

# ANNUAL REPORT 2019



**WALKING ACCESS**  
ARA HĪKOI AOTEAROA

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

Te Kāwanatanga o Aotearoa

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

# Chair's message

I want to thank everyone who took time to give feedback on the review of our governing legislation the *Walking Access Act 2008* (the Act).

It has been a powerful opportunity, on our tenth birthday, for people with a keen interest in outdoor access to review the role of the the Act and the Walking Access Commission (the Commission).

During the review many people and organisations shared their thoughts about the Act and the Commission. The informal feedback we received from them is that the Commission plays an important role in creating goodwill and understanding between people who own or manage land and people who access the outdoors.

There are things we all can improve on. The review will help highlight many of them. But I believe during the last ten years the Act and the Commission have helped turn controversial and fraught issue of public access into one where most people now act with respect and goodwill towards each other.

This last year has been one where the Commission has continued to expand its scope and take on big, new, regional projects. For instance, the work we have done in the Franklin-North Waikato region offers not just a vision of a better, well-connected future for the residents in that region, it also offers a new vision for the Commission and our future.

We will continue to help resolve individual disputes and advocate for individual new public access ways. But, as we have done in Taranaki, Franklin-North Waikato and Pūhoi to Pākiri we can also help entire communities to build a network of paths that connect them to their neighbours, their schools, their amenities and their recreation.

This year the Commission has planned to engage more comprehensively with iwi and hāpū. We believe the Commission can help address the public access issues Māori communities face – including better access to wāhi tapu, better public understanding of Māori land and supporting the promotion of Māori culture and heritage through public access.

Also this year the terms of two of our Board members, Peter Brown and Robin McNeill, expired. I want to thank Peter and Robin for their considerable contributions to public outdoor access in New Zealand.

Peter has been on the Commission's board since it was created in 2009. His immense knowledge, and the mana he brings with him, have been a huge benefit to the Commission over the past ten years. His work to have the Commission appoint a kaumātua is a credit to his belief in the importance of the Crown working alongside Māori in partnership.

During his years with us Robin shared his vast experience in New Zealand's outdoors and important networks with recreationalists across the country, as well as his technical knowledge about geospatial mapping. This expertise was invaluable.

As we await the final outcome of the Act Review, we do not know what the future holds for the *Walking Access Act* and the Commission. But we do know that there are exciting opportunities for supporters of public access to the outdoors. We are looking forward to embracing those opportunities.

**John Forbes, Board Chair**

**Lisa Chase, Board Member**



# Chief Executive's report

As we come to the end of the financial year, I've been reflecting on the experience of participating in the review of the *Walking Access Act 2008*. Sitting in the room at public meetings and hui ā iwi, it was humbling to hear resoundingly positive feedback from many of our key stakeholders who we have worked with over the past ten years since the Commission's founding.

What better measure of our success is there than the trust we have earned through our hard work, integrity and honesty over the past decade?

The review report also made clear that there is room for improvement, and an increased focus on how we partner with Māori, and how we work with our central government agencies. As the Commission plans to implement recommendations from the review, how we resource these areas will be crucial.

I'm also proud this year on the progress we've made on four major projects:

Following the development of the Taranaki 2040 Tracks and Trails Strategy, a regional trust is being established to coordinate the implementation of the projects identified. We will continue to support the Trust to build its capability and capacity, and to connect it with other agencies and trusts that can assist with fulfilling the vision for outdoor recreation in the region.

Quite astonishing progress in the Pūhoi to Pākiri Trail Programme has been made in the second half of the year following the engagement of a programme manager embedded within Auckland Council. This project has demonstrated that with commitment to a base-level of resources, other stakeholders will become actively engaged and contribute further funding and effort. In this way, a nascent project can snow-ball into a significant and enduring programme.

The first stage of the Connecting Franklin-North Waikato Project has been completed. This project brings together iwi, councils, developers, recreationalists, and central government agencies to develop agreement on public access needs in the fast-developing area in the south of Auckland and north of the Waikato.

Since launching in November 2018, Find My Adventure continues to grow and develop. Through partnerships with local authorities, this tool aims to become a one-stop shop for tracks and trails for walking, cycling, mountain biking and horse-riding. New functionality continues to be added alongside more tracks, and it was recognised recently as a finalist in the NZ Spatial Excellence Awards in the People and Community category.

Finally, I want to acknowledge the work of the Commission's staff in Wellington and our network of regional field advisors. Their work requires in-depth technical knowledge, working with a diverse range of stakeholders with differing aims and statutory roles, often working in a part-time role, and all with minimal funding. They do all this and more, and do it professionally, with integrity, and cheerfully.

Ric Cullinane

Chief Executive Tumuaki



## Purpose

The New Zealand Walking Access 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.

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

## Governance

The Commission is governed by a board appointed by the Minister for Primary Industries. The Commission is funded by Parliament through Vote Primary Industries and Food Safety and is accountable for its performance to the Minister for Primary Industries.

The Board is responsible for setting policy and strategic direction and for monitoring the overall performance of the Commission. During the year, the Commission established an Audit and Risk Committee to assist the Board in carrying out its duties in regard to financial reporting, legislative compliance and risk management. The Committee is made up of Chrissie Murray (Independent Chair), John Forbes, Lisa Chase and Helen Mexted.

## Board

### Chairman

**John Forbes** is Mayor of Opotiki District. He has a good understanding of the agricultural, horticultural, forestry and rural sectors. As a committee chairman of a rural council for 19 years and a Mayor since 2001, John has had significant experience in governance processes, public consultation and representing rural communities. He was a member of the Walking Access Consultation Panel and the Walking Access Advisory Board.

*Term of appointment: April 2017-April 2020.*



### Board members

**Hilary Allison** brings a wealth of experience in local economic development and strong governance in Otago and Southland. Currently a Director of Beltex New Zealand, Hilary was previously the National Operations Manager for the Community Employment Group amongst other public sector economic development roles. She is a governance specialist, holding Board offices for Otago Hospice, Dunedin PHO, Otago Community Trust, a MANA Authority Board and a major Dunedin social service delivery agency. Hilary trained as a general nurse and a social worker.

*Term of appointment: August 2018-August 2021.*



**Lisa Chase** is currently a contract consultant, working with organisations including Massey University and Te Manu Atatu-Whanganui Māori Business Network. She has previously worked for Farmsafe, has a strong lifelong farming background and is part of Agri Women's Development Trust-Escalator programme. Lisa has a Post Graduate Diploma and a Bachelor with Honours in Computer Graphic Design.

*Term of appointment: August 2018-August 2021.*



**Pierre Henare** is currently the director for Tairawhiti Pharmaceuticals, a position he has held for more than 27 years. He has also worked for a range of government departments in both advisory and management capacities.

*Term of appointment: August 2018-August 2021.*



**Helen Mexted** has a background in corporate, NGO and local government leadership roles, predominately in advocacy, marketing and communications with organisations such as Local Government New Zealand, Public Trust, Chartered Accountants Australia and New Zealand, and Federated Farmers. Helen holds a Master of Business Administration and a Bachelor of Business Studies and is a Chartered Member of the Institute of Directors.

*Term of appointment: August 2018-August 2021.*



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

*Term of appointment: August 2018-August 2021.*



## Staff

The Commission has a team of eleven staff (9.21 FTE) and twelve regional field advisors. The staff are based in the Commission's head office in Wellington and include a mix of permanent and fixed-term staff. The field advisors are located around the country and are engaged on a part-time contractual basis.

