



WESTLAND DISTRICT COUNCIL
SUMMARY ANNUAL REPORT 2023/2024



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*Cover Photo – Fox Glacier area – Bernard Spragg on Flickr,
<https://flickr.com/photos/volvob12b/12185710855/in/album-72157632915791955>*

Introduction

This report summarises Westland District Council's financial and service delivery performance for the year ended 30 June 2024. It provides an overview of how we delivered against planned activities and budgets.

It has been prepared in accordance with PBE FRS43 – Summary Financial Statements and PBE FRS 48 – Service Performance Reporting, and was authorised for issue by the Mayor and Chief Executive on 30 October 2024.

Westland District Council's Annual Report has been prepared in observance of the Local Government (Financial Reporting and Prudence) Regulations 2014 along with the Local Government Act 2002, which brings additional disclosure requirements. The 'whole story' is contained in the full Annual Report 2023/2024, which was adopted and authorised for issue by Council on 30 October 2024.

The Annual Report is available from:

- Westland District Council's website: <https://www.westlanddc.govt.nz/media/ijlfpbsm/adopted-annual-report-2023-2024.pdf>
- Westland District Council's Customer Service Centre, 36 Weld Street Hokitika

Key Facts

<i>Population Usually Resident in District (Census 2023)</i>	8,901
<i>Total Area</i>	1,186,272 ha
<i>Rateable Area</i>	141,522 ha
<i>No. of Rateable Assessments</i>	6675
<i>No. of Non-rateable Assessments</i>	816
<i>Proportion of general rates to total income</i>	33%
<i>Average general rates per rateable property</i>	\$1,689
<i>Public debt (as a percentage of property, plant and equipment)</i>	7%
<i>Public debt per rateable property</i>	\$5,550

Included in Council debt is \$5.7m debt held on behalf of our Council Controlled Organisations. This debt is directly offset by loan assets held with these entities. The Public Debt per rateable property excluding these entities is \$4,995 and is 6% percent of property, plant & equipment.

Cover Photo – Fox Glacier area – Bernard Spragg on Flickr

Mayor and CE Message

Greetings to all of you. Here is the Annual Report for you to read.

E aku nui, e aku rahi, tēnā koutou katoa. Anei te pūrongo ā-tau hei pānui mā koutou.

Many long-term projects have continued or been completed in this financial year. It is pleasing to see progress being made in areas that benefit the community and support the Council's community outcomes.

With the change in government in 2023, the Council had to reconsider some of its priorities and planning in light of the subsequent policy changes made, particularly around the three waters assets. Hearings for the notified Te Tai o Poutini Plan are currently underway, which is an important milestone in this process.

Fulfilling a promise to the community, a full review of the CCO structure and performance was finalised with Westland Holdings Ltd being amalgamated into Destination Westland Ltd. This streamlines the CCO structure and has refocused Destination Westland's priorities.

Following the restructure of the CCOs, the Council welcomed the isite and Swimming Pool activities back into the management of Council. Along with the library, museum, community development and the West Coast Wilderness Trail these activities continue to support the community's social, cultural and economic well-being. It is important to the Council that these activities address the needs of the community, so it is pleasing that this year the Council has seen increasing patronage of these activities. Planning and development continue for the re-opening of the Hokitika Museum in the upcoming financial year, while the Council continues to work through the performance improvements of its' CCO's and Community Services.

Council continues to invest heavily in the community, with funding support from the Government and other agencies enabling:

- A new playground to be installed at Cass Square, much to the delight of the local children and parents.
- Work to be undertaken with Better Off funding on community projects such as the new Arboretum and accessible access at Fox Glacier Hall, and maintenance upgrades at Haast, Okuru, Waitaha, Whataroa and Kokatahi community halls.
- Completion of the Hokitika Swimming Pool project, including new front of house, changing rooms, reception and plant room.
- Improvements and expansion within the district cemeteries.
- Completion of the seismic strengthening of the Carnegie Building in Hokitika, and planning for re-opening.
- Installation of new public toilets at Cass Square.
- Improvements on the West Coast Wilderness trail to improve rider safety and accessibility.
- Commissioning of the Fox Glacier Water Treatment Plant, which lifted the long-standing boil water notice.
- Work on the proposed Wastewater Treatment plant for Hokitika, which has reached the options evaluations stage.

Full details about all the work that Council has undertaken this year are contained in this Annual Report. We encourage you to read on to find out more.

Thank you to everyone in the district for your on-going support of the Council in the work we endeavour to do on your behalf.



Helen Lash
Mayor 2023/2024



Scott Baxendale
Acting Chief Executive



July 2023 - Starlink rolled out across Westland
Community Communication kits using Starlink satellite internet connections were deployed to all Westland communities.



August 2023 - Edogawa visit
Students from the Edogawa Youth Wing in Japan visited the Westland District Council, meeting the Mayor and Deputy Mayor.



September 2023 - Carnegie Building
Work to earthquake strengthen and restore the Carnegie building was completed.



October 2023 - Hokitika wayfinders
New informational way finder signage was installed around Hokitika.



November 2023 - Cenotaph restoration
Restoration of the Hokitika Cenotaph was completed and the structure reopened to the public for Armistice Day.



December 2023 - Fox Glacier Water Treatment Plant
The Fox Glacier Water Treatment Plant was commissioned, and the community's boil water notice ceased.



January 2024 - EOC activation

The EOC was activated in anticipation of a severe weather event following a red weather warning being issued by the MetService.



February 2024 - Kea Proof rubbish bins

In conjunction with DOC, Kea proof rubbish bin lids were installed on public rubbish bins around Franz Josef Glacier township.



March 2024 - Citizenship Ceremony

Westland welcomed eleven new citizens at the Citizenship Ceremony on 28 March 2024.



April 2024 - Hokitika Swimming Pool reopens

Work on stage 2 of the swimming pool was completed and the pool reopened on 6 April.



May 2024 - Draft Annual Plan Hearing

Council received 178 separate submissions and heard from 20 verbal submitters at the Draft Enhanced Annual Plan hearing.



June 2024 - Cass Square Playground grand opening

The new Cass Square playground officially opened on 23 June, with a ribbon cutting ceremony.

