

# AGENDA

## RĀRANGI TAKE

NOTICE OF AN EXTRAORDINARY MEETING OF

# COUNCIL

to be held on **Wednesday, 30 October 2024** commencing at **1 pm** in the Council Chambers,  
36 Weld Street, Hokitika and via Zoom

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Chairperson:	Her Worship the Mayor
Deputy Mayor and Southern Ward Member:	Cr Cassin
Northern Ward Members:	Cr Neale, Cr Burden, Cr Phelps
Hokitika Ward Members:	Cr Baird, Cr Davidson, Cr Gillett
Southern Ward Members:	Cr Manera
Iwi Representatives:	Kw Madgwick, Kw Tumahai

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In accordance with clause 25B of Schedule 7 of the Local Government Act 2002, members may attend the meeting by audio or audio-visual link

## Council Vision

*We work with the people of Westland to grow and protect our communities, our economy, and our unique natural environment.*

# Purpose

The Council is required to give effect to the purpose of local government as prescribed by section 10 of the Local Government Act 2002. That purpose is:

- (a) To enable democratic local decision-making and action by, and on behalf of, communities; and
- (b) To promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

## 1. NGĀ WHAKAPAAHA APOLOGIES

## 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

Members need to stand aside from decision-making when a conflict arises between their role as a Member of the Council and any private or other external interest they might have. This note is provided as a reminder to Members to review the matters on the agenda and assess and identify where they may have a pecuniary or other conflict of interest, or where there may be a perception of a conflict of interest.

If a member feels they do have a conflict of interest, they should publicly declare that at the start of the meeting or of the relevant item of business and refrain from participating in the discussion or voting on that item. If a member thinks they may have a conflict of interest, they can seek advice from the Chief Executive or the Group Manager Corporate Services Risk and Assurance (preferably before the meeting). It is noted that while members can seek advice the final decision as to whether a conflict exists rests with the member.

## 3. PŪRONGO KAIMAHI STAFF REPORTS

- **Draft Annual Report 2023/2024 FOR ADOPTION**  
Lynley Truman, Finance Manager and Emma Rae, Strategy and communications Advisor.

**DATE OF ORDINARY COUNCIL MEETING – 28 NOVEMBER 2024  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

# Report to Council



**DATE:** 30 October 2024  
**TO:** Mayor and Councillors  
**FROM:** Finance Manager and Strategy and Communications Advisor

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## **DRAFT ANNUAL REPORT 2023/2024 FOR ADOPTION**

### **1. Summary**

- 1.1. The purpose of this report is to provide the Council with the draft Annual Report 2023/2024 for review and adoption.
- 1.2. This issue arises from the requirements of the Local Government Act 2002 (LGA).
- 1.3. Council seeks to meet its obligations under the Local Government Act 2002 and the achievement of the District Vision adopted by the Council in June 2024, which are set out in the Enhanced Annual Plan 2024/2025. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that the Council adopt the draft Annual Report 2023/2024 (Annual Report).

### **2. Background**

- 2.1 The reason the report has come before the Council is due to Section 98 of the LGA, which requires the Council to formally adopt the Annual Report within 4 months of the end of the financial year to which it relates.
- 2.2 The draft Annual Report has been reviewed by the Risk and Assurance committee, who recommended it for adoption by the Council.

### **3. Current Situation**

- 3.1. The current situation is that the draft Annual Report for the year ended 30 June 2024 is attached as **Appendix 1**.
- 3.2. This draft Annual Report measures performance against year 3 of the Long-Term Plan 2021 - 2031.
- 3.3. The Council is subject to Tier 1 reporting requirements of the Accounting Standard for Public Benefit Entities. The Annual Report for the year ended 30 June 2024 has been prepared in accordance with Tier 1 reporting requirements.
- 3.4. Major variances to the Long Term Plan are set out within the financial statements on pp 95 – 101 of the draft Annual Report. The Council reports a before tax deficit of \$7.7m, which is \$7.23m unfavourable to budget.

3.5. The operating deficit of \$7.7m includes:

*Statement of comprehensive revenue and expenses*

**Rates**

- Actual rates income was lower than budgeted mainly due to revenue from metered water charges being lower than forecast.

**Grants and subsidies** were close to budget.

- The Hokitika Swimming Pool Redevelopment project was completed in 2024. Actual capital grant funding was \$3.19m, which is \$1.41m higher than budgeted.
- 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.
- 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.
- The Carnegie building strengthening project has been completed this year with further funding of \$0.27m received (budgeted \$0.48).
- Cass square playground funding received \$0.50m which was under budget. This is a timing issue.
- 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.

Where grants are subject to performance measures not yet fulfilled, Grant actuals have been adjusted for the unspent portion of grants received by transfers to Revenue Received in Advance.

**Fees and charges**

- 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**

Other revenue was \$0.75m higher than the budget mainly due to below factors:

- Unbudgeted cost recoveries for 3-Waters transition support total \$0.20m.
- Gain on revaluation of Jackson Bay Wharf \$0.19m,
- CCO subvention payment was \$0.20m, \$0.1m over budget.
- Dividends received on the amalgamation of Westland Holdings Ltd total \$0.15m

**Depreciation and amortization**

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:

- Bridge (Roading) assets where the adjustment resulted in a decrease in annual depreciation by approximately \$0.50m; and
- Wastewater assets, where the adjustment resulted in a decrease in annual depreciation \$0.19m.

**Other expenses**

Other expenses were higher than budgeted by \$12.68m mainly due to following reasons:

- In April 2024, Jackson River Road incurred storm damage. This resulted in an impairment loss of \$6.11m.
- Numerous assets replaced throughout the year resulted in realising losses on disposal totalling \$0.96m.
  - 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.
- Maintenance of Water Services assets is over by \$0.73m due to additional sampling costs not budgeted for, as well as asset failures.
- Maintenance of Roading and Wastewater assets are over by \$0.65m and \$0.31m respectively, mostly due to pricing escalations.
- MTFJ funded programme costs of \$0.30m. This programme is fully funded so neither the revenue nor expenditure were budgeted for.
- 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.
- 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.
- Non-cash loss on interest rate swaps were over budget by \$0.12m of (\$0.50m loss)
- Consultant fees for the CCO review of \$0.13m were not budgeted for.
- Insurance costs are \$0.12m over, largely due to revaluation increases in assets covered by material damage insurance.

#### *Statement of Financial Position*

##### **Current Assets**

- 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.
- 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.

Council has other financial assets totalling \$8.2m which were not budgeted for. This includes:

- 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

##### **Non-Current Assets**

Non-current assets are \$12.7m higher than the budget overall. Key contributing factors include:

- 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.
- \$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.
- '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

Current liabilities are \$8.5m higher than budget.

- \$3.5m loan is recognized as current borrowing as it matures in April 2025. The budget for this loan is under Non-Current Borrowings.
- Council is holding \$5.7m debt on behalf of CCOs, \$4.7m of which is current.

## Non-Current Liabilities

- Non-current liabilities are lower than the budget by \$6.9m as long-term debt is lower than forecast by \$7.3m.  
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.
- The non-current term loan of \$1M to the CCOs offsets the lag in funding requirements for capital projects.
- The annual review of the provision for landfill closure and monitoring costs has resulted in this provision being \$0.3m over budget.

3.6. The deficit of \$7.7m can be accounted for by the following non-budgeted expenditure:

- |  |        |
|--|--------|
| • Impairment and Disposal losses on Fixed Assets | \$7.0m |
| • Loss on Derivative Financial Instruments       | \$0.5m |
| • Provision for Doubtful Debts                   | \$0.1m |
| • Unrealised Landfill Aftercare costs            | \$0.1m |

Total unbudgeted costs: \$7.7m

There are no payments required to be made for these expenses and therefore there is no impact on the Council's cash flow and bank balance.

3.7. Appendix 1 is the final draft document., There are not expected to be any changes to the Council's financial figures.

3.8. Annual Reports are subject to a full audit process carried out by Ernst and Young (EY). All financial statements and information are considered accurate, and the audit opinion in the tabled report is unqualified.

## 4. Options

4.1. Option 1: Do not adopt the Annual Report for the year ended 30 June 2024.

4.2. Option 2: Adopt the Annual Report for the financial year ending 30 June 2024 subject to editorial changes recommended by the Council.

4.3. Option 3: Adopt the Annual Report for the year ended 30 June 2024 as provided in Appendix 1.

## 5. Risk Analysis

5.1. Risk has been considered and the following risks have been identified:

5.1.1. Non-compliance with statutory requirements if the Annual Report is not adopted on time.

5.1.2. Reputational risk if the Council is not seen to be transparent about financial performance and service delivery.

## **6. Health and Safety**

6.1. Health and Safety has been considered and no items have been identified.

## **7. Significance and Engagement**

7.1. The level of significance has been assessed as being low against the Significance and Engagement Policy. The Annual Report is an administrative document.

7.1.1.No public consultation is considered necessary. The Annual Report is intended to inform the community.

## **8. Assessment of Options (including Financial Considerations)**

8.1. **Option 1:** This is not an option. Adoption of an Annual Report is a statutory requirement.

8.1.1.There are no financial implications to this option.

8.2. **Option 2:** Adopt the Annual Report for the year ended 30 June 2024 subject to changes recommended by the Council.

Elected Members may wish to amend or edit the report in light of new information, observations, or recommendations. Material amendments would require further audit work and a deferred adoption.

8.2.1.Financial implications of this option are an increased cost for the audit work.

8.3. **Option 3:** Adopt the Annual Report for the year ended 30 June 2024 as provided in Appendix 1. This allows Council to meet its statutory requirements.

8.3.1.There are no financial implications to this option.

## **9. Preferred Option(s) and Reasons**

9.1. The preferred option is Option 3. That the Council adopt the Annual Report for the year ended 30 June 2024 as provided in Appendix 1.

9.2. The reason that Option 3 has been identified as the preferred option is that the Council will meet the statutory deadline for adoption and the community will be informed about the Council's performance and the financial position in a timely manner.

## **10. Recommendation(s)**

10.1. That the report be received.

10.2. That Council adopt the Annual Report for the financial year ending 30 June 2024 as provided in Appendix 1.

**Lynley Truman**  
**Finance Manager**

**Emma Rae**  
**Strategy and Communications Advisor**

**Appendix 1:** Draft Annual Report for the year ended 30 June 2023



WESTLAND DISTRICT COUNCIL  
ANNUAL REPORT 2023/2024





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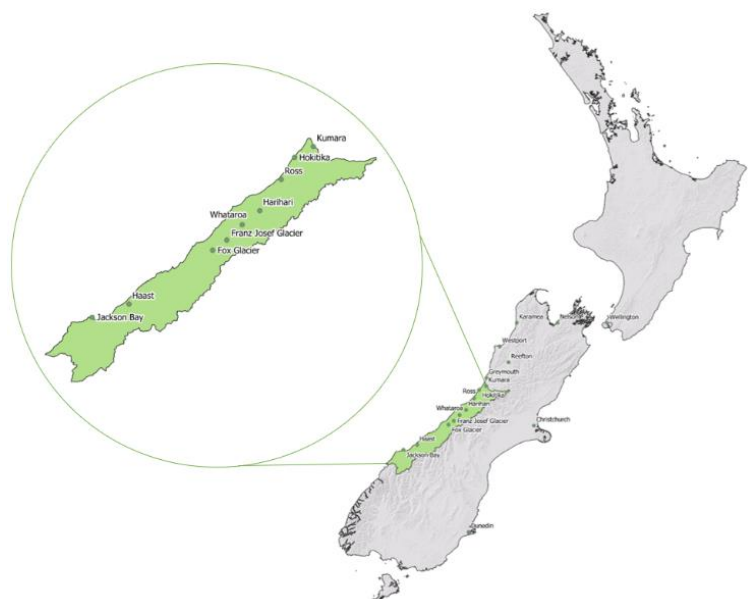
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# District Profile

<b>District Office</b>	36 Weld Street, Hokitika
<b>Postal Address</b>	Private Bag 704, Hokitika
<b>Communications</b>	Phone: (03) 756 9010 Email: council@westlanddc.govt.nz Website: www.westland.govt.nz
<b>Date of Constitution of District</b>	1 November 1989
<b>Population Usually Resident in District (Census 2023)</b>	8,901
<b>Total Area</b>	1,186,272 ha
<b>Rateable Area</b>	141,522 ha
<b>No. of Rateable Assessments</b>	6675
<b>No. of Non-rateable Assessments</b>	816
<b>Rateable Capital Value as at 30 June 2023</b>	\$2,716,462,900
<b>Non-rateable Capital Value as at 30 June 2023</b>	\$735,561,100
<b>Rateable Land Value as at 30 June 2023</b>	\$1,336,426,100
<b>Non-rateable Land Value as at 30 June 2023</b>	\$653,768,800
<b>Date of Last Valuation (by Quotable Valuation Limited)</b>	1 September 2023
<b>Date of Next Valuation (by Quotable Valuation Limited)</b>	1 September 2026
<b>Auditor</b>	EY, on behalf of the Auditor-General
<b>Bankers</b>	Westpac Bank
<b>Insurance Brokers</b>	Aon New Zealand
Cover Photo – Fox Glacier area – Bernard Spragg on Flickr, <a href="https://flickr.com/photos/volvob12b/12185710855/in/album-72157632915791955">https://flickr.com/photos/volvob12b/12185710855/in/album-72157632915791955</a>	

## COUNCIL'S VISION

We work with the people of Westland to grow and protect our communities, our economy and our unique natural environment.



## 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

## The Planning Cycle



### About the Annual Report

The Annual Report explains what Council has done to deliver the work programmes for 2023/2024 as outlined in the Long Term Plan 2021 – 2031 (LTP) for year 3, as required by section 98 of the Local Government Act 2002. This shows how Council performed financially and whether we delivered the services outlined in the LTP. The Long Term Plan was adopted by Council on 30 June 2021.

This report is prepared in observance of the Local Government (Financial Reporting and Prudence) Regulations 2014 along with the Local Government Act 2002 Amendment Act provisions.

The diagram above outlines the local government planning and reporting cycle.

## Statement of Compliance

Westland District Council hereby confirms that all statutory requirements contained in the Local Government Act 2002, in relation to the Annual Report 2023/2024 have been complied with.

Council adopted this Annual Report on 30 October 2024.



Helen Lash

Mayor 2023/2022



Scott Baxendale

Acting Chief Executive

## Māori Contribution to Decision-Making

Section 81 of the Local Government Act 2002 sets out the obligations for Council under clause 35, schedule 10 LGA, to both consult Māori and encourage Māori involvement in the Council's decision-making processes. Section 35 of the Act requires Council to report on the activities that have been undertaken in the year to establish and maintain processes to enable Māori to contribute.

The Long Term Plan 2021-2031 includes a statement of commitment to consultation and engagement with Māori, particularly mana whenua.

The statement expresses the desire of Council and Poutini Ngāi Tahu (Te Rūnanga o Ngai Tahu, Te Rūnanga o Makaawhio and Te Rūnanga o Ngāti Waewae) to maintain good communication and working relationships. In particular, all parties wish to evolve our relationships to ensure that contribution to decision making continues to occur.

At the 26 July 2018 Ordinary Council Meeting, an invitation was extended to the Chairs of Te Rūnanga o Ngāti Waewae and Te Rūnanga o Makaawhio to attend and participate in Council Meetings and the Business of Council, in acknowledgement of, and to further strengthen, Council's partnership with Mana Whenua of Westland.

The Chairs of Te Rūnanga o Ngāti Waewae and Te Rūnanga o Makaawhio are full voting members of Committees and participate as non-voting members in Council Meetings.

On the 22 November 2018, Council approved the Manatu Whakaaetanga Partnership Agreement with Te Rūnanga O Ngāti Waewae and Te Rūnanga O Makaawhio (Poutini Ngāi Tahu) for three years until 2021. The agreement was signed by Mayor Bruce Smith on behalf of Council and Francois Tumahai on 22 August 2019 and by Paul Madgwick on behalf of Te Rūnanga o Makaawhio on 28 May 2020 and subsequently updated and renewed for the period 18 April 2024 to 18 April 2027. The renewed agreement was received by the Council at their meeting on 27 June 2024.





Photo Credit: Katrina Thornley Photography

*Inset – Cr Patrick Phelps; Back Row – Cr Donna Baird, Cr Reilly Burden, Deputy Mayor Ashley Cassin, Kw Paul Madgwick, Kw Francois Tumahai; Front Row –Cr Jane Neale, Cr Steven Gillett, Mayor Helen Lash, Cr Paul Davidson, Cr Brian Manera.*

<b>Mayor</b>	Mayor Helen Lash	<a href="mailto:mayor.lash@westlanddc.govt.nz">mayor.lash@westlanddc.govt.nz</a>
<b>Hokitika Ward</b>	Cr Donna Baird	<a href="mailto:cr.baird@westlanddc.govt.nz">cr.baird@westlanddc.govt.nz</a>
	Cr Paul Davidson	<a href="mailto:cr.davidson@westlanddc.govt.nz">cr.davidson@westlanddc.govt.nz</a>
	Cr Steven Gillett	<a href="mailto:cr.gillett@westlanddc.govt.nz">cr.gillett@westlanddc.govt.nz</a>
<b>Northern Ward</b>	Cr Reilly Burden	<a href="mailto:cr.burden@westlanddc.govt.nz">cr.burden@westlanddc.govt.nz</a>
	Cr Jane Neale	<a href="mailto:cr.neale@westlanddc.govt.nz">cr.neale@westlanddc.govt.nz</a>
	Cr Patrick Phelps	<a href="mailto:cr.phelps@westlanddc.govt.nz">cr.phelps@westlanddc.govt.nz</a>
<b>Southern Ward</b>	Deputy Mayor Ashley Cassin	<a href="mailto:cr.cassin@westlanddc.govt.nz">cr.cassin@westlanddc.govt.nz</a>
	Cr Brian Manera	<a href="mailto:cr.manera@westlanddc.govt.nz">cr.manera@westlanddc.govt.nz</a>

## RŪNANGA REPRESENTATIVES

Francois Tumahai - Chair Te Rūnanga o Ngāti Waewae

Paul Madgwick – Chair Te Rūnanga o Makaawhio

## Executive Team 2023/2024



Photo: Penny Coleman

### **Scott Baxendale**

Acting Chief Executive\*

Telephone: 03 756 9010

Email: [ce@westlanddc.govt.nz](mailto:ce@westlanddc.govt.nz)

As Acting Chief Executive, Scott has the overall responsibility to ensure that Westland District Council delivers on the council and community's aspirations through the Long Term Plan and Annual Plan processes. Aspects of delivery include:

- Sound financial advocacy.
- Execution of Capital Works program.
- Operational excellence in the delivery of services.
- Compliance with internal and external regulations and laws.
- Supporting each Westland community through improving resilience.
- Providing strategies to support key council projects.
- Linking with council CCO's to ensure the Statement of Intent is delivered.

Scott also represents the Westland in a regional capacity through developing close working relationships with neighbouring local authorities, Development West Coast and local Runanga Westland District Council representatives."

*\*Chief Executive Simon Bastion resigned on 17 June 2024, and was replaced by Scott Baxendale, Group Manager District Assets, as Acting Chief Executive while the Council recruits for a permanent replacement.*

### **Erle Bencich**

Acting Group Manager District Assets\*

Telephone: 03 756 9034

Email: [erle.bencich@westlanddc.govt.nz](mailto:erle.bencich@westlanddc.govt.nz)

As Group Manager: District Assets, Erle's primary responsibility is to oversee the operation, maintenance and improvement of Council's infrastructural assets. These include roading, 3 water services, recreational assets, cemeteries, land and buildings, and solid waste disposal. Scott is also responsible for the development of Asset Management / Activity Management Plans and long-term infrastructure strategies.

*\*Erle Bencich was appointed Acting Group Manager District Assets to cover the role for Scott Baxendale, Group Manager District Assets, who was appointed Acting Chief Executive on 17 June 2024.*

### **Lesley Crichton**

Group Manager Corporate Services and Risk and Assurance

Telephone: 03 756 9081

Email: [lesley.crichton@westlanddc.govt.nz](mailto:lesley.crichton@westlanddc.govt.nz)

As Group Manager: Corporate Services and Risk and Assurance, Lesley's primary responsibility is to provide effective financial management within the policies adopted by Council. Lesley is also responsible for helping Council manage its risk profile through good governance and implementing controls to manage and mitigate risk. Lesley's other responsibilities include the preparation of all aspects of the Annual Report, Annual Plan, and Long Term Plan, and ensuring the Council Controlled Organisations meet their reporting requirements. Lesley's team also provides

information services and Geographical Information System support, business analysis, strategy and communications, and has responsibility for the Local Government Information and Meetings Act 1987 responses. Lesley's customer service team is responsible for ensuring high quality frontline customer service and is the first port of call for rates payments, dog registration and direction to appropriate departments.

**Te Aroha Cook**

Group Manager Regulatory, Planning and Community Services

Telephone 03 756 9010

Email: [tearoha.cook@westlanddc.govt.nz](mailto:tearoha.cook@westlanddc.govt.nz)

As Group Manager Regulatory, Planning and Community Services Manager, Te Aroha is responsible for overseeing the management and delivery of regulatory, planning and community services functions of Council. This includes Resource Management, Building Control, Animal Control, Environmental Health, Liquor Licencing, Compliance, and associated Bylaws, the Museum, Library, and Community Assistance. Te Aroha is also Council's Māori Liaison Officer, with an oversight of Council's statutory obligations to strengthen the capacity of Māori to take part in local government and its decisions making processes.

**Diane Maitland**

Executive Assistant

Telephone: 03 756 9038

Email: [diane.maitland@westlanddc.govt.nz](mailto:diane.maitland@westlanddc.govt.nz)

As Executive Assistant, Diane provides the Chief Executive, Mayor and Councillors with a comprehensive and efficient administrative and secretarial service. Diane facilitates and maintains a professional link between the Mayor, Councillors, Chief Executive and Executive Team. Diane's team provides governance functions, running meetings in accordance with legislation and Council policies.



**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.

**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.

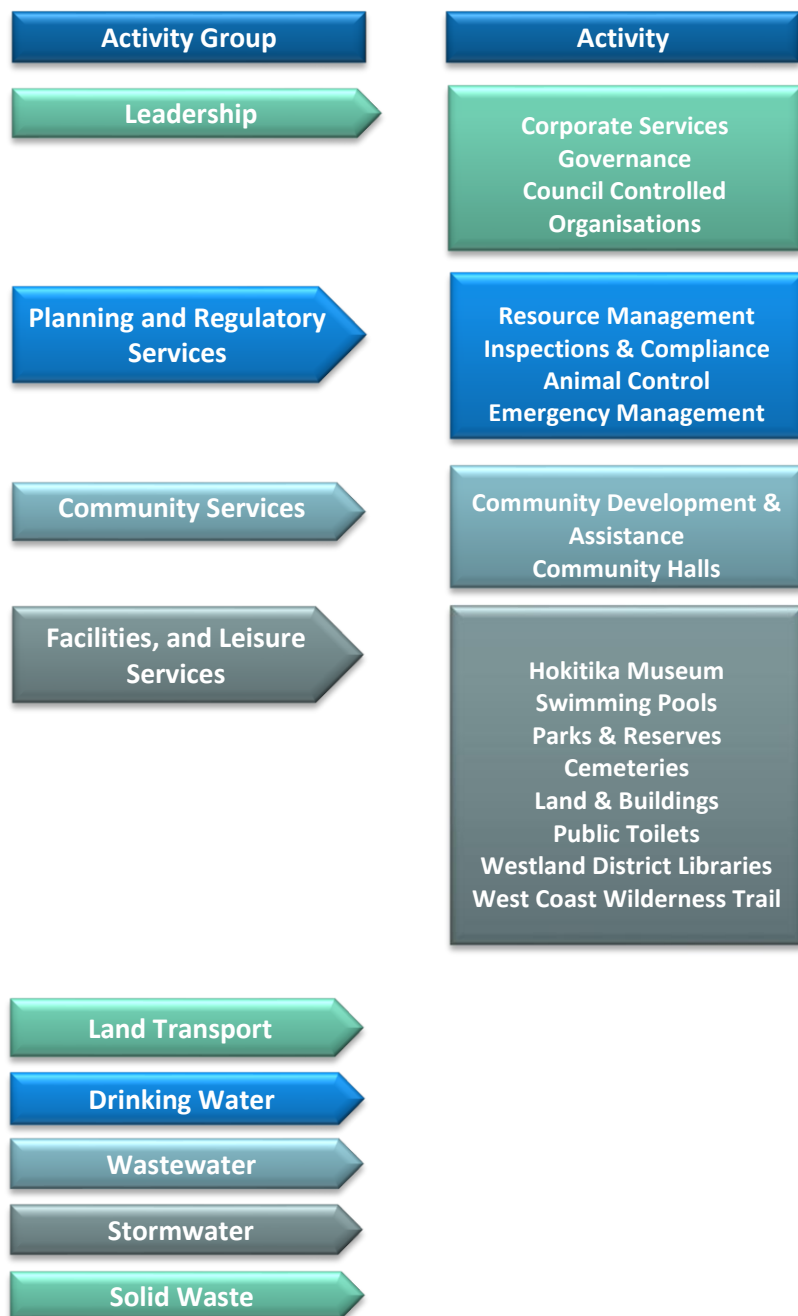
Council has taken the following judgements into account: where there are legislative requirements through various Acts or through the mandatory performance measures, the likely need for a reader to interpret results and how a measure describes the fundamental function of an activity.

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 section of the report identifies progress during 2023/2024 towards the achievement of the Council’s vision and describes the work and performance of the Council’s Groups of Activities, including:

- A summary of key achievements and projects during the year.
- A summary of how the Council performed against performance measures for each activity.
- A summary of significant variances in the achievement of work projects or tasks planned during the year.
- What contribution each activity makes towards Council’s community outcomes.
- Key financial information for each group of activities, compared to budgets, including the prescribed Funding Impact Statement.





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

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
<b>Leadership</b>	<ul style="list-style-type: none"> <li>Governance</li> <li>Corporate services</li> <li>Council Controlled Organisations</li> </ul>	Resilient Communities	7	2
		Diverse Economy	1	0
<b>Planning &amp; Regulatory</b>	<ul style="list-style-type: none"> <li>Planning</li> <li>Compliance (Building Control, Liquor Licencing, and Food Control)</li> <li>Animal Control</li> <li>Emergency Management</li> </ul>	Sustainably Managed Environment	4	2
		Resilient Communities	9	7
		Diverse Economy	6	0

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

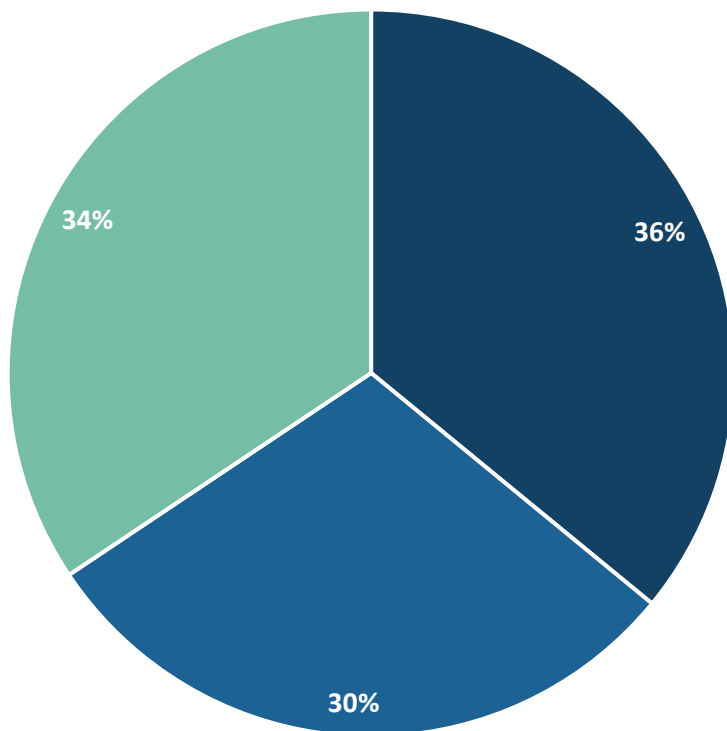
- Open and transparent meeting processes, and engagement opportunities with meaningful community involvement.
- Iwi participation, partnership and protection.
- Creating diverse employment opportunities, encouraging residents to remain in the district, and providing a means for tourists and residents 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.

## An Overview of Council Performance

The following Statements of Service provision measure how Council has performed against the performance targets set in the 2021 – 2031 Long Term Plan for each set of activities.

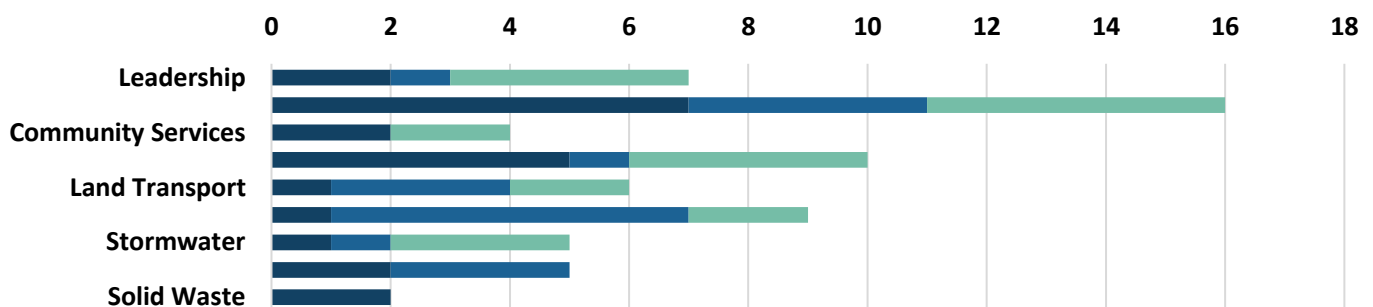
Council has 9 groups of activities. Performance is measured against several different indicators. Some of these are mandatory measures set by central government and others are measures that Council set itself. There are 64 measures in total.

- 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 (22/64). 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.



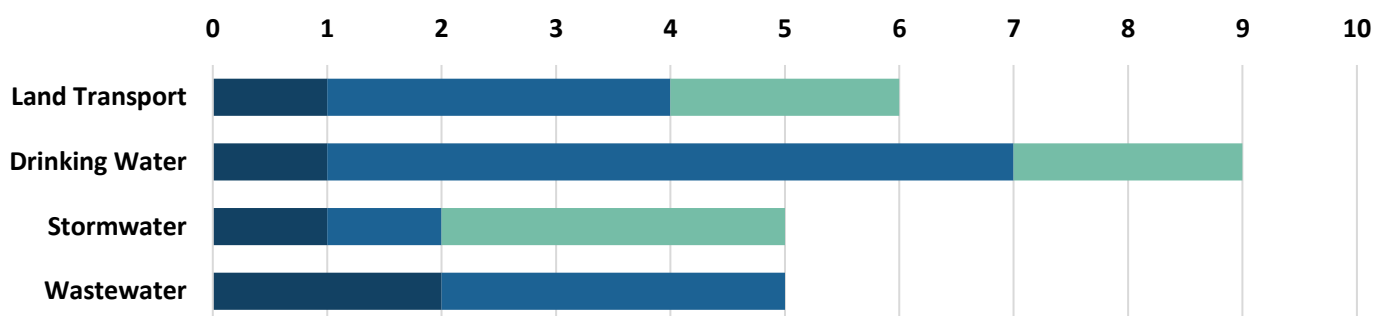
■ Achieved ■ Not Achieved ■ Not Measured

### All Measures



■ Achieved ■ Not Achieved ■ Not Measured

### Mandatory Measures

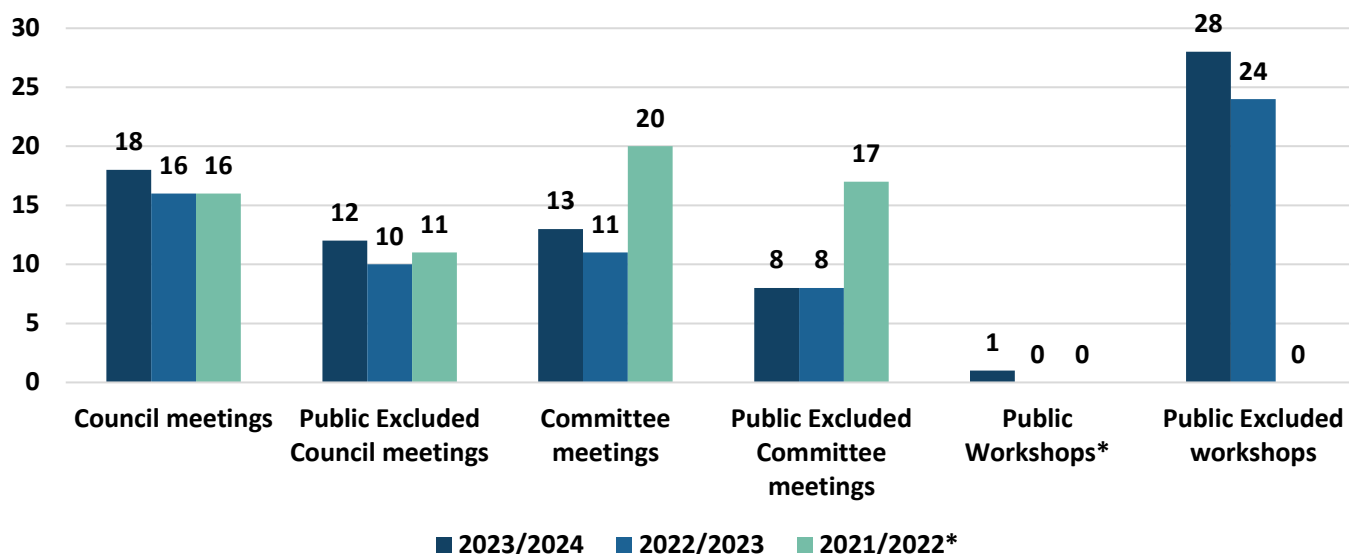


■ Achieved ■ Not Achieved ■ Not Measured

## Leadership

### Democracy

The Council held 18 Council meetings, 13 Committee meetings and 29 workshops/briefings during the 2023/2024 year.