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



## Functions

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

It is 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 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, mediating disputes and referring disputes to a court, tribunal, or other dispute resolution body;
- negotiate with landholders to obtain walking access (including walkways, which are one form of walking access) over public or private land;
- negotiate rights in addition to any walking access that is obtained, such as the right of access with firearms, dogs, bicycles, or motor vehicles;
- administer a fund to finance the activities of the Commission, or any other person, in obtaining, developing, improving, maintaining, administering, and signposting walking access over any land;
- receive and manage private funding, contributions, or sponsorship for the promotion of walking access;
- research, educate the public about, and participate in topics and programmes related to walking access;
- develop, promote, and maintain the code of responsible conduct;
- administer walkways under the Act, with planning and supervision focused at a local level; and
- monitor the compliance with, and enforcement of, the Act in relation to walkways.

## Principles

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

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



## Our Strategic Framework

<b>OUR VISION AND PURPOSE</b>	<p><b>Te mauri o te hīkoi</b>  <b>Journeys across the land and to our special places</b></p> <p>Our purpose is to provide New Zealanders with free, certain, enduring and practical walking access to the outdoors.</p>
<b>OUR MISSION</b>	<p><b>What we intend to achieve</b></p> <p>Lead national development and support local implementation of public access to the outdoors.</p>
<b>OUR STRETCH GOAL</b>	<p><b>How we will demonstrate our long-term achievement</b></p> <p>To achieve our mission, we will be working to reach the following stretch target:</p> <ul style="list-style-type: none"> <li>• 95% of all readily available access data is displayed on NZWAC mapping systems by 2025.</li> </ul>
<b>IMPACTS OVER TIME</b>	<p><b>How we contribute and influence</b></p> <p>We will actively engage with central and local government agencies, iwi and community groups to generate public access opportunities that support healthy and prosperous communities.</p>
<b>OUR OUTCOMES</b>	<p><b>How we know we are succeeding</b></p> <p>We have identified the following outcomes as being important to the success of the Commission:</p> <ul style="list-style-type: none"> <li>• Managed access is available where and when it will add most value to communities;</li> <li>• People know how to find access; and</li> <li>• People responsibly access the outdoors.</li> </ul>
<b>OUR OUTPUTS</b>	<p><b>How we deliver</b></p> <p>Under each outcome we are focused on the following outputs.</p> <p>Managed access is available where and when it will add most value to communities:</p> <ul style="list-style-type: none"> <li>• access facilitation and leadership;</li> <li>• access dispute resolution;</li> <li>• management of the Enhanced Access Fund; and</li> <li>• community engagement.</li> </ul> <p>People know how to find access:</p> <ul style="list-style-type: none"> <li>• management of the access mapping system; and</li> <li>• provision of tracks and trails information.</li> </ul> <p>People responsibly access the outdoors:</p> <ul style="list-style-type: none"> <li>• school education programmes;</li> <li>• digital-led behaviour change initiatives; and</li> <li>• walkway compliance.</li> </ul>
<b>OUR ACTIVITIES</b>	<p><b>What we work on</b></p> <p>Key activities that support our output delivery include:</p> <ul style="list-style-type: none"> <li>• Investigation, assessment, facilitation of access disputes;</li> <li>• Handling general access enquiries and case management;</li> <li>• Preparation and delivery of access recommendation reports for the Overseas Investment Office;</li> <li>• Contract management of Enhanced Access Fund applications;</li> <li>• Walking access policy development;</li> <li>• Workshops and meetings with other government agencies, landholders, iwi and community groups to promote access;</li> <li>• Management and maintenance of track and trail data; and</li> <li>• Publicising and identifying access across all land types.</li> </ul>

# Achieving our outcomes

The Commission is proud to help increase tourism value, better connected communities and improvements in public health across New Zealand. By assisting to create and maintain tracks and trails, the Commission provides opportunities for local communities to promote their areas to tourists, bringing revenue and jobs. These tracks and trails benefit locals as well, as they connect communities to each other and to local amenities. They provide a better experience for locals, making it easy for them to get into the outdoors. This benefits public health, as physically active, socially connected communities are healthier communities.

## Impacts and outputs

This Annual Report shows case studies of the Commission's work in 2018-2019 as examples of its achievements on its three outcomes and associated outputs:

### 1. Managed access is available where and when it will add most value to communities:

- access facilitation and leadership;
- access dispute resolution;
- management of the Enhanced Access Fund; and
- community engagement.

### 2. People know how to find access:

- management of the access mapping system; and
- provision of tracks and trails information.

### 3. People responsibly access the outdoors:

- school education programmes;
- digital-led behaviour change initiatives; and
- walkway compliance.

Throughout 2018-2019 the Commission expanded its focus on proactive regional strategic access planning, focusing on three geographic areas.

In Taranaki, the Commission is assisting a new Tracks and Trails Trust to form. This Trust will oversee the implementation of the Taranaki

2040 Tracks and Trails Strategy produced by the Commission and Sport Taranaki in 2017-2018, working alongside local councils and iwi.

Auckland's growth is happening at a pace and scale rarely seen in this country, and the Commission has been active in the north and south of the region to help secure public access prior to tens of thousands of houses being built.

From Pūhoi to Pākiri in the north of the city, the Commission has partnered with Auckland Council to fund a three-year project, working with iwi and the Matakana Coast Trails Trust. The project identifies trail routes and secures easements to connect communities to each other and to natural amenities.

Further south, the Connecting Franklin-North Waikato project identifies a strategy for recreation and active transport in southern Auckland and northern Waikato. In partnership with Waikato District and Regional councils, and supported by local iwi and the Franklin Local Board of Auckland Council, the project will continue into the 2019-2020 year.

Proactive regional projects like these will reduce the number of disputes and public access enquiries that members of the public raise with the Commission. Effective planning of new access combined with forecasting of potential issues will help ensure that access is available where and when wanted, with appropriate restrictions where necessary.

The Commission's flagship digital tools continued to develop in 2018-2019. It prepared for a major upgrade of the infrastructure underpinning the Walking Access Mapping System. The new Find My Adventure tracks and trails search tool helps provide consistent and effective information on where, when and how the public can access the outdoors.

Promoting responsible outdoor behaviour is the focus of new and updated print materials. These are distributed via recreational organisations, the Regional Field Advisor network and other methods. They help to ensure that people recreating in the outdoors have a positive impact on our environment and on private landholders. The Commission also launched a series of podcasts, interviewing people on topics including the importance of caring for the outdoors and how the Commission's work contributes to that.

# Outcome: Managed access adds value to communities

## Franklin North-Waikato link their communities

In mid-2018 people in the North Waikato brought the Commission, the Waikato District Council, the Waikato Regional Council, and the Franklin Local Board of Auckland Council together for a hui. They wanted to discuss their concerns about public access and transport in their growing region.

The people of Pokeno, Pukekohe, and Tuakau wanted their communities and towns connected to each other and to the outdoors. One of the outcomes of this meeting was our Connecting Franklin – North Waikato project. The project area stretches from Pukekohe in the north, to Rangiriri in the south, and between the west coast and Mangatawhiri to the east.

Communities in this part of Aotearoa are growing rapidly, and this growth will continue for many years. Farms are subdividing into homes and suburbs, and industry is intensifying. We need to preserve and enhance the quality of life currently present in these areas.

The project promotes a shared vision and strategy for public accessways across the region. These

accessways will cater for many purposes, including recreation, tourism and commuting - walking, cycling, running and horse-riding.

