

ANNUAL REPORT

NEW ZEALAND WALKING ACCESS COMMISSION 2010–2011



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

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

1

Walking Access Mapping System completed within budget and to specifications

432

access enquiries received

4 regional forums held

9

regional field advisor positions established

13

access disputes resolved

18

projects approved from the Enhanced Access Fund

22.4

kilometres of new access



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 2010-2011.

In the nine month period since the Commission became fully operational on 1 October 2010 there have been significant achievements. The most significant achievement was the completion of the Walking Access Mapping System (WAMS) within budget and specifications.

We can see that as use of WAMS increases, users will want enhanced usability, more comprehensive data and greater usefulness across a broader range of geospatial information sources and emerging technology. We are considering options for maintaining our leadership in public access mapping and public access information provision and ensuring that WAMS remains efficient and effective.

The establishment of the regional field advisor network was another successful initiative and completed our establishment phase. The nine advisors have a lot of experience of working in the rural sector and have the skills necessary to build bridges between landholders and users. They report a trend of improving relationships and attitudes towards the Commission and its practical and independent approach.

Another important achievement was the approval of funding for 18 projects from the second round of applications for the Enhanced Access Fund. The number of applications received and approved was nearly twice that of the previous year.

We are very encouraged by the level of support, continued interest and the valuable insights that we receive from our stakeholders. The Board is conscious of the important role local government plays in providing access and endeavours to meet territorial authorities when it meets regionally.

The appointment period of three board members expired in April 2011. The former chairman, John Acland, retired. Dr Kay Booth and Barbara Stuart completed their term of appointment. The board expresses its deep and warm appreciation for the work and contributions of these board members. The Board welcomed the appointment of Mike Barnett of Queenstown.

The Board is conscious of the need to work closer with Māori on access matters and was honoured when Peho (Basil) Tamiana (Te Arawa-Ngai Tuhoë) accepted the role of Kaumatua. He is the key advisor to the Commission, board and staff, on cultural matters and provides advice on tikanga Māori.

The Board is pleased with the Commission's strong start and the growing recognition that the organisation has an essential role to play in enhancing access to New Zealand's great outdoors.



John Forbes, Chairman, New Zealand Walking Access Commission



Maggie Bayfield, Board Member



Mark Neeson, Chief Executive

Date: 31 August 2011



WALKING ACCESS
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Statement of Purpose

The Walking Access Act 2008 establishes the New Zealand Walking Access Commission and sets out the Commission's objectives and functions.

The Commission's purpose is to lead and support the negotiation, establishment, maintenance, 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 of Agriculture. The Commission is funded by Parliament through Vote: Agriculture and Forestry and is accountable for its performance to the Minister of Agriculture.

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.

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 any other person;
- › facilitate resolution of disputes about walking access, including initiating negotiations about disputed issues and mediating disputes;
- › negotiate with land holders 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 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 (s 10 of the Walking Access Act 2008).

The Commission is a registered charity (number CC41619).

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 traditionally given permission to access privately-owned land, provided that they ask permission first and respect property, other people and the environment.

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).

PEOPLE

As at 30 June 2011, the Commission had 5.7 full-time equivalent employees. The age profile of the employees is wide, with an average age of 48. Due to the small number of employees there is little ethnic diversity and the staff are all able bodied. The majority of staff (70 percent) are male.

RECRUITMENT, SELECTION AND INDUCTION

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

LEARNING AND DEVELOPMENT

The Commission has a positive, equitable approach to developing all employees. It will provide learning and development opportunities for staff, aimed at ensuring that both organisational and individual needs are met.

REMUNERATION

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

FLEXIBLE WORK ENVIRONMENT

The Commission recognises the role of flexible work arrangements and encourages the achievement of work life balance. Arrangements include offering part time work and providing for employees to work from home, as appropriate.

SAFE AND HEALTHY ENVIRONMENT

The Commission supports and encourages employee participation in health and safety and has a pro-active approach to employee health, safety and well-being.



Our Achievements

The Commission has three intermediate outcomes that present the pre-conditions necessary to support the enhancement of free, certain, enduring, practical walking access to the New Zealand outdoors. They are: enhancing access opportunities, providing leadership on access matters, and changing attitudes by improving understanding through awareness and education.

ENHANCING ACCESS OPPORTUNITIES

NEW ACCESS

- Five new walking access tracks funded by the Enhanced Access Fund (EAF) completed in 2010-2011 totalling 22.4 kilometres of new access.
- 18 projects have been approved in 2010-2011 to receive funding from the EAF. This brings the total to 29 approved enhanced access projects to be completed over the next 2-3 years.
- One new Walkway gazetted during the year with at least three new Walkways to be gazetted next year.
- An additional six Walkways were identified after a review of gazetted Walkways was completed.

MAINTAINING ACCESS

- The RFAs dealt with 118 access enquiries (47 general enquiries and 73 cases relating to obstruction to access or new access required) from November 2010 to 30 June 2011.
- The RFAs resolved 13 access disputes allowing existing access to continue or be enhanced.

IMPROVING ACCESS INFORMATION

- The release of the Walking Access Mapping System (WAMS) in December 2010.
 - 20,405 visits to the WAMS site between 21 December 2010 and 30 June 2011 with an average of 107 hits a day.
 - 41,067 visits to the Commission's website for the period with an average of 122 hits a day.
 - 89 percent of WAMS testers strongly agreed or agreed that the WAMS site is useful and 88 percent said they are likely to continue using WAMS.
-

PROVIDING LEADERSHIP ON NATIONAL AND LOCAL ACCESS MATTERS

REGIONAL FIELD ADVISORS

- The regional field advisors (RFAs) network (comprising 9 advisors) was established in September 2010.
- The RFAs have contacted 238 stakeholders in the first 6 months of the network being established.

NATIONAL AND REGIONAL FORUMS

- Four regional forums held in Wellington, Blenheim, Taupo and Dunedin providing local communities' direct access to the NZWAC Board and staff.
- One national forum on walking access held in October 2010.
- Release of the National Strategy on Walking Access to all key stakeholders.

ACCESS ENQUIRIES

- The Commission received 432 access enquiries (an average of 40 enquiries a month), ranging from information requests to issues about access disputes. 244 have been resolved.

CHANGING ATTITUDES BY IMPROVING UNDERSTANDING THROUGH AWARENESS AND EDUCATION

TECHNICAL GUIDANCE

- Development and release of the Unformed Legal Road Guidance to all territorial authorities (TAs). These have been well received and are being used as key guidance by TA's.

OUTDOOR ACCESS CODE

- Outdoor Access Code distributed to all DOC Visitor Centres, all Visitor Information Centres, and through Fish & Game fishing licence packs; brochure included in all NZ Deerstalkers education packs.
- Outdoor access code promoted in the *Starters & Strategies* magazine, distributed to teachers throughout the country.

This section of the report describes some of the highlights of our work programme for 2010-2011.



WALKING ACCESS
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COMPLETION OF ESTABLISHMENT PHASE

The Commission's establishment phase commenced on 30 September 2008 and finished on 30 September 2010. The period from 1 July to 30 September 2010 saw the creation of the regional field advisor network, completion of the last stages of the development phase of the WAMS and initial user testing, and the National Strategy for Walking Access was finalised and published.

The Commission became fully operational on 1 October 2010.

WALKING ACCESS MAPPING SYSTEM

The Commission's flagship project, the WAMS, was completed within budget and to specifications and went "live" on 21 December 2010. It was in open testing (beta) mode as at 30 June.

The WAMS is a unique public access information service combining land parcel (cadastral-survey) information with title information, topographic data and aerial photography images. Users may now search, at no cost, all of New Zealand's land parcels, with contextual aerial, topographic and public access information, from one website – a New Zealand first.

The Commission and Land Information New Zealand (LINZ) signed a Memorandum of Understanding (MoU) to help manage the resolution of enquiries about land status arising from the WAMS. The MoU will also help LINZ improve the quality of its information.



The WAMS has been well received by stakeholders and the public. A survey focused on the 'usefulness' of the WAMS has helped to identify what features of the WAMS work well, and not so well, the improvements that will add most value for users and the key priorities for service improvement and for making improvements that focus on functions that will be of most value to users.