\*Data not collected for workshops in 2021/2022.

### Citizenship ceremonies

Westland welcomed 21 new citizens during the financial year. Two ceremonies were held to swear-in the new citizens in front of their friends, family, elected members and Council staff.

### Mayoral relief funding

Payments made from the Mayoral Relief Fund are at the Mayor’s discretion.

The original funding came from the following sources:

- Donations
- Proceeds from the James and Margaret Isdell Trust
- Proceeds from the Herbert Maxton Coulson Estate.

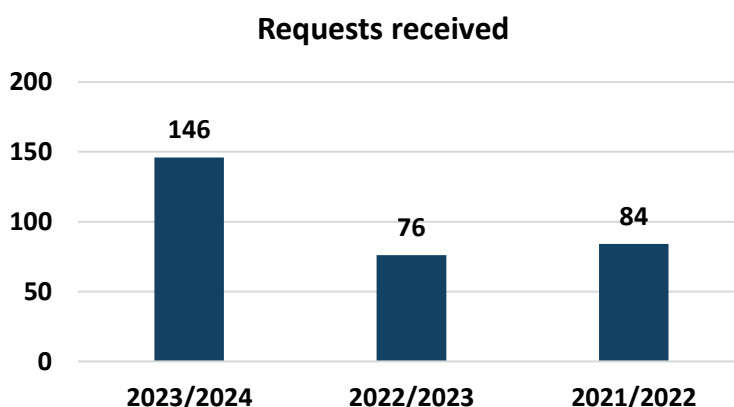
Funding now comes solely from donations.

In the 2023/2024 year, there were no payments made from the Mayoral Relief Fund..

## LGOIMA

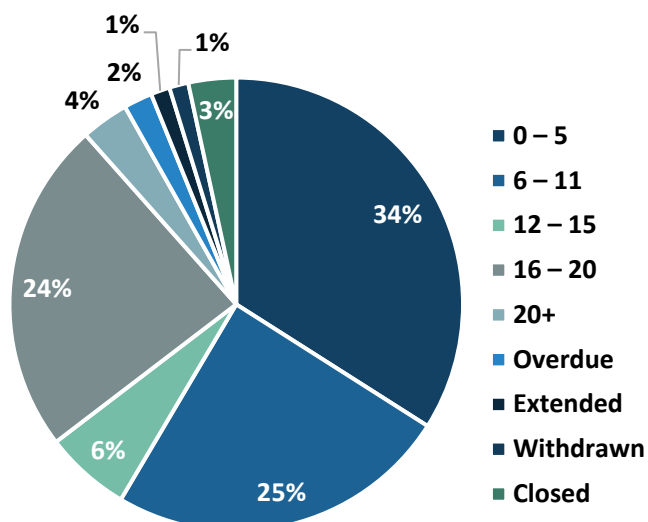
There were 146 requests for information under the Local Government Information and Meetings Act (LGOIMA) in this financial year, an increase of 92% on the previous year. An average of 36.5 requests were received in each quarter of 2023/2024. 85 requests were sent from the media directly to the Strategy and Communications Advisor for response.

The requests were more complex in nature than in previous years, with a large variant of information requested. An increase in requests regarding compliance issues is notable. With compliance roles being filled, more issues being dealt with, leading to an increase in requests of that nature from both individuals and



Government departments requesting background information for escalated compliance matters. There has also been an increase in requests for statistical data from both lobby groups and researchers.

### Days to complete\*



Almost 90% of responses were completed and provided to submitters within the 20-day legislative timeframe with 34% sent within 5 days of receipt.

Information requested included:

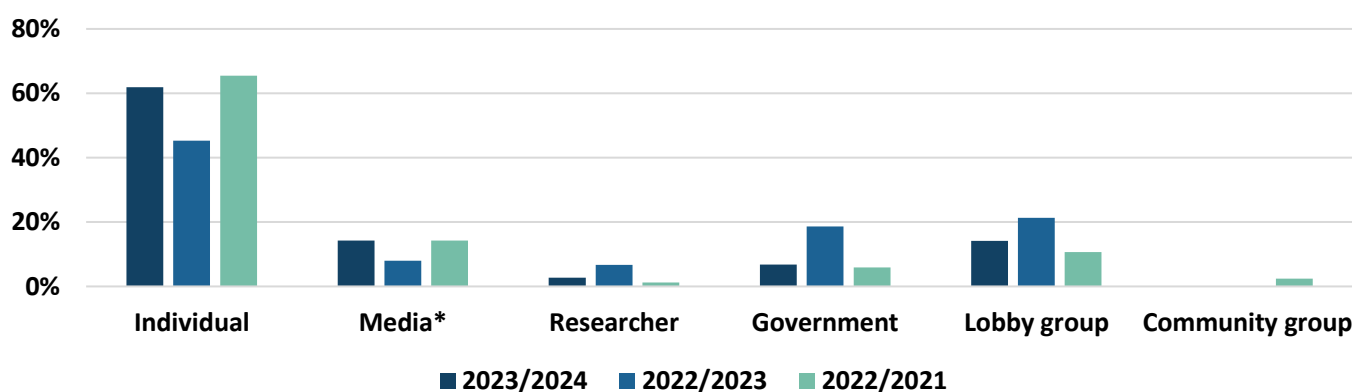
- Building consent issues.
- Council costs.
- Water and soil statistics.
- Water chlorination

All requests that do not fall within the Privacy Act 2020 and the privacy provisions of the Local Government Official Information and Meetings Act 1987 are published on our website.

The majority of requests came from individuals on topics of personal or wider community interest, with a large increase on the previous year. There was a significant drop in general requests from government departments, lobby groups and researchers compared to the previous year.

\*Not including media requests directly to Communications, which are typically answered on the same day.

### Requestor type



\*Media requests do not include requests answered by the communications advisor.

There is a trend towards an increasing number of LGOIMA requests to councils throughout the country, with other councils receiving a similar amount of requests to the Westland District Council. Compared to similar-sized districts, Westland District Council has had a larger increase in percentage and the amount of requests.

This year Council has been involved in five Ombudsman’s investigations into Council’s responses to LGOIMA’s. Two of these were resolved directly with the requester. Three are ongoing, with the Ombudsman to make their final decision in the next financial year.

Requests from the media for comments and information on time-sensitive matters is discussed in the strategy and communications section.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Responsible leadership</b>	<b>65%</b> of residents satisfied with Council’s leadership	<p><b>Not measured</b></p> <p>No Residents’ Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p>
<b>Resilient Communities</b>	<b>The community understands what Council does</b>	<b>70%</b> of residents who understand how Council make decisions	<p><b>Not measured</b></p> <p>No Residents’ Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p>

## Corporate Services

### Finance and corporate planning

After a short vacancy, a new Rates Officer was welcomed to the Finance team at the end of the third quarter of this year, filling a vital role in the team.

The Finance team and the Strategy and Communications Advisor (SC&A) worked together throughout the year to ensure that all corporate reporting and planning documents were written and adopted within the legislative timeframes. The 2022/2023 Annual Report was adopted on 31 October 2023.

In accordance with new legislation, Council elected to prepare an Enhanced Annual Plan and to defer the Long Term Plan. The Long Term Plan will now be prepared next year for years 2 to 10, with the Enhanced Annual Plan being year 1.

The Draft Enhanced Annual Plan and Consultation Document were adopted by Council on 28 March 2024 and consultation concluded on 3 May 2024. The Enhanced Annual Plan was adopted by Council on 24 June 2024.

### Strategy and Communications

#### Engagement support

Throughout the year, the SC&A provided support and advice for various public engagement opportunities, including:

- Running and reporting on public consultation for the Enhanced Annual Plan 2024/2025.
- Assisting the Group Manager Corporate Services and Risk Assurance with planning and promoting engagement on the CCO review.
- Assisting the Group Manager Corporate Services and Risk Assurance Planning and promoting engagement for the Representation Review.

Advice and training have also been provided to staff on various potential topics for engagement.

#### Submissions

There have been several opportunities for Council to provide feedback through submissions to the central government on legislation and policy that affects local government. The S&CA has provided support for Council submissions on the following:

- DIA – Safer online services and media platforms review.
- MBIE – International Visitor Levy.
- DIA – Drinking Water – Mandatory Reporting Measures.
- New Zealand Geographic Board – Proposed Franz Josef name change.

#### Communications

Communications remains business-as-usual, ensuring that the local community receive accessible and up-to-date information through Council's communication channels. Improvements were made to the Council website through the implementation of the Community Event Calendar, with the assistance of the Welcoming Communities Coordinator. This calendar contains information about regular and one-off community events so that people can find out what is going on and what groups they might join to enhance their social wellbeing.

Training is provided to new staff for communications policy during their induction. The S&CA also held workshops for staff on Good Report Writing and our internal systems for distributing messages and public notices, in conjunction with the Governance team.

Towards the end of the reporting period, the S&CA supported the Animal Control team to run a campaign to promote the 2024/2025 dog registration period. The campaign provided information and reminders to dog owners of their responsibility to re-register their dogs.

Interest in and followers of our social media continues to grow steadily. Council's Facebook page gained a net of 12.7% new followers on the previous year. Increasing the content posted on the Council's LinkedIn page has brought in 280 more followers, in part generated by great content from Council contractors such as Creo. Westland Matters newsletter remains steady on around 600 subscribers.

### **Information Management**

Collectively the workstreams described below are empowering Council's staff to provide effective service delivery to ratepayers, future proofing the organization with solid document management procedures, reducing risk and enhancing overall efficiency.

### **Information Kiosk**

The Kiosk computer in the customer service area continues to be well used, and as property files are digitised and become available electronically, staff predict even greater use by the public.

### **Migration of Documents**

Progress on this project was delayed due to staff shortages; however, a new member of staff has joined the team making a considerable difference.

Great attention to detail is required with reference to Retention and Disposal schedules and relevant legislation. There have been some hurdles in ensuring the integrity of historical electronic documents (saved in old formats), but these have been overcome. Recent focus has been on cemetery records and Civil Defence records – both of high value to the organisation.

### **Property File Digitisation**

Scanning progress to digitise the property files has accelerated, with our focus now on making scans available to customers online. This requires work on security, redaction, and workflows to ensure only relevant and appropriate documents are shared with customers. Historical paper files are subject to deterioration and are a critical risk if lost. Digitizing files, which have off-site backups and are faster and easier for staff to access, provide greater resilience for Council's information management.

### **Online forms and internal processes online.**

Digital forms are now the preferred method for both internal and public facing application forms. The number of forms available internally and externally is increasing and the volume of traffic is also increasing highlighting the popularity of our digital first approach.

### **Privacy**

There have been very few Privacy issues this year, and this can be attributed in part to the ongoing Privacy Training for all staff at all levels, keeping privacy and security at the forefront of our working practices.

### **Information Technology**

This year was again a busy year for the IT team, with new initiatives to improve the Council's IT management and a focus on reducing the cybersecurity risk level. As part of this, all staff both current and new are required to complete "Friendly Phishing" training to enable them to recognise phishing emails.

### **Firewall Upgrade**

Council's firewall, the network security system that monitors and controls incoming and outgoing network traffic based on predetermined security rules, was upgraded to the most up-to-date version of the hardware and software. A firewall typically establishes a barrier between a trusted network and an untrusted network, such as the Internet.



## Server Upgrade

Council’s current batch of servers had reached their end-of-life and were no longer supported by the vendor. New upgraded servers were installed, and all the old ones decommissioned.

## Switching Upgrade

New high speed managed network switches were installed on the Council’s computer network. A switch is a device in a computer network that connects other devices together. Multiple data cables are plugged into a switch to enable communication between different networked devices.

## WIFI Upgrade

Council’s internal wifi network was upgraded to the latest high speed secure network equipment. The equipment is ‘all enterprise quality’ hardware, which is managed and configured to our requirements to give complete and consistent wifi to all council buildings.

## Multi-factor Authentication (MFA)

Multi-factor authentication (MFA) is an electronic authentication method which grants a user access to a website or application only after successfully presenting two or more pieces of evidence (‘factors’) to an authentication mechanism. To improve security, Council now has implemented MFA across most of our internal systems.

## JIRA Cloud migration

As part of Council’s initiatives to improve the network resilience, the software used to manage IT service requests has been moved to the cloud. This means that staff do not need to be connected to the internal network to report or receive issues as the system is not location dependant.

## Council Controlled Organisations

Statements of service for Destination Westland Ltd and Westroads Ltd are provided below on pp 28 - 33.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Provide accountability about Council activities</b>	<p>Legally compliant financial plans and reports adopted</p> <p>a. <b>100% LTP, Annual Plans and Reports adopted on time.</b></p> <p>b. <b>100% LTP and Annual Reports receive unqualified Auditor’s Opinions.</b></p>	<p><b>Achieved</b></p> <p>a. <b>100%:</b> The Annual Report 2022/2023 was adopted on 31 October 2023.</p> <p>The Enhanced Annual Plan 2024 /2025 was adopted on 24 June 2024.</p> <p>Council adopted an Enhanced Annual Plan under The Water Services Acts Repeal Act 2024 and will produce a Long Term Plan for the period 2025 – 2034 as provided by that Act.</p> <p><i>(2022/2023: The Annual Report 2021/2022 was adopted on 15 December 2022 as allowed by the</i></p>

Community Outcome	Level of service	Measure / Target	Current performance
			<p><i>amendment to the Local Government Act.</i></p> <p><i>The Annual Plan 2023/2024 was adopted on 30 June 2023.)</i></p> <p><b>Achieved</b></p> <p>b. <b>100%:</b> The Annual Report 2022/2023 received an unqualified Auditor’s opinion.</p> <p><i>(2022/2023: The Long Term Plan 2021 – 2031 received an unqualified Auditor’s opinion.</i></p> <p><i>The Annual Report 2021/2022 received an unqualified Auditor’s opinion).</i></p>
<b>Resilient Communities</b>	<b>Effective engagement of the community during public decision making opportunities</b>	<b>65%</b> of residents that believe they have been appropriately consulted	<p><b>Not measured</b></p> <p>No Residents’ Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p>
<b>Resilient Communities</b>	<b>A comprehensive Customer Service Centre</b>	<b>80%</b> of residents satisfied with the service they receive	<p><b>Not measured</b></p> <p>No Residents’ Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p>

## Council Controlled Organisations

*Commercial reporting entities controlled by Westland District Council*



Established 24 July 2002.

*(Amalgamated with Destination Westland Ltd on 30 June 2024)*

### **Directors:**

Joanne Conroy – Chair – Appointed 28 June 2018; Appointed Chair 27 June 2019; Ceased 30 June 2024.

Chris Rea – Director - Appointed 28 June 2018; Ceased 30 June 2024.

Chris Gourley – Director - Appointed 26 July 2018; Ceased 30 June 2024.

Westland Holdings Limited (WHL) was the governance link between Council and its trading entities. The Company was responsible for ensuring the trading organisations meet their statutory, commercial and public obligations as defined in their Annual Statements of Intent. Following a review by PwC into the structure and performance of the Council's Council Controlled Organisations, WHL was amalgamated with Destination Westland Ltd on 30 June 2024 and WHL ceased to be a stand-alone company. All three WHL directorships ceased on this date.

*Key Objective (to 30 June 2024):*

'To achieve the objectives of the shareholder, Westland District Council, both commercially and non-commercially as specified in the Statement of Intent in a manner that recognises sound business practice, good employer obligations and social and environmental responsibility.'



Established January 1995.

### **Directors**

Mark Rogers – Chair appointed 15 October 2019

Peter Cuff – Director appointed 18 January 1995

Ross Pickworth – Director appointed 26 October 2017

Robert Caldwell – Director appointed 1 December 2021

The performance of the company is extensively examined in its own Annual Report.

Westroads Limited is a general contractor in the infrastructure sector, based in Hokitika and Greymouth and operating depots throughout Westland. The key strategic focus areas are:

- We pursue improvement in all that we do;
- We are committed to learn; and
- We are performance driven.

*Principal Objective:*

‘Operate a successful business returning a distribution to shareholders that makes a significant contribution to Council’s budgeted distributions from its CCOs, maintaining a significant presence in Westland and being successful in bidding for contestable contracts tendered by Council and other significant organisations and businesses.’



Established 3 July 2018

*(Incorporated as Hokitika Airport 3 January 2002 to 2 July 2018*

*Amalgamated with Westland Holdings Ltd on 30 June 2024)*

**Directors**

Christopher Gourley – Chair - Appointed 2 June 2020

Marie-Louise Tacon – Director - Appointed 1 November 2021

Peter De Goldi – Director - Appointed 1 December 2022

The performance of the company is extensively examined in its own Annual Report.

Destination Westland Ltd (DWL) manages the Hokitika Airport, Franz Josef Heliport, some of Council’s property portfolio, and the Hokitika Wildfoods Festival. Prior to amalgamation with WHL they also managed the Hokitika isite and Swimming Pool. They have three key strategic focus areas:

- Managing core infrastructure;
- Leveraging our assets; and
- Attracting investment.

*Mission Statement:*

“Striking a balance between investing in capital to upkeep and improve our assets and producing long-term profitable operational results.”

**Hokitika Airport**

Like most Regional airports Hokitika Airport struggles to generate a commercial return for its shareholder from the aviation side of the company. This is compounded by increased infrastructure and compliance costs and uncertainty in the network with potential changes to commercial aircraft.

Despite these challenges, passenger numbers on the scheduled service continued to increase to 43,100, a 4% increase in passenger numbers from 2022/2023.

**Elderly housing**

Demand for the elderly housing units remains high, with 59 people on the waiting list for a unit. During the financial year 17 people moved into the units, including eight tenants who are accommodated following the completion of the Gibson Quay units.

General maintenance and upgrades throughout the year include:

- Interior painting of one unit.

- Installing a new oven in four units.
- Replacing carpet in four units, with new lino installed in two of these units at the same time.

Due to the uncertainty of the CCO review and future ownership of the elderly housing stock, exterior painting of the units was deferred.

Tenants and other elderly people enjoyed an information session on Frauds and Scams, co-hosted through the Te Wheke Digital Hub.

### Hokitika Wildfoods and events

Another successful Wildfoods event was held in March 2024. This year’s event saw a large walk-up crowd, who purchased tickets on the day. Ticket sales were down on last year (however, 2023 tickets included two-years’ worth of ticket sales due to 2022 event being postponed because of Covid). The continued relationship with the Hokitika Community Trust’s Kids Day organisers ensures that infrastructure costs borne by our events are reduced. The event continues to attract large numbers from outside of the West Coast, with almost 50% of known attendees travelling to attend the event.

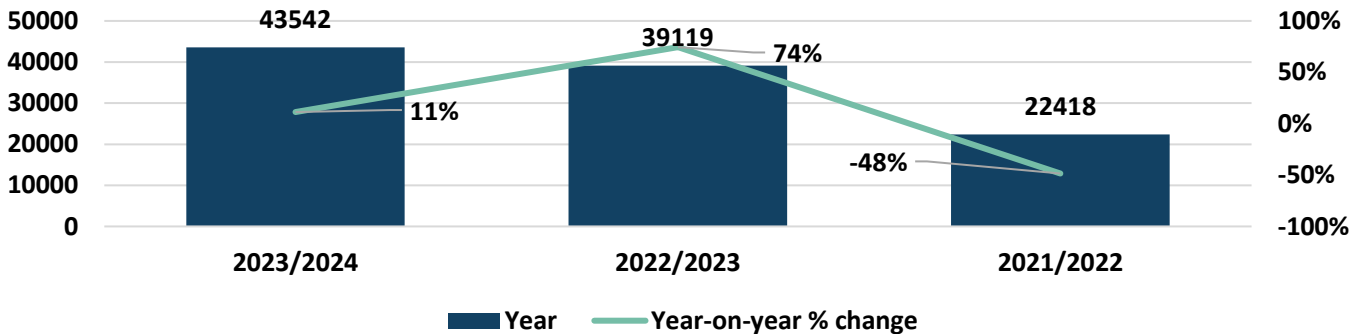
Feral fashion returned to the main stage and entries increased.

One of the aims of the organisers was to increase visitor nights per stay to three. The festival did not achieve this goal. In part this is due to a lack of accommodation available because of an increase in other visitors to region, it is also an industry wide issue due to less discretionary spending and an increase of event options available.

### isite

With the increasing return of visitors to New Zealand and to the West Coast, visitors to the isite have continued an upward trend of foot traffic through the isite.

**isite door count**

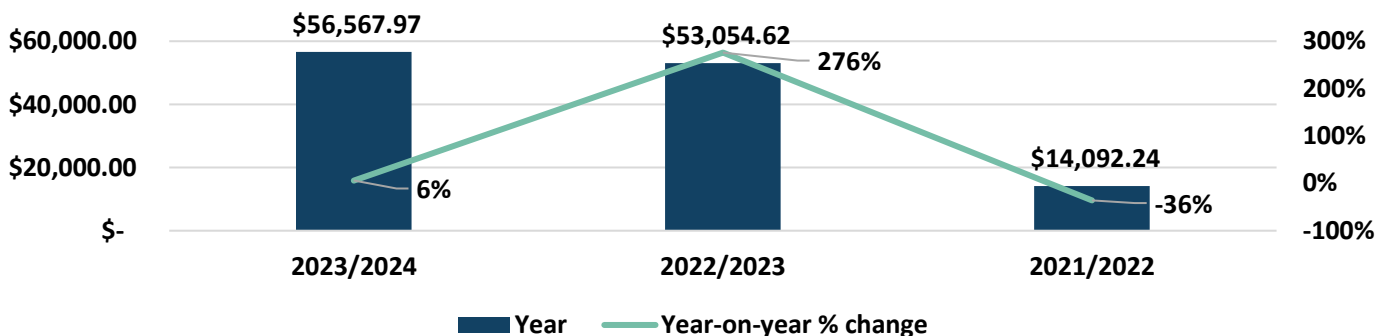


Retail sales and booking turnover finished the year strong, with increases particularly in the last three months of the 2023/2024 year.

**isite bookings turnover**



**isite retail sales**



isite NZ has rebranded, with the external and internal signage updated to give a fresh, professional look. There have been some minor renovations, including to the deck leading into the isite.

The bulk of summer visitors travelled from Europe, America, Canada and Australia, varying in their experiences, but Helicopter flights/guiding, and activities around the West Coast and South Island are to popular attractions.

Staff at the isite have increased the number of tourism operators that they work with across the West Coast and New Zealand this season, which allows the team to provide information for the entire region and country; supporting visitors to make their decisions and converting these interactions to transactions where possible. 2024-2025 is projected to see further increases to visitor numbers, which is important for us as a strong tourism region. Along with this there will be some changes around online booking platforms, supported by our operators ensuring we are catering for the future of New Zealand Tourism.

*Upon adoption of the Enhanced Annual Plan 2024/2025 on 26 June 2024, Council resolved to transfer the isite activity from Destination Westland to the Council as at 8 July 2024. This report has been provided by the isite Manager.*

Community Outcome	Level of service	Measure / Target	Current performance
<p><b>Diverse Economy</b> <b>Resilient Communities</b></p>	<p><b>CCOs comply with their Statements of Intent</b></p>	<p>All performance measures in the CCO Statements of Intent are met, as reported in half yearly and Annual Reports.</p> <p><b>Achieved</b></p>	<p><b>Not achieved</b></p> <p>See individual CCO Annual Reports 2023/2024 for full details.</p> <p><b>Westroads Ltd</b> did not meet all of their performance measures. They did not meet the following measures:</p> <ul style="list-style-type: none"> <li>• Return On Average Shareholders Funds Before Tax and Revaluations of 10% (5.41%).</li> <li>• Distributions As a Percentage of After Tax Profits 40 – 70% - is considered to not be met as the measure includes an upper threshold. Westroads exceeded the 70% threshold, reporting a percentage distribution of 126.8%.</li> <li>• Training expenditure as a percentage of Revenue Target 0.9% - is considered not to be met as Westroads reported expenditure of 0.8%, 0.1% higher than the target.</li> </ul> <p><b>Destination Westland Ltd</b> did not meet all of their performance measures. They did not meet the following measure:</p> <ul style="list-style-type: none"> <li>• the non-financial performance measure to maintain or improve their Employee Net Promoter Score (NPS).</li> </ul> <p><i>(2022/2023: Not achieved – see individual CCO Annual Reports 2022/2023)</i></p> <p><b>Westland Holdings Ltd</b> did not meet all of their performance measures. Among other things they did not achieve measures:</p> <ul style="list-style-type: none"> <li>• gross revenue to be greater or equal to \$33 million (\$32 million)</li> </ul>

- *profit before tax of greater or equal to \$1 million (\$268,000).*

*Other financial and non-financial measures were not reported on.*

***Destination Westland Ltd*** *did not meet all of their performance measures. Among other things they did not meet:*

- *the financial performance measure of net profit before taxation and revaluations falling within 1% - 6% (0.8%)*
- *the non-financial performance measure to complete an Employee satisfaction survey in 2022/2023.*

***Westroads Ltd*** *did not meet all of their performance measures. Among other things they did not meet:*

- *Return On Average Shareholders Funds Before Tax and Revaluations of 10% (7.51%).*

*Distributions As a Percentage of After Tax Profits 40 – 70% - is considered to not be met as the measure includes an upper threshold. Westroads exceeded the 70% threshold by reporting a percentage distribution of 204.2%.)*



## How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<p><b>Resilient Communities</b></p> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li><b>Leadership</b> Contributes to Resilient Communities outcome through maintaining open governance and transparency.</li> <li><b>Corporate Services</b> Contributes to Resilient Communities by supporting the Council to run its business. Improving digitisation and improved customer service and outreach gives the community the opportunity to participate in Council processes more easily.</li> <li><b>CCOs</b> Community resilience is enhanced with provision and maintenance of airport services, the property portfolio and elderly housing.</li> </ul>
<p><b>Diverse Economy</b></p> <ul style="list-style-type: none"> <li>We work to find sustainable, diverse and resilient options for encouraging economic growth.</li> <li>We collaborate with other stakeholders to achieve common outcomes.</li> <li>Economic growth has a minor / reduced impact on the natural environment.</li> </ul>	<ul style="list-style-type: none"> <li><b>CCOs</b> Council Controlled Organisations manage activities of Council that generate income and provide socio-economic benefits for the region.</li> </ul>

## Funding Impact Statement (for the Leadership group)

for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Leadership</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	829	2,087	1,115
Subsidies and grants for operating purposes	-	-	17
Fees and charges	126	128	76
Interest and dividends from investments	250	250	1,480
Local authorities fuel tax, fines, infringement fees, and other receipts	613	618	852
Internal charges and overheads recovered	7,425	7,797	7,363
<b>Total Operating Funding (A)</b>	<b>9,243</b>	<b>10,880</b>	<b>10,902</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	5,498	5,768	7,282
Finance Costs	503	563	627
Internal charges and overheads applied	3,189	3,311	2,601
<b>Total Applications of Operating Funding (B)</b>	<b>9,190</b>	<b>9,642</b>	<b>10,510</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>53</b>	<b>1,238</b>	<b>392</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	(17)
Increase (decrease) in debt	742	(107)	3,652
Gross proceeds from sale of assets	-	-	8
<b>Total Sources of Capital Funding (C)</b>	<b>742</b>	<b>(107)</b>	<b>3,643</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to improve the level of service	809	-	145
- to replace existing assets	102	99	236
Increase (decrease) in reserves	(116)	1,032	3,654
<b>Total Applications of Capital Funding (D)</b>	<b>795</b>	<b>1,131</b>	<b>4,035</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(53)</b>	<b>(1,238)</b>	<b>(392)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Planning and Regulatory

### Resource Management

This financial year, the Planning Department has overseen many activities outside of resource consents, and compliance monitoring. These include file preparation for migration to new internal systems, policy reviews, the Proposed Te Tai o Poutini Plan, working on holding electronic records, professional development initiatives and training new staff members.

Two new staff members have been appointed - a Senior Planner and Planning Team Leader, bringing the team to full capacity. The department is now able to manage the increased demand in resource consent numbers and has capacity to implement process improvement opportunities such as new forms and guidance documents to assist with consenting.

Te Tai o Poutini Plan hearings continue. There was a slight change in the hearing schedule due to proposed variations on the Activities on the Surface of Water and the Coastal Hazard maps. Hearings will conclude in November 2024, with decisions on the Proposed Plan expected to start from early 2025.

### Resource Consents

New resource consent applications remained steady with 147 applications received for the 2023/2024 financial year. This is an increase when compared to the 134 new applications for 2022/2023 financial year. The most significant of these new applications relate to:

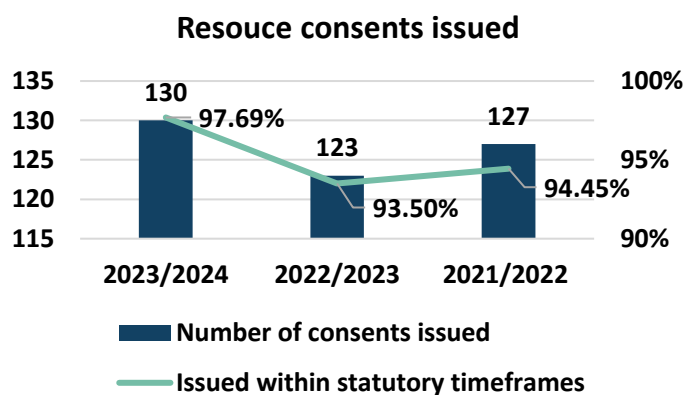
- To establish a commercial childcare operation within the Residential Mixed Zone, Hokitika.
- Vegetation clearance and earthworks associated with the flood protection stop bank, Hokitika.
- To replace four existing transition poles on the Coleridge to Otira A transmission line, Otira.
- To subdivide HAIL land in two stages into 14 rural residential allotments, Hokitika
- To use road reserve to establish a batch along the Paringa River, Paringa.
- To demolish the Totalisator Building, a Category I heritage building, Hokitika.
- To increase the scale of an existing Helicopter operation, Greens Road, Franz Josef.
- To use HAIL land to construct a multi-unit development comprising of six residential dwellings, Hokitika.
- To establish and operate an electrical vehicle charging station Marks Road, Haast.
- To establish a commercial tourism operation on the Waitototo and Arawhata rivers, Haast-Jacksons Bay Road.
- To construct eight residential/commercial visitor accommodation units, Charles Douglas Place, Franz Josef.
- To undertake mineral sand mining activities, Ruatapu Road, Mananui.
- To modify a Category II Heritage building, Hamilton Street, Hokitika.
- To construct, operate and maintain a 2km rock revetment within the coastal marine area, Haast-Jacksons Bay Road.

The planning department issued 130 resource consents over the 2023/2024 financial year. 100% of these consents were granted under Delegated Authority. Of these, 30 were subdivision applications and 100 for land use related activities throughout the district.

Overall, in 2023/2024 there was an increase in new applications being submitted, an increase in the number of decisions granted, and an increase in the number of consents issued within statutory timeframes.

Three consents were not issued within statutory timeframes:

- Two were the result of staffing changes that required consent reallocation. These were bundled (one application for subdivision and land use).
- One was due to unplanned staff absences.



Where consents are not issued within statutory timeframes, the Planning Department completes an internal review to determine how to improve and where available, to implement processes to minimise recurrence.

**Other activities**

Non-compliance matters are ongoing throughout the district. The Compliance Team resolved over 80 reactionary matters for the 2023/2024 financial year. Monitoring of resource consent conditions continue, although the reactionary matters often lead to time constraints in this space. Additional information as a tool to provide education in the compliance space has recently been made available on the website. Educational opportunities continue to evolve as a method to engage with the public to achieve compliance outcomes.

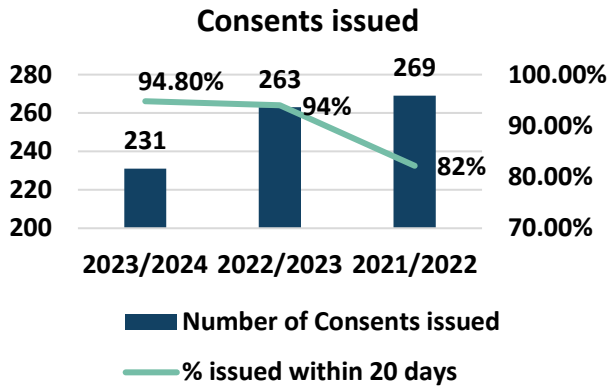
**Performance in this activity**

Community Outcome	Level of service	Measure / Target	Current performance
<p><b>Sustainably Managed Environment</b></p>	<p><b>Resource consents processed in accordance with relevant legislation</b></p>	<p><b>100%</b> of resource consents processed within statutory Time frames</p>	<p><b>Not achieved</b></p> <p><b>97.69%</b> of resource consents were processed within statutory time frames. <b>130</b> consents processed.</p> <p><b>3</b> resource consents were not issued within the statutory timeframes. The reason is included in the information above.</p> <p><i>(2022/2023: 93.5%</i></p> <p><i>91.8% of land use and 97.4% of subdivision consents processed within statutory time frames. 123 consents processed.</i></p> <p><i>Statutory timeframes were exceeded on 8 resource consents due to staffing shortages.)</i></p>
<p><b>Resilient Communities</b></p>	<p><b>Provide appropriate advice to customers</b></p>	<p><b>85%</b> of users satisfied with the quality of the advice provided on resource management matters</p>	<p><b>Not measured</b></p> <p>No Residents’ Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: 100%)</i></p>

## Inspections and Compliance

### Building Control

In 2024/2025 the Building Consent Authority received its biennial IANZ accreditation following a successful assessment with positive outcomes and affirmations that correct policies that comply with the regulations are in place and being well implemented. As the outcome indicated the BCA is low risk, the next assessment is not until July 2025.



Enforcement activities across the district continues to be a focus for staff, involving investigation, reporting and follow up visits. While most enforcement activity is successful, some enforcement is more time consuming, reducing the amount of time staff spend on other priorities.