Overview of our activities

146 LGOIMA requests

43,542 visitors to the site

231 building consents issued

0.3% recycling contamination

64 food businesses inspected

2.3% of the roading network resealed

2,674 people attended library events

12.7% increase in Facebook followers

100% wastewater discharge compliance

121 museum collection items catalogued

89% LGOIMA requests completed in 20 days

Enhanced Annual Plan adopted on 24 June 2024

59 people on the waiting list for elderly housing

44 interments at cemeteries in Westland District

**18 Council meetings, 13 Committee meetings and
29 workshops/briefings**

18 Starlink and 10 VHF base stations placed around the district

97.69% resource consents issued within the statutory timeframe

6/9 drinking water supplies are fully compliant with bacterial compliance criteria at both the water treatment plant and in the distribution zone.

Statement of Service Performance

Westland District Council (the Council) is a local authority that is domiciled on the West Coast of New Zealand and governed by the Local Government Act 2002.

Westland District Council enables the economic, social and cultural development of Westland District, supports individuals and groups, and provides a wide range of services for the wellbeing of the local community.

The Council adopted PBE FRS 48 Service Performance Reporting in the 2022/2023 reporting period.

The Council has made a number of judgements in preparing its service performance information. The judgements exercised do not have a significant effect on the selection, measurement, aggregation and presentation of the Council's service performance information.

Council has taken the following judgements into account: where there are legislative requirements through various Acts or through the mandatory performance measures, the likely need for a reader to interpret results and how a measure describes the fundamental function of an activity.

The statement was developed in consultation with the Westland District Council leadership team and reviewed by the Risk and Assurance Committee and adopted by Council.

Council’s Performance in Each Activity

This is a summary of Council’s performance in delivering services, measured against selected non-financial targets. For complete details of Council performance, including the specific measures and explanations of the results, see the full Annual Report 2022/2023, available from our website or our service centre.

Council set many non-financial targets in the 2021-2031 Long Term Plan. To assess Council’s performance against these measures, a number of objective measures were used:

- District-wide Resident Satisfaction Survey was conducted in the 2021/2022 year.
- Responsiveness measures were assessed with reference to incidents reported on Council’s service request system. These are captured when customers contact the Council helpdesk to request assistance, and retrospectively when staff or contractors have responded to emergencies and later report the details to customer service.
- Certain other targets are industry specific mandatory benchmarks or legislative requirements.

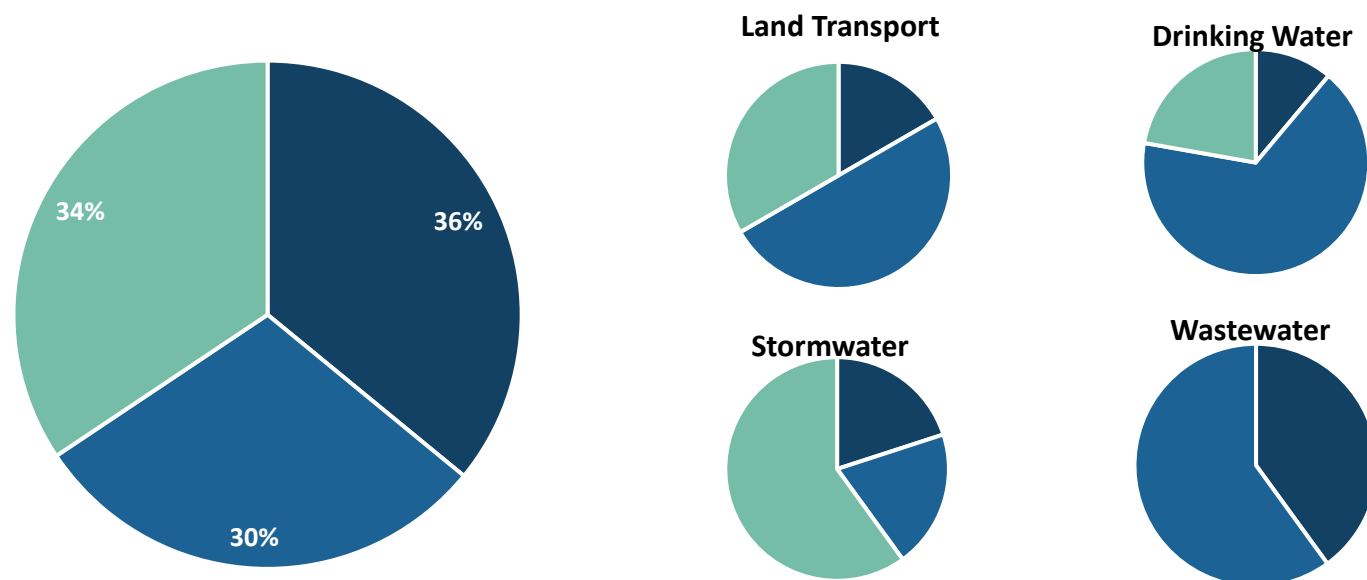
The data gathered is combined with the statistics and measurements captured in Council’s systems to give a balanced scorecard of where we are meeting our objectives, and the areas where improvement is required.

Council has 9 Groups of Activities as follows:



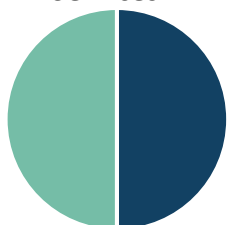
Performance is measured against a number of different indicators. Some of these are mandatory measures set by central government and others are measures that Council set itself. There are 64 measures in total.

- We achieved 36% of the measures (23 out of 64). This includes 20% of the mandatory measures (5 out of 24)
- We did not achieve 30% of the measures (19 out of 64).
- 34% of the measures were not measured (22 out of 64). Council did not undertake a Resident Satisfaction Survey in the 2023/2024 year. Two of these are mandatory measures for drinking water. Council does not measure these as to do so would incur an unreasonable cost. Three stormwater measures could not be measured as there were no reported flooding events to attend.