The following are the key findings from the survey:

- › WAMS is useful (89%);
- › the information provided is useful (89%);
- › respondents are likely to continue using WAMS (88%);
- › they are likely to recommend using WAMS to others (87%);
- › the development of WAMS is a good use of taxpayers' money (82%);
- › WAMS is easy to use (81%).

For the period 21 December 2010 to 30 June 2011, there were 20,405 visits to the site (including 756 from overseas) with 59% returning to the site. On average the WAMS received about 107 hits a day. On 28 January 2011 (Auckland Anniversary weekend) there was a peak of 381 hits to the website.

The Commission was able to manage access enquiries and complaints during the open testing of the WAMS, however, an Enquiry Management System (EMS) facility (part of the WAMS) needs further development to enable best practice reporting and to improve its management usefulness.

The Commission has commenced investigatory work on the next version of the WAMS to improve the nature of information it shows, its usefulness for

users and to keep abreast of technology. This work may open up opportunities for attracting third party revenue and leveraging government funding.

ENHANCED ACCESS FUND

The Walking Access Act (s10 (1) (h)) provides for establishment of a contestable fund by the Commission to support the expansion and improvement of access to New Zealand's great outdoors, or to support research and educational activities that contribute to knowledge about access.

The Commission established the EAF at the beginning of the 2009-2010 year and agreed to an annual distribution of \$200,000. The board reviews this amount prior to each funding round.

In 2009-2010 (the 2010 round) 12 projects were approved to receive funding (one has since been cancelled). During 2010-2011 (the 2011 round) 18 projects were approved to receive funding from the EAF. Approved projects this year saw a widened range of activities.

This brings the total to 29 enhanced access projects to be completed over the next 2 to 3 years that will enhance access opportunities throughout the country. The successful completion of these projects will mean that locals and visitors can enjoy the access and the recreational activities they support and gain a greater appreciation of New Zealand's unique natural environment.

SUMMARY OF EAF APPLICATIONS AND APPROVALS

FUNDING ROUND/ YEAR	APPLICATIONS RECEIVED	APPLICATIONS APPROVED FOR FUNDING
2010	29	12 ¹
2011	44	18
Total	73	30

¹ One project has since been cancelled bringing the number to 11.

2010 ENHANCED ACCESS FUND PROJECTS

	EAFF PROJECT 2010	INTENTION	FUNDING	STATUS
1	Pahi Peninsula Walking Track – Kaipara	To contribute to laying metal by helicopters on the Pahi Peninsula Walking Track	\$15,000	Completed
2	Okiato to Russell Walking Track – Far North	To complete the fourth, and final, 2.4 kilometre stage of the Okiato to Russell walking track	\$50,000	Almost completed
3	Maungatautari Crossing – Waipa	To complete the last 4.5 kilometres of 12 kilometre walkway across the Maungatautari Scenic Reserve	\$50,000	Progressing
4	Kopuawhara Monument – between Gisborne and Napier	To contribute to restoring a 'there and back' natural surface walking track to the Kopuawhara monument in Wharerata Forest	\$5,600	Progressing
5	Nuhaka Village Wetland and Restoration Walking Project – Wairoa	To develop a new walkway within the Nuhaka Village to provide access between local communities	\$9,300	Cancelled due to community organisation capacity issues
6	Pauatahanui Inlet Te Ara Piko – Porirua	To complete stage 4 of the Pauatahanui Inlet pathway covering a distance of 1.1 kilometres	\$30,000	Completed
7	Upper South Island river and Wairau Lagoon Access	To improve access to the Wairua, Buller, Motueka, Pelorus and Golden Bay Rivers, and improve vehicle access to the southern Wairau Lagoon over summer	\$27,000 over 3 years	Progressing
8	Upper South Island river access – signage and pamphlets	To enhance public information about the Wairua, Buller, Motueka, Pelorus and Bay Rivers by improving signage and access pamphlets	\$15,000 over 3 years	Progressing
9	Dalton's Track – Marlborough	To develop a 6.4 kilometre natural surface track parallel to the Pelorus River between the Circle Track and Dalton's Bridge	\$21,785	Completed
10	Ruby Coast Walkway – Tasman Bay	To renew access to Dicker Rd (an unformed legal road) and connecting it to Williams Road (also an unformed legal road) to create a 7 kilometre loop road	\$7,500	Completed
11	Lake Hill – Selwyn, Canterbury	To develop a natural surface track alongside Lake Coleridge on unformed legal road to replace a 7 kilometre road walk on the Te Araroa Trail	\$5,000	Completed
12	Makarora River – Queenstown Lakes District	To formalise a continuous, clearly marked 10 kilometre track along the Makarora River	\$3,600 over 2 years	Progressing

2011 ENHANCED ACCESS FUND PROJECTS

	EAF PROJECT 2011	INTENTION	FUNDING APPROVED
1	Bridge to Brynderwyn Ranges – Northland	Funding for construction of a 20-metre-long foot bridge enabling access over unformed road giving access to the south side of the Brynderwyn Ranges, near Whangarei	\$23,000
2	Lake Ngatu Walkway upgrade – Northland	Funding to upgrade the Lake Ngatu Walkway, north of Kaitaia. The improvements will make the walkway more accessible and increase its use	\$14,898
3	Paparoa Pahi Walkway – Northland	Funding to rebuild a section of the Paparoa Pahi Walkway that was damaged in a storm	\$1,484
4	Waihi Pukehina Estuary Foreshore Walkway – Bay of Plenty	Funding to assist construction of a boardwalk and bridges on the Waihi Pukehina Estuary Foreshore Walkway, north of Pukehina in the Bay of Plenty	\$10,000
5	Waikato River Trails Trust access signage – Waikato	Funding for signage to show access to Waikato River Trails Trust walking and cycling trails	\$10,000
6	Sefton Track – Taranaki	Funding of tools to be used in the maintenance of the Sefton Track, 20km from New Plymouth. The track is a popular walk accessing the beach resort of Okura	\$750
7	Kokako Track – Central Plateau	Funding for the development of the Kokako Track, which will link Retaruke and Crotons Road in the Ruapehu District. The track will form part of the national Te Araroa Trail	\$40,000
8	Rangi-houa/Pilot Hill access – Hawke's Bay	Funding to enable completion of a walkway that will improve access to the Rangi-houa/Pilot Hill area, near Wairoa in northern Hawke's Bay	\$20,000
9	River access signs and pamphlets Hawke's Bay	Funding for signs and pamphlets to facilitate public access to rivers in the Hawke's Bay	\$8,750 over 3 years
10	Thompson Gully Reserve – Wellington	Funding for signage and construction of an access-way from Porirua's Mungavin Avenue to a track through the nearby Thompson Gully Reserve	\$10,000
11	Old Ghost Road – West Coast	Funding for construction of a key bridge on the Old Ghost Road	\$21,500
12	Powerhouse to Black's Point Walkway – West Coast	Funding to assess the suitability of an existing tunnel that could improve access to Walkways at Black's Point, near Reefton	\$8,000
13	Pegasus Bay Walkway – Canterbury	Funding to repair the Pegasus Bay Walkway, north of Christchurch. The walkway was damaged in the September 2010 Canterbury earthquake	\$14,777
14	Purakaunui Inlet Track – Otago	Funding to assist restoration of the iconic Purakaunui Inlet Track, north east of Dunedin	\$12,875
15	Glenorchy Lagoon Walkway Extension – Otago	Funding for a walkway extension on the Glenorchy Lagoon Walkway. The walkway loops through wetlands and construction of footbridges will make it more accessible	10,000
16	Recreational Forestry Walking Access web resource – NZ Wood – National	Funding to assist development of a web resource about access to forestry land in New Zealand	\$12,500
17	Managing Coastal Development – A Community Guide – National	Funding to assist writing a chapter about public access to and along New Zealand's coast in the upcoming Managing Coastal Development – A Community Guide booklet by the Environmental Defence Society	\$6,000
18	Maps: Te Araroa Guidebook – Te Araroa Trust – National	Funding for maps for a guidebook to Te Araroa Trail	\$5,750

APPROVED EAF PROJECTS

2010

2011

NATIONAL

EDS Publication: Managing Coastal Development

Te Araroa Guidebook Maps

Forestry Access web resource



COMPLETED EAF PROJECTS 2010

DALTONS TRACK - MARLBOROUGH



RUBY COAST WALKWAY – TASMAN BAY



LAKE HILL – SELWYN, CANTERBURY



WALKWAYS

The Commission has responsibility for administering Walkways under the Walking Access Act. Over the past 18 months the Commission, with advice from the Department of Conservation, undertook extensive research to compile a register and inventory of gazetted Walkways. Forty-two gazetted Walkways were identified (and another was gazetted this year) for which the Commission has oversight. The Department of Conservation

is the controlling authority (this includes responsibility for management, maintenance and enforcement of the Walkways) for all but four of them. The Commission is continuing to gather key documentation for each Walkway including validating documents such as gazette notices and easements as resources allow. Most of this information is held by the Department of Conservation in local offices.