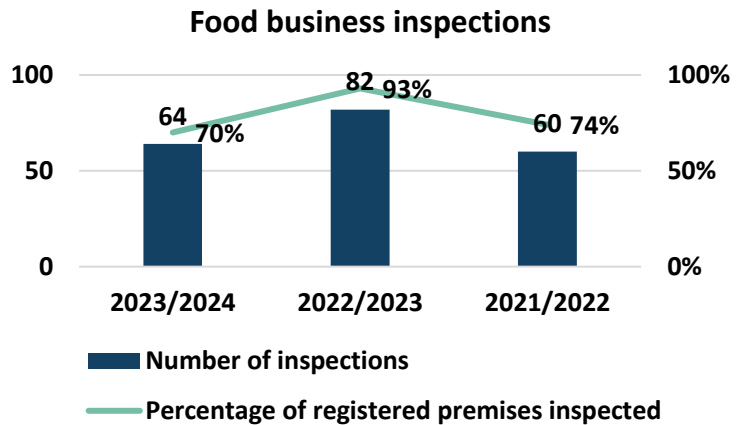
While consent numbers have remained steady in Westland, changes to the exemption rules for buildings that need building consent has caused a slight downturn in consent applications for the financial year.

### Environmental Health – Food and Alcohol Licensing

Following a staff reorganisation a new Business Support Officer joined the Environmental Health team.

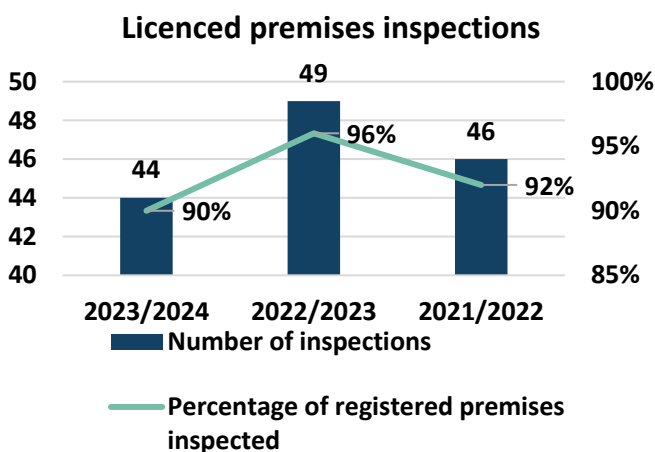
#### Food Licensing

The regime for inspecting food premises has changed. Food premises are inspected using a risk-based assessment. This means that food premises can be visited on a 3, 6, 9, 12 or 18 monthly basis. The Ministry of Primary Industries directs that if a premises receives consecutive acceptable assessments, they are visited on an 18 monthly basis. In addition to the scheduled inspections about 90% of food premises are visited for a re-inspection during the year to confirm that any remedial work has been completed. A few premises may receive a third visit during the year. The number of inspections in the table represents first verification visits only. Re-inspections are not included.



The number of premises moving to an 18 monthly schedule of verification visits is increasing. This indicates an increasing level of compliance.

#### Alcohol Licensing



An issue that has arisen this year is applications for new or renewal of licence that are returned incomplete and must be returned to the applicant. This causes significant delays in licence processing. Work is underway to provide a training session in the next financial year for all agencies involved in alcohol licensing.

Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Diverse Economy</b>	<b>Timely processing of Building Consents.</b>	<b>100%</b> of building consents processed within 20 working days as per the requirements of the Building Act	<p><b>Not achieved</b></p> <p>Consents issued = <b>231</b></p> <p><b>94.8%</b> issued within the 20 day statutory timeframe.</p> <p><i>(2022/2023 Consents issued = <b>263</b></i></p> <p><i><b>94%</b> issued within 20 day statutory timeframe.</i></p> <p><i>12 consents (6%) were issued outside of the statutory timeframe.</i></p> <p><i>Processing of consents continued to be impacted by staffing levels.)</i></p>
<b>Diverse Economy</b>	<b>Provide appropriate advice to customers.</b>	<b>85%</b> of users satisfied with the quality of the advice provided on building consent, environmental health and Liquor Licensing matters	<p><b>Building Consents</b></p> <p><b>Not measured</b></p> <p>No Residents' Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p> <p><b>Environmental Health</b></p> <p><b>Not measured</b></p> <p>No Residents' Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p> <p><b>Liquor Licencing</b></p> <p><b>Not measured</b></p> <p>No Residents' Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p>

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Diverse Economy</b>	<b>Encourage compliance with health standards by undertaking inspections so that all food, liquor and other licensed premises comply with the relevant legislation.</b>	<b>100%</b> licensed and registered premises are inspected at least annually.	<p><b>Food Premises</b></p> <p><b>Not achieved</b></p> <p><b>70%</b> (64/92 – based on currently registered businesses). See information above.</p> <p><i>(2022/2023: 93% [82/88 – based on currently registered businesses])</i></p> <p><b>Liquor Premises</b></p> <p><b>Not achieved</b></p> <p><b>90%</b> (44/49 – based on currently registered businesses).</p> <p>Processing of consents was impacted by staffing levels.</p> <p><i>(2022/2023: 96% [49/51 – based on currently registered businesses])</i></p>

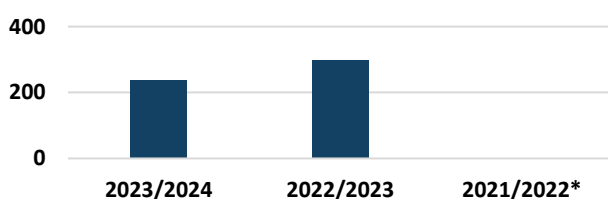
### Animal Control

The number of dogs registered in Westland District is steadily increasing year-on-year. The percentage of known dogs registered has remained consistent across the last few years. Registered dogs remain on the Westland District Council database until Council is notified that the owner has moved districts. Because some residents move but do not change their details these dogs continue to be included in our data.

Where the animal control officer is aware that a dog remains in the district at a different address than its current registration, they work with the owner to educate them on the importance of updating their details and registering their dog.

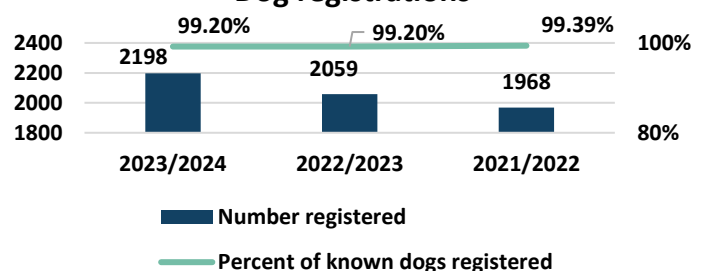
### Compliance

**Complaints**



\*There is no data recorded as complaints for 2021/2022.

**Dog registrations**



Barking dogs have been the main complaint this year. The animal control officer provides education to owners including providing bark collars for their dogs. These distract the dog when it barks and reduces instances of barking. All owners of dogs that have been subject to complaints have tried using the collars, showing the success of an educational approach.

Following a dog attack the dog responsible was euthanised. Support has been given to the police in seizing eight malnourished puppies. This was followed by a successful prosecution and the defendant is awaiting sentence. Another dog was seized by Police with Animal Control assistance. The prosecution in this case is currently going through the courts.

### Pound activities

The pound has been busy this year. Several impounded dogs were unclaimed and rehomed after the required seven day holding period.

### Performance in this activity

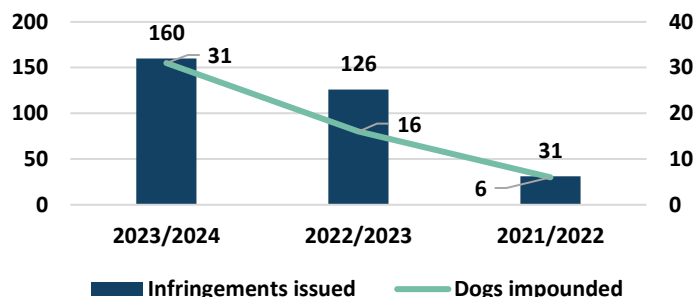
Community Outcome	Level of service	Measure / Target	Current Performance
Resilient Communities	Keep the public safe from dogs and wandering stock	90% Residents satisfied with the response provided	<b>Not measured</b> No Residents' Satisfaction Survey was undertaken in 2023/2024. Council is working on a strategy of real-time surveying going forward. (2022/2023: Not measured)
		99% of known dogs registered by 30 June each year	<b>Achieved</b> 99.2% - 2198/2216 known dogs registered (2022/2023: 99.2% - 2059/2075 known dogs registered)
Sustainably Managed Environment		Response times to Priority 1 callouts: <b>30 minutes or less (excluding travel time)</b>	<b>Achieved</b> 100% of priority 1 callouts responded to in 30 minutes or less. (2022/2023: 100% - 11/11 of response times to priority 1 callouts in 30 minutes or less)

### Emergency Management

This year has been busy for Emergency Management. There were two Emergency Operations Centre (EOC) activations in January and April of 2024, for which support was received from both Canterbury and Otago Emergency Management teams. This helped to build and embed relationships with those districts. Additional resources also came from the NZ Response Teams, who joined the EOC to assist with rescue and recovery operations, however the events were not severe enough to require their services.

The Alternative Communications project funded through Better Off Funding was completed. Eighteen Starlink and 10 VHF base stations were rolled out across the district. Additional handheld VHF radios were also purchased to improve Westland's ability to communicate, coordinate and respond to adverse events.

### Compliance





Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Resilient Communities</b>	<b>Council is prepared for and maintains an effective response capacity to manage civil defence emergencies</b>	Council's e-text alerting system is tested twice per annum. <b>Achieved</b>	<b>Achieved</b> Council has utilised the e-text system once during the April EOC standup event and once to test the system for EOC use. <i>(2022/2023: <b>Achieved</b></i> <i>Council has utilised e-text system to send 44,698 messages in the last 12 months.)</i>
		At least one Emergency Operations Centre (EOC) activation occurs annually (event or exercise). <b>Achieved</b>	<b>Achieved</b> Multiple full stand ups over the year with two stand ups requesting additional support from out of region. <i>(2022/2023: <b>Achieved</b></i> <i>Achieved multiple partial activations during financial year. EOC fully set up more than twice.)</i>
		At least two training sessions are held annually for Council Civil Defence Emergency Management (CDEM) Incident Management Personnel <b>Achieved</b>	<b>Achieved</b> <ul style="list-style-type: none"> <li>• Eleven Westland District Council staff attended CIMS4 training.</li> <li>• 8 staff have attended training in D4h Incident Management Platform.</li> <li>• A CIMS4 course was held in Hokitika.</li> </ul> <i>(2022/2023: <b>Achieved</b></i> <i>Welfare Needs Assessment, Assessor training and lifelines coordination training were all run in May 2023. These were open to staff and the public.</i> <i>A Coordinated Incident Management System (CIMS4) course was also run in Greymouth that was open to all West Coast Council staff and the public.)</i>
<b>Resilient Communities</b>	<b>CDEM relationships with WC CDEM Group (CDEMG) territorial authorities, emergency services, and life line utilities are maintained and strengthened</b>	Council is represented at CDEMG Joint Committee meetings by the Mayor, or a nominated attendee. <b>80% of the time.</b>	<b>Achieved</b> Council was represented at <b>4/4</b> meetings = <b>100%</b> of the time. <i>(2022/2023: Council was represented at <b>4/4</b> meetings = <b>100%</b> of the time.)</i>

Council is represented at Coordinating Executive Group meetings by the Chief Executive or a nominated attendee. **80% of the time.**

**Achieved**

Council was represented at **4/4** meetings = **100%** of the time.  
*(2022/2023: Council was represented at 4/4 meetings = 100% of the time.)*

How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<p><b>Sustainably Managed Environment</b></p> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district’s ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li><b>Planning</b> The assessment of applications and provision of resource consent decisions ensures environmental well-being is protected or enhanced through sustainable resource use.</li> <li><b>Animal Control</b> Minimisation of harm to the environment from wandering dogs and stock.</li> </ul>
<p><b>Resilient Communities</b></p> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li><b>Planning</b> Assessment of applications and provision of resource consent decisions contributes to resilient communities with consideration to appropriate legislation and plans. Community consultation in respect to the Te Tail Poutini Plan, being the future District wide statutory document for resource management, has ensured the four recognised well-beings are considered and provided for based on the values and priorities of the community.</li> <li><b>Animal Control</b> Education of owners ensures positive interactions for the community with dogs and stock.</li> <li><b>Emergency Management</b> Direct link between helping communities to be more resilient in terms of not only resources but in the strength of their networks and ability to work together and coordinate themselves in emergency events.</li> </ul>
<p><b>Diverse Economy</b></p> <ul style="list-style-type: none"> <li>We work to find sustainable, diverse and resilient options for encouraging economic growth.</li> <li>We collaborate with other stakeholders to achieve common outcomes.</li> <li>Economic growth has a minor / reduced impact on the natural environment.</li> </ul>	<ul style="list-style-type: none"> <li><b>Inspections and compliance</b> Enables business compliance with local and national laws and regulations. Businesses that serve food and alcohol are supported to ensure a safe and healthy environment for patrons.</li> </ul>

# Funding Impact Statement (for the Planning and Regulatory group)

for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Planning &amp; Regulatory</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	1,860	2,009	2,595
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	462	472	320
Fees and charges	743	759	1,374
Local authorities fuel tax, fines, infringement fees, and other receipts	229	234	275
<b>Total Operating Funding (A)</b>	<b>3,294</b>	<b>3,474</b>	<b>4,564</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	2,265	2,343	3,479
Finance Costs	15	35	10
Internal charges and overheads applied	980	1,042	1,174
<b>Total Applications of Operating Funding (B)</b>	<b>3,260</b>	<b>3,420</b>	<b>4,662</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>34</b>	<b>54</b>	<b>(98)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	177
Increase (decrease) in debt	616	(63)	14
<b>Total Sources of Capital Funding (C)</b>	<b>616</b>	<b>(63)</b>	<b>191</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to improve the level of service	647	-	26
- to replace existing assets	72	-	-
Increase (decrease) in reserves	(69)	(9)	67
<b>Total Applications of Capital Funding (D)</b>	<b>650</b>	<b>(9)</b>	<b>93</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(34)</b>	<b>(54)</b>	<b>98</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Community Services

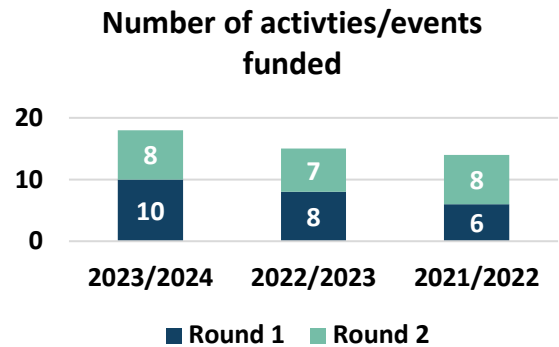
### Community Development and Assistance

#### External Funding

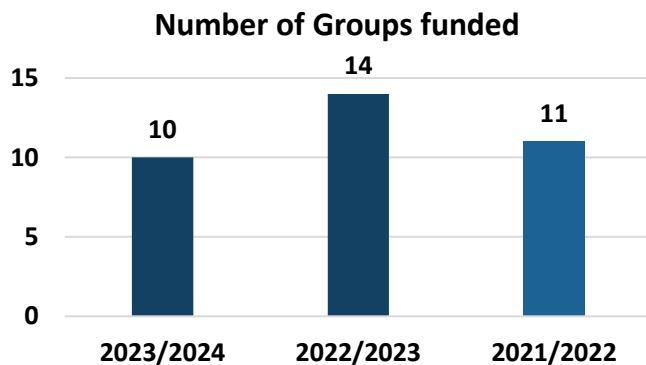
##### Creative Communities

Westland Creative Communities promotes the development of the arts and promotes access to creative activities. Westland District Council supports the wellbeing of Westland Communities by encouraging arts and culture through the Creative Communities funding scheme.

This year's recipients included a woodworking group in Franz Josef, pottery and music. Wider understanding and interest in the programme has resulted in more application and allocations of funding.



##### Sport NZ Rural Travel Fund

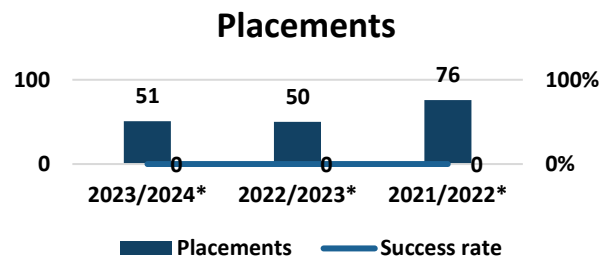


The Rural Travel Fund assists a community goal of enabling kiwi kids to be physically active. It addresses barriers in rural communities that Westlanders can identify with, including geographical isolation and lack of other funding sources.

A greater number of groups were funded in the 2022/2023 year due to a one-off additional round of funding. The additional funding was not available in this financial year.

##### MTFJ

During the 2023/2024 year, the Westland MTFJ once again surpassed its target of 38 sustainable employment outcomes, successfully supporting 51 individuals into employment. This achievement highlights the effectiveness of the programme in creating meaningful job opportunities and contributing to the local economy.



\*Success rate data not recorded.

##### Council Funding

##### Township Development Funding

Nine communities who accumulate Township Development Funds have received the 2023-2024 funding after furnishing Accountability Reports for 2022-2023.

Funding for community resilience projects continue to be a high priority for Westland communities.

##### Christmas Lights

Christmas Lights Funding distributes \$10,000 each year. The following groups throughout the district received funds for their Christmas lights.

Organisation	What was funded
Destination Hokitika	Christmas on the Beach
Whataroa Community	Christmas decorations and lights
Fox Glacier Community	Christmas lighting fund
Westland Tech Education	Christmas lights
Ross Community Society	Christmas lights for trees

### Safer Westland

Safer Westland has continued to meet on a regular basis and continues to work together to support community resilience. A governance group has been appointed and reports to the Council through the Quarterly Report.

### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Supporting Communities to improve their social and cultural wellbeing</b>	<p>CDA co-ordinates funding and committee process for:</p> <ul style="list-style-type: none"> <li>• Creative Community Scheme funding local arts.</li> <li>• Sport NZ Rural Travel Fund.</li> <li>• Funding to promote events for Community well-being and social connectedness.</li> </ul> <p><b>Achieved</b></p>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>• Creative Communities funding advertised and allocated.</li> <li>• Sport NZ Rural Travel Funding advertised and allocated.</li> </ul> <p><i>(2022/2023: <b>Achieved</b></i></p> <p><i>Funding was advertised and promoted throughout Westland and committees followed procedure for funding allocation.</i></p> <ul style="list-style-type: none"> <li>• <i>Creative Community Committee allocated \$10,167</i></li> <li>• <i>Sport NZ Rural Travel Fund Committee allocated \$12,825</i></li> </ul> <p><i>Funding to promote events:</i></p> <ul style="list-style-type: none"> <li>• <i>Driftwood &amp; Sand \$5,000</i></li> <li>• <i>Christmas Lights Grant allocated \$10,000</i></li> </ul>



## Community Halls

The projects funded through the central Government’s Better Off funding programme have progressed and need to be completed by November 2024. During the year July 2023 to June 2024 the completed works include:

- The new Arboretum and accessible access at Fox Glacier community hall.
- A new multi-burner installed at Haast hall.
- Hot water and stormwater upgrades at Okuru Hall.
- New water backup tanks for Waitaha Hall, new heat pumps for Whataroa Hall.
- An electrical upgrade and repairs at Kokatahi Hall.

Works to replace cladding containing asbestos at Ross Hall are underway.

Inspections have been carried out to determine future capital investment requirements at the various halls, and to determine what maintenance needs to be carried out

Detailed seismic assessments have been carried out and reports received for Kokatahi Hall, Franz Josef Hall, Haast Hall and Okuru Hall. Work is currently in progress to finalise the detailed engineering designs for Okuru Hall and Haast Hall.

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Provide safe and useful community halls</b>	<b>80%</b> of residents satisfied with the standard of their community hall	<b>Not measured</b>  No Residents’ Satisfaction Survey was undertaken in 2023/2024.  Council is working on a strategy of real-time surveying going forward.  (2022/2023: <i>Not measured</i> )

## How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>• All areas of the district have access to quality recreational and cultural facilities.</li> <li>• A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>• Communities less vulnerable to natural hazards and climate change.</li> <li>• All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li>• Community Development and Assistance This supports cultural and social activities. Support is provided to reduce isolation and support inclusion.</li> <li>• Community Halls Community Halls are a hub of the community that encourages strong social connections. The halls play an important part in resilience and preparedness for natural hazards and climate change.</li> </ul>

## Funding Impact Statement (for the Community Services group)

for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Community Services</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	613	629	414
Targeted Rates	959	992	1,280
Subsidies and grants for operating purposes	39	40	386
Local authorities fuel tax, fines, infringement fees, and other receipts	3	3	4
<b>Total Operating Funding (A)</b>	<b>1,614</b>	<b>1,664</b>	<b>2,084</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	966	996	1,804
Finance Costs	35	39	62
Internal charges and overheads applied	295	311	345
<b>Total Applications of Operating Funding (B)</b>	<b>1,296</b>	<b>1,346</b>	<b>2,211</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>318</b>	<b>318</b>	<b>(127)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	614	-	1,019
Increase (decrease) in debt	(74)	(74)	322
<b>Total Sources of Capital Funding (C)</b>	<b>540</b>	<b>(74)</b>	<b>1,341</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to meet additional demand	-	-	7
- to improve the level of service	-	-	394
- to replace existing assets	615	30	253
Increase (decrease) in reserves	243	214	560
<b>Total Applications of Capital Funding (D)</b>	<b>858</b>	<b>244</b>	<b>1,214</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(318)</b>	<b>(318)</b>	<b>127</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Facilities, and Leisure Services

### Cemeteries

#### Hokitika Cemetery

Three new ashes berms have been installed and one new burial berm installed has been installed in the Hokitika cemetery in this financial year. Planning for the Muslim Burial area fence also began this year.

The cemetery is well maintained and in good condition.

#### Ross Cemetery

The road leading up to the old Ross cemetery was repaired this year. At the new cemetery the ashes and the normal burials berms have been installed. There is some outstanding levelling of soil and grass planting required to finish off the cemetery.

#### Kumara Cemetery

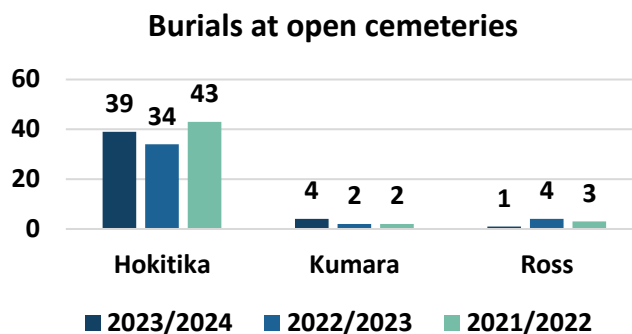
At Kumara cemetery maintenance is ongoing and the cemetery is in good condition. A Surveying contractor was appointed to research the location of old plots and survey where new plots can be located.

#### Cemetery sites maintained by communities

Hari Hari and Whataroa cemeteries are managed by communities, with support from Council when required. These cemeteries are in very good condition.

#### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b> <b>Sustainably Managed Environment</b>	<b>Council owned cemeteries are appropriately maintained</b>	Customer Satisfaction: The number of service requests received per cemetery <b>Hokitika: ≤ 5</b> <b>Kumara: ≤ 5</b> <b>Ross: ≤ 5</b>	<b>Achieved</b> <b>Hokitika: 2</b> <b>Kumara: 0</b> <b>Ross: 0</b> (2022/2023: <i>Achieved</i> <i>Hokitika: 4</i> <i>Kumara: 4</i> <i>Ross: 0</i> )
<b>Resilient Communities</b> <b>Sustainably Managed Environment</b>	<b>Burials adhere to the relevant legislation</b>	Standards for burial adhere to Cemeteries and Cremations Act 1964 <b>100%</b>	<b>Achieved</b> <b>100% 44/44</b> Interments <b>Hokitika: 39</b> <b>Kumara: 4</b> <b>Ross: 1</b> (2022/2023: <i>Achieved</i> <b>100% 40/40 burials</b> )



## Hokitika Museum

The past year has been a period of significant activity for the Hokitika Museum, focusing on three major priorities: Ngā Whakatūrangā – the Redevelopment of Hokitika Museum, Collection Management, and Public Engagement through initiatives like the pop-up Tamed Kitchen exhibition and various public programs.

### Ngā Whakatūrangā – Redevelopment of Hokitika Museum

The redevelopment project has achieved several successes and is tracking to budget. Among the successes are the completed building improvement plans, a costed services fitout programme, and a Heritage Assessment report. In May 2024, the Museum recruited a Creative Curator on a fixed-term contract. The Exhibitions concept brief is progressing well, with core themes, components, stories, and objects being developed. Spatial planning, concept design, and the overall 'look & feel' are also in the early stages of development.

### Collection Management

The museum installed Hydestor shelving, aligning with the long-term plan for improved object and archive storage. Staff have reorganised spaces and consolidated collections that were previously dispersed across multiple storage areas. Additionally, research and reference materials have been separated from the collection and office spaces.

### Public programmes (exhibition and events) and engagement

The museum prioritises improving access to its collections and enhancing public engagement through various programmes.

Month	Event
<b>August 2023</b>	Otira Tunnel Centenary – Museum staff install exhibit of objects and images relating to Otira and the tunnel at the Otira Hall.
<b>October 2023</b>	<i>Signed, Theo Schoon</i> – Museum staff host an art display from the collection by artist Theo Schoon at The Regent - Hokitika to support the showing of <i>The Man in the Hat, the Heart of the Matter</i> by Luit and Jan Bieringa.
<b>November 2023</b>	Best Practice in Practice – Hokitika Museum. Museum Director presents talk at the South Island Museums Hui at Murchison Museum
<b>March 2024</b>	Staff install pop-up exhibition <i>Tamed Kitchens</i> showcasing the museum's collection of odd and interesting kitchen utensils and storage items in the Pakiwaitara Building.
<b>April 2024</b>	Exposed Histories - Archaeology at Mahitahi, Museum Director Laureen Sadlier, Te Runanga o Makaawhio Chair Paul Madgewick and Department of Conservation Archaeologist Tom Barker present talks relating to archaeological material from a dig in 1985 carried out by Ray Hooker.
<b>June 2024</b>	Kitchen Gems Public Programme – Curator Photography Sue Asplin hosts a 'show and tell' public programme.

### Income and funding

The Museum's income was \$2063 from donations, retail, research and photography sales.

### Research

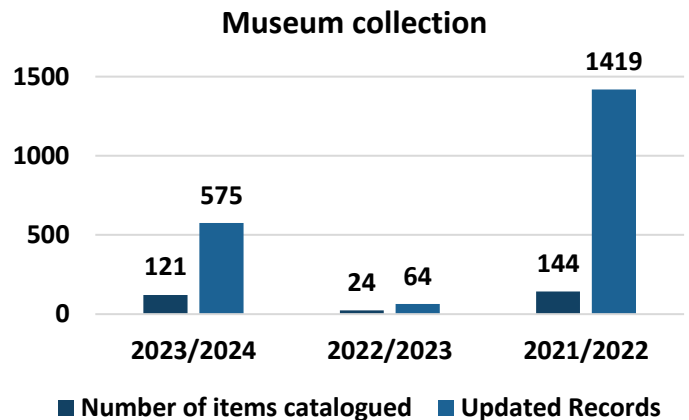
Museum staff dealt with 107 research enquiries. There were 86 photograph orders supplied in digital and printed formats.

- **August 23:** Supported the Nolan Family reunion event by assembling and curating film and documentary footage for a 2-hour film festival screened at the Regent Theatre in April 2024.
- **August 23:** Began compiling images and biographies of key West Coast icons for the "150 Years of Connection" project.
- **September 23:** Collaborated with Jan Zuckerman to research all the Dux awardees at Westland High School to rebuild panels for display at the newly rebuilt Westland High School Hall.
- **June 2024:** Assisted a UK documentary film company in researching Agatha Christie's trip to the West Coast in July 1922, including helping with film shoot locations and interview subjects.
- **May-July 2024:** Conducted a series of interviews with former Westland textile staff to collect oral histories of their involvement in the business from 1952 to 1980, in coordination with the Westland Industrial Heritage Park.

### Collections

A total of 121 items were catalogued, and 575 items were updated in the collection database, EMu.

All new donations meeting the Museum’s Collection Policy requirements have been catalogued and are accessible through our website. The museum has loaned several items to the Westland Industrial Heritage Park for public display on a long-term basis. Staff continue to evaluate and list objects that do not meet the Collection Policy criteria or have deteriorated for disposal. Additionally, staff have been relocating items to improved storage locations, updating their physical condition, and recording their new locations.



### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Resilient Communities</b>	<b>Collections developed and maintained with access provided</b>	Collections continue to grow, in line with Hokitika Museum policies.	<b>Achieved</b> (2022/2023: <i>Achieved</i> )
		<b>Achieved</b>	
		Deaccessions and disposals are aligned with Hokitika Museum policies.	<b>Achieved</b> (2022/2023: <i>Achieved</i> )
		Backlog of records and documentation reduced.	<b>Achieved</b> (2022/2023: <i>Achieved</i> )
		<b>Achieved</b>	

## Land and Buildings

In the last year there has been significant investment into community buildings through external government and LTP funding. The following work was planned, completed or begun during the reporting period.

Project	Start date	Projected completion date	Comments
<b>Hokitika Beachfront Access Ramp</b>	Not started	Not completed	The Hokitika Beachfront Access Ramp Project was cancelled by council during the February 2024 council meeting
<b>Carnegie Museum Seismic Strengthening Upgrade</b>	June 2021	September 2023	The Carnegie Museum Seismic Strengthening Project was completed with the building upgraded to 100% NBS (IL2). Upon completion of the structural upgrade, work has started on the planning of the Museum fit-out project.
<b>Hokitika Pool Stage 2 Refurbishment Project</b>	June 2023	April 2024	The Hokitika Pool Stage 2 Redevelopment Project has been successfully completed, with the pool boasting a new front of house, changing rooms, reception and plant room.
<b>Hokitika Custom House Project</b>	April 2023	June 2024	The Custom house restoration project has been completed. Lead-based paint was stripped off, the building repainted, a new flagpole installed, a new sign installed, and a new roof crest installed. Various rotten weatherboards were also replaced, and gutters repaired.  Part of the initial funding agreement with Lotteries was to re-pile the building and move it forward by 2m due to the West Coast Regional Council's future plans to extend the floodwall. However, the floodwall works were delayed, and Lotteries granted a variation to complete the restoration works but not do the re-piling.

### Performance in this activity

There are no non-financial performance measure for this activity. Instead, this activity is subject to financial accountability reporting for delivering capital programmes.

## Parks and Reserves

The new Cass square playground was completed and officially opened on 23 June 2024 with an opening ceremony and barbeque. The playground has received a very positive response, and the community are enjoying it. Unfortunately, there has been some vandalism already, but the damaged talk tube was repaired.

Nine new rubbish bins were installed at Cass Square as well as three new picnic tables.

The maintenance contract is running smoothly. All parks and reserves are being maintained as per agreements and are in good condition.

The foliage along the Heritage Trail has been trimmed and cleared by the contractor. Some surface repairs were undertaken on the Trail.

## Performance in this activity

Community Outcome	Level of service	Measure / Target	Current performance
<b>Sustainably Managed Environment</b>	<b>Reserves are pleasant, enjoyable and safe places</b>	<b>90%</b> of residents satisfied with parks and reserves	<b>Not measured</b>
<b>Resilient Communities</b>			No Residents' Satisfaction Survey was undertaken in 2023/2024.  Council is working on a strategy of real-time surveying going forward.  (2022/2023: Not measured)

## Public Toilets

Public toilets throughout the district continue to be well used. There are two toilets in the Council network that are not on township sewage or septic tank. Otira is a cube toilet which had been used for Freedom Camping sites. This cube toilet requires frequent pump outs from the holding tank. The Bruce Bay toilet is a 'dry vault' system, which should only require six-monthly pump and cleanouts

- New toilets have been installed at Cass Square and have been well used since their installation. The work was completed in December 2024, and the old Cass Square toilets were closed. Unfortunately, some vandalism has taken place at these toilets since their opening.
- New two-year cleaning contracts were signed for the public toilets in November 2023. Cleaning is done once a day between May and September; twice a day between October and November, and March to April; and three times a day between December and February. Any maintenance or cleaning requests can be sent to the Council's facilities team through Snap Send Solve, making an online service request or by emailing the Council.
- Building and Resource Consents have been granted for the new toilets to be installed in Otira. The installation project will begin during the second half of 2024, to have them open and ready for the 2024/2025 summer season.
- Unfortunately, various vandalism and graffiti has occurred at some of the public toilets throughout the district.

## Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Sustainably Managed Environment</b>	<b>Provide public toilets throughout the district</b>	<b>85%</b> of residents satisfied with the service.	<b>Not measured</b>
<b>Resilient Communities</b>			No Residents' Satisfaction Survey was undertaken in 2023/2024.  Council is working on a strategy of real-time surveying going forward.  (2022/2023: Not measured)

## Swimming Pools

### Hokitika Pool

*The Council resolved to return management of the Hokitika Swimming Pool activity to Council when adopting its Enhanced Annual Plan 2024/2025 on 26 June 2024. The activity officially transfers on 8 July. The information has been supplied by the Swimming Pool Manager and Property and Facilities Manager.*

The stage 2 redevelopment project was completed in April 2024, with the new front of house proving to be very successful and welcoming to pool users. As part of the stage 2 redevelopment project, work has also been done on the heat exchanger and the boiler, which resulted in the temperature at the pool increasing by about 3 degrees. The increase in temperature at the pool has made a great impact on the pool and users have welcomed this.

The Hokitika Pool remains accredited with Poolsafe.

