financial performance information.

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

We have obtained all the information and explanations we have required and 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 non-financial performance information that:

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

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

The Board's responsibilities arise from the Crown Entities Act 2004 and the Walking Access Act 2008.

RESPONSIBILITIES OF THE AUDITOR

We are responsible for expressing an independent opinion on the financial statements and non-financial performance information and reporting that opinion to you based on our audit.

Our responsibility arises from section 15 of the Public Audit Act 2001 and the Crown Entities Act 2004.

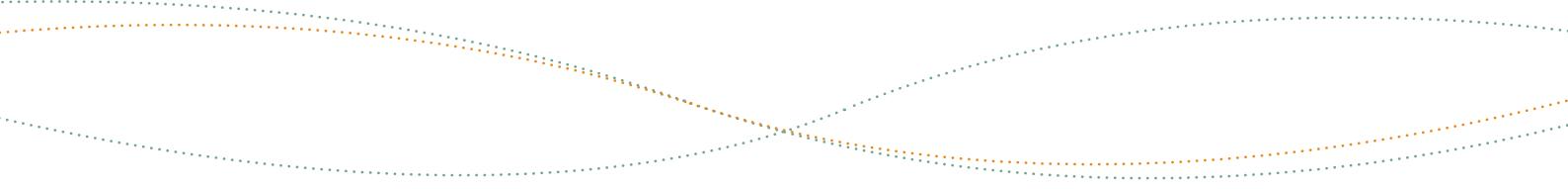
INDEPENDENCE

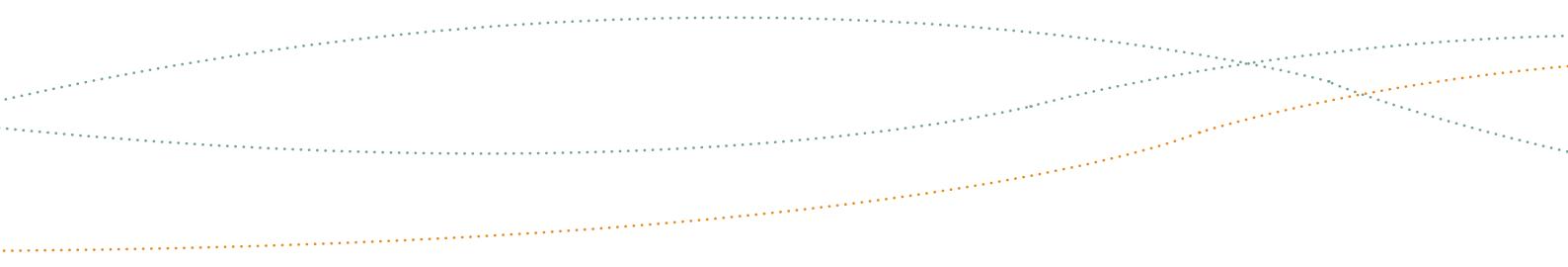
When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

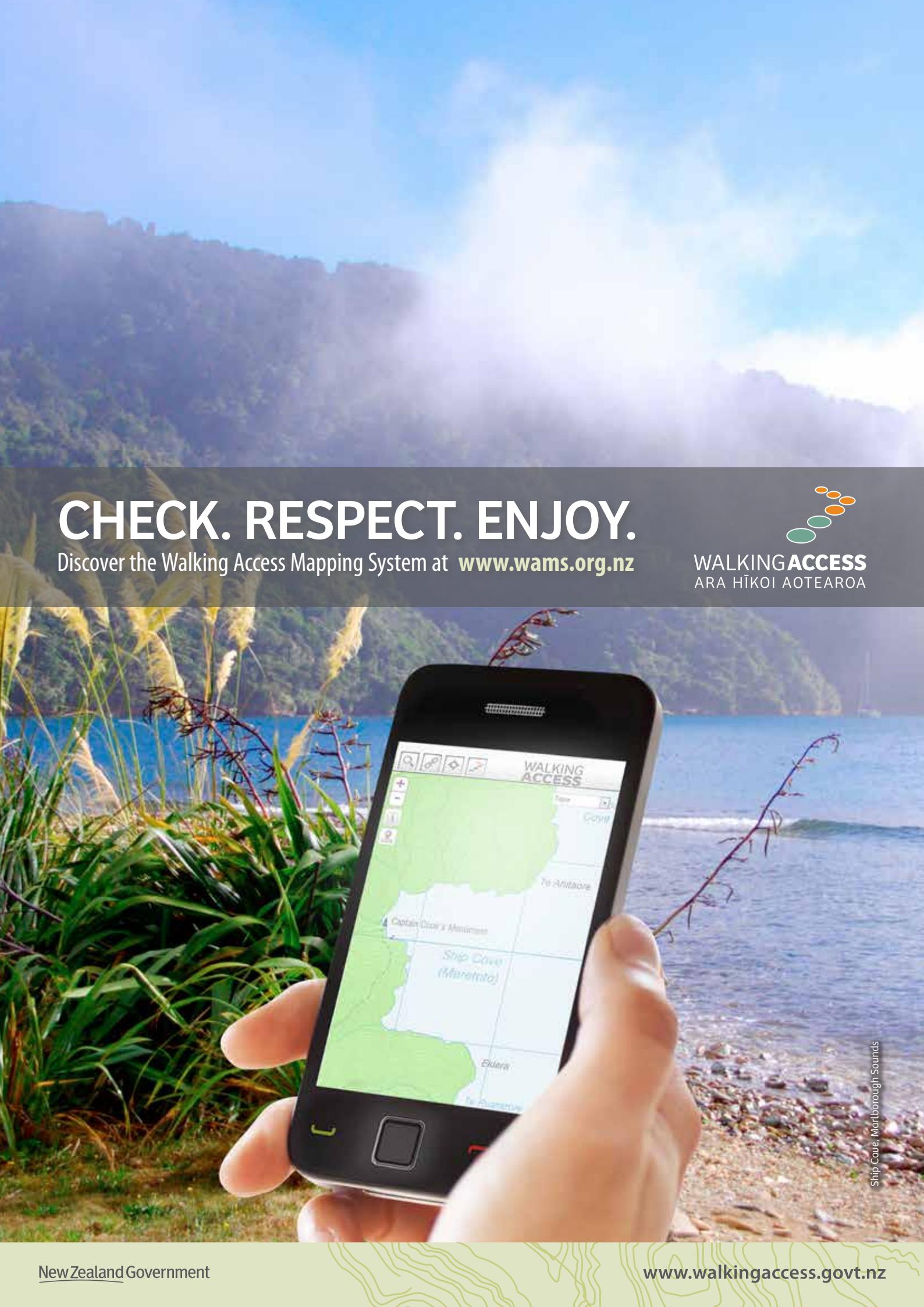
Other than the audit, we have no relationship with or interests in the Commission.



Clare Helm
Audit New Zealand
On behalf of the Auditor-General
Wellington, New Zealand







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ARA HĪKOI AOTEAROA



Ship Cove, Marlborough Sounds

New Zealand Walking Access Commission

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