DRY ACHERON TRACK – THE FIRST WALKWAY ESTABLISHED UNDER THE WALKING ACCESS ACT 2008

The Dry Acheron Track in Canterbury was the first established Walkway by the New Zealand Walking Access Commission under the Walking Access Act 2008.

The new Walkway enhances access along parts of the Dry Acheron Stream to the Big Ben Range in the Korowai/Torlesse Tussocklands Park.

While the Walkway has been established by the New Zealand Walking Access Commission, its day-to-day administration is carried out by the Department of Conservation.



Photo courtesy of Jim Henderson, DOC.

GAZETTED WALKWAYS

- 1	Aramoana-Heyward Point Walkway
- 2	Aramoana Walkway
- 3	Barnicoat Walkway
- 4	Beehive Creek Walkway
- 5	Belmont Walkway
- 6	Boundary Stream Walkway
- 7	Cable Bay Walkway
- 8	Colonial Knob Walkway
- 9	Cook's Cove Walkway
- 10	Coromandel Walkway
- 11	Dry Acheron Track Walkway
- 12	Eastern Okataina Walkway
- 13	Grahams Bush Walkway
- 14	Hakarimata Walkway
- 15	Hawke's Bay Coastal Walkway
- 16	Honey Comb Rock Track
- 17	Huka Falls to Aratiatia Rapids Walk
- 18	Kaitaia Walkway
- 19	Leith Saddle Walkway
- 20	Long Gully Walkway
- 21	Makara Walkway
- 22	Mangawhai Cliffs Walkway
- 23	McNally Walkway
- 24	Moir Hill Walkway
- 25	Mount Cargill Walk
- 26	Motutapu Farm Walkway
- 27	Murchison Skyline Walkway
- 28	Point Elizabeth Walkway
- 29	The Ross Historic Goldfields Walkway
- 30	Skyline Walkway (Pineapple-Flagstaff) Walk
- 31	Stony River (Hangatahua) Walkway
- 32	Swampy Ridge Walkway
- 33	Tangoio Walkway
- 34	Te Ara ki Hikurangi
- 35	Te Henga Walkway
- 36	Te Kuri Farm Walkway
- 37	Tunnel Beach Walkway
- 38	Tutira Walkway
- 39	Waihao Walkway
- 40	Waikakaho/Cullen Creek Walkway
- 41	Western Okataina Walkway
- 42	Whakamarahatanga Walkway
- 43	White Cliffs Track Walkway

RESPONSIBLE CONTROLLING AUTHORITIES

WALKWAY CONTROLLING AUTHORITY	NUMBER
DOC	38
Greater Wellington Regional Council	1
Nelson City Council	1
Dunedin City Council	1
Waimate District Council	1
Total	43

LOCATION OF GAZETTED WALKWAYS

NORTH ISLAND	SOUTH ISLAND
26	17

WALKWAYS TO BE GAZETTED

- 1. Lake Otuhe, Nelson
- 2. Dome (Matariki), Northland
- 3. Mahinapua, West Coast

SUPPORTING LOCAL COMMUNITIES

The Commission established its regional field advisor (RFA) network in mid-September 2010. The RFAs are the public face of the Commission in the regions and are often the first point of contact for access queries. Their role includes promoting the objectives and functions of the Commission and acting as conduits for independent advice and assistance on local access matters.

ESTABLISHING LOCAL NETWORKS

In their first nine months, the RFAs were involved in raising awareness, education, establishing contact with stakeholders and developing and expanding networks.

At 30 June 2011, RFA's had contacted a total of 238 stakeholders comprising the following groups:

- › 58 territorial authorities;
- › 40 Department of Conservation regional and area offices;
- › 12 iwi representatives;
- › 80 recreational groups (including tramping, cycling, horse riding, climbing, motorised recreation, hunting and fishing);
- › 10 Rural Women New Zealand regional groups;
- › 12 regional Fish & Game Councils;
- › 26 Federated Farmers New Zealand regional groups (96 percent of the national total).

RFAs also attended regional field days and presented at community groups. The RFAs report wide stakeholder appreciation of, and respect for, the Commission's practical and independent approach.



RFA Chris Tonkin attending the Nelson Farm Day.

DEALING WITH LOCAL ACCESS ISSUES

The RFAs dealt with 47 general access enquiries (and resolved 38) and 71 cases relating to obstruction to access or new access required (and resolved 11). The Commission has found that some access disputes require a longer period of time to resolve as the issues are often complex and have been ongoing.

The following 12 access disputes were resolved during the eight month period between October 2010 and June 2011:

Stone Jug Road	Ruapehu area
Wakoropupu Rivers	Tasman
Boyle Riverbed	North Canterbury
Wakatipu Trails Trust Cycle Trail/Bunn Family	Otago
Esdaile Road	Bay of Plenty
Top Rocks	Tasman
Stone Street	Otago
Brooklyn Valley	Tasman
Right of way access through unformed legal road	Otago
Lighthouse Road	Auckland
Westmere walkway	Whanganui
Access to Department of Conservation land	Waikato

ACCESS ISSUE RESOLVED – STONE JUG ROAD

Regional Field Advisor Rod McGregor worked with the Ruapehu District Council and the owner of a property on Stone Jug Road, south-east of Taumarunui, to create a signposted route across the property to the river.

“There’s an unformed legal road on the property but part of it is heavily overgrown and more or less unusable,” Mr McGregor said. “Many anglers were neglecting to use the overgrown section of the road and were instead taking the quickest and most direct route across the property, often without the permission of the landholder who was concerned about the impact on his business.”



The solution, in agreement with the landholder, was for the Commission to fund construction of a stile over a fence on the property and a string of access signs marking out an agreeable route down to the river.

Ruapehu District Council played a significant role by supporting access rights and agreeing to deal with any disputes over access on the legal road in future.

IMPROVING ACCESS CONDITIONS OVER PRIVATE PROPERTY

The RFAs work with their local community to improve access conditions. The signage initiative with Federated Farmers

New Zealand is one example of the Commission working with a national organisation to assist local communities.

The initiative is to sponsor the development of a sign for landholders to use showing where they are happy for walking access to take place across their property. A similar sign has subsequently been developed as part of a partnership between Rural Women New Zealand and the Commission.

Other organisations including LandCorp Farming, Fish & Game New Zealand and some local authorities have expressed interest in joint signs, and may use a similar sign in future.

STAKEHOLDER REGIONAL FORUMS

The Commission has diverse stakeholders that include the recreation, tourism, sport, farming, forestry and local government sectors. The Commission is aware of other groups and organisations, primarily water users (jet boating, rafting, white water canoeing) and forestry that also have an interest in access policy and will seek to establish a closer relationship with them.

As part of its stakeholder engagement, the Commission held regular national and regional stakeholder forums, as well as one-on-one meetings with stakeholders.