### Ross Pool

Structural repairs were completed at the Ross community pool during December 2023, after the steel structure of the pool was found to be unsafe for use. The repairs carried out is expected to extend the lifespan of the structure by two years, after which a bigger structural repair project will be necessary. This has been planned as part of the 2024/2025 Annual Plan process.

The pool continues to be managed by the local Ross community and has been well used during the last year.

#### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Resilient Communities</b>	<b>A quality swimming or exercise experience at the Hokitika Pool</b>	<b>85%</b> of pool users satisfied.	<b>Not measured</b>  No Residents' Satisfaction Survey was undertaken in 2023/2024.  Council is working on a strategy of real-time surveying going forward.  <i>(2022/2023: Not measured)</i>

### West Coast Wilderness Trail

Overall the West Coast Wilderness Trail is in good condition and being well maintained by the contractors. Minor improvements have been made to the trail including widening the Mahinapua sweeps to ease riders around the corners with rails installed at the top sweep to ensure rider safety.

Severe weather events caused some damage to the trail during the year, however all the maintenance to rectify the damage has been completed.

Overall usage of the trail has increased this year with about 10,000 additional users on the trail. All the counters are now collecting accurate data across the trail.

#### Performance in this activity

Community Outcome	Level of service	Measure / Target	Current Performance
<b>Diverse Economy</b>  <b>Resilient Communities</b>	<b>The cycle trail is well used</b>	Numbers using the trail as measured by trail counters <b>increase by 10% per annum.</b>	<b>Not achieved</b>  Counters along the trail recorded between 7,789 and 45,537 annual users at various points. Total users recorded is 144,198  This represents an <b>increase</b> in daily utilisation of <b>7%</b> based on 2022/2023 total use of 134,816* users.  *Updated figure based on trail counter reporting.  <i>(2022/2023: Not Achieved)</i>  <i>Counters* along the trail recorded between 7,966 and 33,004 annual cycle users at</i>

various points. Total users recorded is 90,514.

This represents a **decrease** in daily utilisation of **9%**.

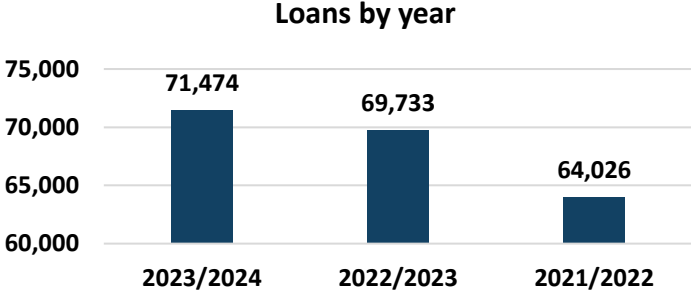
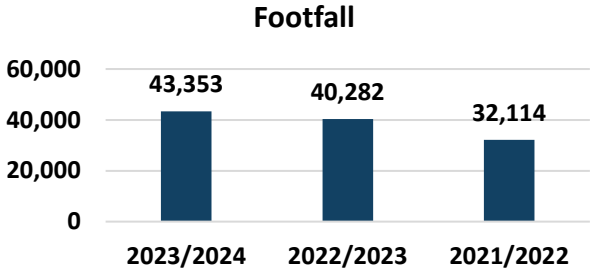
Full trail length rider utilisation has only **reduced** by **1.1%**

*\*Council cannot guarantee the accuracy of this data as true figures were unavailable for the 2022/2023 reporting period)*

### Westland District Library

#### Patronage

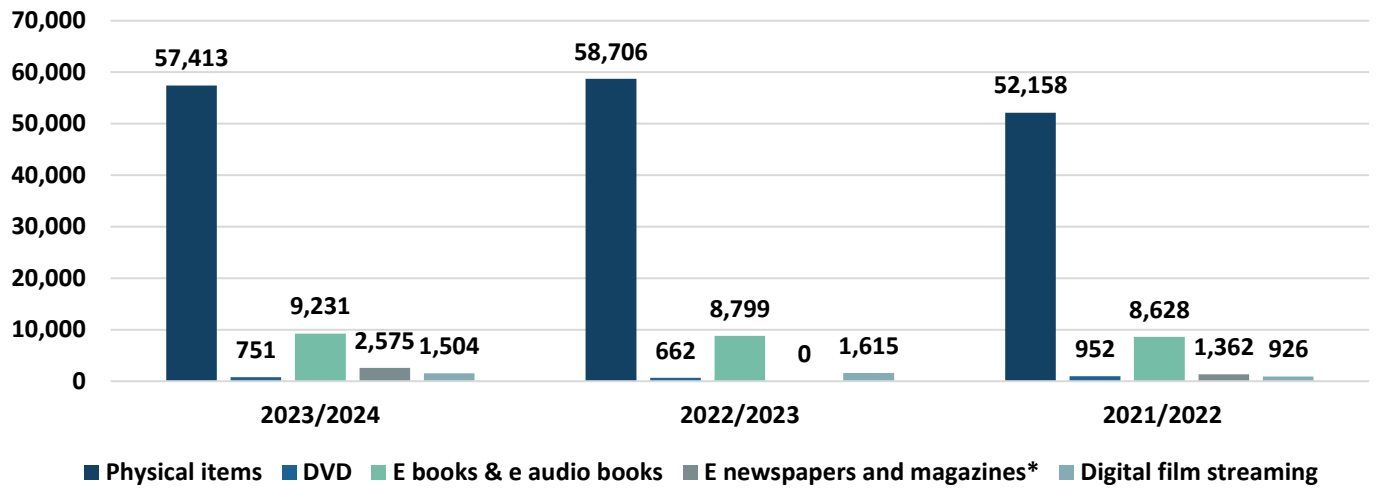
While loans\* and footfall have yet to reach pre-pandemic levels, both show a year-on-year increase.



\*Peak loans were 76,510 in 2020/2021.

Although there is a slight decrease in the loans of physical books there is a larger increase in loans of digital books and audio books. The growth in popularity of digital loans has caused long waitlists of 3-6 months on popular titles, which can be a source of frustration to borrowers. The reduction in the charge for hiring DVDs has slowed the decline in use of DVDs, although, as the library is not purchasing new DVDs, this will continue to decline. Use of the e-Magazine collection has grown significantly.

### Loans by resource

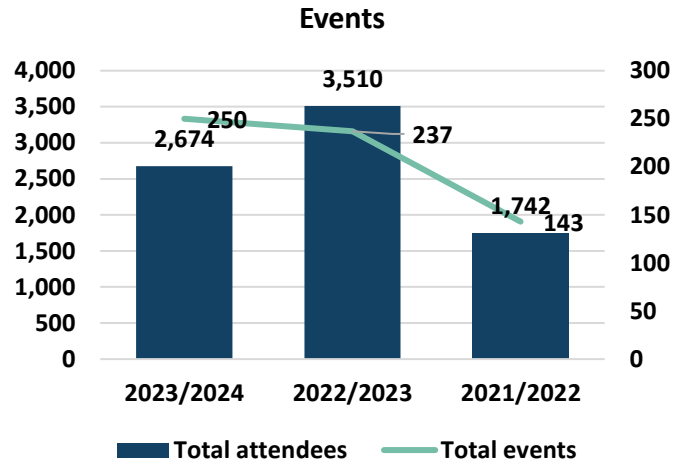


\*PressReader subscription ended in June 2022. E-magazines became available through the Libby App for the first time in July 2022. Borrowing of the e-magazines was initially slow, but with growing awareness of the collection, it has now increased above 2021/2022 issues.



## Events

Our children’s holiday events and regular programmes remain popular but overall attendance of library events has fallen. This is likely due to a combination of factors. Since pandemic restrictions lifted, there is more going on in the community that competes for people’s time. There has been a significant number of people unable to attend events and programmes due to sickness (COVID, winter colds and flu) and some of our vulnerable patrons are choosing to avoid group gatherings to avoid exposure to illnesses. We were unable to secure some authors and entertainers for events this year as they did not include a visit to the West Coast in their touring itinerary, these events attract significantly larger audiences.



## User satisfaction

Although no residents’ satisfaction survey was conducted this year, the library carried out its own Library User Survey.

- 98% of respondents said that using library services improves their quality of life. Respondents also reported that overtime, use of the library had led to a greater enjoyment of reading, given them good memories, reduced their feelings of isolation or loneliness, helped them meet new people, make new friends, led to healthier behaviours or habits, made them feel better about themselves, increased their confidence and supported their mental health. Demonstrating the role of the library in supporting social, physical and mental wellbeing.
- 45% of respondents were satisfied with the library services provided as they are, while the remainder would like more of the same, for example, a bigger collection, more e-resources, more activities for adults and children and more meeting spaces.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>	<b>Provide the district with quality library services that are responsive to the needs and wellbeing of the diverse communities.</b>	95% of residents satisfied with library services	<p><b>Not measured</b></p> <p>No Residents' Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p>

How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<p><b>Sustainably Managed Environment</b></p> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li><b>Cemeteries</b> Maintenance, landscaping and adhering to the relevant legislation for burials contributes to a sustainably managed environment by providing a pleasant and environmentally sound asset.</li> <li><b>Parks and Reserves</b> Assets are managed in environmentally sustainable ways.</li> <li><b>Public Toilets</b> Public toilets protect the environment by providing safe and clean facilities for visitors and residents. Increasing the availability in strategic locations reduces the likelihood of environmental contamination.</li> </ul>
<p><b>Resilient Communities</b></p> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li><b>Cemeteries</b> Local cemeteries are an important part of the cultural fabric of communities. Ensuring that the cemetery provides a place for all cultural beliefs and practises improves the well-being and cultural connectedness of the community.</li> <li><b>Hokitika Museum</b> Hokitika Museum's vision is 'Hei whakahaumako te tangata: Enriching today and tomorrow's people'. The Museum's mission is to tell the stories of Westland, the wider West Coast and its people. It provides social, heritage, arts and cultural opportunities for the community and visitors. Those engaging with these opportunities will experience significant and sustained improvement in wellbeing.</li> <li><b>Land and buildings</b> Well maintained recreational and cultural facilities mean that the community has opportunities to take part in these activities, which can aid in inclusion and connectedness.</li> <li><b>Parks and Reserves</b></li> </ul>

Recreational facilities provide opportunities for the community to participate in outdoor activities and enhance health and well-being.

- **Public Toilets**  
Providing public toilets at or near recreation areas such as playgrounds allows the community to enjoy these areas more freely bringing the social benefit of recreation and socialisation.
- **Swimming Pools**  
Access to a quality recreational facility that supports inclusion and care of community users at all life stages. This provides a sense of community and social connectedness. This is demonstrated through the pool appealing to users of varying ages, genders, cultures, abilities and interests.
- **West Coast Wilderness Trail**  
Recreational use of the trail contributes to the well-being of the community by providing opportunities for health and fitness, and to enjoy competitive events on the trail.
- **Westland District Library**  
The library supports literacy and offers activities that are inclusive, foster connection, reduce isolation and promote active citizenship.

**Diverse Economy**

- 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.

- **West Coast Wilderness Trail**  
Attracts visitors to the district who contribute to the economy by using tourism operators, accommodation, hospitality venues and retail outlets.

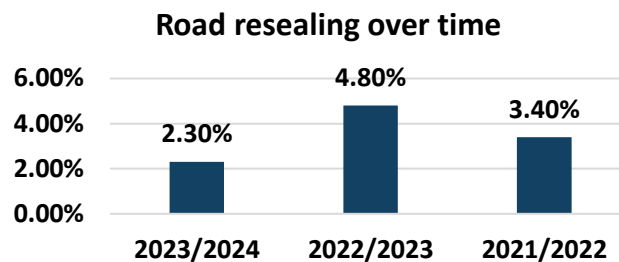
## Funding Impact Statement (for the Facilities, and Leisure Services group)

for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Facilities and Leisure Services</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	2,664	2,954	2,623
Targeted Rates	1,622	1,703	1,762
Subsidies and grants for operating purposes	48	49	100
Fees and charges	91	92	55
Local authorities fuel tax, fines, infringement fees, and other receipts	53	57	220
<b>Total Operating Funding (A)</b>	<b>4,478</b>	<b>4,855</b>	<b>4,760</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	3,003	3,087	3,185
Finance Costs	165	335	245
Internal charges and overheads applied	510	546	509
<b>Total Applications of Operating Funding (B)</b>	<b>3,678</b>	<b>3,968</b>	<b>3,939</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>800</b>	<b>887</b>	<b>821</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	639	505	3,891
Increase (decrease) in debt	4,973	2,756	(15)
Gross proceeds from sale of assets	-	-	116
<b>Total Sources of Capital Funding (C)</b>	<b>5,612</b>	<b>3,261</b>	<b>3,992</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to meet additional demand	904	929	143
- to improve the level of service	3,108	2,927	4,473
- to replace existing assets	2,979	683	1,085
Increase (decrease) in reserves	(579)	(391)	(888)
<b>Total Applications of Capital Funding (D)</b>	<b>6,412</b>	<b>4,148</b>	<b>4,813</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(800)</b>	<b>(887)</b>	<b>(821)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Land Transport

Due to repeated small scale weather events throughout the year some alterations to the planned roading programme were required to balance out extra expenditure caused by these events. The reseal programme was also reduced due to previous years' increases in bitumen pricing. As this was the last year of the 3-year triennial funding allocation some activities started the year with an already reduced level of funding.



NZ Transport Agency Waka Kotahi (NZTA) is taking over road condition data collection (including Roughness Data) as part of the national Continuous Consistent Data Collection (CCDC) project. The CCDC project has two data suppliers contracted to collect and supply the data to the various Road Controlling Authorities. The primary data supplier for the South Island is Geosolve and they are scheduled to collect the West Coast data in January 2025.

A recent storm event (April 2024) caused significant damage to the Jackson River Road that required a formal application for Emergency works funding from Waka Kotahi. As the value of the damage also exceeds 10% of the Maintenance and Operations annual budget it will likely qualify for a modified Funding Assistance Rate of up to an additional 20%. This road is deemed to be a lower economic road so the final reinstatement may involve a reduced level of service being provided. Investigations are still underway to determine the most appropriate and affordable outcome.

Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Diverse Economy Resilient Communities	The transportation network is safe for all users in Westland District	<p><b>Road safety:</b></p> <p>The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.</p> <p><b>0 fatalities and serious crash injuries.</b></p>	<p><b>Not achieved</b></p> <p>1 fatality and 4 serious injury crashes recorded in the 2023/2024 year.</p> <p><i>(2022/2023: 1 fatality and 2 serious injury crashes recorded in the 2022/2023 year.)</i></p>
Diverse Economy Resilient Communities	The surface condition of roads in Westland is of good quality	<p><b>Road Condition:</b></p> <p>The average quality of ride on a sealed local road network, measured by smooth travel exposure.</p> <p><b>Primary Collector &gt;= 93%</b></p> <p><b>Secondary Collector &gt;= 93%</b></p> <p><b>Access &gt;= 90%</b></p> <p><b>Low Volume &gt;= 89%</b></p>	<p><b>Not Measured</b></p> <p>NZTA data collection for Westland Roads will be carried out in January 2025.</p> <p><i>(2022/2023: <b>Not measured</b></i></p> <p><i>Primary Collector: 95.5%</i></p> <p><i>Secondary Collector: 93.4%</i></p> <p><i>Access: 91.1%</i></p> <p><i>Low Volume: 87.4%</i></p> <p><i>No new roughness survey data was collected hence the similarity with the previous year.)</i></p>
Resilient Communities		<p><b>&gt;70%</b> of residents are satisfied with the standard and safety of Council's unsealed roads.*</p>	<p><b>Not measured</b></p> <p>No Residents' Satisfaction Survey was undertaken in 2023/2024.</p> <p>Council is working on a strategy of real-time surveying going forward.</p> <p><i>(2022/2023: Not measured)</i></p>
Diverse Economy Resilient Communities	The surface condition of roads in Westland is maintained to a high standard	<p><b>Road maintenance:</b></p> <p><b>≥6.5%</b> of the sealed local road network that is resurfaced</p>	<p><b>Not achieved</b></p> <p><b>2.3%</b> of sealed local road network resurfaced. The programme was affected by funding reprioritisation and rising bitumen prices.</p> <p><i>(2022/2023: 4.8% of sealed local road network resurfaced. Continued rising prices for bitumen have affected this result. Council did not have funding to complete the resurfacing planned.)</i></p>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>	<b>Footpaths are maintained in good condition and are fit for purpose</b>	<b>Footpaths:</b> 90% footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (such as its annual plan, activity management plan, asset management plan, annual works program or long term plan).	<b>Achieved</b> Footpath condition ratings are now: Rated between 1-4: <b>94.5%</b> Rated Between 1-3: <b>76%</b> Rated 5: <b>5.5%</b> . There is still no agreed level of service standard for footpaths. <i>(2022/2023: Footpath condition ratings are now: Rated between 1-4: 94% Rated Between 1-3: 75% Rated 5: 6%. There is still no agreed level of service standard for footpaths.)</i>
<b>Resilient Communities</b>	<b>Response to service requests are dealt with promptly</b>	<b>Customer service requests:</b> 100% within 3 days customer service requests relating to roads and footpaths to which the territorial authority responds.	<b>Not achieved</b> 43% of Transportation related service requests were responded to within 3 days (96/223 requests). <i>(2022/2023: 47% of Transportation related service requests were responded to within 3 days (170/262).)</i>

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li>Land Transport</li> </ul> <p>The Combined West Coast Transportation AMP Improvement plan involves community engagement to help identify the priority areas as perceived by the customers. This will greatly assist in Council's ability to anticipate and plan future improvement works that improve both social and economic factors within the community</p>
<b>Diverse Economy</b> <ul style="list-style-type: none"> <li>We work to find sustainable, diverse and resilient options for encouraging economic growth.</li> <li>We collaborate with other stakeholders to achieve common outcomes.</li> <li>Economic growth has a minor / reduced impact on the natural environment.</li> </ul>	<ul style="list-style-type: none"> <li>Land Transport</li> </ul> <p>Well-maintained, safe and efficient transportation networks are able to make a measurable contribution towards environmental improvements and sustainability for the wider community.</p>

# Funding Impact Statement (for the Land Transport group)

For the year ended 30 June 2024

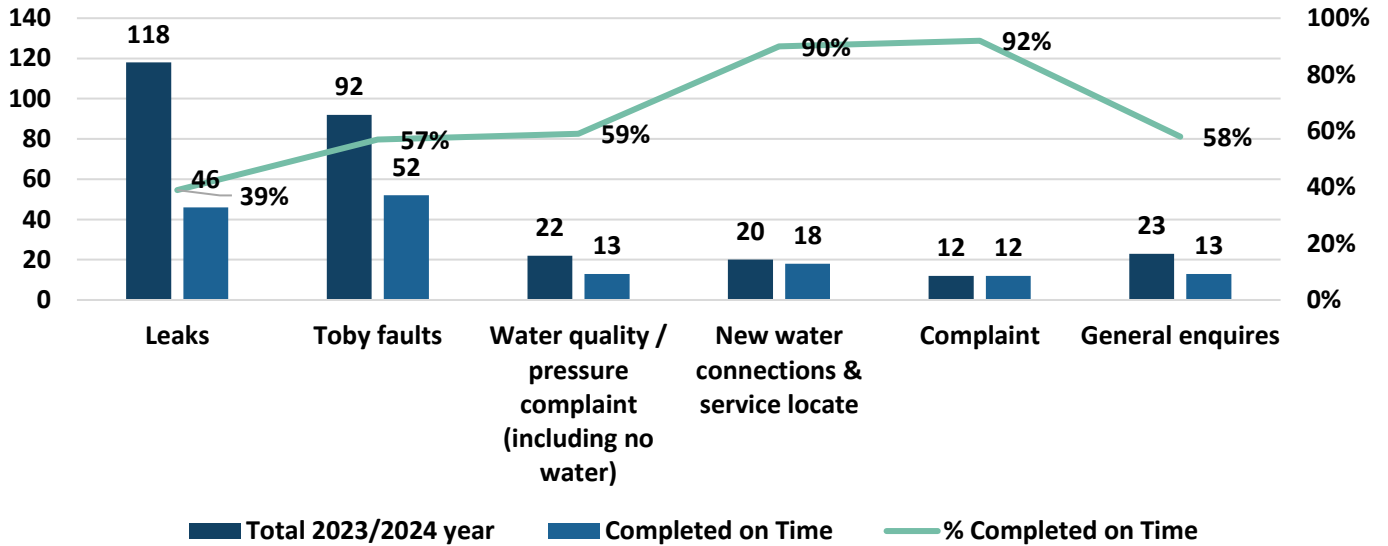
<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Land Transport</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	3,282	3,353	3,234
Subsidies and grants for operating purposes	2,013	1,975	2,686
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	6
<b>Total Operating Funding (A)</b>	<b>5,295</b>	<b>5,328</b>	<b>5,927</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	3,127	3,128	3,667
Finance Costs	19	21	42
Internal charges and overheads applied	525	554	586
<b>Total Applications of Operating Funding (B)</b>	<b>3,671</b>	<b>3,703</b>	<b>4,295</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,624</b>	<b>1,625</b>	<b>1,632</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	2,434	3,584	1,141
Increase (decrease) in debt	(48)	(48)	(49)
<b>Total Sources of Capital Funding (C)</b>	<b>2,386</b>	<b>3,536</b>	<b>1,092</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to replace existing assets	3,309	4,575	1,766
Increase (decrease) in reserves	701	586	958
<b>Total Applications of Capital Funding (D)</b>	<b>4,010</b>	<b>5,161</b>	<b>2,724</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,624)</b>	<b>(1,625)</b>	<b>(1,632)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



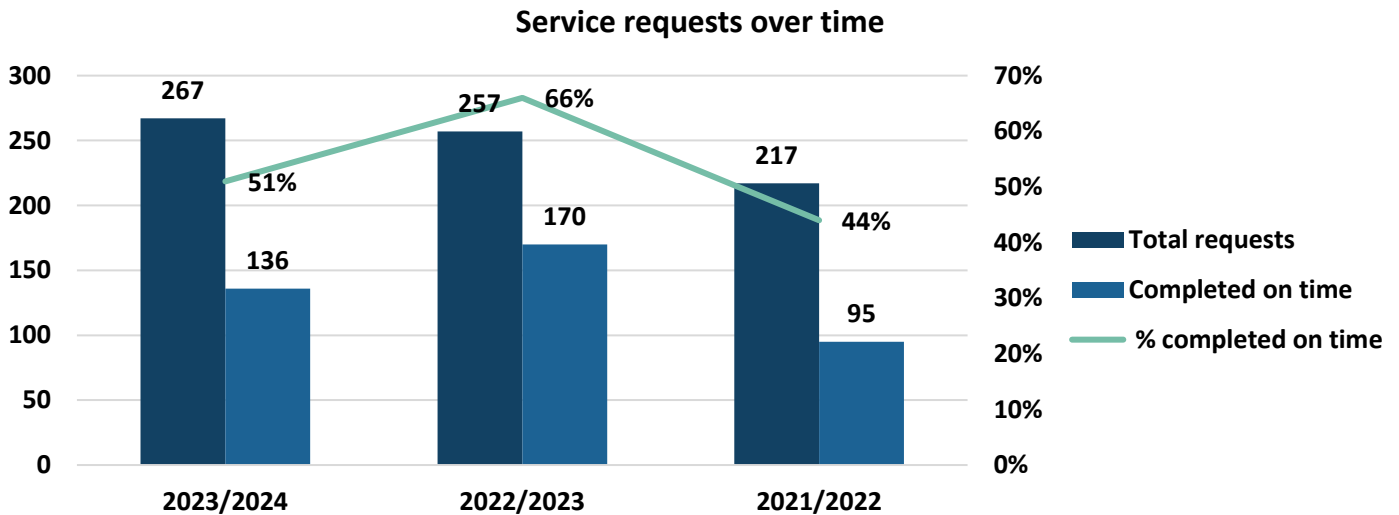
## Drinking Water

Council supplies reticulated water to 2860 connections (2023: 2837) in the district. Connections are calculated through Council’s GIS system of properties connected to the network. Ongoing database updates have resulted in there being different number connections than previously identified, with the exception of new connections (17) (2023: 14).

There were 287 drinking water related requests (267 Service Requests\* and 17 water connection forms requested through the Council’s website) recorded between 1 July 2023 – 30 June 2024.



\*Information that comes from Council’s service request system is reported as input into the system. Some service requests may be miscategorised.



\*These do not include webform requests for water connections, which are not recorded as service requests.

There has been an increase in the amount of service requests received for drinking water over the past three years, which can be attributed to increasing public awareness of how to contact the Council to report issues. The variation in timely completion is due to the set up of the service request system, which relies on staff submitting the correct timeframe for completion outside of the default. With the move to a new system, more accurate inputs and data can be measured.

The Council's safety of drinking water measure has been assessed against the requirements of the New Zealand Drinking Water Quality Assurance Rules 2022 (DWQAR), following the replacement of the New Zealand Drinking Water Standards 2005 - Revised 2018 (DWS) on 14 November 2022.

## Improvements

The Fox Glacier Water Treatment Plant was commissioned in November 2023 with the boil water notice being lifted at the end of November.

The Ross water treatment plant had a UV unit installed as part of a compliance measure to meet the new rules set out in the Drinking Water Quality Assurance Rules.

The implementation of the Lutra Infrastructure Data compliance tool has taken longer than expected but is now being used by the team. The team are still learning to navigate this database and use it to its full potential.

WSP undertook a non-invasive inspection of the Kumara and Brickfield treated water reservoirs and provided a report on each asset along with recommendations to improve the life span. Work is progressing with recommendations on the Brickfield reservoir with the Kumara improvements to follow.

Resilience was put to the test several times over the year with various storms interrupting power supply and access to sites. All treatment plants performed as they should in each case with telemetry being a key component to remote access.

The Lutra Infrastructure Data compliance tool was implemented, and staff are learning to navigate it to its full potential.

## Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>	<b>Council supplied potable water is safe to drink</b>	<p><b>Safety of drinking water:</b></p> <p>The extent to which the local authority's drinking water supply complies with:</p> <p>a) Part 4 of the drinking water standards (bacteria compliance criteria), <b>90%</b> and</p> <p>b) Part 5 of the drinking-water standards (protozoal compliance criteria) <b>90%</b></p>	<p>Please see the commentary on the safety of drinking water above.</p> <p><b>Not achieved</b></p> <p>a) Not applicable</p> <p>Compliance with the DWQAR's 2022:</p> <p>Treatment Plants: 6 out of the 9 supplies are compliant with bacterial compliance. The Level 3 supplies (Hokitika, Franz Josef and Fox Glacier) require continuous monitoring in certain parameters to meet bacterial compliance which was not fully recorded in the 2023/2024 year due to the compliance data tool not being fully functional until March 2024. Level 2 supplies require monthly E-Coli samples to be taken at the treatment plant.</p> <p>Distribution Zone: 8 out the 9 supplies complied with bacterial compliance for the 2023/2024 year.</p> <p>Fox Glacier had a permanent boil water notice issued in November 2022, which was lifted on 30 November 2023 when the new treatment plant became fully operational.</p>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
			<p>Harihari and Franz Josef were issued with precautionary boil in 2023. No E-Coli was detected.</p> <p><b>Not achieved</b></p> <p>b) Not applicable</p> <p>0 out of the 9 supplies are compliant with protozoal compliance criteria.</p> <p>Council has implemented a data compliance tool to report on compliance or non-compliance with Protozoal criteria. However, this tool was not functional until March 2024. Due to lack of resources and time constraints the 3 Waters Team have been unable to utilise the tool to analyse historical data to prove compliance for the financial year. Note that this compliance criteria under the DWQAR is reported on for calendar year.</p> <p><i>(2022/2023:</i></p> <p><b>Not achieved</b></p> <p>a) <i>6 out of the 9 supplies are fully compliant with bacterial compliance criteria at both the water treatment plant and in the distribution zone.</i></p> <p><i>Fox Glacier is on a permanent boil water notice until the new WTP is operational.</i></p> <p><b>Not achieved</b></p> <p>b) <i>0 out of the 9 supplies are compliant with protozoal compliance criteria.</i></p> <p><i>Non-compliance is due to technical requirements to prove compliance.</i></p> <p><i>Barriers for protozoa are in place and Council staff are working with Lutra on implementing their data compliance tool, Infrastructure Data, at the treatment plants to assist with compliance in this area.)</i></p>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
<b>Resilient Communities</b>	<b>Requests for service are dealt promptly</b>	<p><b>Fault response times:</b></p> <p>Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:</p> <p>a) <b>95%</b> attendance for urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site (<b>2 hours</b>), and</p> <p>b) <b>100%</b> resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (<b>12 hours</b>)</p> <p>c) <b>100%</b> attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel reach the site (<b>24 hours</b>), and</p> <p>d) <b>100%</b> resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption (<b>72 hours</b>).</p>	<p><b>a) – d) Not achieved</b></p> <p>a) <b>73%</b> (11/15)</p> <p>b) <b>93%</b> (14/15)</p> <p>c) <b>68%</b> (148/218)</p> <p>d) <b>89%</b> (194/218)</p> <p>(2022/2023:</p> <p><b>a) – d) not achieved</b></p> <p>a) <b>20%</b> (15/76)</p> <p>b) <b>78%</b> (59/76)</p> <p>c) <b>51%</b> (79/148)</p> <p>d) <b>74%</b> (115/148))</p>
<b>Sustainably Managed Environment</b>	<b>Council supplied water is reliable</b>	<p><b>Maintenance of the reticulation network:</b></p> <p>The percentage of real water loss from the local authority’s networked reticulation system (including a description of the methodology used to calculate this).</p> <p><b>Council does not intend to measure this as it will impose an unreasonable cost.</b></p>	<p><b>Not measured</b></p> <p><i>Monitored in a number of ways including; telemetry, water meters, repair program, mains replacements and pressure management. This is in context with the Benchloss NZ Manual.</i></p>
<b>Sustainably Managed Environment</b>		<p><b>Demand management:</b></p> <p>The average consumption of drinking water per day per</p>	<p><b>Not measured.</b></p> <p><i>Council does not have the equipment to measure average consumption hence a new three yearly</i></p>

Community Outcome	Level of service	Performance measures (KPI)	Current performance
		resident within the territorial authority district is < 500l/day.	<p><b>measurement has not been performed since 2016/2017.</b></p> <p><i>Most recent measurement was 2016/2017: Winter 253l per head, Summer 480l per head</i></p>
Resilient Communities	Customers are generally satisfied with the Council supplied water	<p><b>Customer satisfaction:</b></p> <p>The total number of complaints received by the local authority about any of the following:</p> <ul style="list-style-type: none"> <li>a) Drinking water clarity</li> <li>b) Drinking water taste</li> <li>c) Drinking water odour</li> <li>d) Drinking water pressure or flow</li> <li>e) Continuity of supply, and</li> <li>f) The local authority's response to any of these issues.</li> </ul> <p>Expressed per 1000 connections to the local authority's networked reticulation system.</p> <p><b>25 per 1000 connections</b></p>	<p><b>Achieved</b></p> <ul style="list-style-type: none"> <li>a) 2</li> <li>b) 1</li> <li>c) 2</li> <li>d) 7</li> <li>e) 15</li> <li>f) 8</li> </ul> <p>Total number of complaints = <b>35</b></p> <p>Complaints per 1000 connections = <b>12 (2860 connections)</b></p> <p>The total number of complaints is high due to reports of toby faults and leaks affecting water supply.</p> <p><i>(2022/2023:</i></p> <ul style="list-style-type: none"> <li>a) 2</li> <li>b) 0</li> <li>c) 0</li> <li>d) 9</li> <li>e) 75</li> <li>f) 5</li> </ul> <p><i>Total number of complaints = 91</i></p> <p><i>Complaints per 1000 connections = 32 (2837 connections)</i></p> <p><i>The total number of complaints is high this year due to a non-programmed unnotified water shutdown affecting all of the Hokitika &amp; Kaniere area in the first quarter.)</i></p>

## How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<p><b>Sustainably Managed Environment</b></p> <ul style="list-style-type: none"> <li>• The district is involved in sustainable waste management practices</li> <li>• We support sustainable environmental practices.</li> <li>• We support strategies to enhance and protect the district’s ecosystems.</li> <li>• Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li>• Drinking Water Supply of safe drinking water supports sustainable development for the district.</li> </ul>
<p><b>Resilient Communities</b></p> <ul style="list-style-type: none"> <li>• All areas of the district have access to quality recreational and cultural facilities.</li> <li>• A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>• Communities less vulnerable to natural hazards and climate change.</li> <li>• All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li>• Drinking Water Supply of safe drinking water with mechanisms to ensure continuity of supply in the case of a major disaster.</li> </ul>