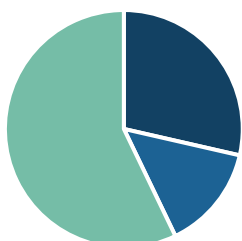


■ Achieved ■ Not Achieved ■ Not Measured

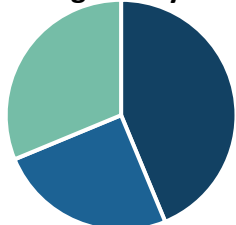
Community Services



Leadership



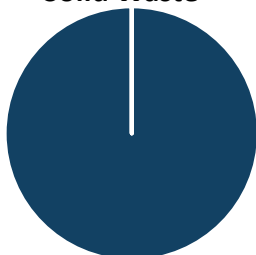
Planning & Regulatory



Facilities, & Leisure Services



Solid Waste



	Mandatory Measure	Progress	Achievement
Drinking Water	Safety of drinking water	6/9 supplies fully compliance with bacterial compliance criteria	Not Achieved
		0/9 supplies compliant with protozoal compliance criteria	Not achieved
	Fault response times	73% (11/15) urgent callouts attended within 2 hours.	Not achieved
		93% (11/15) urgent callouts resolved within 12 hours	Not achieved
		68% (148/218) non-urgent callouts attended within 24 hours.	Not achieved
		89% (148/148) non-urgent callouts resolved within 72 hours	Not achieved
	Maintenance of reticulation network	Measured in context with the Benchloss NZ Manual	Not measured
Demand Management	Analysed on a three-yearly basis	Not measured	
Customer Satisfaction	Total complaints = 35 Complaints per 1000 connections = 12	Achieved	
Stormwater	System adequacy	0 flooding events affecting habitable floors occurred	Not measured
		Habitable floors effected = 0 0 per 1000 connections	Not measured
	Response times	There were no reported events to attend.	Not measured
	Customer satisfaction	Total complaints = 17 Complaints per 1000 connections = 30	Not achieved
Wastewater	System and adequacy	10 dry weather overflows reported. Complaints per 1000 connections = 4.5	Achieved
		Discharge compliance	100% compliance.
	Fault response times	50% (5/10) responded to within 2 hours. 50% (5/10) notifications resolved within 4 hours.	Not achieved
	Customer satisfaction	Total complaints = 30 Complaints per 1000 connections = 13.5	Not achieved
Land Transport	Road safety	1 fatality, 4 serious injury crashes	Not achieved
	Road condition	Data collection will be carried out by NZTA in January 2025.	Not measured
	Road Maintenance	2.3% as a result of funding reprioritisation and increasing bitumen prices.	Not achieved
	Footpaths	1 – 4 = 94.5%; 1 – 3 = 76%; 5 = 5.5%. No agreed level of service standard	Achieved
	Customer service requests	43% (96/223) responded to within 3 working days.	Not achieved

Summary of Group Activities Performance

Activity	No. of Measures	Achieved	Not Achieved	Not Measured	% Achieved
Leadership	7	2	1	4	29%
Democracy		0	0	2	0%
Corporate Services		2	0	2	50%
Council Controlled Organisations		0	1	0	0%
Planning and Regulatory	16	7	4	5	44%
Resource Management	2	0	1	1	0%
Inspections and Compliance	6	0	3	3	0%
Animal Control	3	2	0	1	67%
Emergency Management	5	5	0	0	100%
Community Services Group	4	2	0	2	50%
Community Halls	1	0	0	1	0%
18Community Development	3	2	0	1	67%
Facilities, and Leisure Services	10	5	1	4	50%
Cemeteries	2	2	0	0	100%
Hokitika Museum	3	3	0	0	100%
Parks and Reserves	1	0	0	1	0%
Public Toilets	1	0	0	1	0%
Swimming Pools	1	0	0	1	0%
West Coast Wilderness Trail	1	0	1	0	0%
Westland District Library	1	0	0	1	0%
Transportation	6	1	3	2	17%
Drinking Water	9	1	6	2	11%
Stormwater	5	1	1	3	20%
Wastewater	5	2	3	0	40%
Solid Waste	2	2	0	0	100%
Total for the Council	64	23	19	22	36%

How Council Activities Contribute Towards Meeting Its Vision

Community Outcomes

Council adopted the following Community Outcomes in the Long Term Plan 2021 – 2031:

Diverse Economy	Sustainably Managed Environment	Resilient Communities
<i>This means...</i>	<i>This means...</i>	<i>This means...</i>
<ul style="list-style-type: none"> We work to find sustainable, diverse and resilient options for encouraging economic growth. We collaborate with other stakeholders to achieve common outcomes. Economic growth has a minor / reduced impact on the natural environment. 	<ul style="list-style-type: none"> The district is involved in sustainable waste management practices We support sustainable environmental practices. We support strategies to enhance and protect the district's ecosystems. Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs. 	<ul style="list-style-type: none"> All areas of the district have access to quality recreational and cultural facilities. A community that cares for all members at all life stages to reduce isolation and promote inclusion. Communities less vulnerable to natural hazards and climate change. All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.

The following groups of activities contribute to the Council's community outcomes and what it intends to achieve during the reporting period:

Group of activities	Activities included within the group	Community outcomes supported by group of activities	Number of performance measures supporting each outcome	Number of performance measures achieving against each outcome
Leadership	<ul style="list-style-type: none"> Governance Corporate services Council Controlled Organisations 	Resilient Communities	7	2
		Diverse Economy	1	0
Planning & Regulatory	<ul style="list-style-type: none"> Planning Compliance (Building Control, Liquor Licencing, and Food Control) Animal Control Emergency Management 	Sustainably Managed Environment	4	2
		Resilient Communities	9	7
		Diverse Economy	6	0

Community Services	<ul style="list-style-type: none"> • Community Development • Community Halls 	Resilient Communities	4	2
Facilities, & Leisure Services	<ul style="list-style-type: none"> • Cemeteries • Hokitika Museum • Parks & Reserves • Public Toilets • Swimming Pools • West Coast Wilderness Trail • Westland District Library 	Sustainably Managed Environment	4	2
		Resilient Communities	10	5
		Diverse Economy	1	0
Infrastructure	<ul style="list-style-type: none"> • Land Transport • Drinking Water • Stormwater • Wastewater • Solid Waste 	Sustainably Managed Environment	14	5
		Resilient Communities	23	5
		Diverse Economy	3	0

Council is committed to ensuring its services work towards achieving positive outcomes for the community. Many of Council's performance measures relate to community perception based on undertaking a Residents' Satisfaction Survey. This survey was not undertaken in 2023/2024 as the Council is working on creating a better and more cost-effective strategy to understand resident sentiment. Some of the performance measures cannot be achieved because changes to requirements regarding the timeframes to conduct inspections are no longer relevant to the way the performance indicator was framed at the time of developing the Long Term Plan.

Each activity group has identified the way in which their activity contributes to the measures and indicators of the Community Outcomes, which may not be a part of specified performance measures.