During the year the Commission held one national stakeholder forum in Wellington in October 2010. Four regional forums were also held with invited stakeholders and individuals representing local and regional recreational users, landholders, and local



NEW SIGNAGE IMPROVES ACCESS

RFA Noel Beggs with Federated Farmers Chairman of Dairy Section, Southland, Russell MacPherson and his wife Carol, in front of the newly erected sign describing access over their property. In his 20-year involvement with the property he has had few problems with those accessing it and feels strongly that if access is managed correctly it is of benefit to the landowner. He mentioned an example where a fisherman reported stock in distress, which saved Russell from considerable financial loss.

government. These events were held in association with regular meetings of the board.

The forums were held in the following areas:

- › Wellington (27 October 2010).
- › Blenheim (22 November 2010).
- › Taupo (14 February 2011).
- › Dunedin (30 May 2011).

These regional forums are a valuable way for the Commission to engage directly with local communities and individuals, to listen and understand about access issues as they impact on these communities, and to consult on specific access initiatives. Field trips were also held, where appropriate, as part of Commission meetings in these areas.

The Commission has nine part time RFAs

located in Whangarei, Gisborne, Te Awamutu, Huntly, Waipukurau, Whanganui, Nelson, Christchurch and Winton.

ACCESS ENQUIRIES

The Commission received 432 access enquiries (an average of 36 enquiries a month) and resolved 244 during the year.

Seventy-five percent relate to general or mapping system enquiries and 20 percent to obstruction of access or new access proposals.

Eighty percent of all enquiries are managed by the Commission's Wellington staff with the balance assigned to RFAs.

Approximately 20 percent of enquiries concern access issues 'on the ground' (for example, obstruction to access and new access proposals). The enquiries dealt with by Wellington staff ranged from general



Regional forum in Taupo held on 14 February 2011.

enquiries and questions about the WAMS to statutory enquiries (for example, tenure review, Overseas Investment Act applications) and enquiries about obstruction and new access. Enquiries assigned to RFAs comprise obstruction and new access enquiries requiring on-the-ground investigations, negotiation or mediation. This latter group is very time intensive.

DEVELOPING ACCESS AWARENESS AND EDUCATION

A public survey conducted by Colmar Brunton in March 2010 found that there was strong demand for more information on physical access points. It found that awareness of walking access was very low, as was awareness of the WAMS and the Outdoor Access Code.

Responses in the survey show that most people have an understanding of the basics of how to act responsibly in the outdoors. 'Not leaving litter' and 'leaving the environment as it is found' are the first

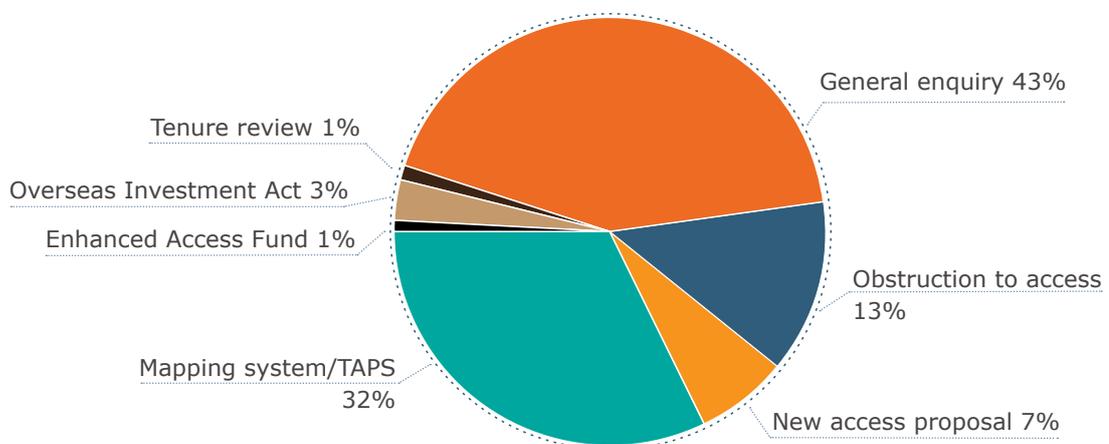
things people tend to think of, but most are aware that you should ask permission to cross private land, and know that you should leave closed gates closed.

Nevertheless, landholders are less likely to agree that New Zealanders have a good understanding of how to behave responsibly. Their main concerns were about damage or disruption to crops or livestock. More than half of landholders do not think that visitors have a good understanding of rural etiquette.

The information from the survey is assisting the Commission to further promote the Outdoor Access Code during 2011/12.

Priorities did not allow the Commission to develop a specific education programme during the year. The education focus was on promoting an understanding of walking access generally. This was mainly through newsletters, media material and presentations to stakeholder organisations. The Commission will investigate options for

ENQUIRY BY TYPE, OCTOBER 2010–JUNE 2011



school-focused education programmes in 2011/2012 although resources are likely to focus on raising awareness of the WAMS and the Outdoor Access Code.

LEVERAGING GOVERNMENT REVENUE

During the year the Commission explored opportunities for third party revenue, including leveraging government funding and collaborative ventures. The Commission considers that additional funding, if available, from third parties could assist the Commission's efforts to further improve the WAMS and build the "corpus" of the EAF. The board will pursue options for generating revenue around these two areas of work and to support other projects such as publications.

ESTABLISHING BASELINE INFORMATION

The public survey undertaken in March 2011 has helped to develop baselines and performance measures for inclusion in statements of intent. The Commission now has a basis for measuring future performance.

The survey confirmed some key aspects of the Commission's operating environment including:

- › New Zealanders feel strongly about "connection to the land" and, hence, the 'Walking Access' mission is relevant to all New Zealanders (not just stakeholders) because access is important to almost all New Zealanders. Almost all use the outdoors for recreation, and around two-fifths of the public have actually searched for access information in the past year.
- › There is a high level of uncertainty about where to obtain information about access to public land and conditions of access.
- › There is strong demand for public access information and easy access to it (particularly regarding beaches and the bush), as well as clarity of ownership and the conditions of accessing land. People would like to see information both on physical signs and electronically (for example, via the web).
- › Landholders perceive that the public have a low level of understanding of responsible behaviour when accessing public land, whereas the public's perception of responsible behaviour is quite high.

Members of the Board

John Forbes is Mayor of Opotiki District and Chair of the Rural Sector 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 2009–April 2012.*

John Aspinall is a high country farmer with a long involvement with farming and the rural community. He is a former Federated Farmers New Zealand National Board member. The location of his high country run in Mount Aspiring has given him extensive experience in managing recreational access across farmland. He is a trumper, hunter and fisherman and is involved with search and rescue. He was a member of the Walking Access Consultation Panel and the Walking Access Advisory Board. *Term of appointment: April 2009–April 2012.*

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 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 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 an ecologist with a long involvement in both the conservation and rural communities. A previous chair of the Taranaki Wanganui Conservation Board and member of the New Zealand Conservation Authority, Maggie has also chaired the Queen Elizabeth the Second 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 trumper and a forest owner. Maggie now lives in Christchurch. She was a member of the Walking Access Consultation Panel. *Term of appointment: April 2009–April 2012.*

Peter Brown (Turanganui a Kiwa, Ngati Porou, Te Arawa, Tuwharetoa) is a consultant and horticulturist from near Gisborne. He has a background in public service and community fund management including cooperative business loans and enterprise grants. He is qualified in law and business management. He was a member of the Walking Access Consultation Panel and the Walking Access Advisory Board. He was a former member of the Waitangi Tribunal. *Term of appointment: April 2010–April 2013.*

Brian Stephenson is a barrister from Auckland with extensive experience in employment law and dispute resolution. He is a trumper, 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 NZ Conservation Authority. *Term of appointment: April 2010–April 2013.*

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

In terms of the Crown Entities Act 2004, in the year ended 30 June 2011, the Board of the New Zealand Walking Access Commission were responsible for:

- › The preparation of the annual financial statements and the statement of service performance and for the judgments made in the process of producing the statements.
- › The establishment and maintenance of a system of internal control procedures designed to provide reasonable assurance of the integrity and reliability of financial and non-financial reporting.

In the opinion of the Board members, the financial statements and the statement of service performance fairly reflect the financial position as at 30 June 2011 and the operations of the Commission for the year ended 30 June 2011.