# Funding Impact Statement (for the Drinking Water group)

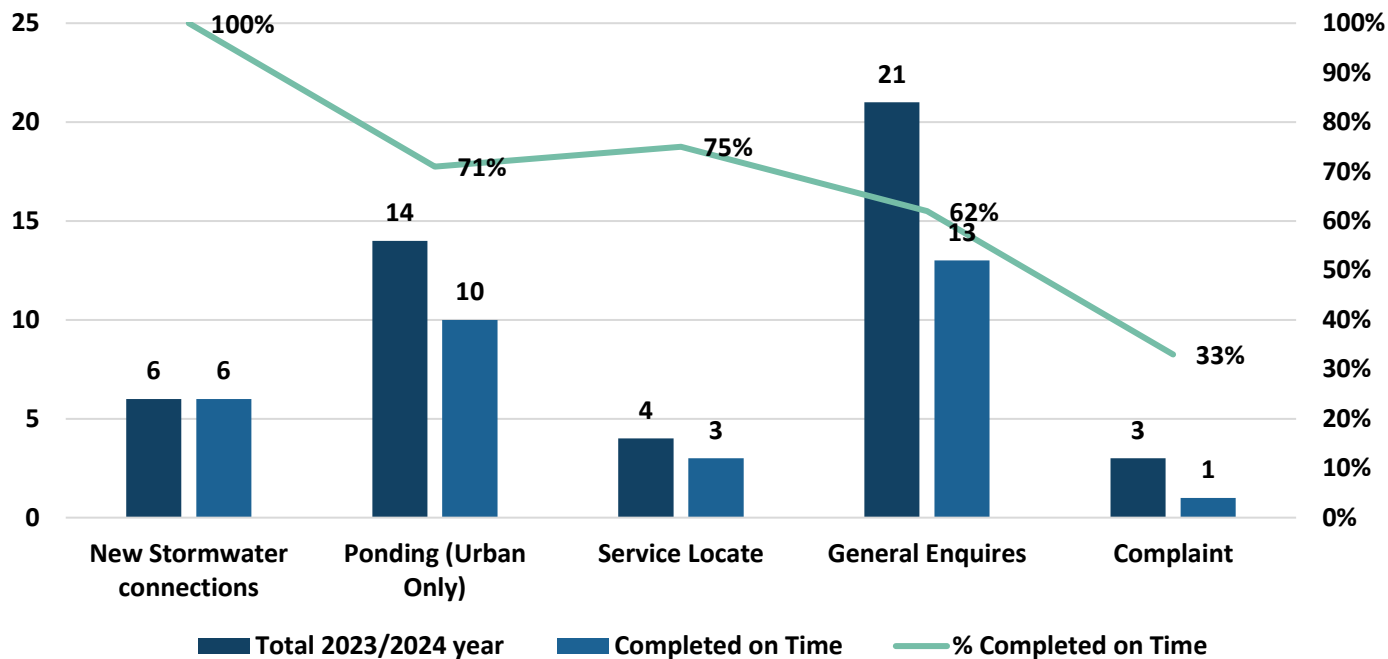
for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Drinking Water</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
Targeted Rates	3,752	3,870	2,409
Interest and dividends from investments	2	2	1
Local authorities fuel tax, fines, infringement fees, and other receipts	8	8	2
<b>Total Operating Funding (A)</b>	<b>3,762</b>	<b>3,880</b>	<b>2,412</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	1,228	1,276	2,300
Finance Costs	91	102	199
Internal charges and overheads applied	1,042	1,100	1,163
<b>Total Applications of Operating Funding (B)</b>	<b>2,361</b>	<b>2,478</b>	<b>3,662</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,401</b>	<b>1,402</b>	<b>(1,250)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	156
Increase (decrease) in debt	(188)	(221)	450
<b>Total Sources of Capital Funding (C)</b>	<b>(188)</b>	<b>(221)</b>	<b>606</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to improve the level of service	31	-	1,146
- to replace existing assets	164	309	381
Increase (decrease) in reserves	1,018	872	(2,172)
<b>Total Applications of Capital Funding (D)</b>	<b>1,213</b>	<b>1,181</b>	<b>(644)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,401)</b>	<b>(1,402)</b>	<b>1,250</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Stormwater

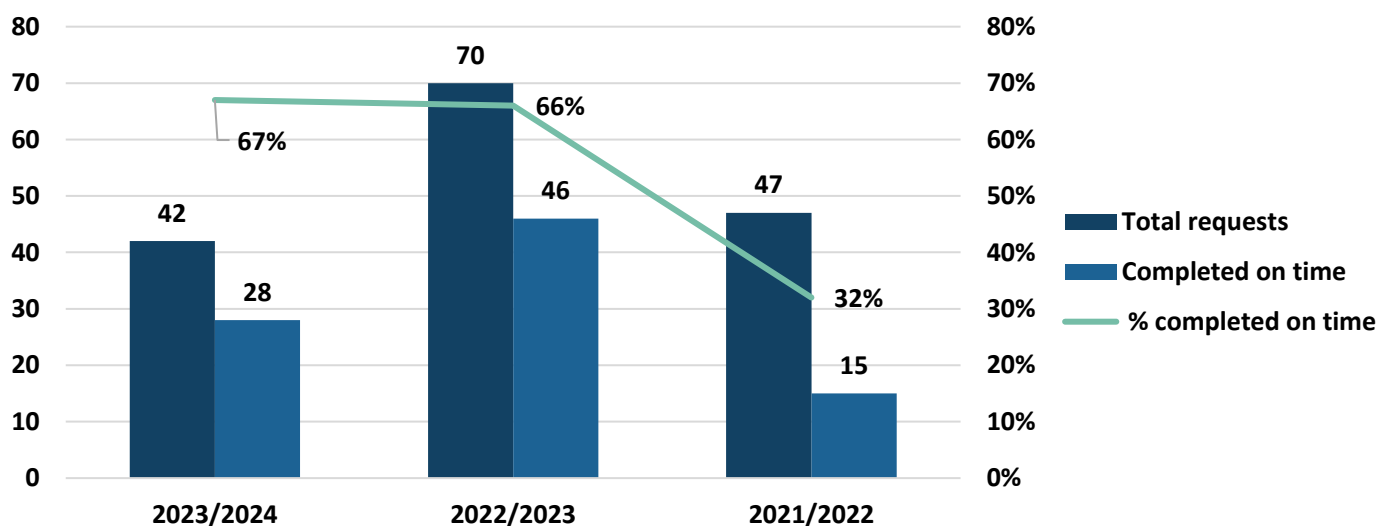
Council supplies reticulated stormwater to 569 connections in the Hokitika area (2023: 556) and roadside drainage to the remainder of the townships of the district to ensure protection of public health and safety, and of the environment. Connections are calculated through Council’s GIS system of properties connected to the network.

There were 48 stormwater related service requests (42 service requests\* and 6 connection forms requested through the Council’s website) recorded between 1 July 2023 – 30 June 2024.



\*Information that comes from Council’s service request system is reported as input into the system. Some service requests may be miscategorised.

### Service requests over time



\*These do not include webform requests for stormwater connections, which are not recorded as service requests.

Service requests for stormwater reduced in this financial year to a similar level as seen in 2021/2022. Response times remained similar to 2022/2023. The reduction in service requests can be attributed to improvements made to the stormwater systems in prior years, which shows that the network is performing well.



## Improvements

In this financial year, minor stormwater improvements have been carried out in Hokitika and these will be continued until the end of the year, or the budget is fully expended.

Due to a lack of resources, staff have been unable to prioritise upgrades based on the parts of reticulation that have been CCTV'd. The upgrades have been reactive instead of proactive.

All pump stations responded well in the several storm events throughout the year. On-going replacement of components is key to the future resilience of these assets.

## Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Sustainably Managed Environment Resilient Communities	Council Stormwater systems have the capacity to resist major storms and flooding events	<b>System adequacy:</b> a) The number of flooding events that occur in a territorial authority district. <b>No more than 2.</b> b) For each flooding event, the number of habitable floors affected. <b>10 per 1000 properties connected to the territorial authority's stormwater system.</b>	There were no flooding events in 2023/2024. <b>Not measured</b> a) <b>0</b> – flooding events affecting habitable floors within the Council reticulated stormwater system. <b>Not Measured</b> b) Total habitable floors = <b>0</b> Per 1000 connections = <b>0 (569 connections)</b> (2022/2023: <b>Not measured</b> a) <b>0</b> – flooding events affecting habitable floors within the Council reticulated stormwater system.  <b>Not measured</b> b) Total habitable floors = <b>0</b> Per 1000 connections = <b>0 (556 connections))</b>
Sustainably Managed Environment Resilient Communities	Requests for service are dealt with promptly	<b>Response times:</b> The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site. <b>(95% within 2 hours)</b>	<b>Not measured</b> There were no reported flooding events for the 2023/2024 year. (2022/2023: There were no reported flood events in the 2022/2023 year.)
Sustainably Managed Environment Resilient Communities		<b>Customer Satisfaction:</b> The number of complaints received by a territorial authority about the performance of its storm water system, expressed per 1000 properties connected to the	<b>Not achieved</b> Total number of complaints = <b>17</b> Complaints per 1000 = <b>30 (569 connections)</b> A 'complaint' is a service request regarding any of: ponding,

Community Outcome	Level of service	Performance measures (KPI)	Current performance
		territorial authority's storm water system. <b>10 per 1000 connections</b>	complaints, and reported flood events.  <i>(2022/2023: Total number of complaints = 26 Complaints per 1000 = 46.8</i>  <i>Several heavy rain events throughout the year resulted in an increase in requests regarding ponding.)</i>
<b>Sustainably Managed Environment</b>  <b>Resilient Communities</b>	<b>Council storm water systems protect the natural environment</b>	<b>Discharge compliance:</b>  <b>100%</b> Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:  a) Abatement notices b) Infringement notices c) Enforcement orders; and d) Convictions	<b>Achieved</b>  a) 0 b) 0 c) 0 d) 0  <b>100%</b> compliance.  <i>(2022/2023:</i>  a) 0 b) 0 c) 0 d) 0  <i>100% compliance.)</i>

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li>Stormwater Management of stormwater assets support sustainable environmental practises and sustainable development.</li> </ul>
<b>Resilient Communities</b> <ul style="list-style-type: none"> <li>All areas of the district have access to quality recreational and cultural facilities.</li> <li>A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>Communities less vulnerable to natural hazards and climate change.</li> <li>All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li>Stormwater Management of stormwater assets support communities to be less vulnerable to natural hazards and the impacts of climate change.</li> </ul>

## Funding Impact Statement (for the Stormwater group)

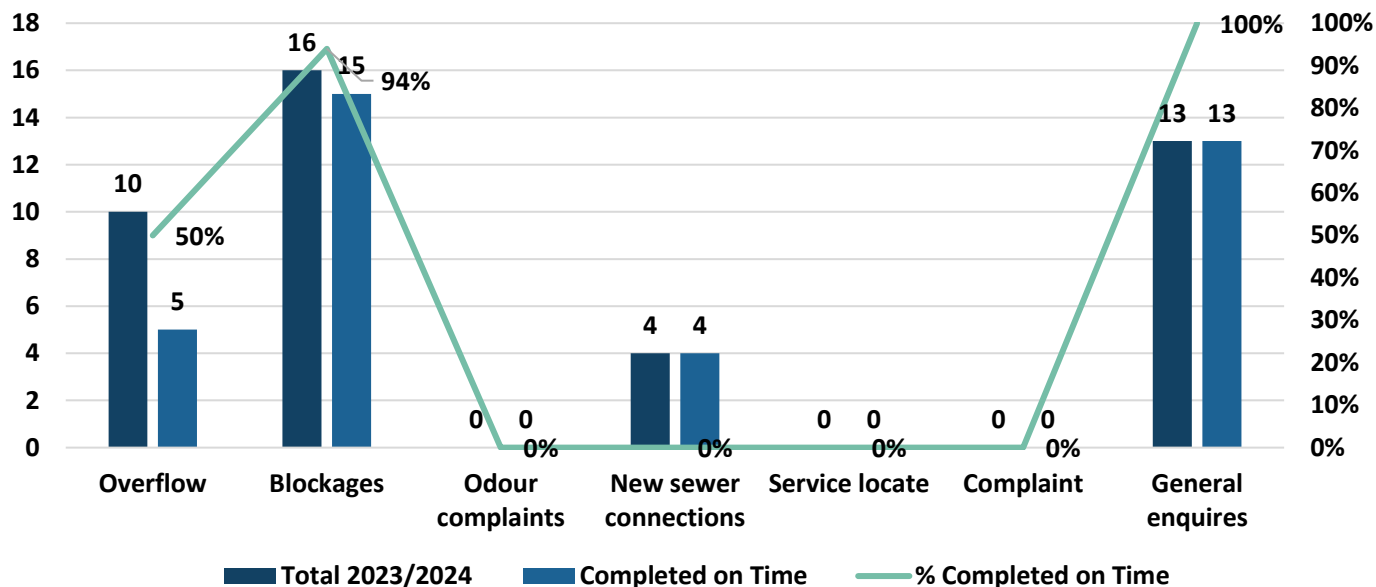
for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Stormwater</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
Targeted Rates	944	986	613
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	2
<b>Total Operating Funding (A)</b>	<b>944</b>	<b>986</b>	<b>615</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	165	179	269
Finance Costs	95	108	124
Internal charges and overheads applied	217	229	242
<b>Total Applications of Operating Funding (B)</b>	<b>477</b>	<b>516</b>	<b>635</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>467</b>	<b>470</b>	<b>(20)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Increase (decrease) in debt	(144)	(209)	(112)
<b>Total Sources of Capital Funding (C)</b>	<b>(144)</b>	<b>(209)</b>	<b>(112)</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to meet additional demand	10	10	-
- to improve the level of service	61	-	44
- to replace existing assets	243	165	121
Increase (decrease) in reserves	9	86	(297)
<b>Total Applications of Capital Funding (D)</b>	<b>323</b>	<b>261</b>	<b>(132)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(467)</b>	<b>(470)</b>	<b>20</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Wastewater

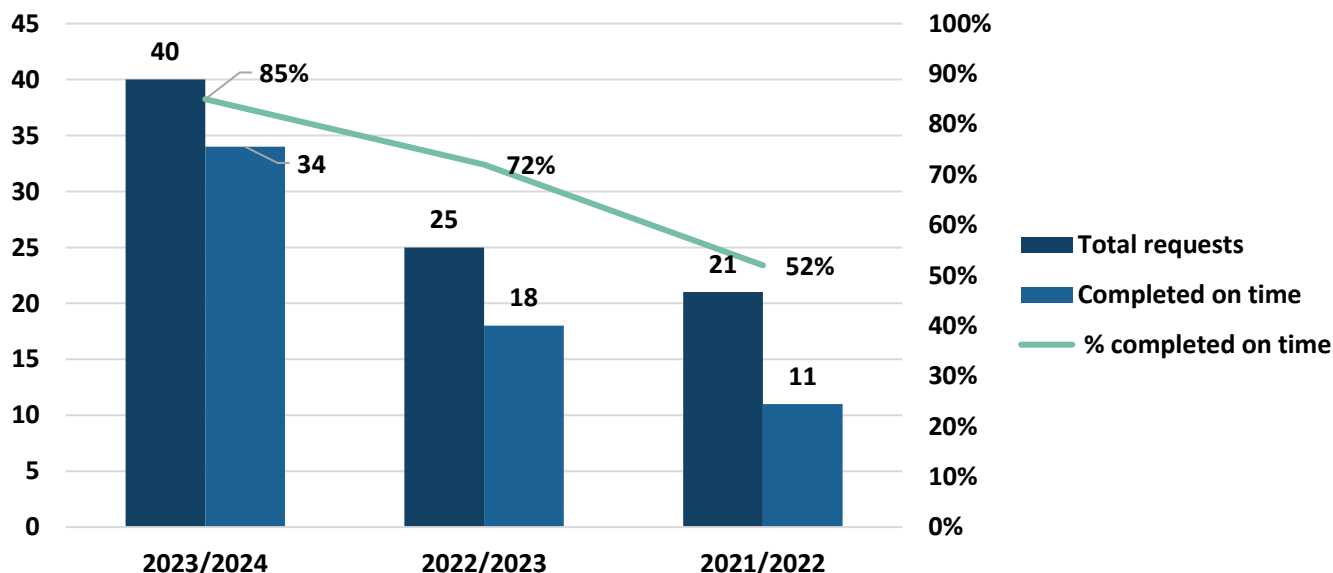
Council supplies reticulated wastewater to 2218 connections in the district (2023: 2208). Ongoing database updates have resulted in there being a different number of connections than previously identified, with the exception of new connections (4) (2023: 7).

There were 43 Wastewater related service requests (41 service requests\* and 2 connection forms requested through the Council’s website) recorded between 1 July 2023 – 30 June 2024.



\*Information comes from Council’s service request system and is reported as input into the system. Some service requests may be miscategorised.

### Service requests over time



\*These do not include webform requests for wastewater connections, which are not recorded as service requests.

The increase in requests in the 2023/2024 year are likely to be the result of multiple calls regarding the same issue and repeated blockages within the same area (this comes from the blockage not being completely removed and pushed through the system). Response times improved compared to previous years.

## Improvements

The work on the proposed Wastewater Treatment plant for Hokitika continues and has reached the options evaluations stage. Site visits have been undertaken to assess viability and costs for discharge to land as well as examining an ocean outflow option. Council are currently undertaking a cost evaluation prior to identifying the favoured proposal with the project working group.

Council awarded Trenching Dynamics the Hokitika Z-Line wastewater main upgrade from Park St to Tudor St. WSP project managed all the aspects associated with this. The work had a targeted deadline for completion of 30 June 2024; however, this was delayed by 3 weeks.

Additional CCTV work was undertaken in areas that were not completed in the last round of CCTV in 2022. However, due to lack of resources, this footage is yet to be viewed in its entirety to prioritise replacement works. An external party was contracted to review a sample of footage and to provide a brief report on asset condition. If this proves successful, Council will consider engaging them to review all recent CCTV footage to provide a proactive replacement programme.

Minor electrical upgrades have been undertaken in some pump stations throughout the year as assets come to the end of their useful life.

## Performance in this activity

Community Outcome	Level of service	Performance measures (KPI)	Current performance
Resilient Communities Sustainably Managed Environment	Council wastewater systems are managed without risk to public health	<b>System and adequacy:</b> The number of dry weather sewerage overflows from the territorial authority's sewerage system. <b>10 per 1000 connections</b>	<b>Achieved</b> <b>10</b> dry weather overflows reported. Complaints per 1000 connections = <b>4.5</b> (2218 connections) (2022/2023: 2 dry weather overflows reported. Complaints per 1000 connections = <b>0.9</b> (2208 connections))
Resilient Communities Sustainably Managed Environment	Council wastewater systems are safe and compliant	<b>Discharge compliance:</b> <b>100%</b> Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of: a) abatement notices b) infringement notices c) enforcement orders, and d) convictions. Received by the territorial authority in relation those resource consents.	<b>Achieved</b> a) 0 b) 0 c) 0 d) 0 <b>100%</b> compliance achieved. (2022/2023: a) 0 b) 0 c) 0 d) 0 <b>100% compliance achieved.))</b>
Resilient Communities Sustainably Managed Environment	Customers are generally satisfied with the Council wastewater systems	<b>Fault response times:</b> Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the	<b>Not achieved</b> a) <b>50%</b> (5/10) <b>Not achieved</b> b) <b>50%</b> (5/10)

Community Outcome	Level of service	Performance measures (KPI)	Current performance
		<p>following median response times measured:</p> <p>a) <b>95%</b> attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site <b>(2 hours)</b>, and</p> <p>b) <b>90%</b> resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault <b>(4 hours)</b>.</p>	<p>(2022/2023:</p> <p>a) 50% (1/2)</p> <p>b) 50% (1/2))</p>
<p><b>Resilient Communities</b></p> <p><b>Sustainably Managed Environment</b></p>		<p><b>Customer satisfaction:</b></p> <p>The total number of complaints received by the territorial authority about any of the following:</p> <p>a) sewage odour</p> <p>b) sewerage system faults</p> <p>c) sewerage system blockages, and</p> <p>d) the territorial authority's response to issues with its sewerage system,</p> <p>a) <b>2</b> - <i>this measure should not have been included in the LTP and will not be reported on.</i></p> <p>b) <b>10 per 1000 connections</b></p>	<p><b>Not achieved</b></p> <p>a) 3</p> <p>b) 10</p> <p>c) 16</p> <p>d) 1</p> <p>a) <i>New measure – this measure should not have been included in the LTP and will not be reported on.</i></p> <p>b) Total number of complaints = <b>30</b></p> <p>Complaints per 1000 connections = <b>13.5 (2218 connections)</b></p> <p>(2022/2023:</p> <p>a) 0</p> <p>b) 2</p> <p>c) 10</p> <p>d) 1</p> <p>a) <i>New measure – this measure should not have been included in the LTP and will not be reported on.</i></p> <p>b) Total number of complaints = <b>13</b></p> <p>Complaints per 1000 connections = <b>5.9 (2208 connections)</b></p>

## How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<p><b>Sustainably Managed Environment</b></p> <ul style="list-style-type: none"> <li>• The district is involved in sustainable waste management practices</li> <li>• We support sustainable environmental practices.</li> <li>• We support strategies to enhance and protect the district’s ecosystems.</li> <li>• Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li>• Wastewater Improvements to wastewater capture and treatment support a sustainably managed environment.</li> </ul>
<p><b>Resilient Communities</b></p> <ul style="list-style-type: none"> <li>• All areas of the district have access to quality recreational and cultural facilities.</li> <li>• A community that cares for all members at all life stages to reduce isolation and promote inclusion.</li> <li>• Communities less vulnerable to natural hazards and climate change.</li> <li>• All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.</li> </ul>	<ul style="list-style-type: none"> <li>• Wastewater Active engagement with local iwi and community members allows solutions and approaches to be agreed with the greatest community input.</li> </ul>

## Funding Impact Statement (for the Wastewater group)

for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Wastewater</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
Targeted Rates	1,645	1,776	826
Fees and charges	111	113	78
Interest and dividends from investments	6	6	2
Local authorities fuel tax, fines, infringement fees, and other receipts	2	2	46
<b>Total Operating Funding (A)</b>	<b>1,764</b>	<b>1,897</b>	<b>952</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	458	501	828
Finance Costs	109	147	204
Internal charges and overheads applied	246	260	275
<b>Total Applications of Operating Funding (B)</b>	<b>813</b>	<b>908</b>	<b>1,307</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>951</b>	<b>989</b>	<b>(354)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Increase (decrease) in debt	662	636	217
<b>Total Sources of Capital Funding (C)</b>	<b>662</b>	<b>636</b>	<b>217</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to meet additional demand	317	324	28
- to improve the level of service	614	628	395
- to replace existing assets	2,286	2,316	454
Increase (decrease) in reserves	(1,604)	(1,643)	(1,015)
<b>Total Applications of Capital Funding (D)</b>	<b>1,613</b>	<b>1,625</b>	<b>(138)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(951)</b>	<b>(989)</b>	<b>354</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## Solid Waste

Council staff and contractors continue to work to ensure that customer service delivery and community relations are maintained to a high standard.

There has been a focus on reducing contamination to recycling through education of recycling bin users and enforcement of rules around collection. The contractor has staff dedicated to auditing recycling bins during collections. Any bins that are seen to be contaminated are not collected but education is provided to the owner about what is accepted in recycling bins. This approach has seen improvements in recycling practises and a corresponding reduction in contamination.

### Landfill and Transfer Stations

The current landfill management contract was extended to June 2025. A tender process will get underway in the next financial year, including kerbside glass collection.

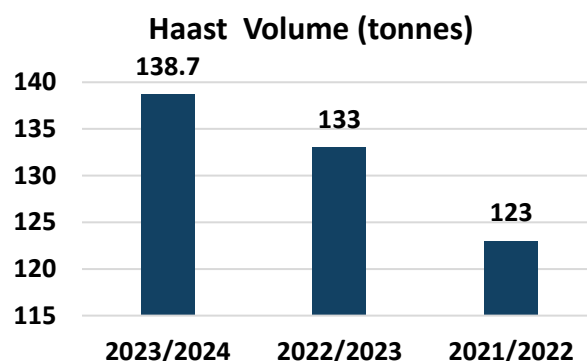
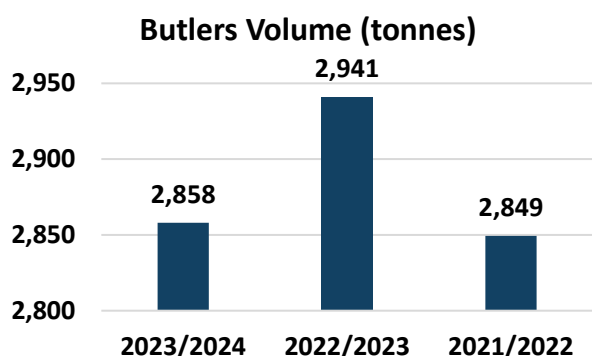
Costs have been received for pipework at Butlers Leachate field with work to start in the next financial year.

Work to begin capping the Haast landfill has not begun in this financial year as staff are awaiting final costings. Council plans to start capping from the Northern side, working to the South when Landfill is full.

Landfill	Status	Comment	Expected Capacity
<b>Butlers Landfill</b>	Open	Westroads manage the landfill.	This landfill is expected to reach capacity in 18 to 24 months. New cells are ready to use once old cell is full.
<b>Haast Landfill</b>	Open	Southland Waste manages the landfill.	This landfill is expected to reach capacity in 6 to 8 months. Council is getting costs to cap the landfill. Once capped, all waste will go to Butlers Landfill.
<b>Kumara</b>	Closed	Monitoring requirements only	
<b>Franz Josef</b>	Closed	Monitoring requirements only	
<b>Hannah's Clearing</b>	Closed	Monitoring requirements only	
<b>Hokitika</b>	Closed	Monitoring requirements only	
<b>Cron Road</b>	Closed	Monitoring requirements only	
<b>Transfer stations</b>			
<b>Hokitika</b>	Open Daily	Contracted to Envirowaste	
<b>Kumara</b>	Open limited hours, twice weekly	Contracted to Envirowaste	
<b>Fox Glacier</b>	Open limited hours, twice weekly	Mobile operation contracted to South Westland Rubbish Removal	
<b>Whataroa</b>	Open limited hours, twice weekly	Contracted to South Westland Rubbish Removal	
<b>Hari Hari</b>	Open limited hours, twice weekly	Contracted to Envirowaste	
<b>Ross</b>	Open limited hours, twice weekly	Contracted to Envirowaste	
<b>Franz Josef</b>	Open limited hours, twice weekly	Contracted to South Westland Rubbish Removal	

## Volumes of Waste

Landfill volumes are dependent on variables. The volumes of waste have been affected by the return of tourism and an increase in tourist volume to the West Coast. Inflation has also impacted the amount of waste being brought by residents to the landfill for disposal.



### Performance in this activity

Community Outcome	Level of service	Performance measures	Current performance (KPI)
<b>Sustainably Managed Environment</b>	<b>Solid waste is managed appropriately</b>	All necessary consents for solid waste activities and capital projects are applied for, held and monitored accordingly.	<b>Achieved</b> <b>100%</b> consents in place and monitored. <i>(2022/2023: <b>Achieved</b> 100% consents in place.)</i>
<b>Sustainably Managed Environment</b>	<b>Maximised recycling efficiency</b>	Reduce incidents of recycling bin contamination. <b>Less than 5% of bins contaminated annually</b>	<b>Achieved</b> <b>0.3%</b> contamination*. Effective continuing education with the community. *Contaminated bins are recorded at the point of disposal, not point of collection. <i>(2022/2023: <b>Not achieved</b> 17% contamination. Investigation is underway to seek clarification on the recent rise in contamination.)</i>

### How this group of activities contribute to Community Outcomes & Well-being

Community outcomes supported by group of activities	Activity
<b>Sustainably Managed Environment</b> <ul style="list-style-type: none"> <li>The district is involved in sustainable waste management practices</li> <li>We support sustainable environmental practices.</li> <li>We support strategies to enhance and protect the district's ecosystems.</li> <li>Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.</li> </ul>	<ul style="list-style-type: none"> <li><b>Solid Waste</b> Sustainable environmental practices are supported through community education. Staff are committed to keeping up-to-date with legislative changes and implementing them throughout the district.</li> </ul>

# Funding Impact Statement (for the Solid Waste group)

for the year ended 30 June 2024

<b>Group Level Funding Impact Statement</b>			
	<b>Long Term Plan 2023 \$000</b>	<b>Long Term Plan 2024 \$000</b>	<b>Actual 2024 \$000</b>
<b>Solid Waste</b>			
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of Operating Funding</b>			
General rates, uniform annual general charges, rates penalties	1,245	1,275	1,193
Targeted Rates	798	815	825
Fees and charges	773	831	1,161
Local authorities fuel tax, fines, infringement fees, and other receipts	10	10	6
<b>Total Operating Funding (A)</b>	<b>2,826</b>	<b>2,931</b>	<b>3,184</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	2,065	2,136	2,397
Finance Costs	66	73	290
Internal charges and overheads applied	420	443	469
<b>Total Applications of Operating Funding (B)</b>	<b>2,551</b>	<b>2,652</b>	<b>3,155</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>275</b>	<b>279</b>	<b>29</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	6
Increase (decrease) in debt	(160)	(131)	21
<b>Total Sources of Capital Funding (C)</b>	<b>(160)</b>	<b>(131)</b>	<b>28</b>
<b>Application of Capital Funding</b>			
Capital Expenditure:			
- to improve the level of service	-	-	32
- to replace existing assets	51	84	302
Increase (decrease) in reserves	64	64	(278)
<b>Total Applications of Capital Funding (D)</b>	<b>115</b>	<b>148</b>	<b>57</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(275)</b>	<b>(279)</b>	<b>(29)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Financial Performance

### Financial Statistics

	2023/2024	2022/2023	2021/2022	2020/2021	2019/2020
<b>Proportion of general rates to total income</b>	33%	28%	22%	22%	27%
<b>Average general rates per rateable property</b>	1,689	1,357	1,352	1,200	1,169
<b>Public debt (as a percentage of property, plant &amp; equipment)</b>	7%	5%	6%	5%	5%
<b>Public debt (per rateable property)</b>	5,550	4,018	4,515	3,317	2,994

Included in Council debt is \$5.7m debt held on behalf of 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.

### Financial Performance Summary

	2023/2024 \$000	2022/2023 \$000	2021/2022 \$000	2020/2021 \$000	2019/2020 \$000
<b>Rates - general</b>	11,273	9,075	8,932	7,891	7,658
<b>Net surplus/(deficit)</b>	(7,925)	(3,536)	9,604	7,640	3,428
<b>Working capital</b>	4,251	3,171	9,794	1,656	2,037
<b>Public debt</b>	37,044	26,818	29,818	21,818	19,618
<b>Total assets</b>	572,056	551,133	536,828	444,563	427,085

## Disclosure Statement

The following information is the annual report disclosure statement for year ending 30 June 2024.

The purpose of this statement is to disclose the council’s financial performance in relation to various funding impact statements to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

### 1. Rates affordability

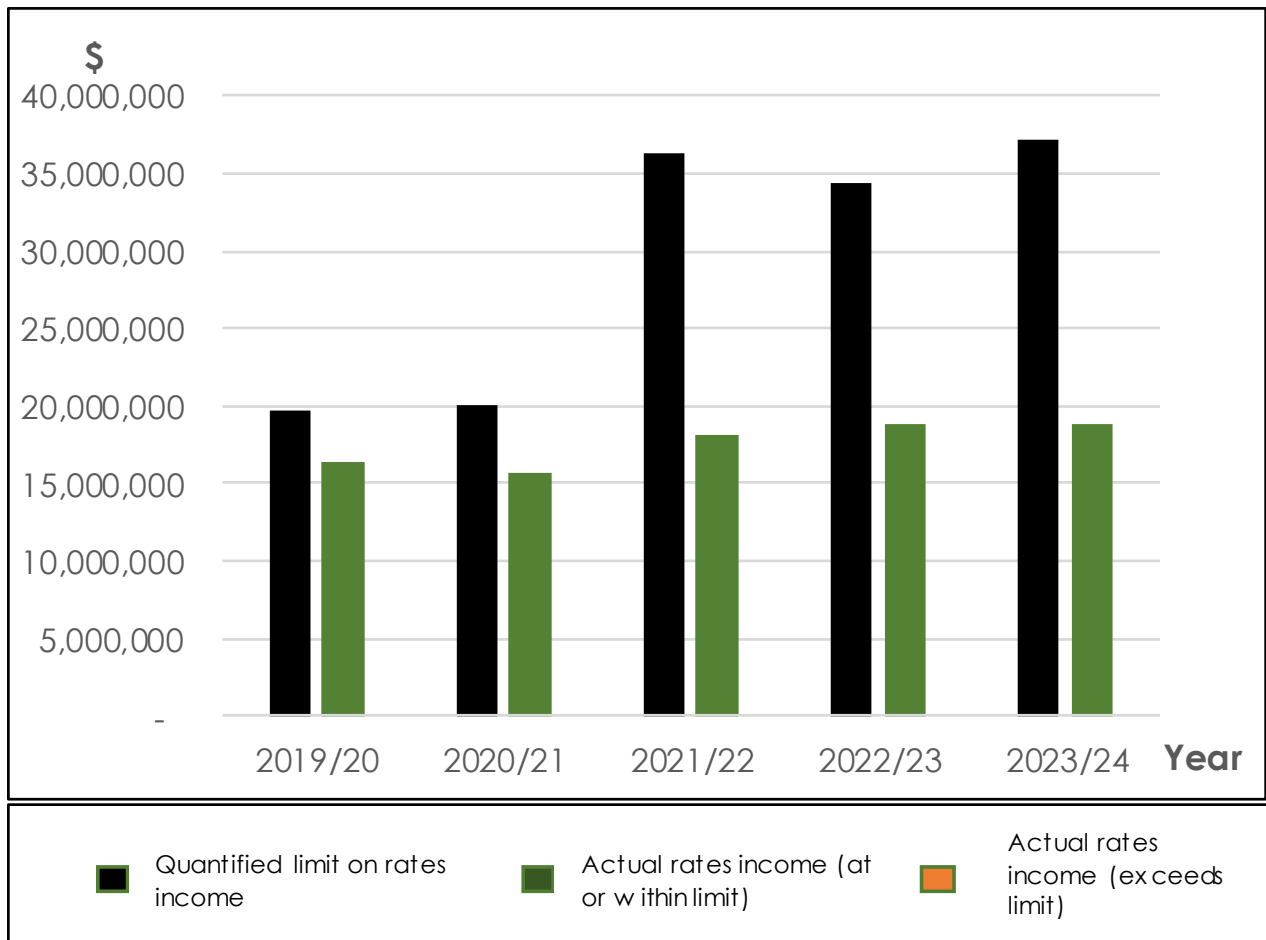
Council meets the rates affordability benchmark if -

- Its actual rates income equals or is less than each quantified limit on rates; and
- Its actual rates increases equal or are less than each quantified limit on rates increases.

The following graph compares the council’s actual rates income with a quantified limit on rates contained in the financial strategy included in the council’s long-term plan. The quantified limit is \$37,284,350.

Council has met this measure in the 2023/2024 financial year: rates do not exceed the rates (income) affordability benchmark.