Activities contribute by:

- Open and transparent meeting processes, and engagement opportunities with meaningful community involvement.
- Iwi participation, partnership and protection.
- Creating diverse employment opportunities, encouraging residents to remain in the district, and providing a means for tourists and residents to get to Hokitika.
- Community resilience is enhanced with provision and maintenance of recreational assets and elderly housing.
- Assisting customers to be compliant with legislation.
- Fostering connections and reducing isolation.
- Increasing the quantity of recyclable material extracted from the waste stream.
- Project improvements aligned with sustainably managed environment and resilient communities.
- Supporting sustainable environmental practises and sustainable development.
- Protecting public health.
- Reducing community vulnerability to the impacts of natural hazards and climate change.

Financial Performance

This is an overview of the financial results for the year ended 30 June 2023. The information is extracted directly from the financial statements contained in the full audited Annual Report 2022/2023. The audited financial statements comply with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The summary Financial Statements do not include all the disclosures that are provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full financial statements. For a complete understanding of Council's financial performance, financial position and cash flows; readers are encouraged to refer to the full Annual Report 2023/2024.

The Group figures in these statements represent the consolidated financial statements for Council and the Group (which includes Westroads Ltd and Destination Westland Ltd). Figures are presented in New Zealand Dollars and rounded to the nearest thousand.

The full financial statements of the Council have been prepared in accordance with Tier 1 PBE Standards. The full financial statements comply with PBE Standards.

The Audit Report is included in the Annual Report. It is an unqualified opinion. It states that the information in the Annual Report fairly presents Council's financial and non-financial performance and that Council's financial statements comply with generally accepted accounting practice in New Zealand.

Summary	2023/2024
	\$000
Rates (General)	11,273
Net surplus/(deficit)	(7,925)
Working Capital	4,251
Public Debt	37,044
Total Assets	572,056

Variations from the Long Term Plan

This is year 3 of the Long Term Plan 2021-2031, therefore Council is reporting against the Annual Plan 2023/2024.

Council has an operating deficit of \$7.7 million before tax, which is \$7.2 million unfavourable to budget. The main variances are set out below.

	Annual Report 2023/2024 \$000	Annual Plan 2023/2024 \$000	Variance
Revenue			
Rates	18,891	19,266	Actual rates income was lower than budgeted mainly due to revenue from metered water charges being lower than forecast.
Grants and subsidies	9,881	9,843	Grants and subsidies were close to budget.
			<ul style="list-style-type: none"> The Hokitika Swimming Pool Redevelopment project was completed in 2024. Actual capital grant funding was \$3.19m, which is \$1.41m higher than budgeted.
			<ul style="list-style-type: none"> Only \$3.83m of the budgeted grants of \$4.66m for road transport was received in the 2023-24 year. This is the final of a three-year funding cycle with NZTA, meaning the balance of any under/over expenditure in selected projects cannot be carried forward into the next year.
			<ul style="list-style-type: none"> The Mayor's Task Force for Jobs (MTFJ) funding continued with a further \$0.35m of funding recognised in the current year. MTFJ was an unbudgeted activity this year but the variance between funding and costs is a timing issue only.
			<ul style="list-style-type: none"> The Carnegie building strengthening project has been completed this year with further funding of \$0.27m received (budgeted \$0.48).
			<ul style="list-style-type: none"> Cass square playground funding received \$0.50m which was under budget. This is a timing issue.
			<ul style="list-style-type: none"> Only \$0.25m of budgeted \$0.46m was received for Cycle Trail grants but this is a reflection of reduced capital expenditure compared to budget.
Interest revenue	1,134	268	Throughout this past financial year, interest rates maintained between 5.5% and 6.5%.

	Annual Report 2023/2024 \$000	Annual Plan 2023/2024 \$000	Variance
			A positive variance of \$0.87m against budgeted interest revenue more than offsets the adverse increase of \$0.67m in finance costs against budget.
Fees and charges	2,744	2,232	Regulatory fees exceeded budget by \$0.39m due to a higher number of consents being processed than anticipated, as well as high complexity in consents (leading to more hours charged).
			Landfill fees are collectively above budget by \$0.14m - an indication of the return of international tourism.
Other revenue	1,989	1,235	Other revenue was \$0.75m higher than the budget mainly due to below factors:
			<ul style="list-style-type: none"> • Unbudgeted cost recoveries for 3-Waters transition support total \$0.20m.
			<ul style="list-style-type: none"> • Gain on revaluation of Jackson Bay Wharf \$0.19m.
			<ul style="list-style-type: none"> • CCO subvention payment was \$0.20m, \$0.1m over budget.
			<ul style="list-style-type: none"> • Dividends received on the amalgamation of Westland Holdings Ltd total \$0.15m.
Expenditure			
Employee benefit expenses	6,704	6,274	The \$0.43m variance in employee benefit expenses is in part due to MTFJ salary costs of \$0.12m, as MTFJ was an unbudgeted but fully funded activity this year.
Finance costs	1,803	1,130	While finance costs were over budget by \$0.67m due to higher than forecast interest rates, these costs are more than offset by interest revenue, as mentioned within the 'Interest revenue' note above.
Depreciation and amortization	8,360	9,331	Depreciation is lower than budget by \$1.03m. Depreciation rates were reviewed and adjusted in line with our depreciation policy after the budget was set, including:
			<ul style="list-style-type: none"> • Bridge (Roading) assets where the adjustment resulted in a decrease in annual depreciation by approximately \$0.50m.