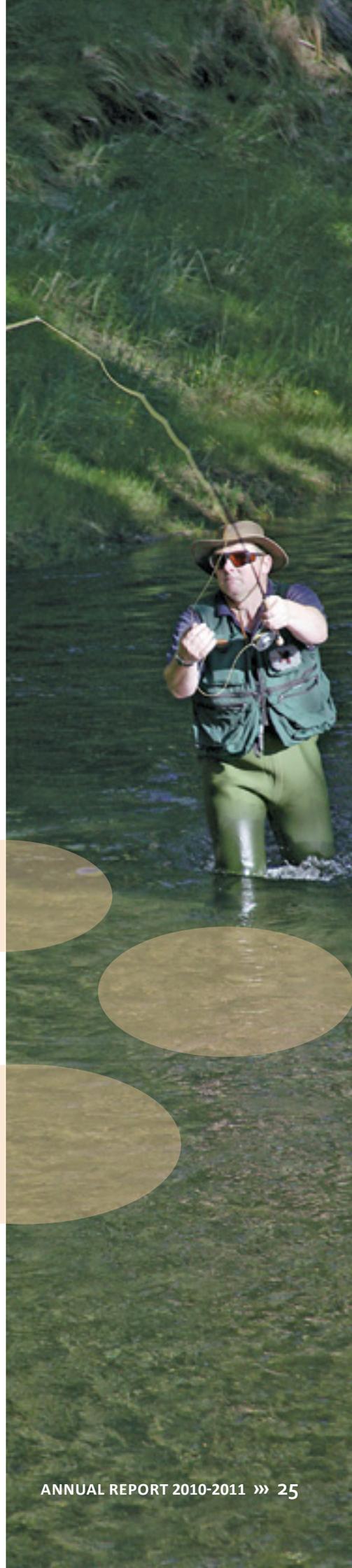


John Forbes, Chairman



Maggie Bayfield, Board Member

Date: 31 August 2011



STATEMENT OF SERVICE PERFORMANCE

This section reports on the actual performance of the Commission against the forecast Statement of Service Performance contained in the Commission's 2010-2011 Statement of Intent.

The Commission is responsible for one non-departmental output class, the Walking Access Commission, in Vote: Agriculture administered by the Ministry of Agriculture and Forestry. Therefore, the statement of comprehensive income provides the actual revenue and expenses incurred compared with budget. This appropriation is limited to the operation of the Commission.

OUTPUTS FOR THE OPPORTUNITIES OUTCOME

KEY DELIVERABLES	MEASURES	ACTUAL PERFORMANCE
O.1 DEVELOP AND IMPLEMENT THE WALKING ACCESS MAPPING SYSTEM (WAMS)	<p>QUALITY: O.1.1 Mapping system meets the requirements of the Request For Proposal (RFP) and the contract with Terralink.</p> <p>TIMELINESS: O.1.2 Mapping system completed and released during 2010-2011.</p>	<p>QUALITY: The project met the requirements of the RFP and the contract, including being completed within budget and to specifications.</p> <p>TIMELINESS: The project was completed and released in 'beta mode' in December 2010.</p>
O.2 PROVIDE INFORMATION ON ACCESS	<p>MAPPING SYSTEM</p> <p>QUALITY: O.2.1 Users rate the mapping system as useful or very useful.</p> <p>QUANTITY: O.2.2 The mapping system is being accessed by users.</p>	<p>QUALITY: WAMS was rated highly by beta testers.¹ More than 80% of beta testers strongly agreed or agreed that:</p> <ul style="list-style-type: none"> - WAMS is useful (89%) - the information provided is useful (89%) - they are likely to continue using WAMS (88%) - they are likely to recommend using WAMS to others (87%) - the development of WAMS is a good use of taxpayers' money (82%) - WAMS is easy to use (81%). <p>QUANTITY: There were 20,405 visits to the site over the period with 59% returning to the site. On average the site receives about 107 hits a day. For 2011/12 the Commission will continue to evaluate the ease of use of WAMS as well as the usefulness of the information.</p>

¹ Includes group of users made up of landholders and recreational representatives. This was widened in November 2010 and then went into testing mode in late December 2010.

KEY DELIVERABLES	MEASURES	ACTUAL PERFORMANCE
	<p>PROVISION OF ACCESS INFORMATION</p> <p>QUALITY: O2.3 Commission's website is kept up to date on key access issues and developments.</p> <p>TIMELINESS: O2.4 All updates to the Commission's website and resources are made on time to coincide with developments and progress on key commission outputs.</p>	<p>QUALITY: The information on the Commission's website is updated as new issues and developments occur. This has included the following developments: – Release of the National Walking Access Strategy. – Release of the Outdoor Access Code. – The establishment of Regional Field Advisors (RFA) network. – Promotion of the 2011 Enhanced Access Fund (EAF) funding round.</p> <p>The website was refreshed in December to coincide with the completion and release of the WAMS project.</p> <p>TIMELINESS: The Commission does not have a system to record the actual timing of the updates.</p>
– O3 Facilitate, negotiate and retain access opportunities	<p><i>New Measure established during 2010-2011:</i></p> <p>A KEY PART OF THE COMMISSION'S ROLE IS TO FACILITATE AND NEGOTIATE NEW WALKING ACCESS, AND TO RESPOND TO ENQUIRIES ON WALKING ACCESS OPPORTUNITIES</p> <p>QUANTITY: O3.1 200 to 300 access enquiries received during 2011/12.</p> <p>TIMELINESS: O3.2 100% of enquiries for information responded to within 10 working days.</p>	<p>QUANTITY: The Commission received 432 access enquiries during 2010-2011, of which 244 have been resolved. The unresolved enquiries are more complex in nature and require a longer time frame to resolve.</p> <p>TIMELINESS: As the Commission's current enquiry management does not accurately record all relevant information this cannot be substantiated. The Commission is in the process of procuring a comprehensive enquiry management system.</p>
	<p>WALKWAYS</p> <p>QUALITY: O3.3 Existing gazetted Walkways are retained.</p> <p>QUANTITY: O3.4 Thirty-six gazetted Walkways as identified by DOC.</p>	<p>QUALITY AND QUANTITY: During the year an additional six Walkways were identified after a review of gazetted Walkways was completed by the Commission.</p> <p>The Commission has also facilitated the gazetting of one new Walkway. This brings the number of gazetted Walkways to 43.</p>

KEY DELIVERABLES	MEASURES	ACTUAL PERFORMANCE
	<p>EAF</p> <p>QUALITY: O3.5 EAF is established.</p> <p>QUANTITY: O3.6 Funds approved for allocation.</p> <p>Number of applications approved.</p> <p>TIMELINESS: O3.7 One funding round is approved annually. A target of 10 to 20 approved applications has been established for 2011/12 with one funding round being held during 2011/12.</p>	<p>QUALITY: The EAF was established in the 2009-2010 financial year.</p> <p>QUANTITY: The Board allocated \$200,000 for the 2011 funding round. The Commission received 44 applications for the 2011 round, 18 were approved.</p> <p>TIMELINESS: The 2011 funding round is the Commission's second funding round. It opened in February 2011 and closed on 15 April 2011.</p>
	<p>DISPUTES</p> <p>QUANTITY: <i>New Measure</i> O3.8 The Commission will resolve between 3 and 5 access disputes annually.</p> <p>QUALITY: O3.9 Disputes over walking access are satisfactory resolved.</p>	<p>QUANTITY: The Commission received 47 enquiries relating to access disputes. It resolved 12 of these disputes during the year ending 30 June 2011. The unresolved cases are still "active" but require a longer time frame to resolve.</p> <p>QUALITY: The 12 resolved disputes have been resolved to the satisfaction of all parties.</p>