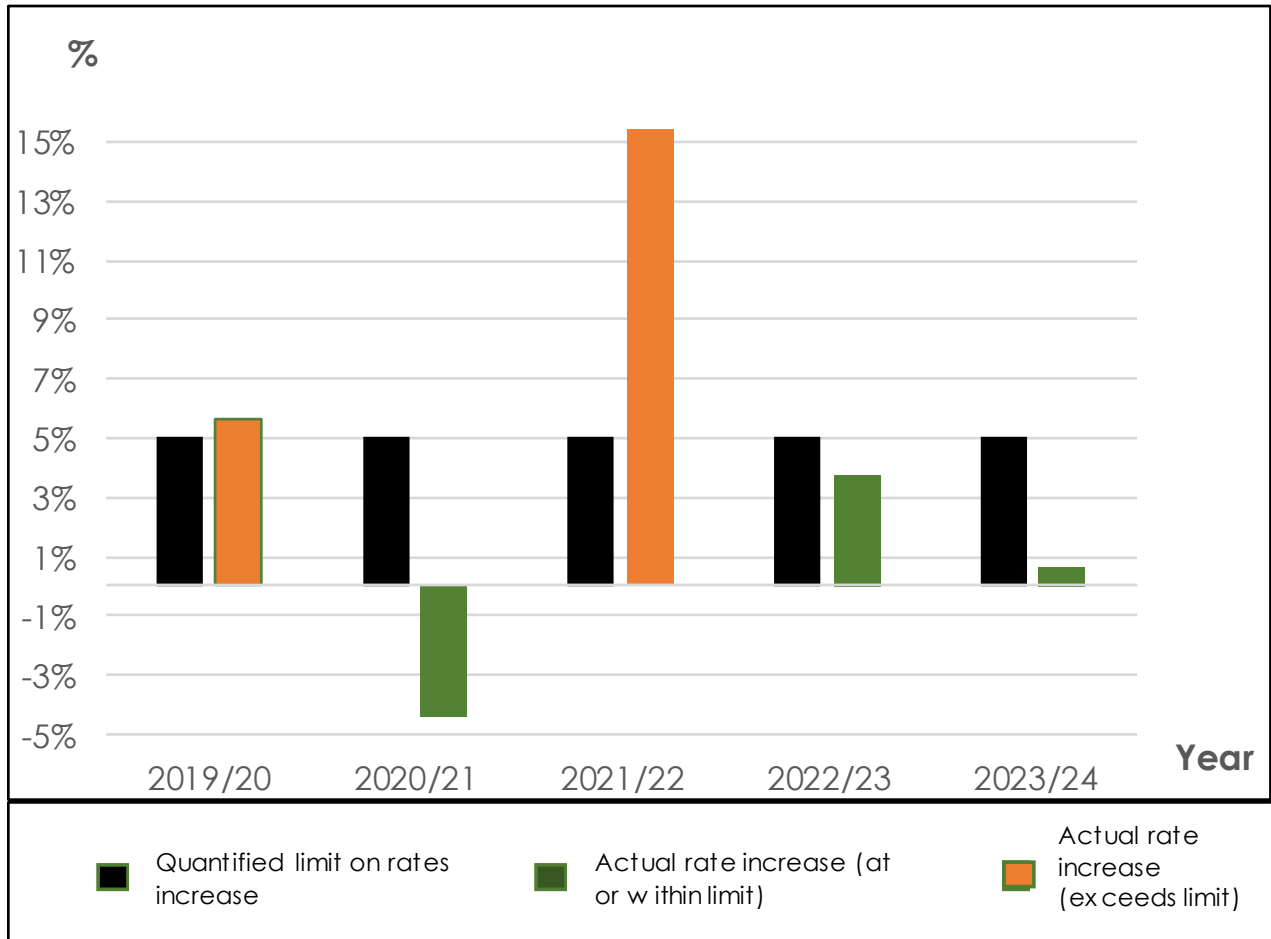
#### Rates (income) affordability



The following graph compares the Council’s actual rates increases with a quantified limit on rates increases included in the financial strategy included in the council’s long-term plan. The quantified limit is 5% in any one year.

Council has met this measure in the 2023/2024 financial year: rates did not exceed the rates (increases) affordability benchmark.

**Rates (increases) affordability**

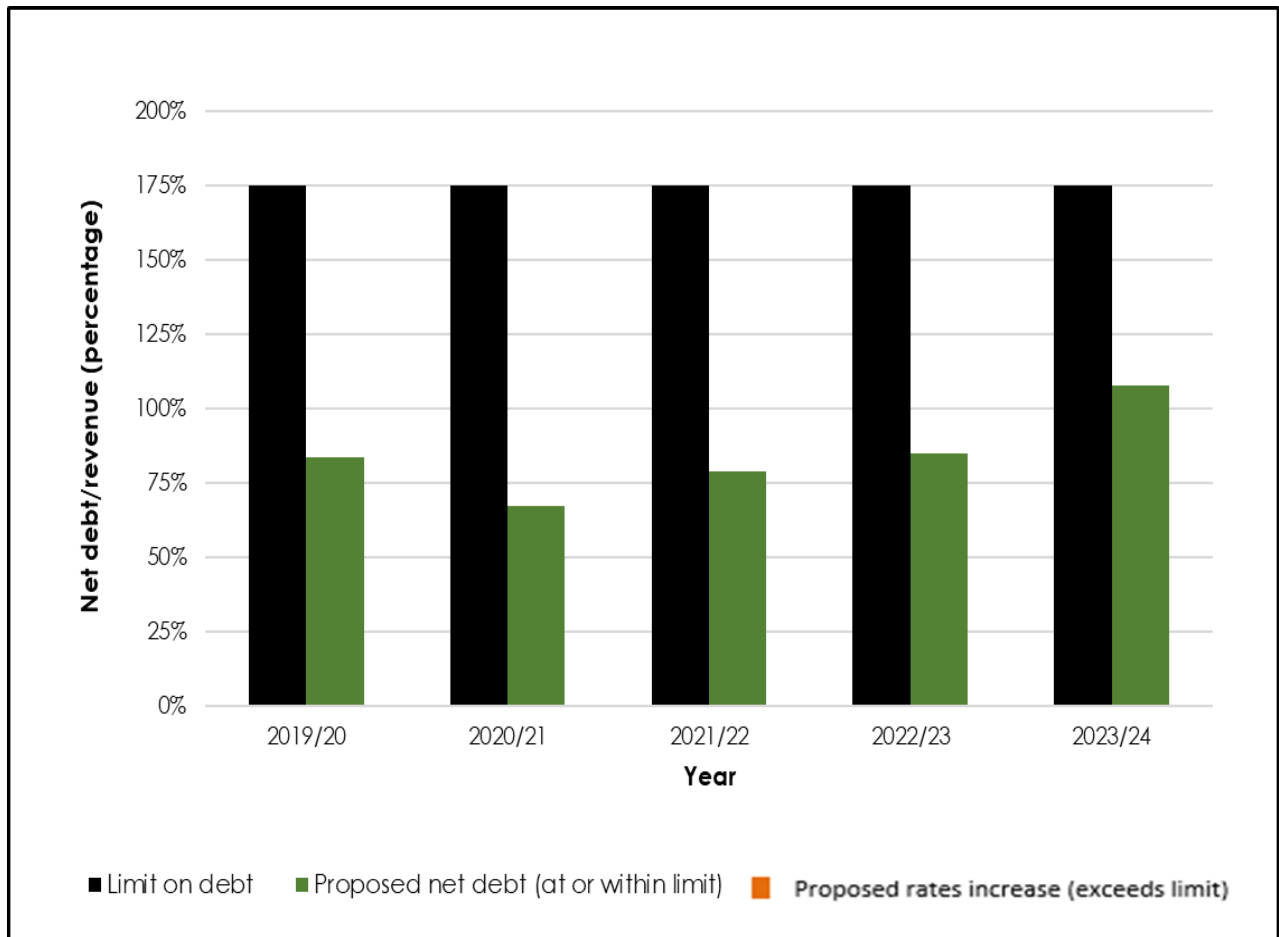


## 2. Debt affordability benchmark

Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing.

The following graph compares the council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the council's long-term plan. The quantified limit is set so that debt will not exceed 175% of revenue.

Council has met this measure in the 2023/2024 financial year: debt does not exceed the debt affordability benchmark.

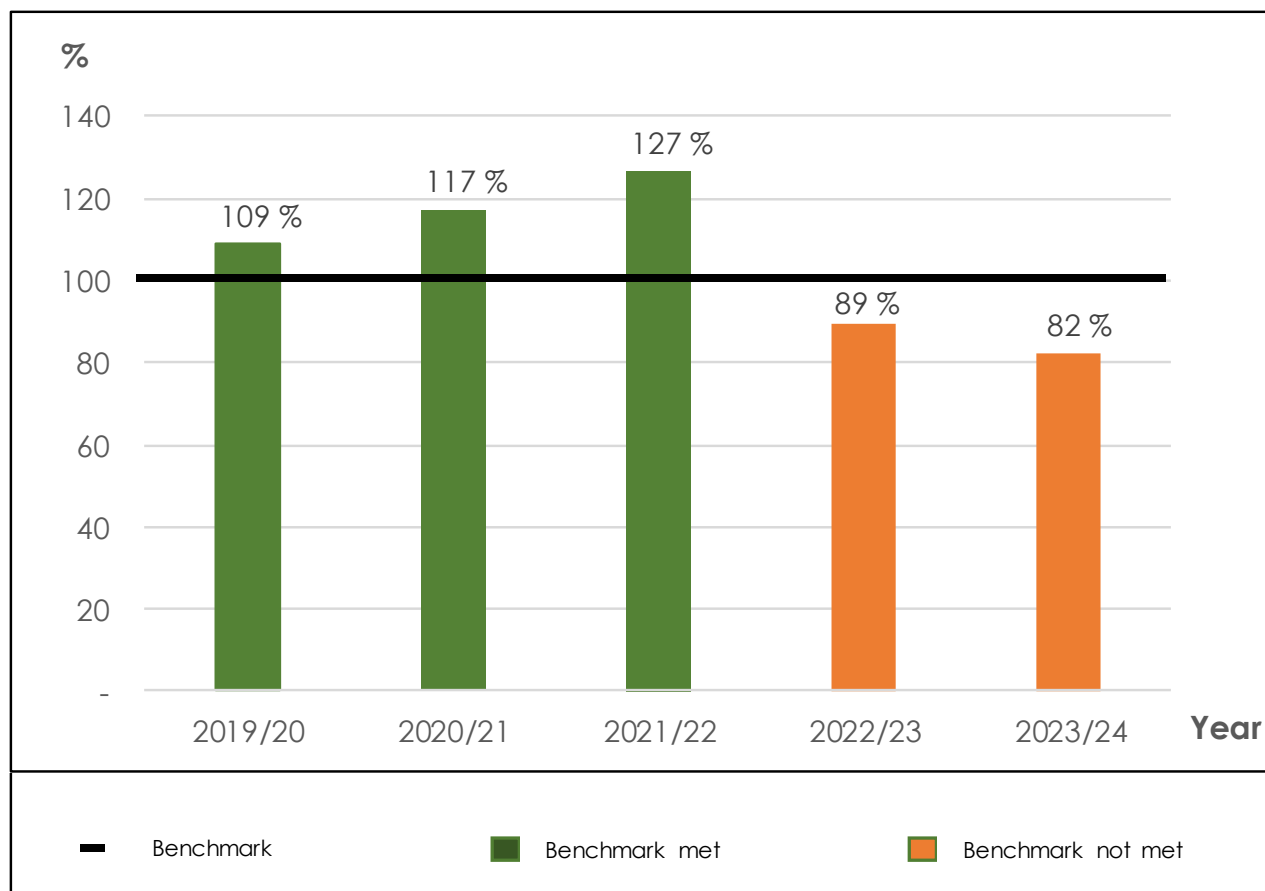


### 3. Balanced budget benchmark

The following graph displays council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment). Council meets this benchmark if its revenue equals or is greater than its operating expenses.

The balanced budget was not met in the 2023/24 year. Revenue overall was over budget by \$1.8M which was insufficient to compensate for expenditure exceeding budget by \$12.8M which includes \$0.9M unbudgeted loss on disposal of assets and \$6.1M unbudgeted impairment losses. More information on variances can be found in Note 24.

#### Revenue / Expenditure (%)



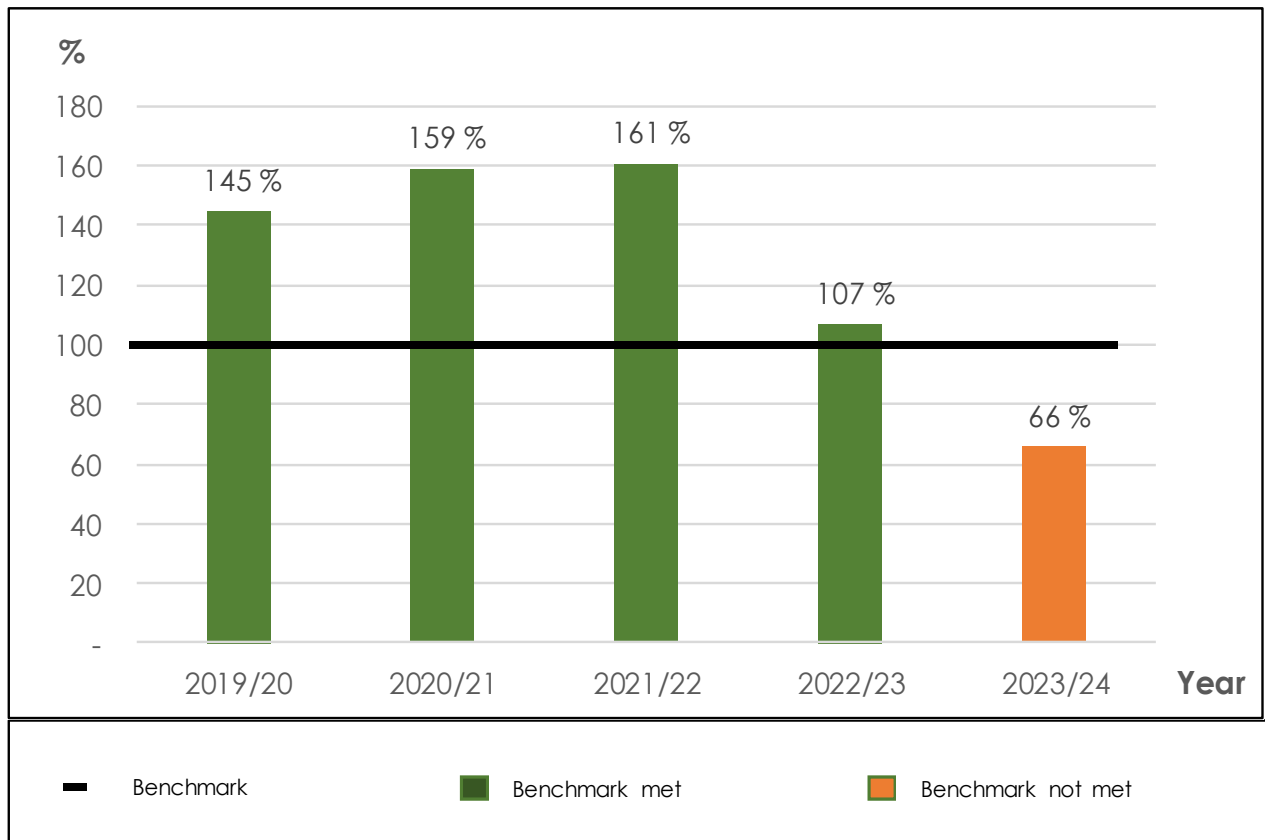


#### 4. Essential services benchmark

The following graph displays council's capital expenditure on network services as a proportion of depreciation on network services. Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network service.

The essential services benchmark was not met in the 2023/24 year. A major reason for this is Land Transport capital spend which was \$2.3M down on budgeted capital spend. More information on variances can be found in Note 24.

#### Capital expenditure / Depreciation (%)



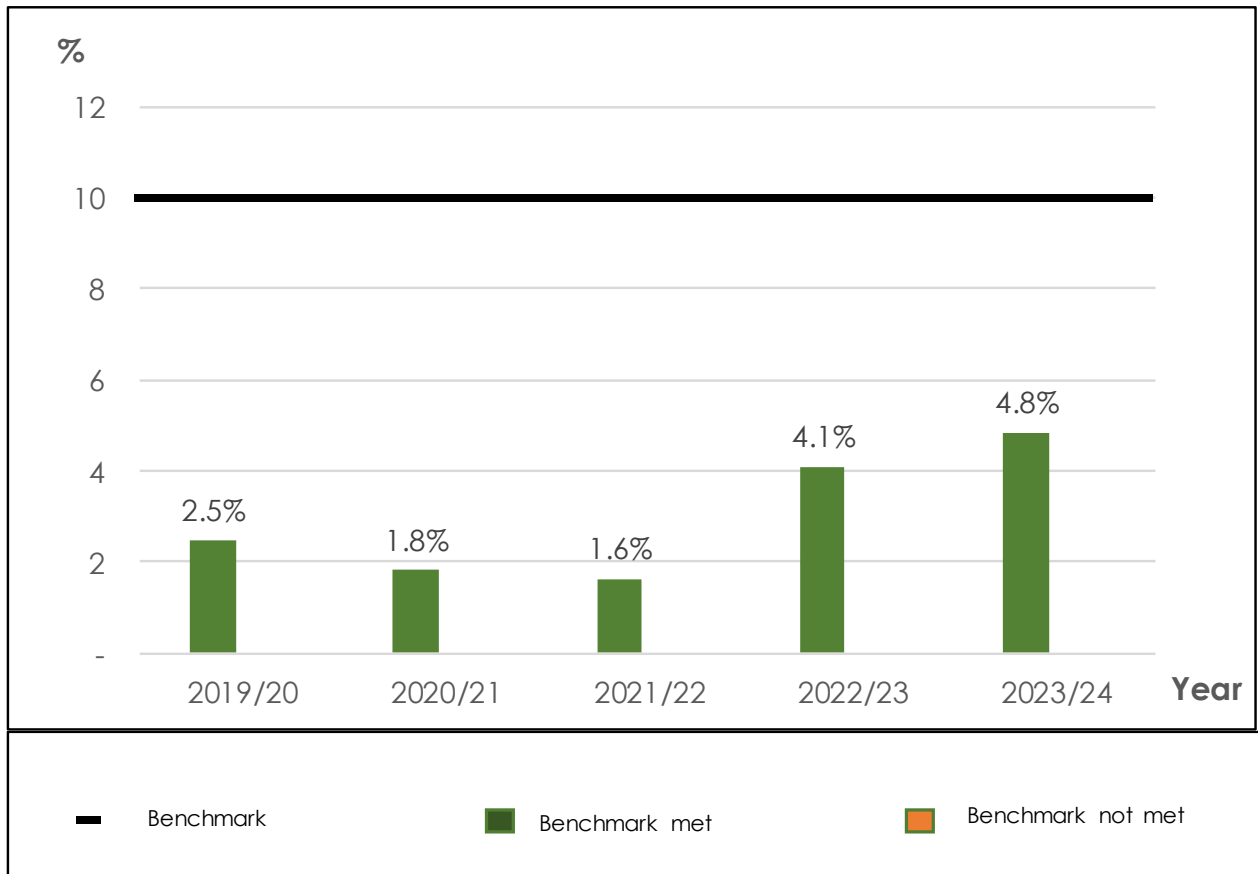
## 5. Debt servicing benchmark

The following graph displays council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects the Westland District's population will grow more slowly than the national population growth rate, council meets the debt servicing benchmark if its borrowing costs are equal to or are less than 10% of its revenue.

This benchmark has been met in the 2023/2024 financial year.

### Borrowing costs/Revenue (%)

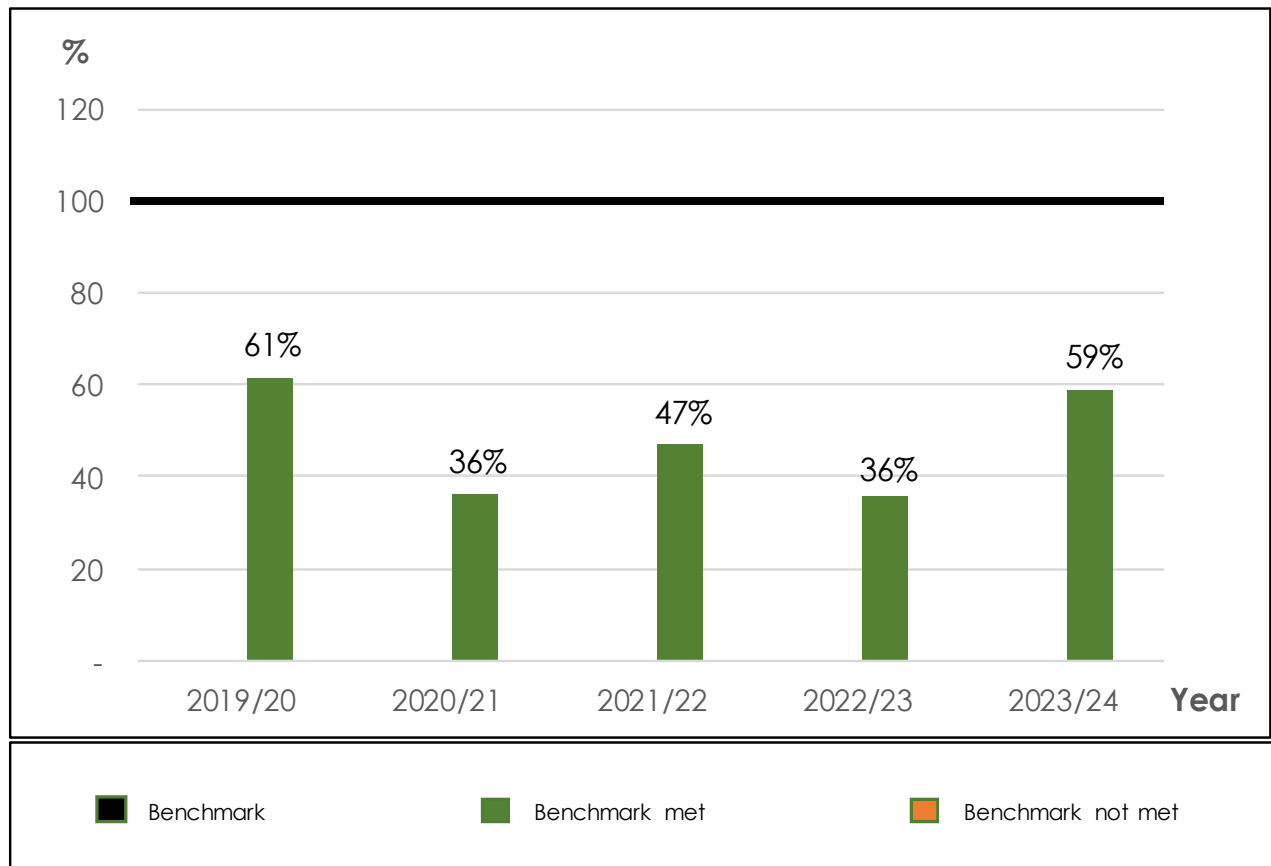


## 6. Debt control benchmark

The following graph displays council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt. This benchmark has been met in the 2023/2024 financial year.

### Actual / Budgeted net debt (%)



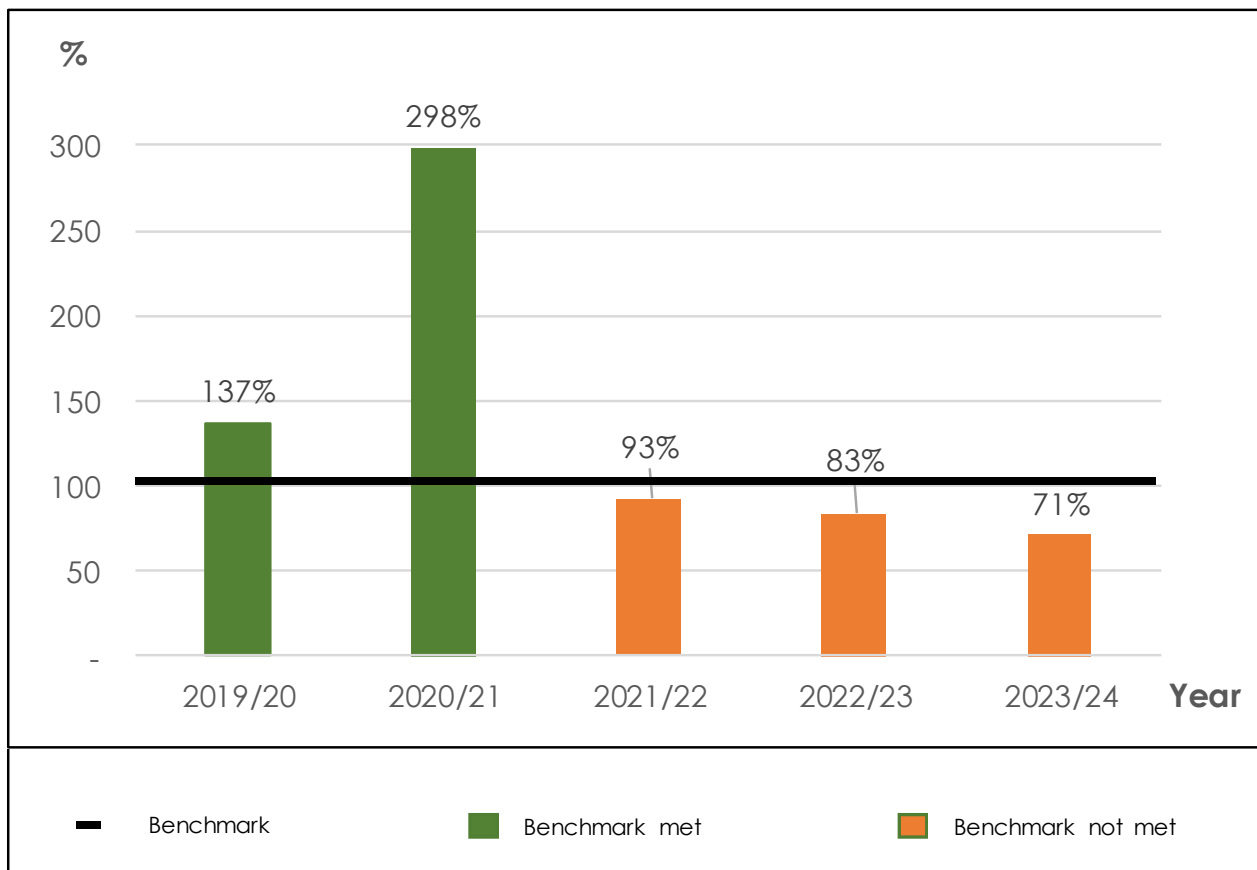
## 7. Operations control benchmark

This graph displays council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

The operations control benchmark was not met in the 2023/24 year. While cash inflows exceeded budget by \$1M, cash payments for operating expenses exceeded budget by \$4M. More information on variances can be found in Note 24.

### Actual / Budget net cash flow from operations (%)



## Financial Statements

This section outlines Council's financial performance for the year. The following information is included:

- Statement of Comprehensive Revenue and Expense
- Statement of Changes in Equity
- Statement of Financial position
- Statement of Cash Flows
- Whole of Council Funding impact statement
- Notes to the Financial Statements
- Reserve Funds

# 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
<b>Revenue</b>						
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	28,355	26,163	3
<b>Total operating revenue</b>	<b>34,639</b>	<b>32,844</b>	<b>31,778</b>	<b>60,879</b>	<b>55,731</b>	
<b>Expenditure</b>						
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	38,405	29,091	6
<b>Total operating expenditure</b>	<b>42,367</b>	<b>32,377</b>	<b>35,352</b>	<b>69,076</b>	<b>59,995</b>	
<b>Surplus/(Deficit) before tax</b>	<b>(7,728)</b>	<b>467</b>	<b>(3,574)</b>	<b>(8,197)</b>	<b>(4,264)</b>	
<b>Income tax expenses/(benefit)</b>						
Income tax expense/(benefit)	197	-	(39)	(107)	196	7
<b>Income tax expenses/(benefit)</b>	<b>197</b>	<b>-</b>	<b>(39)</b>	<b>(107)</b>	<b>196</b>	
<b>Operating Surplus/(Deficit)</b>	<b>(7,925)</b>	<b>466</b>	<b>(3,536)</b>	<b>(8,090)</b>	<b>(4,460)</b>	<b>-</b>
<b>Other comprehensive revenue and expense</b>						
Gain on revaluation of assets	18,769	-	19,908	19,615	29,259	13
Tax on revaluation (surplus)/deficit	(47)	-	-	(47)	(2,756)	7
<b>Other Comprehensive Revenue and Expenses Subtotal</b>	<b>18,722</b>	<b>-</b>	<b>19,908</b>	<b>19,568</b>	<b>26,503</b>	
<b>Total comprehensive revenue and expense/(deficit) for the year attributable to Council</b>	<b>10,797</b>	<b>466</b>	<b>16,373</b>	<b>11,478</b>	<b>22,043</b>	

Revenue includes both exchange and non-exchange transactions which are detailed in Note 3(vi).

Explanations of major variances against budget are provided in Note 24.

*The accompanying notes form part of these financial statements.*

# Statement of Changes in Equity

For the year ended 30 June 2024

<b>Equity</b>				
	<b>Council Actual \$ 30 June 2024 \$000</b>	<b>Council Actual \$ 30 June 2023 \$000</b>	<b>Group Actual \$ 30 June 2024 \$000</b>	<b>Group Actual \$ 30 June 2023 \$000</b>
<b>Retained earnings</b>				
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)
<b>Balance at 30 June</b>	<b>164,748</b>	<b>172,412</b>	<b>172,007</b>	<b>178,681</b>
<b>Restricted reserves</b>				
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
<b>Balance at 30 June</b>	<b>10,295</b>	<b>10,074</b>	<b>10,295</b>	<b>10,073</b>
<b>Assets revaluation reserve</b>				
Balance at 1 July	333,170	315,733	343,103	316,696
Revaluation gains on property, plant and equipment	18,769	19,908	18,769	29,259
Revaluation gain/(loss) recognised through surplus or deficit	186	-	1,033	(382)
Transfer from Taxation on Revaluations	-	-	(203)	-
Transfer of revaluation reserve to retained earnings	(667)	(2,471)	(1,823)	(2,471)
<b>Balance at 30 June</b>	<b>351,457</b>	<b>333,170</b>	<b>360,878</b>	<b>343,103</b>
<b>Taxation on Revaluations</b>				
Balance 1 July	177	177	(2,197)	177
Tax on revaluations	(47)	-	(47)	(2,374)
Transfer to revaluation Reserve	-	-	203	-
<b>Balance at 30 June</b>	<b>130</b>	<b>177</b>	<b>(2,041)</b>	<b>(2,197)</b>
<b>Total equity</b>	<b>526,630</b>	<b>515,833</b>	<b>541,138</b>	<b>529,660</b>

Explanations of major variances against budget are provided in Note 24.

*The accompanying notes form part of these financial statements.*

# 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
<b>Assets</b>						
<b>Current assets</b>						
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	3,670	125	12
<b>Total Current Assets</b>	<b>17,594</b>	<b>7,458</b>	<b>11,288</b>	<b>18,766</b>	<b>17,688</b>	
<b>Assets held for sale</b>						
Land held for sale	446	-	-	446	-	10
<b>Total Assets Held for Sale</b>	<b>446</b>	<b>-</b>	<b>-</b>	<b>446</b>	<b>-</b>	
<b>Non-current assets</b>						
Council Controlled Organisation	12,480	12,695	12,695	-	-	28
Deferred Tax	-	137	176	-	-	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
Property, Plant and Equipment	533,816	516,239	515,647	564,710	546,461	13
Term Inventory	-	-	-	-	-	10
<b>Total Non-current assets</b>	<b>554,016</b>	<b>541,341</b>	<b>539,845</b>	<b>572,759</b>	<b>560,657</b>	
<b>Total Assets</b>	<b>572,056</b>	<b>548,798</b>	<b>551,133</b>	<b>591,971</b>	<b>578,345</b>	
<b>Liabilities</b>						
<b>Current liabilities</b>						
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
Derivative financial instruments	-	-	-	-	-	11
Other	987	1,475	595	1,425	993	18
<b>Total Current Liabilities</b>	<b>13,343</b>	<b>4,845</b>	<b>8,117</b>	<b>16,117</b>	<b>14,328</b>	
<b>Non-current liabilities</b>						
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
<b>Total Non-Current Liabilities</b>	<b>32,084</b>	<b>39,039</b>	<b>27,183</b>	<b>34,717</b>	<b>34,357</b>	
<b>Total Liabilities</b>	<b>45,427</b>	<b>43,885</b>	<b>35,300</b>	<b>50,833</b>	<b>48,685</b>	
<b>Net Assets</b>	<b>526,630</b>	<b>504,913</b>	<b>515,833</b>	<b>541,138</b>	<b>529,660</b>	



<b>Equity</b>						
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	(2041)	(2197)	19
<b>Total Equity</b>	<b>526,630</b>	<b>504,913</b>	<b>515,831</b>	<b>541,138</b>	<b>529,660</b>	

Explanations of major variances against budget are provided in Note 24.