The Commission spoke with more than 60 people who live, work and play in the area. Using these interviews it wrote a report that describes how to ignore the artificial boundaries between the Auckland and Waikato regions.

The report identifies potential routes to create a network of largely off-road tracks and trails for walking, cycling and, where appropriate, horse riding. These routes will connect communities, towns and natural amenities.

Now that the report is finished, the Commission has engaged Shades of Green Ltd to use the report's themes to identify some key projects that can turn the vision into reality. Local councils will create a governance structure to implement the key projects. This will involve council staff, central government, developers, local community volunteer groups and residents.



## Outcome: People access the outdoors responsibly

### New rights and responsibilities brochure to hundreds of anglers and hunters

Each year the Commission supplies free information brochures to Fish and Game councils on people's rights and responsibilities in the outdoors. This year it refreshed and reprinted the brochures, simplifying the language, improving the design, and updating the information.

The brochure which Fish and Game councils distributes to hundreds of anglers and hunters

around the country is an abridged version of the Outdoor Access Code.

The Commission has a legal duty under the Walking Access Act to write and distribute an Outdoor Access Code. The short brochures are a simple way that the Commission can share the code with people. It covers basic things people can do in the outdoors to treat each other and the

whenua with respect. These include making sure you have permission before crossing land, caring for the environment, respecting tikanga Māori, and keeping safe by being aware and prepared for hazards and weather.

The brochure also has advice for people with motor vehicles, with dogs, and with firearms. It gives advice to land managers and owners about how to treat people who use their land responsibly and respectfully.



## Outcome: Managed access adds value to communities

### Mahu Whenua trail network delights tourists and locals

After six years, a network of 18 trails on Coronet Peak and Glencoe Stations is nearly finished. The tracks will give walkers and mountain bikers enhanced access to the spectacular Crown Range and Harris Mountains.

Walking Access Commission regional field adviser Ange van der Laan says all the tracks are up and running, except for the new Coronet Loop track. Stage 1 of building that track along the Coronet

face has just finished and work will start in the spring on the rest.

"It's a bit of high country right on our doorstep – available to all New Zealanders and all visitors," says van der Laan.

When the two stations were sold in 2011 the Overseas Investment Office (OIO) required the new leaseholder to provide public trails on

the land. The owner, Robert Lange, and his land manager Russell Hamilton, supported the trail network, as did the Arrowtown community. In fact Lange and Hamilton have created additional tracks to those the OIO recommended.

But even when everyone wanted the same thing there was a lot of negotiation to make it happen.

The Commission spent several years talking with people and groups to find the best legal structure to legalise and manage the tracks. Queen Elizabeth II National Trust has taken on the role of controlling authority. The Queenstown Lakes District Council, the Department of Conservation

and the Queenstown Trails Trust will all play a part in managing the tracks.

Legal questions about type of easement can seem trivial. But those legal discussions are crucial to making sure the trail endures into the future. The tracks will be secured with registered walkway easements under the Act.

Now that it is nearly done van der Laan says people are already flocking to the trail network.

"It's an amazing asset to the country, and especially us very happy locals in Arrowtown."



## Outcome: People know how to find access

### Find My adventure adds over 100 Greater Wellington tracks.

The Commission's Find My Adventure database ([www.walkingaccess.govt.nz/find-my-adventure](http://www.walkingaccess.govt.nz/find-my-adventure)) is a GIS-hybrid tool that allows people to find outdoor experiences - walks, bike rides, horse rides or runs, all over Aotearoa. It is less than a year old and it is growing steadily as the Commission enters maps and data from more tracks and trails.

The ethos of Find My Adventure is one of sharing, not owning. The Commission is working with councils, local community groups, private landowners, the Department of Conservation, and trails trusts to build the database. The goal is that Find My Adventure will be a comprehensive 'one-stop shop' for information about tracks and trails across New Zealand. It will display consistent information in an engaging and user-friendly manner.

One of Find My Adventure's biggest partners, Greater Wellington gave access to mapping data for over 150 of its tracks and trails. These include short fifteen-minute bushwalks in Eastbourne and tough day-long hikes to the remote Alpha Hut.

Soon the Commission will have finished adding Greater Wellington's tracks and it will start work with another council or community group. Then another.

Hopefully, that by gathering all tracks and trails information in one comprehensive tool, then sharing that information, allowing that tool to be embedded for free on anyone else's website, the Commission can ensure people have reliable, consistent information on public access to the outdoors.

For smaller councils and other organisations that do not have many resources or GIS mapping capability, this is an opportunity to have a best-in-class tool without building one themselves.

For people wanting to use tracks and trails, they will no longer need to look at five or more different websites simply to get the full range of track and trail options available to them.

## Outcome: People know how to find access

### Review of Walking Access Act refreshes our role and purpose

The Commission's tenth birthday bought with it a legal requirement that its governing legislation, the *Walking Access Act*, be reviewed to see if it is doing what it is supposed to do and is still relevant.

The Commission welcomed the review of its legislation which was run by the Ministry for Primary Industries (MPI) and supported by a small, independent panel chaired by Dr Hugh Logan.

The Commission's chief executive Ric Cullinane said the review was a great opportunity for people to have their say about public access to New Zealand's outdoors.

"We encouraged all those who have a passion for creating and protecting public access to the outdoors to get involved during the consultation phase in early 2019."

The Commission actively supported the review encouraging people from around New Zealand to give their feedback and providing regular advice, information and support to MPI.

By the time the MPI finished seeking public feedback for its review hundreds of people and organisations had shared their thoughts - far more than the Commission or MPI initially expected.

"This review offers the chance to reflect on ten years of the Commission's work, and to ensure we are best placed to make the best of opportunities for public access in the coming years," said Cullinane.

Results of the review will be published soon. At the time of drafting this Annual Report it was with the Minister for Primary Industries, who will present it to Cabinet for its consideration.

# Outcome: People access the outdoors responsibly

## Podcast series shares voices of people who care about tracks and trails

The Commission has created a new podcast series of short interviews with people who create, care for or use public outdoor access around the country.

In its first short podcast, Commission Kaumtua Peho Tamiana talked about whakatūpato - safety and caution in the bush. Next he told a story about his early days training men to create trails into the previously inaccessible Te Urewera.

Since then the Commission has talked to Chris Livesey from the Manawa Karioi restoration project about a signage project that is turning a confusing web of tracks on their reserve into something local people can easily explore. It has talked to Lesley Soper from the Omaui Tracks trust about her family's longstanding historical links to the Omaui Hill and Foveaux Strait. It talked to

Sam Newton from Recreation Aotearoa about the Wellbeing Budget and what it means for outdoor recreation. It talked to Rogaine Organiser Grant Hunter about how he has been organising regaining access on private farms for the last two decades.

And it has talked to several of the staff at the Commission about the work they do to promote access to the outdoors.

Podcasts are just one of the ways we are communicating with the outdoor access community. Obviously, conversations with its regional field advisors, kanohi-ki-kanohi, are the most important but it is increasingly experimenting with other media to improve its connections to New Zealanders.



# Outcome: People access the outdoors responsibly

## Blenheim police turn to Commission for advice on access disputes

Recently the police in Marlborough have been turning to the Commission for help with trespass issues.

In one case, the police were uncertain if there was public access through a high country property in the Waihopai Valley. Regional field adviser Penny Wardle used the Commission's online Walking Access Mapping System (WAMS) and operations advisor Lynda Edwardson searched titles, plans and other documents. Their research confirmed that while there was not practical driving access across the property, people were able to walk on an unformed legal road.