OUTPUT MEASURES FOR THE LEADERSHIP OUTCOME

KEY DELIVERABLES	MEASURES	ACTUAL PERFORMANCE
L1. IMPLEMENT THE WALKING ACCESS NATIONAL STRATEGY	<p>QUANTITY: L1.1 Strategy distributed to all national and regional stakeholders by 30 Dec 2010.</p> <p>QUALITY: L1.2 The strategy meets the expectations of key stakeholders.</p>	<p>QUANTITY: Strategy was distributed to key stakeholders by 30 December 2010.</p> <p>QUALITY: The Commission has not formally sought feedback from its key stakeholders on the strategy.</p>
L2. LEAD AND COORDINATE NATIONAL AND REGIONAL ACCESS ISSUES	<p>QUANTITY: L2.1 Two national forums held in 2010-2011.</p> <p>L2.2 Four or five regional forums held in 2010-2011.</p> <p>QUALITY: L2.3 Key stakeholders attend the forums.</p> <p>L2.4 The forums meet stakeholder's expectations.</p>	<p>QUANTITY: The Commission held one National Forum in Wellington on 28 October 2010 attended by key stakeholders. The Board agreed that a second forum was not required.</p> <p>The Commission held four regional forums in:</p> <ul style="list-style-type: none"> - Wellington (27 October 2010). - Blenheim (22 November 2010). - Taupo (14 February 2011). - Dunedin (30 May 2011). <p>QUALITY: Attendees at the forums were asked to complete forum evaluation forms at the end of each forum meeting.</p> <p>Of the 31 who responded to the survey, 30 were either satisfied or very satisfied with the range of topics covered and 29 with the information provided in the forums.</p>
L3. PROVISION OF ADVICE AND GUIDANCE ON ACCESS	<p>QUALITY: L3.1 The Commission is called upon to provide advice and guidance on walking access issues by central government agencies.</p> <p>Collection method will be a record of requests received and actioned.</p> <p>QUANTITY: L3.2 Number of OIA reviews, treaty settlements and tenure review applications involving the Commission.</p>	<p>QUALITY: The Commission provided input to the Overseas Investment Act (OIA) review and the Land Transport (Road Safety and other Matters) Amendment Bill.</p> <p>QUANTITY: The Commission provided input into five OIA reviews and four tenure review applications.</p> <p>The Commission did not receive any requests for input into treaty settlements in the period.</p>

OUTPUT MEASURES FOR THE ATTITUDES OUTCOME

KEY DELIVERABLES	MEASURES	ACTUAL PERFORMANCE
A1. OUTDOOR ACCESS CODE DISTRIBUTED TO RELEVANT RECREATION USER GROUPS, LANDHOLDERS AND THE PUBLIC	<p>QUANTITY:</p> <p>A1.1 Code distributed to all key national recreational groups and landholder groups by 30 September 2010.</p> <p>A1.2 Number of recreational groups and landholder groups using the Outdoor Access Code for members' increases.</p> <p>QUALITY:</p> <p>A1.2 Use and acceptance of Outdoor Access Code by key stakeholder groups.</p>	<p>QUANTITY:</p> <p>Code distributed to all submitters and key stakeholders after launch on 30 June 2010.</p> <p>Brochure included in all Fish & Game fishing licence packs; brochure included in all New Zealand Deerstalkers education packs. Brochure distributed to all Department of Conservation visitor centres and Visitor Information Centres around the country.</p> <p>QUALITY:</p> <p>A public survey was undertaken in March 2011 that showed that public awareness of the Code is currently very low.¹</p> <p>A communications plan is being developed to assist in further promoting the Code during 2011/12.</p>
A2. DEVELOP EDUCATION PROGRAMMES ABOUT ACCESS	<p><i>New Measure developed for 2011/12.</i></p> <p>THE COMMISSION HAS A STATUTORY FUNCTION TO EDUCATE THE PUBLIC ABOUT WALKING ACCESS AND THIS INCLUDES PROMOTING AN OUTDOOR ACCESS CODE THAT ENCOURAGES RESPONSIBLE BEHAVIOUR.</p>	<p>The RFAs and other staff promote the Commission's work with stakeholders especially presenting at meetings of organisations and clubs.</p> <p>The Commission promoted its Outdoor Access Code in the <i>Starters & Strategies</i> magazine, distributed to teachers throughout the country.</p> <p>The Outdoor Access Code has been used by an education provider developing training for teachers for outdoor education for secondary schools.</p> <p>A more specific focus on an education programme will occur over the next few years as resources allow.</p> <p>The Commission is on track to start a public education programme in 2011-2012.</p>

¹ Public survey conducted in March 2011.

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2011

2010			2011	2011
ACTUAL		NOTE	ACTUAL	BUDGET
\$000			\$000	\$000
INCOME				
1789	Revenue from the Crown	2	1789	1789
111	Interest income		132	11
15	Walkway fund	5	2	0
1915	Total income		1923	1800
EXPENDITURE				
929	Operating costs	3	1110	678
386	Personnel costs	4	557	833
12	Audit fees		17	15
97	Board fees		90	97
15	Depreciation and amortisation		72	94
60	Rentals and leases		63	63
1499	Total expenditure		1909	1780
416	Surplus		14	20
0	Other comprehensive income		0	0
416	Total comprehensive income		14	20

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 2011

2010			2011	2011
ACTUAL		NOTE	ACTUAL	BUDGET
\$000			\$000	\$000
1859	Balance at 1 July		2775	2351
MOVEMENTS IN TOTAL EQUITY:				
416	Total comprehensive income for the period		14	20
500	Capital contribution		500	500
0	Enhanced Access Fund		0	(185)
2775	Total equity at 30 June	5	3289	2686

The accompanying notes form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2011

2010 ACTUAL \$000	NOTE	2011 ACTUAL \$000	2011 BUDGET \$000
ASSETS			
CURRENT ASSETS			
1171	6	171	82
0		0	0
40		43	0
1669	7	1456	450
2880		1670	532
NON-CURRENT ASSETS			
132	8	111	1022
510		0	0
0	9	801	0
0	7	1359	1200
642		2271	2222
3522		3941	2754
CURRENT LIABILITIES			
259		159	68
41	15	46	0
447		447	0
747		652	68
2775		3289	2686
EQUITY			
355	5	1347	162
650	5	151	1150
1740	5	1759	1358
30	5	32	16
2775		3289	2686

The accompanying notes form part of these financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2011

2010 ACTUAL \$000	NOTE	2011 ACTUAL \$000	2011 BUDGET \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
CASH PROVIDED FROM:			
2236		1789	1789
47		131	11
30		0	0
41			
CASH APPLIED TO:			
(357)		(563)	(833)
(798)		(1158)	(853)
		(141)	(185)
		(71)	(13)
1199	10	(12)	(84)
CASH FLOWS FROM INVESTING ACTIVITIES			
CASH PROVIDED FROM:			
INVESTMENTS			
		0	90
Cash applied to:			
(147)		(1)	0
(510)			(500)
INTANGIBLES			
(69)		(1147)	0
(726)		(1488)	(410)
CASH FLOWS FROM FINANCING ACTIVITIES			
CASH PROVIDED FROM:			
500	5	500	500
500		500	500
973		(1000)	6
198		1171	75
1171	6	171	82

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 FOR THE PERIOD ENDED 30 JUNE 2011

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 2011, and were approved by the Board on 1 August 2011.

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 (NZGAAP).

The financial statements comply with NZ IFRS, and other applicable Financial Reporting Standards, 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. The functional currency of the Commission is New Zealand dollars. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars.

SIGNIFICANT ACCOUNTING POLICIES

REVENUE

The Commission is primarily funded through revenue received from the Crown that is restricted in its use for the purpose of the Commission meeting its objectives as specified in the statement of intent. Revenue from the Crown is recognised as revenue when earned and is reported in the financial period to which it relates. Revenue received in advance of due date is carried forward as income in advance and not recorded as revenue.

Interest income is recognised using the effective interest method.

GRANT EXPENDITURE

Discretionary grants, where the Commission has no obligation to award on receipt of the grant application, 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

Leases that do not transfer substantially all the risks and rewards incidental to ownership of an asset to the Commission are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the statement of comprehensive income.

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 and bank overdrafts.