*The accompanying notes form part of these financial statements.*

# 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
<b>Cash flows from Operating Activities</b>						
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	25,370	24,428	
	<b>33,870</b>	<b>32,821</b>	<b>32,911</b>	<b>59,484</b>	<b>55,610</b>	
Cash was applied to:						
Payment Staff & Suppliers	24,823	21,234	20,996	49,342	41,792	
Interest Paid	1,597	1,130	1,141	2,010	1,553	
Income tax paid/(refunded)	-	-	(10)	383	184	
	<b>26,420</b>	<b>22,364</b>	<b>22,127</b>	<b>51,735</b>	<b>43,529</b>	
<b>Net cash flow Operating Activities</b>	<b>7,450</b>	<b>10,457</b>	<b>10,784</b>	<b>7,749</b>	<b>12,082</b>	<b>29</b>
<b>Cash flows from Investment Activities</b>						
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	
	<b>125</b>	<b>-</b>	<b>3,173</b>	<b>1,503</b>	<b>3,996</b>	
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	-	
	<b>20,861</b>	<b>20,794</b>	<b>11,972</b>	<b>16,227</b>	<b>16,693</b>	
<b>Net cash flows from Investment Activities</b>	<b>(20,736)</b>	<b>(20,794)</b>	<b>(8,800)</b>	<b>(14,724)</b>	<b>(12,697)</b>	
<b>Cash flows from Financing Activities</b>						
Cash was provided from:						
Proceeds from borrowings	10,226	6,887	-	2,946	5,871	
Capital works loan repayments	2	2	5	2	5	
	<b>10,228</b>	<b>6,890</b>	<b>5</b>	<b>2,948</b>	<b>5,876</b>	
Cash was applied to:						
Repayment of borrowings	-	-	3,000	-	6,245	
	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>6,245</b>	
<b>Net cash flows from Financing Activities</b>	<b>10,228</b>	<b>6,890</b>	<b>(2,995)</b>	<b>2,948</b>	<b>(369)</b>	

<b>Cash Balance</b>					
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
<b>Cash Balance</b>	<b>5,320</b>	<b>4,311</b>	<b>8,378</b>	<b>6,028</b>	<b>10,056</b>
Cash & cash equivalents	5,320	4,311	8,378	6,029	10,060
Bank overdraft	-	-	-	(1)	(5)
<b>Cash Balance</b>	<b>5,320</b>	<b>4,311</b>	<b>8,378</b>	<b>6,028</b>	<b>10,055</b>

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

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

Explanations of major variances against budget are provided in Note 24.

*The accompanying notes form part of these financial statements.*

# Whole of Council Funding Impact Statement

For the year ended 30 June 2024

<b>Funding Impact Statement for Whole of Council</b>				
	<b>2023 Annual Plan \$000</b>	<b>2023 Annual Report \$000</b>	<b>2024 Annual Plan \$000</b>	<b>2024 Actual \$000</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>				
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
<b>Total Operating Funding (A)</b>	<b>24,740</b>	<b>28,588</b>	<b>25,639</b>	<b>28,038</b>
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
<b>Total Applications of Operating Funding (B)</b>	<b>20,936</b>	<b>24,407</b>	<b>23,046</b>	<b>27,013</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>3,804</b>	<b>4,181</b>	<b>2,593</b>	<b>1,025</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>				
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
<b>Total Sources of Capital Funding (C)</b>	<b>15,097</b>	<b>1,004</b>	<b>14,092</b>	<b>10,998</b>
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	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>18,901</b>	<b>5,185</b>	<b>16,684</b>	<b>12,023</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(3,804)</b>	<b>(4,181)</b>	<b>(2,592)</b>	<b>(1,025)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Explanations of major variances against budget are provided in Note 24.

*The accompanying notes form part of these financial statements.*

## Notes to the Financial Statements

### NOTE 1: STATEMENT OF ACCOUNTING POLICIES

#### REPORTING ENTITY

Westland District Council (Council) is a territorial local authority governed by the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Group consists of the ultimate parent, Westland District Council, and its subsidiaries, Westland Holdings Limited (100% owned), and the 100% owned subsidiaries of Westland Holdings Limited: Westroads Limited, Destination Westland Limited.

The primary objective of Council is to contribute to the purpose of local government in the Westland District by:

*Enabling democratic local decision-making and action by, and on behalf of, communities; and meeting the current and future needs of communities for good-quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.*

By providing goods or services for the community rather than making a financial return, Council has designated itself as a public benefit entity (PBE) for Financial Reporting purposes.

The financial statements of the Council and group are for the year ended 30 June 2024.

Section 98(3) of the Local Government Act 2002 requires the Council to complete and adopt the annual report within four months of the end of the financial year to which it relates.

#### BASIS OF PREPARATION

The financial statements have been prepared in accordance with PBE IPSAS 1.132(a) on a historic cost basis except for investment properties, some classes of property, plant and equipment, and derivative financial instruments, which have been measured at fair value. The accounting policies have been applied consistently throughout the year.

The Group has prepared the financial statements on the basis that it will continue to operate as a going concern.

#### Statement of Compliance

The financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R) which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). The Financial Statements have been prepared in accordance with Tier 1 PBE Standards.

These financial statements comply with PBE Standards.

#### Functional and Presentation Currency

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

The functional currency of the Council is New Zealand dollars.

## **ACCOUNTING STANDARDS ISSUED FOR PUBLIC BENEFIT ENTITIES**

The Council is subject to Tier 1 reporting requirements of the Accounting Standard for Public Benefit Entities.

There were no material impacts from any new standards effective or expected to be effective.

## **SIGNIFICANT ACCOUNTING POLICIES**

Are included in the notes to which they relate.

Significant accounting policies that do not relate to a specific note are outlined below.

### **Basis of consolidation**

The Group (Westland District Council, Westroads Ltd and Destination Westland Ltd) consolidated accounts are prepared by combining like items of assets, liabilities, equity, revenue and expenses on a line-by-line basis. All intra-group balances, transactions, revenue and expenses are eliminated on consolidation.

### **SUBSIDIARIES**

Subsidiaries are those entities in which Council has control (CCOs). Westroads Ltd and Destination Westland Ltd are Council's direct reporting subsidiaries. As at 30 June 2024 the Group consists of Westland District Council, Destination Westland Ltd and Westroads Ltd. Investments in subsidiaries are recorded at cost in the Council's parent financial statements. Transactions with subsidiaries are at arm's length and under normal trading terms. Recharges are invoiced at cost.

### **GOODS AND SERVICES TAX (GST)**

All items in the financial statements, including cash flow, are stated exclusive of GST, except for receivables and payables, which are stated 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 IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **Budget figures**

The budget figures are those approved by Council in its 2023/2024 Annual Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Council for the preparation of the financial statements.

### **CRITICAL ACCOUNTING JUDGEMENTS, ESTIMATES, AND ASSUMPTIONS**

In preparing the financial forecasts and statements the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations or 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 amounts of assets and liabilities within the next financial year:

- Estimating the landfill aftercare provision – see Note 16.
- Estimating the fair value of land, buildings, and infrastructural assets – see Note 13.
- Estimating the retirement and long service leave obligation – see Note 17.

## **NOTE 2: SUMMARY REVENUE AND EXPENDITURE FOR GROUP OF ACTIVITIES**

### **Accounting policy**

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below.

- Direct costs are charged directly to significant activities.
- Indirect costs are charged to significant activities based on cost drivers and related activity/usage information.
- Direct costs are those costs directly attributable to a significant activity.
- Indirect costs are those costs which cannot be identified in an economically feasible manner with a specific significant activity.

The costs of internal services not directly charged to activities are allocated as overheads using appropriate cost drivers such as staff numbers, items processed, and/or based on level of support provided to each activity.

There have been no changes to the cost allocation methodology during the year.

Each significant activity is stated gross of internal costs and revenues, and includes targeted rates attributable to activities (refer to Note 3). In order to fairly reflect the total external operations for the Council in the statement of comprehensive revenue and expense, these transactions are eliminated as shown above.

## Summary Revenue and Expenditure for Group of Activities

	Council Actual \$ 30 June 2024 \$000	Council Budget \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000
<b>Revenue</b>			
Community Services	2,723	2,383	1,903
Leadership	9,347	8,229	8,634
Leisure services and facilities	6,208	5,289	3,275
Planning & Regulatory	2,146	1,840	1,601
Solid Waste	1,998	1,972	1,787
Stormwater	615	613	912
Transportation	3,834	4,660	5,121
Wastewater	952	953	1,935
Water Supply	2,568	2,860	4,063
less internal overhead recoveries	(7,363)	(7,447)	(6,833)
General Rates	11,412	11,391	9,180
<b>Total operating revenue</b>	<b>34,439</b>	<b>32,744</b>	<b>31,578</b>
<b>Expenditure</b>			
Community Services	2,572	2,331	2,083
Leadership	10,542	9,790	9,278
Leisure services and facilities	5,328	4,790	4,696
Planning & Regulatory	4,725	4,236	3,847
Solid Waste	3,397	3,232	2,988
Stormwater	1,161	1,093	1,031
Transportation	13,914	7,791	11,131
Wastewater	2,288	2,078	2,223
Water Supply	5,602	4,384	4,707
less internal overhead expenses	(7,363)	(7,447)	(6,833)
<b>Total operating expenditure</b>	<b>42,167</b>	<b>32,278</b>	<b>35,152</b>
<b>Operating Surplus/(Deficit)</b>	<b>(7,728)</b>	<b>466</b>	<b>(3,574)</b>

### NOTE 3: REVENUE

#### Accounting policy

Revenue is measured at the fair value of consideration received.

#### (i) Rates revenue

Rates, including water-by-meter rates, are set annually by a resolution of Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when payable. Rates arising from late payment penalties are recognised as revenue when rates become overdue. Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis. Rate remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Amendments to the Local Government (Rating) Act 2002 introduced a new power to local authority Chief Executives to write off rates. The Chief Executive has not written off any rates during the 2023/2024 year.



<b>Rates Revenue</b>					
	<b>Council Actual \$ 30 June 2024 \$000</b>	<b>Council Budget \$ 30 June 2024 \$000</b>	<b>Council Actual \$ 30 June 2023 \$000</b>	<b>Group Actual \$ 30 June 2024 \$000</b>	<b>Group Actual \$ 30 June 2023 \$000</b>
<b>Gross rates</b>					
<b>General rates</b>					
General rates	11,273	11,261	9,075	11,087	8,882
Penalties	139	130	105	139	105
<b>Total general-purpose rates</b>	<b>11,412</b>	<b>11,391</b>	<b>9,180</b>	<b>11,226</b>	<b>8,987</b>
<b>Targeted rates</b>					
Community rates	3,073	3,073	3,110	3,073	3,110
Sewerage rates	826	826	1,689	826	1,689
Tourism rates	545	545	545	545	545
Enterprise/Hokitika rates (DH)	39	39	39	39	39
Waste management	825	825	798	825	798
<b>Total targeted rates excluding water rates</b>	<b>5,308</b>	<b>5,308</b>	<b>6,181</b>	<b>5,308</b>	<b>6,181</b>
<b>Water rates</b>					
Metered water supply	299	181	509	297	504
Westland Milk Products water rate	1,435	1,971	1,591	1,435	1,591
Other water rates	676	676	1,598	676	1,598
<b>Total targeted water rates</b>	<b>2,409</b>	<b>2,827</b>	<b>3,698</b>	<b>2,408</b>	<b>3,693</b>
<b>Total rates revenue (gross of remissions)</b>	<b>19,129</b>	<b>19,526</b>	<b>19,059</b>	<b>18,942</b>	<b>18,861</b>
<b>Net rates</b>					
<b>Rates remissions</b>					
Remissions and write offs	181	200	224	181	224
Rates discounts	56	60	67	56	67
<b>Total rates remissions</b>	<b>238</b>	<b>260</b>	<b>291</b>	<b>238</b>	<b>291</b>
<b>Total remissions</b>	<b>238</b>	<b>260</b>	<b>291</b>	<b>238</b>	<b>291</b>
<b>Total rates revenue net of remissions</b>	<b>18,891</b>	<b>19,266</b>	<b>18,767</b>	<b>18,704</b>	<b>18,570</b>

The total amount of rates charged on Council-owned properties that have not been eliminated from revenue and expenditure is \$449k (2023: \$394k) for both Council and the Group.

In accordance with the Local Government (Rating) Act 2002 certain properties cannot be rated for general rates. This includes schools, places of religious worship, public gardens and reserves. These non-rateable properties, where applicable, may be subject to targeted rates in respect of sewerage, water, refuse and sanitation. Non-rateable land does not constitute a remission.

## (ii) Other revenue

Finance Revenue and Other Revenue					
	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
<b>Finance revenue</b>					
Call and current account interest	387	-	180	430	188
Term deposit interest	186	200	299	186	299
Interest on swaps	516	65	243	516	243
Interest on loans to CCTOs	16	-	-	-	-
Other interest	2	3	4	2	4
Borrower notes	27	-	24	27	24
<b>Total finance revenue</b>	<b>1,134</b>	<b>268</b>	<b>750</b>	<b>1,162</b>	<b>758</b>
<b>Subsidies and grants</b>					
NZTA Government grants	3,826	4,660	4,548	3,826	4,548
Tourism Infrastructure grants	312	800	548	312	548
West Coast Wilderness Trail grants	246	459	251	246	251
DIA 3 Waters Reform grant	-	129	134	-	134
Provincial Development Unit: Infrastructure grants	-	-	590	-	590
Provincial Development Unit: Hokitika pool	3,190	1,782	357	3,190	357
Provincial Development Unit: Halls and War Memorials renovations grant	-	-	431	-	431
Mayors Task Force for Jobs grants	352	-	462	352	462
Better Off Funding - various Council asset projects	1,020	383	-	1,020	-
NZ Lotteries/Foodstuffs: Cass Square Playground	515	510	-	515	-
Responsible Camping Operational funding	320	475	254	320	254
Otira Conveniences	-	163	-	-	-
Other	100	482	284	132	410
<b>Total subsidies and grants</b>	<b>9,881</b>	<b>9,843</b>	<b>7,859</b>	<b>9,914</b>	<b>7,985</b>
<b>Fees and charges</b>					
Landfill fees	1,161	1,010	982	1,161	982
Building and resource consent fees	428	247	264	428	264
Regulatory fees	946	718	800	946	800
Other fees and charges	209	257	208	209	208
<b>Total fees and charges</b>	<b>2,744</b>	<b>2,232</b>	<b>2,254</b>	<b>2,744</b>	<b>2,254</b>
<b>Other revenue</b>					
Dividend revenue	348	250	300	-	-
Donations	-	2	7	-	7
Gain on interest rate swaps	-	-	222	-	1,036
Fair value gain on valuation of investments	6	-	-	6	-
Infringements and fines	94	12	29	134	29
Petrol tax	119	126	122	119	122
Property, plant and equipment: gain on disposal	36	-	12	836	438
Regulatory revenue	159	145	164	159	164
Subvention receipts	200	100	200	-	-
Valuation gain recognised through surplus/(deficit)	186	-	-	186	-
Other revenue	841	599	1,091	27,488	24,368
<b>Total other revenue</b>	<b>1,989</b>	<b>1,235</b>	<b>2,146</b>	<b>28,928</b>	<b>26,163</b>
<b>Total Finance Revenue and Other Revenue</b>	<b>15,748</b>	<b>13,578</b>	<b>13,010</b>	<b>42,748</b>	<b>37,161</b>

There are some unfulfilled conditions or contingencies attached to the subsidies and grants recognised and the value of the unspent portion \$245,747 (2023: \$40,680) is treated as income received in advance. There are obligations to return funding where the conditions of the funding agreement are not met. All conditions may not be fulfilled in the subsequent financial year.

#### *Non-exchange and exchange transactions*

Exchange transactions are transactions in which the Group receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of cash, goods, services, or use of assets) to another entity in exchange.

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the Group either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Revenue analysis by non-exchange and exchange transactions is provided at (vi). *Provision of commercially based services*

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided. The stage of completion is assessed by reference to surveys of work performed.

#### *Sales of goods*

Revenue from the sale of goods is measured at fair value of the consideration received or receivable, net of returns or allowances, trade discounts and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, and there is no continuing management involvement with the goods. Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

#### *Infringement fees and fines*

Infringement fees and fines mostly relate to animal control, freedom camping and building infringements and are recognised when the infringement notice is issued. The revenue recognised is determined based on the probability of collecting fines.

#### *Vested or donated physical assets*

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects it will need to return or pass the asset to another party.

#### *Donated and bequeathed financial assets*

Donated and bequeathed financial assets are recognised as revenue unless there are substantive use or return conditions. A liability is recorded if there are substantive use or return conditions and the liability is released to revenue as the conditions are met e.g. as the funds are spent for the nominated purpose.

#### *Revenue from investments*

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate. Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

### **(iii) Grants and funding**

Revenues from non-exchange transactions with the Government and government agencies is recognised when the Group obtains control of the transferred asset (cash, goods, services, or property), and:

- It is probable that the economic benefits or service potential related to the asset will flow to the Group and can be measured reliably, and
- The transfer is free from conditions that require the asset to be refunded or returned to the Government if the conditions are not fulfilled

Revenue from government grants and funding is measured at the fair value of the assets (cash, goods, services, or property) transferred over to the Group at the time of transfer.

To the extent that there is a condition attached that would give rise to a liability to repay the grant amount or to return the granted asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the Group has satisfied these conditions.

### **(iv) Fees and charges**

*Building and resource consent revenue:*

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

*Entrance fees:*

Entrance fees are fees charged to users of the Council's local facilities and events-. Revenue from entrance fees is recognised upon entry to such facilities, or when the event is held.

*Landfill fees:*

Fees for disposing of waste at the Council's landfill are received and recognised as waste is disposed by users.

### **(vi) Non-exchange and exchange revenue**

## Non-exchange and Exchange Transactions

	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
<b>Non-exchange</b>					
Dividend revenue	348	250	300	-	-
Donations	-	2	7	-	7
Finance revenue	1,134	268	750	1,162	758
Fair value gains on valuation of investments	6	-	-	6	-
Gain on interest rate swaps	-	-	222	-	1,036
Grants and subsidies	9,881	9,843	7,859	9,914	7,984
Infringements and fines	94	12	29	134	29
Petrol tax	120	126	122	119	122
Rates	18,891	19,266	18,767	18,704	18,570
Recreation contributions	146	150	217	146	217
Subvention receipts	200	100	200	-	-
Unclaimed monies	13	-	-	13	-
Valuation gain recognised through surplus/(deficit)	186	-	-	186	-
<b>Total non exchange revenue</b>	<b>31,019</b>	<b>30,017</b>	<b>28,473</b>	<b>30,384</b>	<b>28,723</b>
<b>Exchange</b>					
Fees and charges	2,744	2,232	2,254	2,744	2,254
Property, plant and equipment: gain on disposal	36	-	12	836	438
Regulatory revenue	159	145	164	159	164
Other revenue	681	449	875	27,329	24,152
<b>Total other revenue</b>	<b>3,620</b>	<b>2,827</b>	<b>3,305</b>	<b>31,068</b>	<b>27,008</b>
<b>Total Revenue</b>	<b>34,639</b>	<b>32,844</b>	<b>31,778</b>	<b>61,452</b>	<b>55,731</b>

## NOTE 4: PERSONNEL COSTS

### Accounting policy

### Superannuation schemes

#### *Defined contribution schemes*

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

#### *Defined benefit schemes*

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the board of trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

## Employee Benefit Expenses

	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
Salaries and wages	6,592	6,064	5,550	17,266	16,318
Employer contributions to superannuation schemes and benefits	195	182	-	651	625
Increase/(decrease) in employee entitlements	(84)	28	-	(172)	50
<b>Total employee benefit expenses</b>	<b>6,704</b>	<b>6,274</b>	<b>5,550</b>	<b>17,745</b>	<b>16,993</b>

Employer contributions to superannuation and benefits includes Kiwisaver and the Defined Benefit Plan.

There were no directors' fees paid by Westland Holdings Ltd in this financial year to councillors (2023: Nil).

There were no directors' fees paid by Destination Westland Ltd in this financial year to councillors (2023: Nil).

There were no directors' fees paid by Westroads Ltd in this financial year to councillors (2023: Nil).

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent is taken as the number of Councillors as at 30 June 2024, which is 9 (2023: 9).

<b>Personnel Costs</b>		
	<b>Council Actual \$ 30 June 2024 \$000</b>	<b>Council Actual \$ 30 June 2023 \$000</b>
<b>Chief Executive</b>		
Remuneration	535,559	254,662
Superannuation contribution	14,897	7,640
<b>Total Chief Executive's remuneration</b>	<b>550,457</b>	<b>262,302</b>

<b>Elected representatives received the following remuneration:</b>			
H. Lash	Mayor	105,174	74,922
A Cassin	Councillor/ Deputy Mayor	50,000	26,936
S. Gillett	Councillor	28,046	34,261
R. Burden	Councillor	28,046	20,628
D. Baird	Councillor	28,046	20,628
B. Manera	Councillor	28,506	20,788
P. Phelps	Councillor	28,046	10,030
P. Davidson	Councillor	28,055	28,369
J. Neale	Councillor	28,055	28,289
B. Smith	Mayor	-	32,384
D. Carruthers	Councillor/ Deputy Mayor	-	10,786
L. Martin	Councillor/Committee Chair	-	13,117
A. Hart	Councillor	-	7,695
I. Hartshorne	Councillor	-	7,695
R. Kennedy	Councillor	-	-
J. Keogan	Councillor	-	7,695
<b>Total elected representatives' remuneration</b>		<b>351,973</b>	<b>344,223</b>

<b>Council employee remuneration by band</b>	<b>2024</b>	<b>2023</b>
Annual remuneration by band for employees as at 30 June:		
< \$60,000	15	15
\$60,000 - \$79,999	20	20
\$80,000 - \$99,999	18	17
\$100,000 - \$119,999	10	7
\$120,000 - \$139,999	7	-
\$140,000 - \$219,999	6	-
\$120,000 - \$189,999*	-	7
\$220,000 - \$279,999*	-	1
<b>Total employees</b>	<b>76</b>	<b>67</b>

\* Prior year banding not comparable to 2024

<b>Council employee staffing levels</b>	<b>2024</b>	<b>2023</b>
Number of Full-time Staff	57.00	52.00
Number of Part-time FTE's	12.56	11.19
<b>Total FTE's</b>	<b>69.56</b>	<b>63.19</b>

Total remuneration includes any non-financial benefits provided to employees.

A full-time employee is determined on the basis of a 40-hour working week.

### Severance payments

There has been one severance payment in 2023-2024 and none in the 2022-2023 financial years.

Severance Payments		
	2024	2023
Chief Executive	190,947	-

## NOTE 5: FINANCE COSTS

### Accounting policy

Borrowing costs are recognised as an expense in the period in which they are incurred.

Finance Costs					
	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
Interest on other	136	-	108	136	108
Interest on secured loans	1,668	1,130	1,274	2,065	1,686
Interest rate swaps	-	-	13	-	13
<b>Total finance costs</b>	<b>1,803</b>	<b>1,130</b>	<b>1,395</b>	<b>2,201</b>	<b>1,807</b>

## NOTE 6: OTHER EXPENSES

Other Expenses					
	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
<b>Fees to Ernst &amp; Young</b>					
Audit of the financial report	201	191	177	368	344
Other assurance services	4	104	4	4	4
<b>Total fees to principal auditors</b>	<b>204</b>	<b>295</b>	<b>181</b>	<b>371</b>	<b>348</b>
<b>Other operating expenses (excl. Audit fees to principal auditors)</b>					
Consultants and legal fees	1,112	646	808	1,115	808
Contractors	2,138	1,729	2,116	2,138	2,116
Donations and grants	897	975	947	904	947
Fair value losses on valuation of investments	-	-	9	-	29
Impairment of receivables	114	-	17	115	20
Insurance premiums	678	556	532	836	624
Loss on held for trading interest rate swaps	500	376	-	500	814
Leases	137	130	72	137	71
Property, plant and equipment: loss on disposal	934	-	2,887	959	-
Property, plant and equipment: impairment	6,114	-	109	6,114	2,940
Repairs and maintenance	6,641	5,066	6,190	6,641	6,190
Other operating expenses	6,086	5,870	5,789	18,574	14,182
<b>Total other operating expenses (excl Fees to principal auditor)</b>	<b>25,350</b>	<b>15,348</b>	<b>19,476</b>	<b>38,033</b>	<b>28,743</b>
<b>Total other operating Expenses</b>	<b>25,554</b>	<b>15,643</b>	<b>19,657</b>	<b>38,404</b>	<b>29,091</b>

Material variances are explained in Note 24.



## Accounting policy

### Grant expenditure

The Council's grants awarded have no substantive conditions attached.

Discretionary grants are those grants where the Council has no obligation to award on the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant.

## NOTE 7: INCOME TAX

### Accounting policy

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax. Current tax is the amount of revenue tax payable based on the taxable profit for the current year, plus any adjustments to revenue tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantively enacted by balance date. Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit. Deferred tax is measured at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantively enacted by balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities. Current tax and deferred tax are recognised against the surplus or deficit, except when it relates to a PBE combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

Income Tax				
	Council Actual	Council Actual	Group Actual	Group Actual
	2024	2023	2024	2023
	\$000	\$000	\$000	\$000
<b>Components of tax expense</b>				
Current tax expense/(income)	-	-	(254)	595
Deferred tax expense/(income)	197	(39)	147	(196)
<b>Tax expense/(income)</b>	<b>197</b>	<b>(39)</b>	<b>(107)</b>	<b>400</b>
<b>Relationship between tax expense and accounting profit</b>				
<b>Net surplus/(deficit) before tax</b>	<b>(7,728)</b>	<b>(3,574)</b>	<b>(8,197)</b>	<b>(4,264)</b>
<b>Tax at 28%</b>	<b>(2,164)</b>	<b>(1,001)</b>	<b>(2,295)</b>	<b>(1,194)</b>
Plus (less) tax effect of:				
Non-deductible expense/(income)	2,305	906	2,188	1,594
Group loss offset [subvention payments]	56	56	-	-
<b>Tax expense/(income)</b>	<b>197</b>	<b>(39)</b>	<b>(107)</b>	<b>400</b>

<b>Deferred tax asset (liability) Council</b>				
	<b>Property, plant and equipment</b>	<b>Other provisions</b>	<b>Tax losses</b>	<b>Total</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
Balance at 30 June 2022	81	-	57	137
Charged to surplus or deficit	(15)	-	53	39
<b>Balance at 30 June 2023</b>	<b>66</b>	<b>-</b>	<b>110</b>	<b>176</b>
Charged to surplus or deficit	(269)	-	72	(197)
Charged to other comprehensive income	(47)	-	-	(47)
<b>Balance at 30 June 2024</b>	<b>(250)</b>	<b>-</b>	<b>182</b>	<b>(68)</b>

<b>Deferred tax asset (liability) Group</b>				
	<b>Property, plant and equipment</b>	<b>Other provisions</b>	<b>Tax losses</b>	<b>Total</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
Balance at 30 June 2022	(302)	14	66	(223)
Charged to surplus or deficit	332	(6)	74	400
Charged to other comprehensive income	(2,578)	-	-	(2,578)
<b>Balance at 30 June 2023</b>	<b>(2,548)</b>	<b>8</b>	<b>139</b>	<b>(2,402)</b>
Charged to surplus or deficit	(229)	79	43	(107)
Charged to other comprehensive income	(47)	-	-	(47)
<b>Balance at 30 June 2024</b>	<b>(2,824)</b>	<b>87</b>	<b>183</b>	<b>(2,556)</b>

Council has tax losses of \$649,233 (2023: \$376,774) available to carry forward into the 2025 income year.

## NOTE 8: CASH AND CASH EQUIVALENTS

### Accounting policy

Cash and cash equivalents includes cash in hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities in the Statement of Financial Position.

Cash and Cash Equivalents					
	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
Cash at bank and in hand	5,320	2,311	2,353	6,029	4,035
Short term deposits	-	2,000	6,025	-	6,025
<b>Total cash and cash equivalents</b>	<b>5,320</b>	<b>4,311</b>	<b>8,378</b>	<b>6,029</b>	<b>10,060</b>
Bank overdrafts	-	-	-	(1)	(5)
<b>Total cash and cash equivalents for the purpose of the statement of cash flows</b>	<b>5,320</b>	<b>4,311</b>	<b>8,378</b>	<b>6,028</b>	<b>10,055</b>

Cash at banks earns interest at floating rates based on daily bank deposit rates. Short-term deposits are made for varying periods of between one day and three months, depending on the immediate cash requirements of the Group, and earn interest at the respective short-term deposit rates.

The carrying value of cash at bank and short-term deposits with maturities less than three months approximates their fair value.

## NOTE 9: RECEIVABLES

Receivables					
	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
<b>Receivables from non-exchange transactions</b>					
Rates receivable	778	1,112	568	778	568
Infringements and fines receivable	63	-	-	63	-
Grants receivable	1,401	1,116	840	1,401	840
Subvention receivable	200	100	200	-	-
Other receivables	463	116	497	2,059	497
<b>Total receivables from non-exchange transactions</b>	<b>2,905</b>	<b>2,444</b>	<b>2,104</b>	<b>4,301</b>	<b>1,904</b>
Trade debtors	389	442	385	2,302	2,818
Receivables from subsidiaries and associates	99	-	57	-	-
Payments in advance	375	264	296	422	296
<b>Total receivables from exchange contracts</b>	<b>863</b>	<b>705</b>	<b>738</b>	<b>2,723</b>	<b>3,114</b>
Less provision for expected credit loss	(155)	(14)	(33)	(176)	(53)
<b>Total receivables</b>	<b>3,613</b>	<b>3,135</b>	<b>2,809</b>	<b>6,849</b>	<b>4,965</b>

Movement in the provision for expected credit losses are as follows:

	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
<b>Opening Balance</b>	33	14	14	53	31
Additional provisions made during this year	121	-	19	127	18
Provisions reversed during the year	-	-	-	(8)	-
Receivables written-off during the period	-	-	-	3	4
<b>Closing Balance</b>	<b>155</b>	<b>14</b>	<b>33</b>	<b>176</b>	<b>53</b>

## Accounting policy

### Rates receivable

The Council does not provide for Expected Credit Losses (ECLs) on rates receivable. Council has various powers under the Local Government (Rating) Act 2002 (LG(R)A 2002) to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgment, then the Council can apply to the Registrar of the High Court to have the judgment enforced by sale or lease of the rating unit.

Ratepayers can apply for payment plan options in special circumstances. Where such repayment plans are in place, debts are discounted to their present value of future payments if the effect of discounting is material.

LG(R)A 2002 s90D: The Chief Executive did not approve any write-off of rates receivable during the year (2023: \$Nil), under the LG(R)A 2002, Section 90A or Section 90B.

### Receivables (excluding rates)

Receivables are recorded at the amount due, less any provision for un-collectability.

Receivables are generally short-term and non-interest bearing therefore the carrying value of receivables approximates their fair value.

For receivables from non-exchange transactions and receivables from exchange transactions, Council applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. Lifetime ECLs are considered to be debts 60 to 90 days. Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

However, in certain cases, Council may also consider a financial asset to be in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by Council. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Other Receivables days past due	Current	1-30 days	31-60 days	61-90 days	>90 days	Total
<b>Council 30 June 2024</b>						
Gross receivable amount (\$000)	1,816	86	15	118	166	2,201
Expected Credit Loss	-	(2)	(1)	(4)	(148)	(155)
<b>Total</b>	<b>1,816</b>	<b>85</b>	<b>14</b>	<b>114</b>	<b>18</b>	<b>2,047</b>
<b>Group 30 June 2024</b>						
Gross receivable amount (\$000)	3,234	179	41	189	107	3,750
Expected Credit Loss	-	(3)	(2)	(7)	(158)	(170)
<b>Total</b>	<b>3,234</b>	<b>176</b>	<b>39</b>	<b>182</b>	<b>(51)</b>	<b>3,581</b>
<b>Council 30 June 2023</b>						
Gross receivable amount (\$000)	2,246	91	31	57	100	2,524
Expected Credit Loss	-	-	-	-	(33)	(33)
<b>Total</b>	<b>2,246</b>	<b>91</b>	<b>31</b>	<b>57</b>	<b>67</b>	<b>2,491</b>
<b>Group 30 June 2023</b>						
Gross receivable amount (\$000)	5,822	142	47	66	96	6,173
Expected Credit Loss	(1)	(1)	(1)	(1)	(49)	(53)
<b>Total</b>	<b>5,821</b>	<b>141</b>	<b>46</b>	<b>65</b>	<b>47</b>	<b>6,120</b>

Receivables in the financial instruments notes may not match the total receivables balances in Note 9 and in the Statement of Financial Position because it excludes rates receivables (other than metered water debtors). Rates receivables are a statutory right, as opposed to a contractual right, therefore it does not meet the definition of a financial asset under PBE IPSAS 41 Financial Instruments.

## NOTE 10: INVENTORIES

### Accounting policy

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the first-in first-out principle, and includes expenditure incurred in acquiring the inventories and bringing them to their existing location and condition. The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down. In the case of metal inventories and work in progress, cost includes an appropriate share of productions overheads based on normal operating capacity. Metal inventory cost is calculated on a discounted sale value basis, as an approximation of weighted average cost. When land held for development and future resale is transferred from investment property/property, plant, and equipment to assets held for sale, the fair value of the land at the date of the transfer is its deemed cost. Costs directly attributable to the developed land are capitalised to inventory, with the exception of infrastructural asset costs which are capitalised to property, plant, and equipment. Net realisable value is the estimated selling prices in the ordinary course of business, less the estimated costs of completion and selling expenses.

<b>Inventory</b>				
	<b>Council Actual 30 June 2024 \$000</b>	<b>Council Actual 30 June 2023 \$000</b>	<b>Group Actual 30 June 2024 \$000</b>	<b>Group Actual 30 June 2023 \$000</b>
Metal stocks	-	-	1,305	908
Rocks for protection work	208	-	206	-
Other supplies	-	-	107	113
<b>Total</b>	<b>208</b>	<b>-</b>	<b>1,618</b>	<b>1,021</b>
<b>Total inventory</b>	<b>-</b>	<b>-</b>	<b>1,618</b>	<b>1,021</b>

<b>Assets Held for Sale</b>				
	<b>Council Actual 30 June 2024 \$000</b>	<b>Council Actual 30 June 2023 \$000</b>	<b>Group Actual 30 June 2024 \$000</b>	<b>Group Actual 30 June 2023 \$000</b>
Land	446	-	446	-
<b>Total</b>	<b>446</b>	<b>-</b>	<b>446</b>	<b>-</b>

## **NOTE 11: ACCOUNTING FOR DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGING ACTIVITIES**

### **Accounting policy**

The Council and group use derivative financial instruments to manage interest rate risks arising from financing activities. The Council does not hold or issue derivative financial instruments for trading purposes.