The landholder had consistently refused people access, and the police were uncertain about the legal situation.

After that dispute Wardle received an invite to talk to the Blenheim police about public access over land and WAMS. She answered a lot of questions the police had about public access,

freedom camping, health and safety and trespass.

Since then the police have come back with a couple more inquiries. In one case neighbouring high country runholders were disputing access along a right of way. One said there was no access on the 4WD road through their property while the other was using it for mustering and for bringing hunting clients in. Commission staff researched the right of way agreement and disputes procedure and shared details with the police who will use the information if the dispute reoccurs.

Wardle says there is a history of police being pulled into trespass disputes on rural land. They need legal knowledge about public access to resolve these disputes.

For their part, the police see the Walking Access Commission as a useful neutral agency that can take the heat out of public access issues.



## Outcome: Managed access adds value to communities

### Te Uri o Hau and Manukapua

Since December 2018 one of the Commission's Regional Field Advisors, Dot Dalziell, has been supporting Te Uri o Hau with realigning access to its wāhi tūpuna at Manukapua.

Te Uri o Hau is a hapū of Ngāti Whātua, located in the Northern Kaipara region.

Manukapua (known by Pākehā as Big Sand Island) is extremely significant to Te Uri o Hau. It is the landing place of the ancestral waka Mahuhu ki te Rangi.

The water surrounding Manukapua has also provided Te Uri o Hau with kaimoana, such as patiki, tamure, and pipi for many generations.

There is already public access to the area across a privately-owned orchard, in the form of a Department of Conservation (DOC) easement. While the easement only grants public access on foot, many visitors have driven along it and over the sand dunes in recent years. This poses a threat to the critically endangered tara iti (fairy terns) in the sand dunes, as well as treasured coastal plants and other native wildlife.

Locals in the Okahukura Peninsula area, represented by the Tāpora Land and Coast Care Group and the Integrated Kaipara Harbour Management Group are working with iwi and DOC to restore and protect the land. The avocado orchard and DOC are realigning the easement. This offers good opportunities for community involvement in managing the access in the future.

Dalziell approached Te Uri o Hau last year, offering support with public access issues. Since then she has been supporting negotiations between the groups interested in Manukapua and providing technical advice. Their shared goal is to create a better network of access that promotes kaitiakitanga of the area and allows the local hapū access to their wāhi tūpuna and food sources.

Dalziell says by involving local people and keeping everyone talking the parties are developing a better form of public access to the whenua that protects both the land and the needs of people.

## Outcome: Managed access adds value to communities

### Pūhoi to Pākiri

*"The Matakana Coastal Trails Trust has made great progress over the last six months through the supporting role provided by Chris Charles. Chris has created a network of contacts within the Council that have helped us move forward with the development of trails. He has also brought a better strategic awareness to the trust about how we need to build our capability into the future."*

**Graeme Stretch, Chair of the Matakana Coast Trails Trust**

Population in the north of Auckland is growing rapidly and will increase further in coming years.

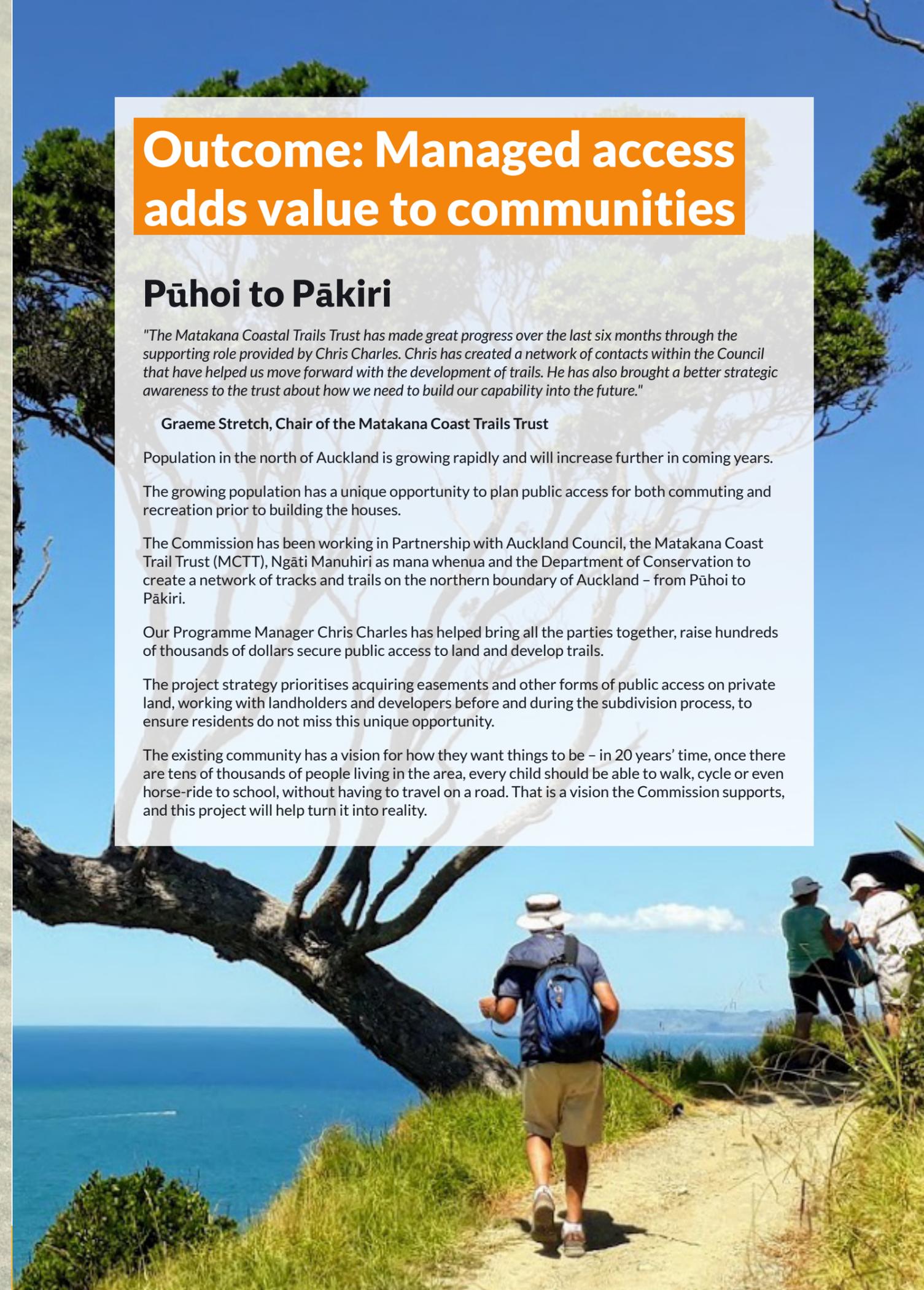
The growing population has a unique opportunity to plan public access for both commuting and recreation prior to building the houses.

The Commission has been working in Partnership with Auckland Council, the Matakana Coast Trail Trust (MCTT), Ngāti Manuhiri as mana whenua and the Department of Conservation to create a network of tracks and trails on the northern boundary of Auckland – from Pūhoi to Pākiri.

Our Programme Manager Chris Charles has helped bring all the parties together, raise hundreds of thousands of dollars secure public access to land and develop trails.

The project strategy prioritises acquiring easements and other forms of public access on private land, working with landholders and developers before and during the subdivision process, to ensure residents do not miss this unique opportunity.