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

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. The

useful lives and associated depreciation rates used in the preparation of these statements are as follows:

Office equipment	5–10 years	10.0%–20.0%
Leasehold improvements	9 years	11.1%
Computer hardware	4–5 years	20.0%–25.0%

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 in the surplus or deficit when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred.

AMORTISATION

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

Software (mapping system)	10 years	10.0%
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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.

FINANCIAL INSTRUMENTS

The Commission uses financial instruments as part of its normal operations. These financial instruments include cash and cash equivalents, term deposits, and creditors. All financial instruments are recognised in the statement of financial position and stated at fair value. All revenues and expenses in relation to financial instruments are recognised in the statement of comprehensive income.

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.

EMPLOYEE ENTITLEMENTS

Provision is made in respect of liability for annual leave. Annual leave is expected to be settled within 12 months (or approval gained to carry forward leave) of reporting date, and is measured at nominal values on an actual entitlement basis at current rate of pay.

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.

RECEIVABLES

Debtors and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

CREDITORS AND OTHER PAYABLES

Creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

EQUITY

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components.

CAPITAL CONTRIBUTION

The Commission has been provided with funding from the Crown for establishment and for developing and implementing the walking access mapping system. The unspent portion of the capital contribution is separately identified in equity as capital contribution.

ENHANCED ACCESS FUND

A contestable fund was created in 2009-2010 to finance the activities of the Commission, or any other person, in obtaining, developing, improving, maintaining, administering, and signposting walking access over any land. This has been named the Enhanced Access Fund.

WALKWAY FUND

The Walkway fund is for money transferred from the Department of Conservation in accordance with s75 of the Walking Access Act 2008. This fund is classified as equity recognising that whilst the fund has been set aside specifically for Walkways, there are no known restrictions on its spend. Part of the funding was sourced locally and this will, as a matter of policy, be spent in a way that reflects its local origin.

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 2010-2015 as approved by the Board. The budget figures have been prepared in accordance with NZ IFRS, using accounting policies that are consistent with those adopted by the Commission for the preparation of the financial statements.

CRITICAL JUDGMENTS IN APPLYING ACCOUNTING POLICIES

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

Leases classification as a finance or operating lease requires judgment as to whether the agreement transfers substantially all the risks and rewards of ownership to the Commission. Classification as a finance lease means that the asset leased is recognised in the statement of financial position as property, plant and equipment, whereas for an operating lease no such asset is recognised. The Commission has exercised its judgment on the appropriate classification of the premises that the Commission leases, and has determined that this lease is an operating lease.

Non government grants require that the Commission exercises judgment when recognising grant income to determine if conditions of the grant contract have been satisfied. The Commission has determined that the Walkway fund (money transferred from the Department of Conservation in accordance with s75 of the Walking Access Act 2008) is classified as equity recognising that whilst the fund has been set aside specifically for Walkways, there are no known restrictions on its spend. Interest earned on the fund is recorded in the statement of comprehensive income and transferred to the fund at year end.

CHANGES IN ACCOUNTING POLICIES

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

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.

3. OPERATING COSTS

	ACTUAL 2011 \$000	ACTUAL 2010 \$000
Contractors	412	581
Travel and accommodation	136	89
Publications and publicity	71	62
Consultants	63	30
Service contracts	161	26
Enhanced Access Fund	171	38
Other	96	103
Total	1110	929

4. PERSONNEL COSTS

	ACTUAL 2011 \$000	ACTUAL 2010 \$000
Salaries, wages and allowances	490	293
Increase in employee entitlements	11	41
Recruitment	23	38
Employer contributions to defined contribution plans	25	9
Employer costs	8	5
Total	557	386

5. EQUITY

	ACTUAL 2011 \$000	ACTUAL 2010 \$000
GENERAL FUNDS		
Balance at 1 July	355	1694
Plus surplus for the year	14	416
<i>Plus transferred from capital contribution:</i>	999	
<i>Less transferred to funds (net):</i>		
Enhanced Access Fund	19	1740
Walkway fund	2	15
Total transferred to funds (net)	21	1755
Balance at 30 June	1347	355
CAPITAL CONTRIBUTION		
Balance at 1 July	650	150
Plus contribution for the year	500	500
<i>Transfers to general funds (net):</i>		
Spent (mapping system and establishment)	999	
Balance at 30 June	151	650
ENHANCED ACCESS FUND		
Balance at 1 July	1740	0
<i>Transfers from general funds (net):</i>		
Establishment/ transfer from general funds	100	1700
Interest earned	91	78
Grants paid	(147)	(4)
Administration costs	(25)	(34)
Total transfers from general funds (net):	19	1740
Balance at 30 June	1759	1740
WALKWAY FUND		
Balance at 1 July	30	15
<i>Transfer from general funds (net):</i>		
Income for the year	2	15
Balance at 30 June	32	30
Total equity at 30 June	3289	2775

6. CASH AND CASH EQUIVALENTS

	ACTUAL 2011 \$000	ACTUAL 2010 \$000
Cash at bank	71	68
Deposits with a term of three months or less	100	1103
Total	171	1171

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 2009	0	0	0	0
Additions	32	47	68	147
Balance at 30 June 2010	32	47	68	147
Balance at 1 July 2010	32	47	68	147
Additions and transfers	2	0	-1	1
Balance at 30 June 2011	34	47	67	148
ACCUMULATED DEPRECIATION				
Balance at 1 July 2009	0	0	0	0
Depreciation expense	5	5	5	15
Balance at 30 June 2010	5	5	5	15
Balance at 1 July 2010	5	5	5	15
Depreciation expense	8	5	9	22
Balance at 30 June 2011	13	10	14	37
CARRYING AMOUNTS				
At 1 July 2009	0	0	0	0
At 30 June and 1 July 2010	27	42	63	132
At 30 June 2011	21	37	53	111

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. A register of gazetted Walkways is being compiled.

9. INTANGIBLE ASSETS

The Commission received \$1.000M capital funding (\$0.500M was received in 2009-2010) to build a mapping system to fulfil its statutory function to compile, hold and publish maps and information about land over which members of the public have walking access. The Walking Access Mapping System was accepted as complete on 21 December 2010.

Movements for intangibles are as follows:

	SOFTWARE
	\$000
COST	
Balance at 1 July 2009	0
Additions	0
Balance at 30 June 2010	0
Balance at 1 July 2010	0
Additions	851
Balance at 30 June 2011	851
ACCUMULATED DEPRECIATION	
Balance at 1 July 2009	0
Depreciation expense	0
Balance at 30 June 2010	0
Balance at 1 July 2010	0
Depreciation expense	50
Balance at 30 June 2011	50
CARRYING AMOUNTS	
At 1 July 2009	0
At 30 June and 1 July 2010	0
At 30 June 2011	801

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

FOR THE PERIOD ENDED 30 JUNE 2011	ACTUAL 2011 \$000	ACTUAL 2010 \$000
NET OPERATING SURPLUS FOR THE YEAR	14	416
Add non-cash items:		
Depreciation and amortisation	72	15
Total	86	431
Add/less working capital movements:		
Decrease (increase) in receivables	(3)	79
Increase (decrease) in payables	(95)	689
Working capital movement – net	(98)	768
Net cash flows from operating activities	(12)	1,199

11. COMMITMENTS

	ACTUAL 2011 \$000	ACTUAL 2010 \$000
CAPITAL COMMITMENTS – MAPPING SOFTWARE		
Not later than one year	0	115
GRANT COMMITMENTS – ENHANCED ACCESS FUND		
Not later than one year	256	176
Later than one year and not later than three years	14	37
	270	213
OPERATING LEASES AS LESSEE		
Not later than one year	63	63
Later than one year and not later than five years	253	253
Later than five years	137	201
	453	517
Total commitments	723	845

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 approved applicants for funding for up to three years. 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 \$2.289M (2010 \$2.289M) for specific purposes as set out in the Walking Access Act 2008 and the scope of the vote: Agriculture and Forestry 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 2011 totalled \$0.169M (2010 \$0.320M). These purchases included the purchase of air travel from Air New Zealand and photocopying and seconded personnel from the Ministry of Agriculture and Forestry.