	Annual Report 2023/2024 \$000	Annual Plan 2023/2024 \$000	Variance
			<ul style="list-style-type: none"> Wastewater assets, where the adjustment resulted in a decrease in annual depreciation \$0.19m.
Other expenses	25,554	15,643	Other expenses were higher than budgeted by \$12.68m mainly due to following reasons:
			<ul style="list-style-type: none"> In April 2024, Jackson River Road incurred storm damage. This resulted in an impairment loss of \$6.11m.
			<ul style="list-style-type: none"> Numerous assets replaced throughout the year resulted in realising losses on disposal totalling \$0.96m. <ul style="list-style-type: none"> This included a \$0.45m loss on Water Services assets. A further \$0.27m loss on disposal which was recognized to align share values relating to the transfer of housing assets to a CCO. A review of Council's land assets resulted in a \$0.16m loss on disposal.
			<ul style="list-style-type: none"> Maintenance of Water Services assets is over by \$0.73m due to additional sampling costs not budgeted for, as well as asset failures.
			<ul style="list-style-type: none"> Maintenance of Roading and Wastewater assets are over by \$0.65m and \$0.31m respectively, mostly due to pricing escalations.
			<ul style="list-style-type: none"> MTFJ funded programme costs of \$0.30m. This is programme is fully funded so neither the revenue nor expenditure were budgeted for.
			<ul style="list-style-type: none"> The 150-year anniversary project was completed this year, leading to an operational cost of \$0.20m. This project was funded through the Better-Off Funding programme.
			<ul style="list-style-type: none"> Building and Resource consent processing costs are \$0.06m and \$0.20m over respectively due to the increasing volume of consents being applied for as well as higher complexity (leading to more hours charged). This is offset by the fees mentioned in the 'Fees & Charges' note.
			<ul style="list-style-type: none"> Non-cash loss on interest rate swaps were over budget by \$0.12m of (\$0.50m loss).

	Annual Report 2023/2024 \$000	Annual Plan 2023/2024 \$000	Variance
			<ul style="list-style-type: none"> Consultant fees for the CCO review of \$0.13m were not budgeted for.
			<ul style="list-style-type: none"> Insurance costs are \$0.12m over, largely due to revaluation increases in assets covered by material damage insurance.
Financial Position			
Current Assets	5,320	4,311	Cash & cash equivalents is higher than the budget by \$1.0m. The main reason for this variance is forecast capital program expenditure which was under budget. Conversely, escalating operational costs, particularly within infrastructure, have eroded cash flow from operational activities. The impact of lower capital spend and increased operational costs has resulted in Council not meeting three benchmarks in the current year.
	3,613	3,135	Debtors and other receivables are higher than budget by \$0.5m. The final NZTA claim for the year was outstanding at an amount of \$1.1m, this was \$0.5m more than budgeted at year end. This is a timing variance.
	8,271	-	<p>Council has other financial assets totalling \$8.2m which were not budgeted for. This includes:</p> <ul style="list-style-type: none"> A term deposit at \$3.5m set to mature in April 2025. Loans to our CCO's as Council is holding \$5.7m debt on behalf of CCOs as part of the CCO amalgamation. The current portion of this debt is \$4.7m.
Assets Held for Sale	446	-	Land available for sale has been recognized as being held for sale.
Non-Current Assets	554,016	541,341	Non-current assets are \$12.7m higher than the budget overall. Key contributing factors include:
	533,816	516,239	<ul style="list-style-type: none"> Property, Plant, and Equipment is \$17.6M over budget for mainly due to inflation resulting in higher than forecast asset revaluations. Revaluation of assets was \$33.3m over budget. This is a reflection of escalating costs and the value of infrastructural work completed during the last financial year. Partially offsetting this were unbudgeted asset disposals and the Jackson River Road Impairment.

	Annual Report 2023/2024 \$000	Annual Plan 2023/2024 \$000	Variance
	5,435	10,781	<ul style="list-style-type: none"> \$5.4M of capital expenditure is recognized as work in progress, which is \$5.3m under budget. This is because a large portion of larger projects were completed this year as well some projects expected to have commenced still being in the planning phase. Further details of assets under construction is provided in Note 13 of the Annual Report 2023/2024.
	1,703	771	<ul style="list-style-type: none"> 'Other Financial Assets' is over by \$0.9m due to the non-current \$1m loan to CCOs (refer also to Current Assets, above).
Current Liabilities	13,343	4,845	Current liabilities are \$8.5m higher than budget.
			<ul style="list-style-type: none"> \$3.5m loan is recognized as current borrowing as it matures in April 2025. The budget for this loan is under Non-Current Borrowings.
			<ul style="list-style-type: none"> Council is holding \$5.7m debt on behalf of CCOs, \$4.7m of which is current.
Non-Current Liabilities	32,084	39,039	Non-current liabilities are lower than the budget by \$6.9m as long-term debt is lower than forecast by \$7.3m.
			<ul style="list-style-type: none"> This is a timing difference in relation to the stage of completion and/or deferral of projects anticipated to be loan funded, for example, the wastewater treatment plant which is still in the planning phase.
			<ul style="list-style-type: none"> The non-current term loan of \$1M to the CCOs offsets the lag in funding requirements for capital projects.
			<ul style="list-style-type: none"> The annual review of the provision for landfill closure and monitoring costs has resulted in this provision being \$0.3m over budget.

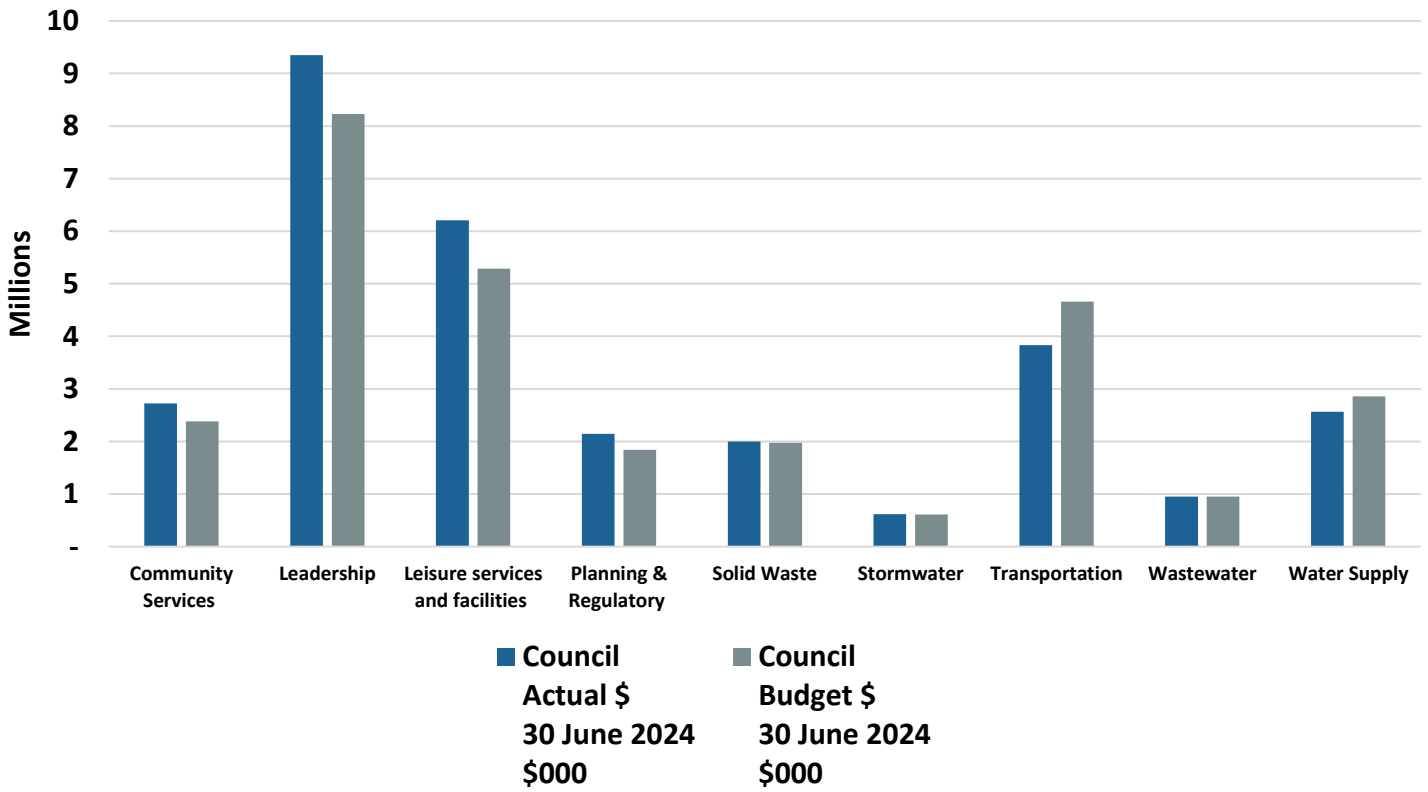
Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2024