The existing community has a vision for how they want things to be – in 20 years' time, once there are tens of thousands of people living in the area, every child should be able to walk, cycle or even horse-ride to school, without having to travel on a road. That is a vision the Commission supports, and this project will help turn it into reality.



# People, culture and capability

The Commission is committed to being a good employer (as defined in section 118 of the *Crown Entities Act 2004*) and actively promotes the principles of equal employment opportunities (EEO).

The Commission has personnel policies which guide its practices. These policies are reviewed regularly to comply with legislation and to reflect the needs of staff.

The Commission manages a small team of employees and maintains a transparent environment, where people's needs and concerns are managed openly.

## People

As at 30 June 2019, the Commission had 9.21 full-time equivalent employees, compared to 11.51 in 2018. The age profile of the employees was wide, with an average age of 45 years. Of the total of thirteen staff, 81 per cent were NZ European and 19 per cent were of other ethnicities. There were no Māori or Pacific Island staff.

The Commission recognises the benefits of a diverse workforce. In 2018 the majority of staff (63 per cent) were female. As at 30 June 2019, three of the Commission's managers are male, and one is female. Staff members were all able bodied.

The Commission has six Board members – two male and four female – and a kaumātua who provides advice on and assists with Māori cultural matters, particularly at an operational level. Three of the Board members are Māori with significant experience in Crown/Māori issues. Twelve regional field advisors are employed by the Commission as independent contractors. Five of the regional field advisors are male and seven are female. EEO data is not held for them, due to their contractual relationship with the Commission.

## 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 equal employment opportunity 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 employee development. It encourages staff to identify development opportunities which reflect both work needs and their own longer-term professional and personal objectives. Managers identify learning and development opportunities for staff aimed at ensuring that organisational needs are met. There is an ongoing focus on developing and providing opportunities for staff. For example, during the year staff attended conferences and courses to develop technical and professional expertise on topics such as communications, and geographic information systems technology. Continued professional development is supported.

## Remuneration and recognition

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

## Flexible work environment

The Commission recognises the value of flexible work arrangements. It supports and encourages staff to develop and maintain a work-life balance. Arrangements include offering part-time work (23% of staff work part-time) and providing for

employees to work from home, as appropriate. The Commission takes into account the age of its employees, and how this might impact on their personal caring duties, whether they are looking after young children or elderly parents.

## Safe and healthy environment

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

## Leadership, accountability and culture

The Commission has a conceptual framework which gives the organisation a clear sense of direction and outcomes. The Board and managers provide the supporting leadership at the governance and management levels. Managers have senior managerial and technical experience and provide informal coaching and mentoring for staff and regional field advisors. The Commission is a member of the public sector Leadership Development Centre.

The Commission's work requires a high level of initiative, judgement and self-management which provide regular opportunities for staff to initiate and manage cases and projects. The Commission's size requires people to multi-task, which places a

high reliance on teamwork and operational skills. The nature of the Commission's work presents few opportunities for highly-structured leadership roles. Weekly staff meetings provide opportunities to share information, seek advice and discuss the office, its organisation and culture. The 'Capability' section of the Commission's National Strategy 2010-2035 aims for an organisational culture and environment that builds trust among stakeholders. This relies on an internal culture of transparency, objectivity, integrity and respect for others. The Commission actively seeks to be outward-focused and to build constructive and collaborative relationships with stakeholders.

## Preventing bullying and harassment

The Commission outlines acceptable behaviour in its Code of Conduct and Unacceptable Performance, Misconduct or Serious Misconduct Policy. Staff members have access to the Employee Assistance Programme. The Commission is committed to managing any complaints of bullying or harassment appropriately and in a timely manner.

## Organisational capability

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



## Statement of responsibility

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

The Board of the New Zealand Walking Access Commission has the responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

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

In the Board's opinion, the financial statements and the statement of performance fairly reflect the financial position and operations of the New Zealand Walking Access Commission for the year ended 30 June 2019.

Signed on behalf of the Board, 31/10/2019:

John Forbes, Board Chair

Lisa Chase, Board Member

## Expenditure against appropriation

For the year ended 30 June 2019

The Commission is primarily funded through Vote Primary Industries and Food Safety – Non Departmental Appropriation – Support for Walking Access.

	2018/19 Actual	2017/18 Actual
	\$	\$
Total appropriation	1,789,000	1,789,000
The Commission's expenditure against appropriation	1,789,000	1,789,000

The 2018-2019 Estimates of Appropriation contains the following information on the Commission's funding.

## What is intended to be achieved with this appropriation?

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

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

## Assessment of performance

The Ministry for Primary Industries (MPI) rates the Commission's performance for the measure *Percentage of New Zealand Walking Access Commission deliverables identified in the annual letter of expectation* is achieved at 100 per cent for the year ended 30 June 2019.

This rating is based on the achievement of the expectations as set out in the Minister's annual letter of expectation for 2018-2019:

- Complete the review of the Commission's National Strategy and begin executing its new strategic direction;
- Continue the Commission's emphasis on proactive collaboration and development of formal partnerships with other relevant agencies and groups;
- Continue to make demonstrable progress towards creating new access opportunities while considering the associated environmental costs.

And the achievement of the expectations as set out in the Minister's letter of expectation for 2018-2022:

- Focus on implementing and executing the Commission's new National Strategy well;
- Continue to make demonstrable progress towards creating new access opportunities, including opportunities that unlock the potential of Māori heritage and history, while also considering the associated environmental costs; and
- Prepare for, and participate in, the review of the *Walking Access Act 2008* which began in September 2018.

The Commission has provided MPI with quarterly performance reports for the year ending 30 June 2019 which have successfully shown work undertaken to contribute to the achievement of the Minister's expectations (as above).

## Independent Auditor's Report

### To the readers of New Zealand Walking Access Commission's financial statements and performance information for the year ended 30 June 2019

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

### Opinion

We have audited:

- the financial statements of the Commission on pages 30 to 46, that comprise the statement of financial position as at 30 June 2019, the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements including a summary of significant accounting policies and other explanatory information; and
- the performance information of the Commission on pages 23, 24 and 28 to 29.

In our opinion:

- the financial statements of the Commission on pages 30 to 46:
  - \* present fairly, in all material respects:
    - » its financial position as at 30 June 2019; and
    - » its financial performance and cash flows for the year then ended; and
  - \* comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards Reduced Disclosure Regime; and
- the performance information on pages 23, 24 and 28 to 29:
  - \* presents fairly, in all material respects, the Commission's performance for the year ended 30 June 2019, including:
    - » for each class of reportable outputs:
      - » its standards of delivery performance achieved as compared with forecasts included in the statement of performance expectations for the financial year; and
      - » its actual revenue and output expenses as compared with the forecasts included in the statement of performance expectations for the financial year;
      - » what has been achieved with the appropriation; and
      - » the actual expenses or capital expenditure incurred compared with the appropriated or forecast expenses or capital expenditure.
    - \* complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 October 2019. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements and the performance information, we comment on other information, and we explain our independence.

## Basis for our opinion

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

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

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

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

The Board is responsible on behalf of the Commission for preparing financial statements and performance information that are fairly presented and comply with generally accepted accounting practice in New Zealand. The Board is responsible for such internal control as it determine is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

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

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

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers, taken on the basis of these financial statements and the performance information.

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

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

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

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

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

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

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

Our responsibilities arise from the *Public Audit Act 2001*.