KEY MANAGEMENT PERSONNEL

There were no transactions entered into during the year (2010 none) with key management personnel.

KEY MANAGEMENT PERSONNEL COMPENSATION

	ACTUAL 2011 \$000	ACTUAL 2010 \$000
Salaries and other short-term employee benefits	404	263
Post-employment benefits	0	0
Other long-term benefits	20	8
Termination benefits	0	0
Total key management personnel compensation	424	271

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 2011 \$	ACTUAL 2010 \$
John Acland (Chairman, retired April 2011)	14,409	18,700
John Aspinall	10,870	11,200
Maurice Barnett	2,211	0
Margaret Bayfield	10,870	11,200
Kay Booth	8,630	11,200
Peter Brown	10,870	11,200
John Forbes (Chairman from May 2011)	12,370	11,200
Brian Stephenson	10,870	11,200
Barbara Stuart	8,630	11,200
Total	89,730	97,100

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. During the year payments to board members were adjusted from anniversary date to month end resulting in less than one year's fees being paid.

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.

14. EMPLOYEE REMUNERATION

TOTAL REMUNERATION PAID OR PAYABLE	ACTUAL 2011	ACTUAL 2010
\$140,000 – \$149,000	0	1
\$160,000 – \$169,000	1	0

The employee listed was employed from 13 July 2009. Change in the salary band is attributable both to the start date of employment and a change in the GSF employer contribution rate. No board members or employees received compensation or other benefits in relation to cessation.

15. EMPLOYEE ENTITLEMENTS

	ACTUAL 2011 \$000	ACTUAL 2010 \$000
Accrued salaries	24	29
Annual leave	22	12
Total	46	41

16. FINANCIAL INSTRUMENTS

	LOANS AND RECEIVABLES \$000	FINANCIAL LIABILITIES AT AMORTISED COST \$000	TOTAL \$000
AS AT 30 JUNE 2011			
ASSETS			
Cash and cash equivalents	171		171
Receivables	43		43
Investments	2815		2815
Total financial assets	3029		3029
Non financial assets			912
Total assets			3941
LIABILITIES			
Creditors and other payables		205	205
Income in advance		447	447
Total financial liabilities			652
Non financial liabilities			0
Total liabilities			652
AS AT 30 JUNE 2010			
ASSETS			
Cash and cash equivalents	1171		1171
Receivables	40		40
Investments	1669		1669
Total financial assets	2880		2880
Non financial assets			642
Total assets			3522
LIABILITIES			
Creditors and other payables		259	259
Income in advance		447	447
Total financial liabilities		706	706
Non financial liabilities			41
Total liabilities			747

17. CONTINGENCIES

There were no contingencies as at balance date (2009-2010 Nil).

18. EVENTS AFTER THE BALANCE DATE

There were no significant events after the balance date (2009-2010 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

INCOME

Interest income exceeds budget by \$0.121M due mainly to the budget excluding the Enhanced Access Fund income. The net Enhanced Access Fund movement was budgeted in changes in Equity. Interest income was higher than budget overall due to the investment of unbudgeted 2009-2010 surpluses and a longer term investment strategy producing better yields.

EXPENDITURE

Operating costs exceed budget by \$0.432M. The Enhanced Access Fund costs of \$0.171M (budgeted in changes in Equity) and Regional Field Advisor contract costs of \$0.147M (budgeted in Personnel costs) are the main contributors. In addition, the Commission spent \$0.150M over budget on consultants and contractors to assist with the completion of the establishment process. This was offset by spending less than budget on legal costs of \$0.067M.

Personnel costs are under budget \$0.276M due mainly to the Regional Field Advisor costs budget (\$0.225M) being charged to Operating costs as the Commission contracted Regional Field Advisors instead of employing them. In addition, the Commission's requirements for communications management changed resulting in a saving of around \$0.050M.

Depreciation and amortisation costs are less than budget because the mapping system was accepted in December rather than September as budgeted.

STATEMENT OF FINANCIAL POSITION

The budget for the Statement of financial position has many major variances from the actual. This is due in the main to a lack of knowledge at the time of preparation of future investment and normal operational patterns.

Equity exceeds budget by \$0.603M due mainly to the Enhanced Access Fund being \$0.401M greater than budget. The Enhanced Access Fund has been maintained at more than budget by contributions from the 2009-2010 surplus, less than budget spend and better than budget interest income. Within equity, the spent portion of the capital contribution has been transferred to general funds. This transfer was not budgeted for.

Cash and all investments exceed budget by \$1.245M. This is mainly attributable to the Enhanced Access Fund not being used up at the expected rate (\$0.401M), the Ministry of Agriculture and Forestry making the quarterly Crown revenue payment before the beginning of the quarter (\$0.447M). Other contributors are the General funds being ahead of budget (\$0.186M), unspent Capital contribution (\$0.149M) and higher than budgeted creditors (\$0.091M).

Property, plant and equipment budget (\$1.022M) is overstated by Intangibles (the mapping system – \$0.925M) being wrongly included with Property, plant and equipment (\$0.097M). Actual Intangibles (\$0.801M) is less than budget by \$0.124M due to the unspent Capital contribution (\$0.149M) offset by less than budgeted depreciation. Property, plant and equipment actual (\$0.111M) is over budget by \$0.014M as the budget didn't allow for spending the balance of the capital contribution for establishment.

STATEMENT OF CASH FLOWS

The most major variance against budget is \$1.147M cash applied to Investments compared with the budgeted \$0.090M cash provided from Investments. This is due to the Commission investing on a longer term now that there is more certainty over cash requirements. The variance is largely offset by the net decrease in cash.

Payments to employees and payments to suppliers differ from budget but the variance to budget in the combined totals of these actual costs is not major. This is due mainly to the Regional Field Advisors actual costs being in payments to suppliers (they are contractors) when their budget costs are in payments to employees.

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 STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2011

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 statement of service performance of the Commission on her behalf.

We have audited:

- › the financial statements of the Commission on pages 31 to 48, that comprise the statement of financial position as at 30 June 2011, 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 statement of service performance of the Commission on pages 26 to 30.

OPINION

In our opinion:

- › the financial statements of the Commission on pages 31 to 48:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect the Commission's:
 - financial position as at 30 June 2011; and
 - financial performance and cash flows for the year ended on that date.
- › the statement of service performance of the Commission on pages 26 to 30:
 - complies with generally accepted accounting practice in New Zealand; and
 - fairly reflects, for each class of outputs for the year ended 30 June 2011, the Commission's:
 - service performance compared with the forecasts in the statement of forecast service performance for the financial year; and
 - 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 31 August 2011. 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 statement of service performance are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements and statement of service performance. 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 statement of service performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and statement of service performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Commission's preparation of the financial statements and statement of service performance 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 adequacy of all disclosures in the financial statements and statement of service performance; and
- › the overall presentation of the financial statements and statement of service performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and statement of service performance. 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 a statement of service performance 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.

The Board is also responsible for such internal control as is determined necessary to enable the preparation of financial statements and a statement of service performance that are free from material misstatement, whether due to fraud or error.

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 statement of service performance 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 New Zealand Institute of Chartered Accountants.

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

Matters relating to the electronic presentation of the audited financial statements and statement of service performance

This audit report relates to the financial statements and statement of service performance of the New Zealand Walking Access Commission (the Commission) for the year ended 30 June 2011 included on the Commission's website. The Board members of the Commission are responsible for the maintenance and integrity of the Commission's website. We have not been engaged to report on the integrity of the Commission's website. We accept no responsibility for any changes that may have occurred to the financial statements and statement of service performance since they were initially presented on the website.

The audit report refers only to the financial statements and statement of performance named above. It does not provide an opinion on any other information which may have been hyperlinked to or from the financial statements and statement of service performance. If readers of this report are concerned with the inherent risks arising from electronic data communication they should refer to the published hard copy of the audited financial statements and statement of service performance as well as the related audit report dated 31 August 2011 to confirm the information included in the audited financial statements and statement of service performance presented on this website.

Legislation in New Zealand governing the preparation and dissemination of financial information may differ from legislation in other jurisdictions.

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New Zealand Government