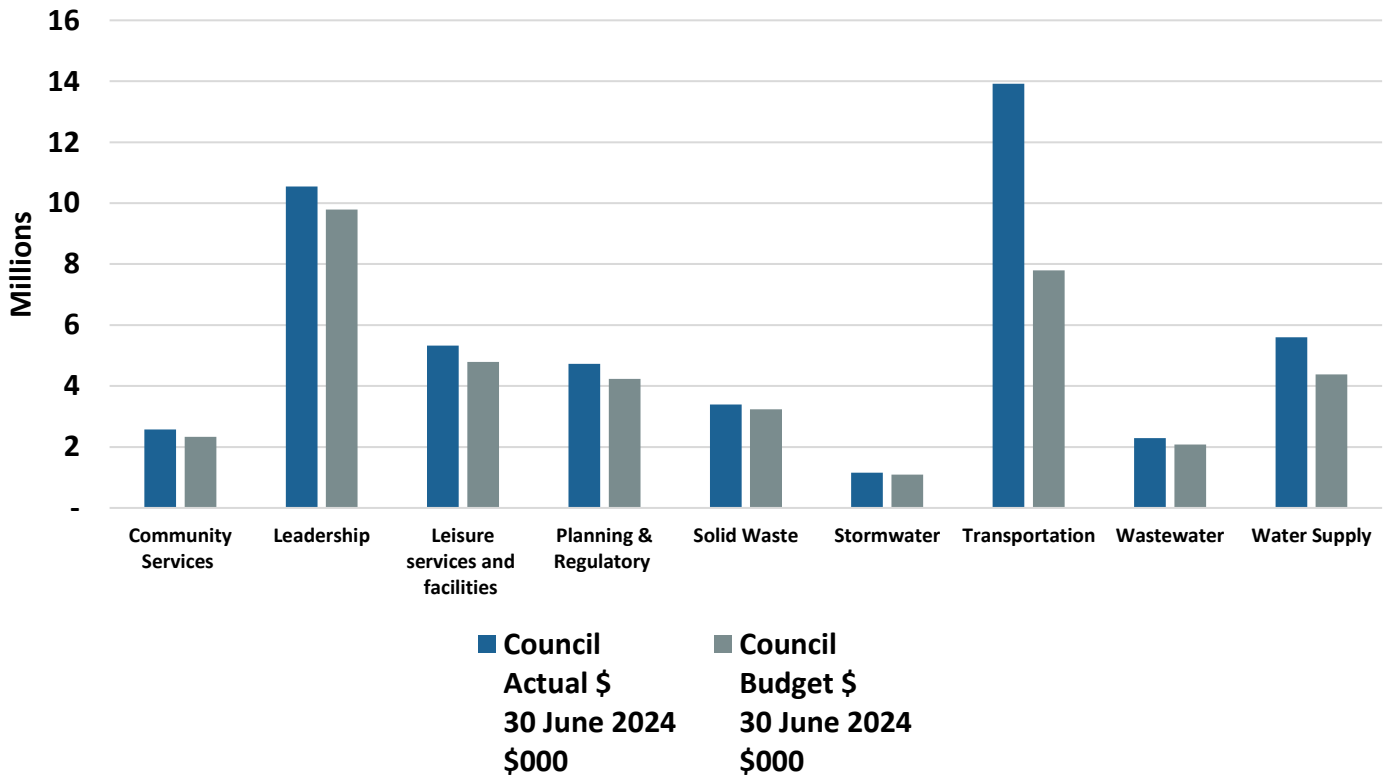
Statement of Comprehensive Revenue and Expense						
	Council Actual 30 June 2024 \$000	Council Budget 30 June 2024 \$000	Council Actual 30 June 2023 \$000	Group Actual 30 June 2024 \$000	Group Actual 30 June 2023 \$000	Notes
Revenue						
Rates	18,891	19,266	18,767	18,704	18,570	3
Grants and subsidies	9,881	9,843	7,859	9,914	7,985	3
Interest revenue	1,134	268	750	1,162	758	3
Fees and charges	2,744	2,232	2,254	2,744	2,254	3
Other revenue	1,989	1,235	2,146	23,333	26,163	3
Total operating revenue	34,639	32,844	31,778	55,857	55,731	
Expenditure						
Employee benefit expenses	6,704	6,274	5,550	17,745	17,693	4
Finance costs	1,803	1,130	1,395	2,201	1,807	5
Depreciation and amortisation	8,306	9,331	8,754	10,726	11,404	13 & 14
Other expenses	25,554	15,643	19,652	33,382	29,091	6
Total operating expenditure	42,367	32,377	35,352	64,054	59,995	
Surplus/(Deficit) before tax	(7,728)	467	(3,574)	(8,197)	(4,264)	
Income tax expenses/(benefit)						
Income tax expense/(benefit)	197	-	(39)	(107)	196	7
Income tax expenses/(benefit)	197	-	(39)	(107)	196	
Operating Surplus/(Deficit)	(7,925)	466	(3,536)	(8,090)	(4,460)	-
Other comprehensive revenue and expense						
Gain on revaluation of assets	18,769	-	19,908	19,615	29,259	13
Tax on revaluation (surplus)/deficit	(47)	-	-	(47)	(2,756)	7
Other Comprehensive Revenue and Expenses Subtotal	18,722	-	19,908	19,568	26,503	
Total comprehensive revenue and expense/(deficit) for the year attributable to Council	10,797	466	16,373	11,478	22,043	