## Other information

The Board is responsible for the other information. The other information comprises the information included on pages 2 to 21, but does not include the financial statements and the performance information, and our auditor's report thereon.

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

In connection with our audit of the financial statements and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard

## Independence

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

During the year, the Commission's previous appointed auditor resigned from Audit New Zealand and was subsequently appointed as the Chair of the Commission's newly formed Audit and Risk Committee. Audit New Zealand has taken actions including safeguards to address threats to our independence. Other than this matter and in our capacity as auditor, we have no relationship with, or interests, in the Commission.



Rehan Badar  
Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand

# Statement of Service Performance

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

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

The Commission's work under this output also includes supporting iwi, other communities and local groups to secure new access opportunities through grants from the Enhanced Access Fund, as well as mediating between parties where access is disputed. The Commission also recommends access for areas subject to the sensitive land provisions of the Overseas Investment Office (OIO).

Output: Access facilitation and leadership			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Number of stakeholder meetings or workshops held	8	5	New
Percentage of OIO reports completed within 90 working days	85%	80%	New
Output: Access dispute resolution			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Percentage of access disputes successfully resolved within 12 months	37% (Note 1)	50%	73%
Output: Management of the Enhanced Access Fund			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Percentage of contracts completed within 24 months of funding being approved	76% (Note 2)	90%	New
Output: Community engagement			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Percentage of all public access enquiries are responded within ten working days	96%	90%	New

**Note 1:** Access disputes are of significantly varying complexity, and often rely on the goodwill of other agencies (such as councils) or private landholders to resolve. This means that even simple cases may not be resolvable if all parties are not willing to come together on a Commission-brokered solution. The Commission also periodically reviews cases that have been on its books for some time, and closing these long-standing cases with no result foreseeable will lower the percentage of cases closed within the target timeframe.

**Note 2:** These grants are reliant on activity of predominantly volunteer-based groups, and the Commission's ability to influence the speed of their efforts are limited. While groups are assessed on their capacity to complete the project within a particular timeframe during the grant application process, given the volunteer nature of these groups it is easy for paid work or life events to remove capacity at short notice which can delay the completion of projects.

## People know how to find access

The Commission works with Land Information New Zealand and the Department of Conservation to access the Geographic Information Systems (GIS) data that forms the basis of the Walking Access Mapping System (WAMS). WAMS is available from The Commission's website and provides up-to-date information on public access rights for both recreational and professional purposes. The Commission website also contains a database of tracks and trails, to enable New Zealanders and overseas visitors to find places to go in the outdoors for walking, cycling and horse-riding. The Commission wants to understand how the public learns about access opportunities, so it analyses website traffic using Google Analytics, to understand its audiences.

Output: Management of the access mapping system			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Percentage of WAMS technical enquiries completed within seven working days of receipt	38% (Note 3)	95%	New
Percentage of new gazetted walkways displayed on WAMS within 60 working days	100%	100%	New
Output: Provision of tracks and trails information			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Number of unique visits to tracks and trails database	8,616	Baseline to be established	New

## People responsibly access the outdoors

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

Output: School education programme			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Percentage increase in digital education resources accessed compared to the previous year	5,004	5% (5,400)	5,143
Output: Digital-led behaviour change initiatives			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Percentage increase in people accessing digital information provided by the Commission	6,267	Baseline to be established	New
Output: Walkway compliance			
Performance measure	Actual 2018/19	Target 2018/19	Actual 2017/18
Percentage of compliance reports received from controlling authorities	100%	95%	New

**Note 3:** Since upgrades to WAMS resolved most minor technical enquiries, remaining enquiries are significantly more complex than was anticipated when this target was set. These enquiries often require input from external agencies (such as LINZ or the DOC) and this further extends the time required to resolve.

# Statement of Financial Performance

## Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2019

	Notes	2018/19 Actual	2018/19 Budget	2017/18 Actual
		\$	\$	\$
<b>Revenue</b>				
Funding from the Crown	2	1,789,000	1,789,000	1,789,000
Interest Revenue		89,962	100,000	109,194
Other Revenue		27,159	25,000	32,946
<b>Total Revenue</b>		<b>1,906,121</b>	<b>1,914,000</b>	<b>1,931,140</b>
<b>Less Expense</b>				
Operating costs	3	1,526,615	1,338,400	1,044,938
Personnel costs	4	1,333,131	1,050,000	917,749
Audit fees		21,362	22,000	20,557
Board Remuneration	12	87,767	63,500	63,500
Depreciation and amortisation		102,464	91,000	89,744
Loss on disposal of assets		0	0	0
Rentals and leases		69,110	65,100	67,225
<b>Total Expenses</b>		<b>3,140,449</b>	<b>2,630,000</b>	<b>2,203,713</b>
<b>Total comprehensive revenue and expense / surplus and (deficit)</b>		<b>(1,234,328)</b>	<b>(716,000)</b>	<b>(272,573)</b>

## Statement of Changes in Equity

For the year ended 30 June 2019

	Notes	2018/19 Actual	2018/19 Budget	2017/18 Actual
		\$	\$	\$
<b>Balance at 1 July</b>		<b>3,366,410</b>	<b>2,870,000</b>	<b>3,638,983</b>
Total comprehensive revenue and expense for the year		(1,234,328)	(716,000)	(272,573)
<b>Balance at 30 June</b>	<b>5</b>	<b>2,132,082</b>	<b>2,154,000</b>	<b>3,366,410</b>

## Statement of Financial Position

As at 30 June 2019

	Notes	2018/19 Actual	2018/19 Budget	2017/18 Actual
		\$	\$	\$
<b>Current Assets</b>				
Cash and cash equivalents	6	2,051,611	152,000	856,354
Investments	7	750,000	350,000	2,250,000
Debtors and Prepayments		3,867	90,000	24,624
<b>Total Current Assets</b>		<b>2,805,478</b>	<b>592,000</b>	<b>3,130,978</b>
<b>Non-Current Assets</b>				
Property Plant and Equipment	8	30,504	39,000	40,393
Intangible Assets	8	93,183	67,000	73,232
Work in Progress	9	0	0	107,000
Term Investments	7	0	2,300,000	750,000
<b>Total Non-Current Assets</b>		<b>123,687</b>	<b>2,406,000</b>	<b>970,625</b>
<b>Total Assets</b>		<b>2,929,165</b>	<b>2,998,000</b>	<b>4,101,603</b>
<b>Less Liabilities</b>				
Creditors and other payables		209,732	355,000	230,210
Employee entitlements	14	140,101	42,000	57,733
Income in advance	15	447,250	447,000	447,250
<b>Total Liabilities</b>		<b>797,083</b>	<b>844,000</b>	<b>735,193</b>
<b>Net Assets</b>		<b>2,132,082</b>	<b>2,154,000</b>	<b>3,366,410</b>
<b>Equity</b>		<b>2,132,082</b>	<b>2,154,000</b>	<b>3,366,410</b>

# Statement of Cash Flows

For the year ended 30 June 2019

Notes	2018/19 Actual	2018/19 Budget	2017/18 Actual
	\$	\$	\$
<b>Cash Flows from Operating Activities</b>			
Funding from the Crown	1,789,000	1,789,000	1,789,000
Interest received	93,947	100,000	122,794
Other revenue	27,159	25,000	861,704
Payments to employees and members	(1,250,762)	(1,048,000)	(890,816)
Payments to suppliers	(1,654,153)	(1,340,000)	(1,076,153)
GST (net)	(54,409)	(93,000)	(21,310)
<b>Net Cash Flows from Operating Activities</b>	<b>(1,049,218)</b>	<b>(567,000)</b>	<b>785,219</b>
<b>Cash Flows from Investing Activities</b>			
Net increase / (decrease) from maturity of investments	2,250,000	620,000	(350,000)
Purchase of property, plant and equipment	(5,526)	(50,000)	(130,643)
<b>Net Cash Flows from Investing Activities</b>	<b>2,244,474</b>	<b>570,000</b>	<b>(480,643)</b>
<b>Net Increase in Cash</b>	<b>1,195,256</b>	<b>2,000</b>	<b>304,576</b>
Cash and cash equivalents at the beginning of the year	856,355	150,000	551,779
<b>Cash and cash equivalents at the end of the year</b>	<b>2,051,611</b>	<b>152,000</b>	<b>856,355</b>

# Notes to the Financial Statements

## 1. Statement of accounting policies

### Reporting entity

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

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

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

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

The financial statements for the Commission are for the year ended 30 June 2019, and were approved by the Board on 31 October 2019.