Revenue includes both exchange and non-exchange transactions which are detailed in Note 3(vi) of the Annual Report 2023/2024.

Revenue by activity



Expenditure by activity



Statement of Changes in Equity

For the year ended 30 June 2024

Equity				
	Council Actual \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000	Group Actual \$ 30 June 2024 \$000	Group Actual \$ 30 June 2023 \$000
Retained earnings				
Balance at 1 July	172,412	170,583	178,681	177,777
Transfers to restricted reserves	(4,257)	(11,108)	(4,257)	(11,108)
Transfers from restricted reserves	4,036	14,002	4,036	14,002
Transfer from property revaluation reserve	667	2,471	1,823	2,471
Revaluation gain recognised through surplus or deficit	(186)	-	(186)	-
Surplus/(deficit) for the year	(7,925)	(3,536)	(8,090)	(4,460)
Balance at 30 June	164,748	172,412	172,007	178,681
Restricted reserves				
Balance at 1 July	10,074	12,968	10,073	12,968
Transfers to retained earnings	(4,036)	(14,002)	(4,036)	(14,002)
Transfers from retained earnings	4,257	11,108	4,257	11,108
Balance at 30 June	10,295	10,074	10,295	10,073
Assets revaluation reserve				
Balance at 1 July	333,170	315,733	343,103	316,696
Revaluation gains on property, plant and equipment	18,769	19,908	19,615	29,259
Revaluation gain/(loss) recognised through surplus or deficit	186	-	186	(382)
Transfer from Taxation on Revaluations	-	-	(203)	-
Transfer of revaluation reserve to retained earnings	(667)	(2,471)	(1,823)	(2,471)
Balance at 30 June	351,457	333,170	360,878	343,103
Taxation on Revaluations				
Balance 1 July	177	177	(2,197)	177
Tax on revaluations	(47)	-	(47)	(2,374)
Transfer to revaluation Reserve	-	-	203	-
Balance at 30 June	130	177	(2,041)	(2,197)
Total equity	526,630	515,833	541,138	529,660

Statement of Financial Position

For the year ended 30 June 2024

Statement of Financial Position						
	Council Actual 30 June 2024 \$000	Council Budget 30 June 2024 \$000	Council Actual 30 June 2023 \$000	Group Actual 30 June 2024 \$000	Group Actual 30 June 2023 \$000	Notes
Assets						
Current assets						
Cash & cash equivalents	5,320	4,311	8,378	6,029	10,060	8
Debtors & other receivables	3,613	3,135	2,809	6,849	6,418	9
Inventory	208	-	-	1,618	1,021	10
Tax refundable	-	-	-	383	-	7
Work in progress	-	-	-	35	11	13
Derivative financial instruments	181	12	53	181	53	11
Other financial assets	8,271	-	48	3,571	125	12
Total Current Assets	17,594	7,458	11,288	18,667	17,688	
Assets held for sale						
Land held for sale	446	-	-	446	-	10
Total Assets Held for Sale	446	-	-	446	-	
Non-current assets						
Council Controlled Organisation	12,480	12,695	12,695	-	-	28
Deferred Tax	-	137	-	-	-	7
Intangible assets	141	225	151	141	151	14
Assets Under Construction	5,435	10,781	9,571	5,369	11,278	13
Derivative financial instruments	441	493	1,052	441	1,052	11
Other Financial Assets	1,703	771	553	703	611	12
Investment property	-	-	-	1,395	1,105	13A
Term Investment	-	-	-	99	-	
Property, Plant and Equipment	533,816	516,239	515,647	564,710	546,461	13
Term Inventory	-	-	-	-	-	10
Total Non-current assets	554,016	541,341	539,669	572,858	560,657	
Total Assets	572,056	548,798	550,957	591,971	578,345	
Liabilities						
Current liabilities						
Creditors & other payables	3,548	2,864	4,001	4,746	5,699	15
Employee benefit liabilities	589	507	521	1,726	1,757	17
Tax payable	-	-	-	-	231	7
Borrowings	8,218	-	3,000	8,219	5,647	18
Other	987	1,475	595	1,425	993	18
Total Current Liabilities	13,343	4,845	8,116	16,117	14,328	
Non-current liabilities						
Deferred Tax	68	-	-	2,556	2,402	7
Employee benefit liabilities	36	36	30	180	164	17
Provisions	3,137	2,821	3,335	3,137	3,335	16
Borrowings	28,826	36,180	23,818	28,826	28,456	18
Derivative financial instruments	18	-	-	18	-	11
Total Non-Current Liabilities	32,084	39,039	27,183	34,717	34,357	
Total Liabilities	45,427	43,885	35,300	50,833	48,685	
Net Assets	526,630	504,913	515,657	541,138	529,660	

Equity						
Retained Earnings	164,747	179,854	172,410	172,007	178,681	19
Restricted Reserves	10,295	6,480	10,073	10,295	10,073	19
Revaluation reserves	351,458	318,402	333,170	360,878	343,103	19
Other comprehensive revenue and expense reserve	130	177	177	(2,041)	(2,197)	19
Total Equity	526,630	504,913	515,831	541,138	529,660	

Statement of Cash Flows

For the year ended 30 June 2024

Cash Flow Statement						
	Council Actual \$ 30 June 2024 \$000	Council Budget \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000	Group Actual \$ 30 June 2024 \$000	Group Actual \$ 30 June 2023 \$000	Notes
Cash flows from Operating Activities						
Cash was provided from:						
Rates Revenue	18,868	19,270	19,275	18,680	19,082	
Fees, charges, and other receipts (including donations)	2,533	2,228	1,962	4,870	1,962	
Interest Received	1,068	268	684	1,096	692	
Dividends received	348	250	300	-	-	
Grants and Subsidies	9,525	9,825	9,320	9,468	9,446	
Other Revenue	1,529	981	1,370	20,347	24,428	
	33,870	32,821	32,911	54,462	55,610	
Cash was applied to:						
Payment Staff & Suppliers	24,823	21,234	20,996	44,320	41,792	
Interest Paid	1,597	1,130	1,141	2,010	1,553	
Income tax paid/(refunded)	-	-	(10)	383	184	
	26,420	22,364	22,127	46,712	43,529	
Net cash flow Operating Activities	7,450	10,457	10,784	7,749	12,082	29
Cash flows from Investment Activities						
Cash was provided from:						
Proceeds from Investments realised	-	-	48	-	48	
Term Deposit with maturity greater than 90 days	-	-	3,000	-	3,000	
Proceeds sale of property, plant and equipment	125	-	125	1,503	948	
	125	-	3,173	1,503	3,996	
Cash was applied to:						
Purchase of property, plant and equipment	11,515	20,342	11,761	12,013	16,346	
Purchase of inventory	-	-	-	389	-	
Purchase of intangibles	193	280	212	193	212	
Purchase of Investments	5,649	172	-	29	135	
Term Deposit with maturity greater than 90 days	3,504	-	-	3,603	-	
	20,861	20,794	11,972	16,227	16,693	
Net cash flows from Investment Activities	(20,736)	(20,794)	(8,800)	(14,724)	(12,697)	
Cash flows from Financing Activities						
Cash was provided from:						
Proceeds from borrowings	10,226	6,887	-	2,946	5,871	
Capital works loan repayments	2	2	5	2	5	
	10,228	6,890	5	2,948	5,876	
Cash was applied to:						
Repayment of borrowings	-	-	3,000	-	6,245	
	-	-	3,000	-	6,245	
Net cash flows from Financing Activities	10,228	6,890	(2,995)	2,948	(369)	

Cash Balance					
Cash Balance					
Net increase/(decrease) in cash held	(3,058)	(3,447)	(1,011)	(4,027)	(246)
Total cash resources at start of the year	8,378	7,758	9,389	10,055	10,301
Cash Balance	5,320	4,311	8,378	6,028	10,056
Cash & cash equivalents	5,320	4,311	8,378	6,029	10,060
Bank overdraft	-	-	-	(1)	(5)
Cash Balance	5,320	4,311	8,378	6,028	10,055

Reconciliation of movements in liabilities arising from financing activities	
Council	Loans
	\$000
Balance as at 01 July 2022	29,818
Cash inflows	-
Cash outflows	(3,000)
Non-cash changes	-
Balance as at 01 July 2023	26,818
Cash inflows	18,788
Cash outflows	(8,700)
Non-cash changes	138
Balance as at 30 June 2024	37,044

Group	Loans
	\$000
Balance as at 01 July 2022	34,475
Cash inflows	5,738
Cash outflows	(6,245)
Non-cash changes	138
Balance as at 01 July 2023	34,107
Cash inflows	16,981
Cash outflows	(14,181)
Non-cash changes	138
Balance as at 30 June 2024	37,044

Whole of Council Funding Impact Statement

For the year ended 30 June 2024

Funding Impact Statement for Whole of Council				
	2023 Annual Plan \$000	2023 Annual Report \$000	2024 Annual Plan \$000	2024 Actual \$000
(SURPLUS) / DEFICIT OF OPERATING FUNDING				
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	8,982	8,889	11,131	11,174
Targeted Rates	10,245	9,878	8,135	7,717
Subsidies and grants for operating purposes	2,135	3,867	2,638	3,508
Fees and charges	2,037	2,254	2,232	2,744
Interest and dividends from investments	257	1,050	518	1,482
Local authorities fuel tax, fines, infringement fees, and other receipts	1,084	2,649	985	1,413
Total Operating Funding (A)	24,740	28,588	25,639	28,038
Applications of Operating Funding				
Payments to staff and suppliers	19,950	23,011	21,916	25,210
Finance Costs	986	1,395	1,130	1,803
Total Applications of Operating Funding (B)	20,936	24,407	23,046	27,013
Surplus/(Deficit) of Operating Funding (A - B)	3,804	4,181	2,593	1,025
(SURPLUS) / DEFICIT OF CAPITAL FUNDING				
Sources of Capital Funding				
Subsidies and grants for capital expenditure	9,156	3,992	7,205	6,373
Increase (decrease) in debt	5,941	(3,000)	6,887	4,500
Gross proceeds from sale of assets	-	12	-	125
Total Sources of Capital Funding (C)	15,097	1,004	14,092	10,998
Application of Capital Funding				
Capital Expenditure:				
- to meet additional demand	1,735	666	252	177
- to improve the level of service	14,250	4,929	10,600	6,656
- to replace existing assets	12,537	6,266	9,770	4,598
Increase (decrease) in reserves	(9,770)	(6,676)	(3,938)	591
Increase (decrease) of investments	149	-	-	-
Total Applications of Capital Funding (D)	18,901	5,185	16,684	12,023
Surplus/(Deficit) of Capital Funding (C - D)	(3,804)	(4,181)	(2,592)	(1,025)
Funding Balance ((A - B) + (C - D))	-	-	-	-



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTLAND DISTRICT COUNCIL AND GROUP'S SUMMARY OF THE ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

The summary of the annual report was derived from the annual report of Westland District Council and Group (the District Council) for the year ended 30 June 2024.

The summary of the annual report comprises the following summary statements on pages 8 to 27:

- the summary statement of financial position as at 30 June 2024;
- the summaries of the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended 30 June 2024;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary of group activities performance (referred to as "Statement of Service Performance").

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2024 in our auditor's report dated 31 October 2024.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*.



Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

Our opinion on the summary of the annual report is based on our procedures, which were carried out 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.

Other than the audit of the annual report and debenture trustee reporting, we have no relationship with or interests in the District Council or its subsidiaries and controlled entities.

A handwritten signature in blue ink, appearing to read 'B Summerfield', is positioned above the printed name.

Brendan Summerfield
Ernst & Young
Chartered Accountants
On behalf of the Auditor-General
Christchurch, New Zealand
31 October 2024