### Basis of preparation

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

### Statement of compliance

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

These financial statements have been prepared in accordance with Tier 2 PBE accounting standards,

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

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

These financial statements comply with PBE standards.

### Presentation currency and rounding

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

### Changes in Accounting Policies

There have been no changes in accounting policies.

## Summary of significant accounting policies

### Revenue

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

## Funding from the Crown

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

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

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

## Interest revenue

Interest revenue is recognised on a time-proportion basis as it accrues on bank account balances, on-call bank deposits and investments.

## Grant expense

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

The Commission has no non-discretionary grants.

## Leases

### Operating leases

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

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

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

## Cash and cash equivalents

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

## Receivables

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

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

## Investments

### Bank term deposits

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

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

## Property, plant and equipment

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

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

## Additions

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

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

## Disposals

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

## Subsequent costs

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

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

## Depreciation

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

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

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

## Intangible assets

### Software acquisition

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

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

Staff training costs are recognised as an expense when incurred.

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

### Amortisation

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

each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	3 - 5 years	20% - 33%
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## Impairment of property, plant and equipment and intangible assets

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

### Non-cash-generating assets

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

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

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

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

## Creditors and other payables

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

## Employee entitlements

### Short-term employee entitlements

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

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

### Presentation of employee entitlements

Annual leave owing is classified as a current liability.

## Superannuation schemes

### Defined contribution schemes

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

### Provisions

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

## Equity

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

## Goods and Services Tax (GST)

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

The net amount of GST recoverable from, or payable to, the Inland Revenue Department is

included as part of receivables or payables in the statement of financial position.

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

## Income tax

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

## Budget figures

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

## Critical accounting estimates and assumptions

In preparing these financial statements, the Commission has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying value of assets and liabilities within the next financial year are discussed below:

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

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

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

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

## Critical judgements in applying accounting policies

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

- Crown funding will remain unchanged in the next financial period; and
- Employee entitlements and other costs are budgeted to increase by about the expected rate of inflation.

## 2. Funding from the Crown

The Commission has been provided with funding from the Crown for the specific purposes set out in the *Walking Access Act 2008* and the scope of the relevant Crown appropriations. Apart from these restrictions, there are no unfulfilled conditions or contingencies attached to Government funding.

## 3. Operating costs

	2018/19 Actual	2017/18 Actual
	\$	\$
Contractors	614,430	465,755
Travel and accommodation	203,169	168,925
Publications and publicity	24,441	31,159
Consultants	42,037	22,985
Service Contracts	285,715	198,471
Grants and Other expenses	22,570	70,844
Trail projects	92,511	10,162
Legal & prosecution costs	127,239	1,983
Information and Data Purchase	18,588	11,779
Meeting expenses	37,707	15,688
Other	58,208	47,187
<b>Total operating costs</b>	<b>1,526,615</b>	<b>1,044,938</b>

## 4. Personnel costs

	2018/19 Actual	2017/18 Actual
	\$	\$
Salaries, wages and allowances	1,131,132	826,790
Increase in employee entitlements	11,393	23,458
Recruitment	29,970	24,523
Employer contributions to defined contribution plans	34,476	24,980
Employer costs	126,160	17,998
<b>Total personnel costs</b>	<b>1,333,131</b>	<b>917,749</b>

During the year ended 30 June 2019, one employee received compensation and other benefits in relation to cessation totalling \$70,965 (2018: nil).

## 5. Equity

	2018/19 Actual	2017/18 Actual
	\$	\$
Balance 1 July	3,366,410	3,638,983
Deficit for the year	(1,234,328)	(272,573)
<b>Balance at 30 June</b>	<b>2,132,082</b>	<b>3,366,410</b>

## 6. Cash and cash equivalents

	2018/19 Actual	2017/18 Actual
	\$	\$
Cash at bank	2,051,611	856,354
<b>Total cash and cash equivalents</b>	<b>2,051,611</b>	<b>856,354</b>

## 7. Investments

	2018/19 Actual	2017/18 Actual
	\$	\$
Current Investments	750,000	2,250,000
Term Investments	0	750,000
<b>Total</b>	<b>750,000</b>	<b>3,000,000</b>

## 8. Property, plant, equipment and intangible assets

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.

	Computer hardware	Office equipment	Total computer hardware and office equipment	Intangible assets	Total property, plant, equipment and intangibles
	\$	\$	\$	\$	\$
<b>Cost</b>					
<b>Balance at 1 July 2017</b>	<b>49,095</b>	<b>75,866</b>	<b>124,961</b>	<b>249,358</b>	<b>374,319</b>
Additions	17,539	6,104	23,643	0	23,643
<b>Balance at 30 June 2018</b>	<b>66,634</b>	<b>81,970</b>	<b>148,604</b>	<b>249,358</b>	<b>397,962</b>
<b>Accumulated depreciation</b>					
<b>Balance at 1 July 2017</b>	<b>35,998</b>	<b>59,599</b>	<b>95,597</b>	<b>98,997</b>	<b>194,594</b>
Depreciation expense	6,224	6,391	12,615	77,129	89,744
<b>Balance at 30 June 2018</b>	<b>42,222</b>	<b>65,990</b>	<b>108,212</b>	<b>176,126</b>	<b>284,338</b>
<b>Carrying amount at 30 June 2018</b>	<b>24,413</b>	<b>15,980</b>	<b>40,393</b>	<b>73,232</b>	<b>113,625</b>
<b>Cost</b>					
<b>Balance at 1 July 2018</b>	<b>66,634</b>	<b>81,970</b>	<b>148,604</b>	<b>249,358</b>	<b>397,962</b>
Additions	5,315	87	5,402	107,124	112,526
<b>Balance at 30 June 2019</b>	<b>71,949</b>	<b>82,057</b>	<b>154,006</b>	<b>356,482</b>	<b>510,488</b>
<b>Accumulated depreciation</b>					
<b>Balance at 1 July 2018</b>	<b>42,222</b>	<b>65,990</b>	<b>108,212</b>	<b>176,126</b>	<b>284,338</b>
Depreciation expense	8,790	6,500	15,290	87,173	102,463
<b>Balance at 30 June 2019</b>	<b>51,012</b>	<b>72,490</b>	<b>123,502</b>	<b>263,299</b>	<b>386,801</b>
<b>Carrying amount at 30 June 2019</b>	<b>20,938</b>	<b>9,567</b>	<b>30,505</b>	<b>93,183</b>	<b>123,688</b>

## 9. Work in progress

There was no work in progress at year end. (Last year \$107,000).

## 10. Commitments

	2018/19 Actual	2017/18 Actual
	\$	\$
<b>Grant commitments - Enhanced Access Fund</b>		
Not later than one year	116,555	126,770
Later than one year and not later than three years	13,759	0
<b>Total grant commitments</b>	<b>130,314</b>	<b>126,770</b>
<b>Operating leases as lessee</b>		
The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:		
Not later than one year	69,339	79,212
Later than one year and not later than five years	11,516	75,447
<b>Total operating leases commitments</b>	<b>80,855</b>	<b>154,659</b>
<b>Total grant and operating lease commitments</b>	<b>211,169</b>	<b>281,429</b>

### Grant commitments:

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

### Operating lease commitments:

The Commission's lease for its office accommodation expires on 30 April 2020. The Commission does not have the option to purchase the asset at the end of the lease term. There are no restrictions placed on the Commission by this leasing arrangement.

## 11. Related party transactions and key management personnel

### Related party transactions

The Commission is a wholly-owned entity of the Crown. The Commission has been provided with funding from the Crown of \$1.789m (2018 \$1.789m) for specific purposes as set out in the *Walking Access Act 2008* and the scope of the Vote Primary Industries appropriation.

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

### Key management personnel

There were no transactions entered into during the year (2018 nil) with key management personnel.

### Key management personnel compensation

Key management personnel includes all board members, the chief executive and three members of the management team.

	2018/19 Actual	2017/18 Actual
	\$	\$
<b>Board Members</b>		
Remuneration	87,767	63,500
Full-time equivalent members	0.6	0.3
<b>Leadership Team</b>		
Remuneration	599,800	464,730
Full-time equivalent members	3.91	3.83
<b>Total key management personnel compensation</b>	<b>687,567</b>	<b>528,230</b>
<b>Total full time equivalent personnel</b>	<b>4.51</b>	<b>4.13</b>

The full-time equivalent for Board members has been determined based on the frequency and length of board meetings (including workshops and stakeholder forums) and the estimated time for Board members to prepare for meetings.

## 12. Board remuneration

	2018/19 Actual	2017/18 Actual
	\$	\$
John H Forbes (Chairman)	18,700	18,700
Helen Mexted	9,333	0
Raewyn Tipene	9,333	0
Pierre Henare	9,333	0
Hilary Allison	9,333	0
Lisa Chase	9,333	0
Peter P Brown	9,333	11,200
Robin McNeill	9,333	11,200
Penny Mudford	1,867	11,200
Barbara Stuart	1,867	11,200
<b>Total Board member remuneration</b>	<b>87,767</b>	<b>63,500</b>

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

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

No board member received compensation or other benefits in relation to cessation (2018 \$nil).

## 13. Employee remuneration

	2018/19 Actual	2017/18 Actual
	\$	\$
Total remuneration paid or payable		
\$100,000 - \$109,999	0	1
\$110,000 - \$119,999	1	1
\$120,000 - \$129,999	1	0
\$130,000 - \$139,999	0	0
\$140,000 - \$149,999	1	0
\$150,000 - \$159,000	0	1
\$170,000 - \$179,999	1	0

## 14. Employee entitlements

	2018/19 Actual	2017/18 Actual
	\$	\$
Accrued salaries	8,284	8,273
Annual leave	60,853	49,460
Other staff entitlements	70,964	0
<b>Total employee entitlements</b>	<b>140,101</b>	<b>57,733</b>

## 15. Income in advance

	2018/19 Actual	2017/18 Actual
	\$	\$
<b>Income in advance</b>	<b>447,250</b>	<b>447,250</b>

The Commission's funding from the Crown is received quarterly in arrears. The income in advance liability is a result of income received from the Ministry of Agriculture and Forestry in 2010 but not planned for in the Commission's 2010/11 budget.

## 16. Financial instruments

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

	2018/19 Actual	2017/18 Actual
	\$	\$
<b>Loans and receivables</b>		
Cash and cash equivalents	2,051,611	856,354
Receivables (excluding tax)	3,867	7,852
Investments	750,000	3,000,000
<b>Total loans and receivables</b>	<b>2,805,478</b>	<b>3,864,206</b>
<b>Financial liabilities measured at amortised cost</b>		
Payables (excluding income in advance and taxes payable)	319,707	316,834
<b>Total financial liabilities measured at amortised cost</b>	<b>319,707</b>	<b>316,834</b>

## 17. Contingencies

There were no contingent liabilities as at balance date (2017/18 \$nil). The Commission has no contingent assets at balance date (2017/18 \$nil).

## 18. Events after balance date

In September 2019, a Report on the Findings of the Review of the Walking Access Act 2008 was released. The review, which was undertaken by the Ministry for Primary Industries (MPI), was required to take place by s80 of the *Walking Access Act 2008*, and made recommendations for areas of change or further investigation. A further policy process will be undertaken by MPI in 2020 in regards to the report recommendations. An estimate of the financial effect of any changes as a result of the recommendations cannot be made until this policy process is complete. The report will not have any financial implications during the 2019-20 financial year.

## 19. Expenditure by nature

	2018/19 Actual	2017/18 Actual
	\$	\$
Walking Access Mapping System	435,660	350,616
Operations	1,268,462	903,999
Grants	22,570	52,381
Governance and Leadership	553,084	378,579
Communications	219,475	121,690
Support	449,903	298,809
Accommodation	98,784	87,477
Trail projects	92,511	10,162
<b>Total Expenditure by Nature</b>	<b>3,140,449</b>	<b>2,203,713</b>

## Explanations for major variances

Explanations for variations from the Commission's budgeted figures in the statement of performance expectations are set out below. The overall financial result for the year shows a deficit that is 63% more than the budgeted deficit. There are some instances where actual line item amounts differ significantly from budgeted amounts and this reflects the nature of the Project work of the Commission in the last year particularly around the use of contractor support and consultants.

### Statement of comprehensive revenue and expense

#### Other revenue

Total revenue was \$7,879 less than budget mainly due to a reduction in interest income as a consequence of more reserves (investments) being used to fund an increased deficit.

## Expenses

Operating costs were \$188,215 more than budgeted, the main reasons for this are; increased legal costs in relation to the Kawakawa mediation and subsequent high court costs, board fees and meeting expenses, and Regional Field Advisors' field work and travel.

Personnel costs were \$283,131 more than budgeted due mainly to staff job evaluations, including a review of senior staff remuneration by Strategic Pay in August 2018. In addition, there were adjustments made for back pay and a general cost of living increase. There were also higher than expected staff training and recruitment costs for the year. One employee also received compensation and other benefits in relation to cessation.

## Statement of financial position

### Current assets

Cash and cash equivalents falling due within a year are \$2,299,611 more than budget due to the decision to keep most of the Commission's excess cash short term pending the outcome of the Act review and its implications for resource requirements going forward.

### Non-current assets

Term investments are \$2,300,000 less than budget due to the decision in relation to holding short term funds.

### Equity

Overall equity is \$21,918 less than budget.

## Photo credits

Cover, Boulder Hill, Belmont Regional Park, Stephen Day

Page 2-3, Commission Board and senior staff, unattributed

Page 4, Ric Cullinane, Stephen Day

Page 7, Tongariro National Park, Asher Wilson-Goldman

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Page 11, Port Waikato, Asher Wilson Goldman

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