<b>Derivative Financial Instruments</b>				
	<b>Council Actual 30 June 2024 \$000</b>	<b>Council Actual 30 June 2023 \$000</b>	<b>Group Actual 30 June 2024 \$000</b>	<b>Group Actual 30 June 2023 \$000</b>
<b>Current asset portion</b>				
Interest rate swaps	181	53	181	53
<b>Total current asset portion</b>	<b>181</b>	<b>53</b>	<b>181</b>	<b>53</b>
<b>Non-current asset portion</b>				
Interest rate swaps	441	1,052	441	1,052
<b>Total non-current asset portion</b>	<b>441</b>	<b>1,052</b>	<b>441</b>	<b>1,052</b>
<b>Total derivative financial instrument assets</b>	<b>623</b>	<b>1,105</b>	<b>623</b>	<b>1,105</b>
<b>Non-current liability portion</b>				
Interest rate swaps	18	-	18	-
<b>Total non-current liability portion</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>
<b>Total derivative financial instrument liabilities</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>-</b>

The interest rate swaps have been included at fair value. The basis for valuation are observable inputs (Level 2 - see Note 23 for Fair Value Hierarchy).

Details of the outstanding interest rate swap contracts as at 30 June are shown in the table below:

<b>Start Date</b>	<b>Maturity date</b>	<b>Fixed interest rate</b>	<b>2024</b>	<b>2023</b>
17/09/2019	17/03/2023	2.98%		
17/11/2020	18/11/2024	0.67%	4,300,000	4,300,000
1/10/2021	2/10/2023	3.34%		5,000,000
15/06/2022	15/06/2025	2.76%	3,000,000	3,000,000
15/03/2023	15/03/2028	2.30%		3,000,000
2/10/2023	2/10/2028	3.97%	5,000,000	5,000,000
15/12/2023	15/06/2029	2.75%	2,000,000	2,000,000
15/12/2023	15/03/2029	2.75%	4,000,000	
16/06/2025	15/03/2030	4.35%	3,000,000	
16/04/2026	15/01/2030	4.03%	2,500,000	
15/04/2027	15/04/2030	4.09%	3,000,000	
			<b>26,800,000</b>	<b>22,300,000</b>

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date. The movement in the fair value of the derivative contracts is recognised in the surplus or deficit.

Council has no designated hedging instruments.

## NOTE 12: OTHER FINANCIAL ASSETS

### Accounting policy

The Council and Group classify its financial assets into the following four categories for the purpose of measurement: financial assets at fair value through the surplus or deficit, loans and receivables at amortised cost, and fair value through other comprehensive revenue and expense. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and re-evaluates this designation at every reporting date. Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through the surplus or deficit in which case the transaction costs are recognised therein. Purchases or sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Other Financial Assets					
	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
<b>Current portion</b>					
<b>Loans and receivables:</b>					
LGFA - Floating rate securities	67	-	48	67	125
Loans to CCO's	4,700	-	-	-	-
Term deposits with maturities greater than three months at acquisition	3,504	-	-	3,603	-
<b>Total loans and receivables</b>	<b>8,271</b>	<b>-</b>	<b>48</b>	<b>3,670</b>	<b>125</b>
<b>Total current portion</b>	<b>8,271</b>	<b>-</b>	<b>48</b>	<b>3,670</b>	<b>125</b>
<b>Non-current portion</b>					
<b>Loans and other</b>					
Civic Assurance shares	26	28	26	26	26
Loans to CCO's	1,000	-	-	-	-
Community loan	7	9	9	7	9
LGFA - Floating rate securities	669	734	518	669	576
<b>Total other</b>	<b>1,703</b>	<b>771</b>	<b>553</b>	<b>703</b>	<b>611</b>
<b>Total non-current portion</b>	<b>1,703</b>	<b>771</b>	<b>553</b>	<b>703</b>	<b>611</b>
<b>Total other financial assets</b>	<b>9,973</b>	<b>771</b>	<b>601</b>	<b>4,372</b>	<b>736</b>

### Impairment of financial assets

At each balance sheet date, the Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the surplus or deficit.

#### *Financial assets at amortised cost*

Impairment is established when there is evidence that the Council and group will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and

other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written-off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government bonds, and community loans, are recognised directly against the instrument's carrying amount.

#### *Financial assets at fair value through other comprehensive revenue and expense*

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, and default in payments are considered objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit. Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit. If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

### **NOTE 13: PROPERTY, PLANT AND EQUIPMENT**

Property, plant and equipment consist of:

#### **Operational assets**

These include land, buildings, museum artefacts, Jackson Bay Wharf, library books, plant and equipment, and motor vehicles. Land and buildings, and Jackson Bay Wharf are measured at fair value and are revalued where there is an active market, all other assets are measured at cost less accumulated depreciation and impairment losses.

#### **Restricted assets**

Restricted assets are parks and reserves owned by the Council which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions. These include land vested under the Reserves Act 1977 and endowments or other property held in trust for specific purposes. Reserve land and buildings are revalued to the extent that there are comparable market prices but reserve land is difficult to dispose of and any revaluation amount would likely be cancelled out by the cost of sale.

Council will assess the fair value in the years that a revaluation does not take place.

#### **Infrastructure assets**

Infrastructural assets are the fixed utility systems owned by the Council. Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses. Each asset class includes all items that are required for the network to function. Infrastructural assets (except land under roads and landfills) are measured at fair value less accumulated depreciation. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

#### **Basis of measurement by classification**

The following table details the specific measurement for each asset classification.



## PROPERTY, PLANT, AND EQUIPMENT

### Basis of measurement

Land (leased)	Valuation	Land for infrastructure	Cost	Public buildings	At Valuation
Land (leased airport)	Valuation	Buildings	At Valuation	Cemetery buildings	At Valuation
Land Operational	At Valuation	Roading network	At Valuation	Cemetery land	Cost
Buildings	At Valuation	Land under roads	Cost	Reserve/recreation land	Cost
Furniture & fittings	Amortised cost	Bridges	At Valuation	Reserve/recreation buildings	At Valuation
Library books	Amortised cost	Water supply reticulation	At Valuation	Reserve/improvements	At Valuation
Museum artefacts	Cost	Water supply treatment	At Valuation	Swimming pools	At Valuation
Computer equipment	Amortised cost	Drainage/stormwater	At Valuation		
Office equipment	Amortised cost	Refuse sites (ex Butlers & Haast	Amortised cost		
Motor Vehicles	Amortised cost	Butlers & Haast refuse sites	Amortised cost/provision		
Operational Plant and Equipmer	Amortised cost	Sewerage system reticulation	At Valuation		
Jackson's Bay wharf	At Valuation	Sewerage system treatment	At Valuation		

### Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and Group and the cost of the item can be measured reliably. Work in progress is recognised at cost less impairment and is not depreciated. In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

### Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal. Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the assets. Gains and losses on disposals are included in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

### 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 Council and the cost of the item can be measured reliably. The costs of day-to-day servicing of property, plant, and equipment are recognised as an operating expense in the surplus or deficit as they are incurred.

### Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and museum artefacts, 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 assets have been estimated as follows:

CATEGORY	DEPRECIATION RATES		DEPRECIABLE LIFE (YEARS)	
	Minimum	Maximum	Minimum	Maximum
<b>Infrastructural</b>				
Buildings	2%	10%	10	50
Land	0%	0%	N/A	N/A
<b>Refuse</b>				
Landfill Sites	1%	33%	3	75
Landfill Provision	1%	1%	70	70
<b>Roading</b>				
Bridges incl. major culverts	1%	3%	35	100
Culverts	1%	2%	50	80
Edge Mark Post	10%	25%	4	10
Footpaths	2%	3%	34	67
Formation	0%	0%	N/A	N/A
Pave Marking	100%	100%	1	1
Railings	4%	31%	3	24
Raised Reflective Pavement Markers	50%	50%	2	2
Roundabouts	3%	3%	31	31
Sealed Surface	12%	20%	5	20
Signs	19%	34%	3	5
Street Poles for lighting	3%	4%	25	40
Streetlights	0%	0%	N/A	N/A
Structure Base Course	1%	2%	41	91
Structure Sub-Base	0%	0%	N/A	N/A
Unseal Structure Wearing Course	20%	33%	3	5
Unsealed Structure	0%	0%	N/A	N/A
Drainage	2%	3%	37	67
<b>Sewerage</b>				
Line	1%	2%	50	100
Plant	1%	10%	10	88
Point	1%	5%	20	80
<b>Storm water</b>				
Earth	0%	0%	N/A	N/A
Line	1%	2%	50	100
Plant	1%	5%	20	85
Point	1%	2%	50	80
Rock	0%	1%	165	N/A
<b>Water</b>				
Line	1%	5%	20	100
Plant	1%	20%	5	69
Point	1%	10%	10	100

CATEGORY	DEPRECIATION RATES		DEPRECIABLE LIFE (YEARS)	
	Minimum	Maximum	Minimum	Maximum
<b>Operational</b>				
Buildings	2%	20%	5	63
Furniture & Fittings	2%	25%	4	60
Jackson Bay Wharf	2%	2%	50	50
Land	0%	0%	N/A	N/A
Library Collection	13%	13%	8	8
Motor Vehicles	20%	34%	3	5
Museum Artefacts	0%	0%	N/A	N/A
Office and Computer Equipment	7%	33%	3	15
Plant Equipment	10%	20%	5	10
<b>Restricted</b>				
Buildings	1%	14%	7	199
Land	0%	0%	N/A	N/A
Pools	1%	13%	8	80
Recreation Improvement	1%	72%	1	80

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

Depreciation and Amortisation Expense by Group of Activity		
	Council Actual \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000
<b>Directly attributable depreciation and amortisation expense by group of activity</b>		
Facilities and Leisure Services	979	907
Community Services	362	358
Planning and Regulatory Services	63	61
Transportation	3,501	4,051
Water Supply	1,485	1,434
Wastewater	958	1,060
Stormwater	503	410
Solid Waste	236	236
Leadership	220	236
<b>Total depreciation and amortisation expense*</b>	<b>8,306</b>	<b>8,754</b>

\*Total depreciation and amortisation includes depreciation and amortisation on Property, Plant & Equipment; and Intangibles (refer Note 14).

## Revaluation

All valuations are carried out on a three-yearly cycle by independent qualified valuers or in-house peer reviewers, unless there is a significant change in carrying value, in which case they will be revalued as required. All other asset classes are carried at depreciated historical cost.

Land and buildings (operational and restricted), and infrastructural assets (except land under roads and landfills) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years. Land and Buildings were assessed for fair value effective 30 June 2023. The fair value was tested as at 30 June 2023 and no adjustments were made to the carrying values as the difference between the fair values and carrying values were not material.

Transportation, 3 Waters and Reserve Improvement assets were all revalued as at 30 June 2023. Transportation Assets were valued by Beca mainly from Assetfinda and the RAMM system.

Estimated replacement cost is determined at Council's most recent formal valuations as described above.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

#### *Land and Buildings*

The most recent fair valuation of land and buildings was performed by an independent registered valuer, Coastal Valuations Ltd, as at 30 June 2024.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values.

Where there is a designation against the land or the use of the land is restricted because of reserve endowment status, the valuation approach reflects the restriction in use. Such land is valued based on rural land value plus a location adjustment to reflect different zoning, which is based on the valuer's judgement.

Restrictions on the Council's ability to sell land would not normally impair the value of the land because the Council has operational use of the land for the foreseeable future and will substantially receive full benefits of outright ownership.

#### *Buildings (operational and restricted)*

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions, including:

- Replacement costs.
- Remaining useful life, which is estimated after considering such factors as the condition of the asset, future maintenance and replacement plans, and experiences with similar buildings.
- Straight-line depreciation is applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential and office buildings) are valued at fair value using market-based evidence.

#### **Impairment of property, plant & equipment**

Assets that have a finite useful life are carried at cost and are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense and increases the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

#### *Value in use for non-cash-generating assets*

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash generating assets, 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.

#### *Value in use for cash-generating assets*

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return. The value in use for cash-generating assets is the present value of expected future cash flows.

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

For assets not carried at a revalued amount (other than goodwill) the reversal of an impairment loss is recognised in the surplus or deficit.

### **Critical accounting estimates and assumptions**

#### *Infrastructural assets*

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- The physical deterioration and condition of an asset, for example Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example storm water, wastewater and water supply pipes which are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be affected by the local conditions, for example weather patterns and traffic growth.
  - If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit. To minimise this risk, Council's infrastructural asset useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience.
  - Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates. Experienced independent valuers perform Council's infrastructural asset revaluations.

**PROPERTY, PLANT, AND EQUIPMENT**

	Cost/ valuation 1 July 2023 \$000	Accumulated depreciation & impairment charges 1 July 2023 \$000	Carrying amount 1 July 2023 \$000	Additions \$000	Disposals \$000	Transfer to Held for Sale	Impairment charges \$000	Depreciation \$000	Disposals depreciation \$000	Reclassification cost \$000	Revaluation surplus/ (deficit) \$000	Cost/revaluation 30 June 2024 \$000	Accumulated depreciation and impairment charges 30 June 2024 \$000	Carrying amount 30 June 2024 \$000
<b>COUNCIL 2024</b>														
<b>Operational assets</b>														
Land (leased)	4,323	-	4,323	-	(87)	-	-	-	-	725	-	4,961	-	4,961
Land (leased airport)	4,278	-	4,278	-	-	-	-	-	-	(300)	-	3,978	-	3,978
Land (operational)	7,392	-	7,392	-	(126)	(446)	-	-	-	(1,605)	1,846	7,061	-	7,061
Buildings	6,706	(253)	6,453	49	(24)	-	-	(142)	14	(1,135)	(467)	4,750	(2)	4,748
Furniture & fittings	1,968	(1,270)	698	79	(67)	-	-	(73)	67	-	-	1,980	(1,276)	704
Library books	640	(360)	279	62	(39)	-	-	(64)	36	-	-	663	(388)	275
Museum artefacts	165	-	165	-	-	-	-	-	-	-	-	165	-	165
Computer equipment	858	(726)	132	167	(106)	-	-	(69)	106	-	-	919	(689)	230
Office equipment	559	(497)	62	-	-	-	-	(8)	-	-	-	559	(505)	54
Motor Vehicles	510	(410)	100	57	(221)	-	-	(40)	208	-	-	346	(241)	104
Operational Plant and Equipment	776	(255)	522	390	-	-	-	(74)	-	18	-	1,187	(330)	857
Jackson's Bay wharf	900	(18)	882	-	-	-	-	(18)	-	-	186	1,050	-	1,050
<b>Total operational assets</b>	<b>29,076</b>	<b>(3,789)</b>	<b>25,287</b>	<b>804,944</b>	<b>(669,300)</b>	<b>(446)</b>	<b>-</b>	<b>(488)</b>	<b>431</b>	<b>(2,297)</b>	<b>1,565</b>	<b>27,619</b>	<b>(3,431)</b>	<b>24,188</b>
<b>Infrastructural assets</b>														
Land	2,094	-	2,094	-	-	-	-	-	-	(515)	-	1,579	-	1,579
Roading network	246,801	(47)	246,755	1,676	(29)	-	(6,102)	(2,869)	24	360	11,752	251,728	(161)	251,567
Land under roads	55,365	-	55,365	-	-	-	-	-	-	78	-	55,444	-	55,444
Bridges	47,932	(61)	47,871	-	(61)	-	(12)	(544)	61	-	(3,762)	43,565	(12)	43,553
Water supply reticulation	36,919	(0)	36,919	616	(182)	-	-	(893)	1	-	(1,593)	34,868	-	34,868
Water supply treatment	9,204	(95)	9,109	2,898	(277)	-	-	(592)	3	97	2,766	14,005	-	14,005
Drainage/stormwater	21,577	(68)	21,509	307	(24)	-	-	(603)	1	-	1,367	22,557	-	22,557
Refuse sites (ex Butlers)	2,658	(402)	2,256	-	-	-	-	(90)	-	-	-	2,658	(493)	2,166
Butlers & Haast refuse sites	5,661	(374)	5,287	10	(316)	-	-	(113)	-	(142)	-	5,208	(481)	4,726
Sewerage system reticulation	15,213	-	15,213	85	(5)	-	-	(621)	0	-	688	15,362	-	15,362
Sewerage system treatment	10,879	(6)	10,873	197	(19)	-	-	(338)	0	(93)	1,154	11,774	-	11,774
<b>Total infrastructural assets</b>	<b>454,306</b>	<b>(1,054)</b>	<b>453,252</b>	<b>5,789</b>	<b>(912)</b>	<b>-</b>	<b>(6,114)</b>	<b>(6,662)</b>	<b>90</b>	<b>(216)</b>	<b>12,372</b>	<b>458,747</b>	<b>(1,147)</b>	<b>457,601</b>
<b>Restricted assets</b>														
Land	1,242	-	1,242	-	-	-	-	-	-	2,074	-	3,316	-	3,316
Public buildings	5,683	(169)	5,514	3,651	-	-	-	(153)	-	-	353	9,366	(1)	9,365
Cemetery buildings	102	(6)	97	9	-	-	-	(4)	-	(4)	(32)	68	(1)	67
Cemetery land	1,088	-	1,088	-	-	-	-	-	-	143	-	1,231	-	1,231
Reserve/recreation land	7,403	-	7,403	-	-	-	-	-	-	(600)	-	6,803	-	6,803
Reserve/recreation buildings	5,810	(262)	5,548	122	(5)	-	-	(305)	1	1,367	1,536	8,269	(5)	8,264
Reserve/improvements	11,805	(62)	11,743	1,783	(67)	-	-	(498)	7	(479)	4,462	16,986	-	16,986
Swimming pools	4,606	(133)	4,474	3,015	-	-	-	(167)	-	11	(1,337)	5,995	-	5,995
<b>Total restricted assets</b>	<b>37,739</b>	<b>(631)</b>	<b>37,107</b>	<b>8,580</b>	<b>(72)</b>	<b>-</b>	<b>-</b>	<b>(1,127)</b>	<b>8</b>	<b>2,512</b>	<b>4,982</b>	<b>52,035</b>	<b>(7)</b>	<b>52,028</b>
<b>Total Council</b>	<b>521,121</b>	<b>(5,475)</b>	<b>515,646</b>	<b>15,174</b>	<b>(1,653)</b>	<b>(446)</b>	<b>(6,114)</b>	<b>(8,277)</b>	<b>529</b>	<b>-</b>	<b>18,920</b>	<b>538,401</b>	<b>(4,585)</b>	<b>533,816</b>

PROPERTY, PLANT, AND EQUIPMENT													
	Cost/ valuation 1 July 2022 \$000	Accumulated depreciation & impairment charges 1 July 2022 \$000	Carrying amount 1 July 2022 \$000	Additions \$000	Disposals \$000	Impairment charges \$000	Depreciation \$000	Disposals depreciation \$000	Reclassification cost \$000	Revaluation surplus/ (deficit) \$000	Cost/revaluation 30 June 2023 \$000	Accumulated depreciation and impairment charges 30 June 2023 \$000	Carrying amount 30 June 2023 \$000
<b>COUNCIL 2023</b>													
<b>Operational assets</b>													
Land (leased)	4,323	-	4,323	-	-	-	-	-	-	-	4,323	-	4,323
Land (leased airport)	4,278	-	4,278	-	-	-	-	-	-	-	4,278	-	4,278
Land (operational)	7,402	-	7,402	-	-	-	-	-	(10)	-	7,392	-	7,392
Buildings	6,493	(46)	6,447	213	-	-	(207)	-	-	-	6,706	(253)	6,453
Furniture & fittings	1,950	(1,196)	754	18	-	-	(73)	-	-	-	1,968	(1,270)	698
Library books	706	(437)	268	71	(137)	-	(59)	136	-	-	640	(360)	279
Museum artefacts	165	-	165	-	-	-	-	-	-	-	165	-	165
Computer equipment	852	(648)	204	12	(6)	-	(83)	5	-	-	858	(726)	132
Office equipment	548	(490)	58	11	-	-	(7)	-	-	-	559	(497)	62
Motor Vehicles	466	(406)	61	81	(38)	-	(40)	35	-	-	510	(410)	100
Operational Plant and Equipment	578	(175)	401	196	-	-	(75)	-	-	-	777	(255)	522
Jackson's Bay wharf	900	-	900	-	-	-	(18)	-	-	-	900	(18)	882
<b>Total operational assets</b>	<b>28,660</b>	<b>(3,398)</b>	<b>25,261</b>	<b>603</b>	<b>(181)</b>	<b>-</b>	<b>(563)</b>	<b>176</b>	<b>(10)</b>	<b>-</b>	<b>29,076</b>	<b>(3,789)</b>	<b>25,287</b>
<b>Infrastructural assets</b>													
Land	2,094	-	2,094	-	-	-	-	-	-	-	2,094	-	2,094
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
Roading network	236,427	(16)	236,410	3,148	(2,647)	(109)	(2,923)	443	-	12,432	246,801	(47)	246,755
Land under roads	55,365	-	55,365	-	-	-	-	-	-	-	55,365	-	55,365
Bridges	45,090	(61)	45,028	-	-	-	(988)	-	-	3,829	47,932	(61)	47,871
Water supply reticulation	34,816	(1)	34,815	939	(383)	-	(850)	4	(71)	2,465	36,919	(0)	36,919
Water supply treatment	9,157	(37)	9,120	71	-	-	(585)	-	71	433	9,204	(95)	9,109
Drainage/stormwater	19,134	(31)	19,104	2,805	(111)	-	(551)	1	-	260	21,577	(68)	21,509
Refuse sites (ex Butlers)	2,816	(343)	2,473	51	-	-	(100)	-	-	-	2,868	(443)	2,425
Butlers refuse site	3,357	(229)	3,128	2,095	-	-	(105)	-	-	-	5,452	(334)	5,119
Sewerage system reticulation	16,272	-	16,272	509	(142)	-	(606)	3	(1,436)	613	15,213	-	15,213
Sewerage system treatment	10,120	(45)	10,075	43	-	-	(455)	-	1,436	(227)	10,879	(6)	10,873
<b>Total infrastructural assets</b>	<b>434,649</b>	<b>(763)</b>	<b>433,886</b>	<b>9,661</b>	<b>(3,282)</b>	<b>(109)</b>	<b>(7,161)</b>	<b>451</b>	<b>-</b>	<b>19,805</b>	<b>454,306</b>	<b>(1,054)</b>	<b>453,252</b>
<b>Restricted assets</b>													
Land	1,242	-	1,242	-	-	-	-	-	-	-	1,242	-	1,242
Public buildings	5,884	(20)	5,864	344	-	-	(149)	-	(545)	-	5,683	(169)	5,514
Cemetery buildings	59	(21)	38	69	(24)	-	(4)	16	-	-	102	(6)	97
Cemetery land	1,088	-	1,088	-	-	-	-	-	-	-	1,088	-	1,088
Reserve/recreation land	7,393	-	7,393	-	-	-	-	-	10	-	7,403	-	7,403
Reserve/recreation buildings	4,737	(27)	4,711	569	(42)	-	(238)	3	545	-	5,810	(262)	5,548
Reserve/improvements	11,531	(62)	11,470	705	(15)	-	(528)	8	-	103	11,804	(62)	11,743
Swimming pools	2,302	(43)	2,261	2,304	-	-	(90)	-	-	-	4,606	(133)	4,474
<b>Total restricted assets</b>	<b>34,238</b>	<b>(172)</b>	<b>34,066</b>	<b>3,991</b>	<b>(81)</b>	<b>-</b>	<b>(1,008)</b>	<b>27</b>	<b>10</b>	<b>103</b>	<b>37,739</b>	<b>(631)</b>	<b>37,108</b>
<b>Total Council</b>	<b>497,547</b>	<b>(4,334)</b>	<b>493,213</b>	<b>14,255</b>	<b>(3,543)</b>	<b>(109)</b>	<b>(8,732)</b>	<b>654</b>	<b>-</b>	<b>19,908</b>	<b>521,121</b>	<b>(5,474)</b>	<b>515,647</b>

PROPERTY, PLANT, AND EQUIPMENT														
	Cost/ valuation 1 July 2023 \$000	Accumulated depreciation & impairment charges 1 July 2023 \$000	Carrying amount 1 July 2023 \$000	Additions \$000	Disposals \$000	Transfer to Held for Sale	Impairment charges \$000	Depreciation \$000	Disposals depreciation \$000	Reclassification cost \$000	Revaluation surplus/ (deficit) \$000	Cost/revaluation 30 June 2024 \$000	Accumulated depreciation and impairment charges 30 June 2024 \$000	Carrying amount 30 June 2024 \$000
<b>GROUP 2024</b>														
<b>Operational assets</b>														
Land (leased)	4,323	-	4,323	-	(87)	-	-	-	-	725	-	4,961	-	4,961
Land (leased airport)	4,278	-	4,278	-	-	-	-	-	-	(300)	-	3,978	-	3,978
Hokitika Airport (Runway)	6,314	(713)	5,601	-	-	-	-	-	(34)	-	-	6,314	(747)	5,567
Land (operational)	7,392	-	7,392	-	(126)	(446)	-	-	-	(1,605)	1,846	7,061	-	7,061
Land & Buildings Other	16,475	(1,856)	14,619	1,797	-	-	-	(288)	-	(316)	(210)	17,746	(2,144)	15,602
Buildings	6,704	(253)	6,451	48	(24)	-	-	(142)	14	(1,135)	(464)	4,750	(2)	4,748
Furniture & fittings	1,968	(1,270)	698	79	(67)	-	-	(73)	67	-	-	1,980	(1,276)	704
Library books	640	(360)	279	62	(39)	-	-	(64)	36	-	-	663	(388)	275
Museum artefacts	165	-	165	-	-	-	-	-	-	-	-	165	-	165
Computer equipment	858	(726)	132	167	(106)	-	-	(69)	106	-	-	919	(689)	230
Office equipment	1,308	(1,181)	127	22	(1)	-	-	(76)	1	119	-	1,448	(1,256)	192
Motor Vehicles	510	(410)	100	57	(221)	-	-	(40)	208	-	-	346	(241)	104
Operational Plant and Equipment	27,659	(16,502)	11,157	1,819	(4,664)	-	-	(2,128)	4,060	215	-	25,031	(14,571)	10,460
Jackson's Bay wharf	900	(18)	882	-	-	-	-	(18)	-	-	186	1,050	-	1,050
<b>Total operational assets</b>	<b>79,494</b>	<b>(23,290)</b>	<b>56,205</b>	<b>4,052,301</b>	<b>(5,334)</b>	<b>(446)</b>	<b>-</b>	<b>(2,932)</b>	<b>4,492</b>	<b>(2,297)</b>	<b>1,358</b>	<b>76,413</b>	<b>(21,315)</b>	<b>55,099</b>
<b>Infrastructural assets</b>														
Land	2,094	-	2,094	-	-	-	-	-	-	(515)	-	1,579	-	1,579
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roading network	246,729	(47)	246,682	1,366	(29)	-	(6,102)	(2,844)	24	360	12,107	251,700	(137)	251,563
Land under roads	55,365	-	55,365	-	-	-	-	-	-	78	-	55,444	-	55,444
Bridges	47,932	(61)	47,871	-	(61)	-	(12)	(544)	61	-	(3,762)	43,565	(12)	43,553
Water supply reticulation	36,919	(0)	36,919	556	(182)	-	-	(893)	1	-	(1,534)	34,868	-	34,868
Water supply treatment	9,193	(95)	9,098	2,794	(277)	-	-	(592)	3	97	2,882	14,005	-	14,005
Drainage/stormwater	21,574	(68)	21,506	284	(24)	-	-	(603)	1	-	1,393	22,557	-	22,557
Refuse sites (ex Butlers)	2,658	(402)	2,256	-	-	-	-	(90)	-	-	-	2,658	(493)	2,166
Butlers refuse site	5,646	(374)	5,272	10	(316)	-	-	(113)	-	(142)	-	5,193	(481)	4,712
Sewerage system reticulation	15,213	-	15,213	83	(4)	-	-	(620)	0	-	691	15,362	-	15,362
Sewerage system treatment	10,876	(6)	10,870	186	(19)	-	-	(338)	0	(93)	1,167	11,774	-	11,774
<b>Total infrastructural assets</b>	<b>454,201</b>	<b>(1,054)</b>	<b>453,147</b>	<b>5,280</b>	<b>(911)</b>	<b>-</b>	<b>(6,114)</b>	<b>(6,637)</b>	<b>90</b>	<b>(216)</b>	<b>12,944</b>	<b>458,704</b>	<b>(1,122)</b>	<b>457,582</b>
<b>Restricted assets</b>														
Land	1,242	-	1,242	-	-	-	-	-	-	2,074	-	3,316	-	3,316
Public buildings	5,683	(169)	5,514	3,648	-	-	-	(153)	-	-	356	9,366	(1)	9,365
Cemetery buildings	102	(6)	97	9	-	-	-	(4)	-	(4)	(32)	68	(1)	67
Cemetery land	1,088	-	1,088	-	-	-	-	-	-	-	-	143	-	1,231
Reserve/recreation land	7,403	-	7,403	-	-	-	-	-	-	(600)	-	6,803	-	6,803
Reserve/recreation buildings	5,810	(262)	5,548	118	(5)	-	-	(305)	1	1,367	1,541	8,269	(5)	8,264
Reserve/improvements	11,840	(62)	11,778	1,777	(67)	-	-	(498)	7	(479)	4,468	16,986	-	16,986
Swimming pools	4,606	(133)	4,474	3,015	-	-	-	(167)	-	11	(1,337)	5,995	-	5,995
<b>Total restricted assets</b>	<b>37,774</b>	<b>(631)</b>	<b>37,143</b>	<b>8,566</b>	<b>(72)</b>	<b>-</b>	<b>-</b>	<b>(1,127)</b>	<b>8</b>	<b>2,512</b>	<b>4,996</b>	<b>52,035</b>	<b>(7)</b>	<b>52,028</b>
<b>Total Group</b>	<b>571,469</b>	<b>(24,976)</b>	<b>546,494</b>	<b>17,899</b>	<b>(6,318)</b>	<b>(446)</b>	<b>(6,114)</b>	<b>(10,696)</b>	<b>4,590</b>	<b>0</b>	<b>19,298.03825</b>	<b>587,152</b>	<b>(22,443)</b>	<b>564,709</b>



PROPERTY, PLANT, AND EQUIPMENT													
	Cost/ valuation 1 July 2022 \$000	Accumulated depreciation & impairment charges 1 July 2022 \$000	Carrying amount 1 July 2022 \$000	Additions \$000	Disposals \$000	Impairment charges \$000	Depreciation \$000	Disposals depreciation \$000	Reclassification cost \$000	Revaluation surplus/ (deficit) \$000	Cost/revaluation 30 June 2023 \$000	Accumulated depreciation and impairment charges 30 June 2023 \$000	Carrying amount 30 June 2023 \$000
<b>GROUP 2023</b>													
<b>Operational assets</b>													
Land (leased)	4,323	-	4,323	-	-	-	-	-	-	-	4,323	-	4,323
Land (leased airport)	4,278	-	4,278	-	-	-	-	-	-	-	4,278	-	4,278
Hokitika Airport (Runway)	2,509	(679)	1,830	-	-	-	(34)	-	-	3,805	6,314	(713)	5,601
Land (operational)	7,402	-	7,402	-	-	-	-	-	(10)	-	7,392	-	7,392
Land & Buildings Other	11,562	(1,625)	9,937	20	(57)	-	(256)	23	-	4,950	16,475	(1,858)	14,617
Buildings	6,491	(46)	6,446	212	-	-	(207)	-	-	-	6,704	(253)	6,451
Furniture & fittings	1,950	(1,196)	754	18	-	-	(73)	-	-	-	1,968	(1,270)	698
Library books	706	(437)	268	71	(137)	-	(59)	136	-	-	640	(360)	279
Museum artefacts	165	-	165	-	-	-	-	-	-	-	165	-	165
Computer equipment	852	(648)	204	12	(6)	-	(83)	5	-	-	858	(726)	132
Office equipment	1,225	(1,086)	139	91	7	-	94	-	-	-	1,309	(1,180)	130
Motor Vehicles	466	(406)	61	81	(38)	-	(40)	35	-	-	510	(410)	100
Operational Plant and Equipment	26,531	(15,462)	11,069	2,906	(1,779)	-	(2,343)	1,305	-	-	27,660	(16,503)	11,157
Jackson's Bay wharf	900	-	900	-	-	-	(18)	-	-	-	900	(18)	882
<b>Total operational assets</b>	<b>69,360</b>	<b>(21,585)</b>	<b>47,777</b>	<b>3,412</b>	<b>(2,024)</b>	<b>-</b>	<b>(3,208)</b>	<b>1,504</b>	<b>(10)</b>	<b>8,755</b>	<b>79,497</b>	<b>(23,291)</b>	<b>56,206</b>
<b>Infrastructural assets</b>													
Land	2,094	-	2,094	-	-	-	-	-	-	-	2,094	-	2,094
Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
Roading network	236,427	(16)	236,410	2,629	(2,647)	(109)	(2,923)	443	-	12,879	246,729	(47)	246,682
Land under roads	55,365	-	55,365	-	-	-	-	-	-	-	55,365	-	55,365
Bridges	45,088	(61)	45,027	-	-	-	(988)	-	-	3,832	47,932	(61)	47,871
Water supply reticulation	34,815	(1)	34,814	875	(383)	-	(850)	4	(70)	2,529	36,919	(0)	36,919
Water supply treatment	9,145	(37)	9,108	67	-	-	(585)	-	70	437	9,193	(95)	9,098
Drainage/stormwater	19,133	(31)	19,103	2,782	(111)	-	(551)	1	-	281	21,574	(68)	21,506
Refuse sites (ex Butlers)	2,816	(343)	2,473	51	-	-	(100)	-	-	-	2,868	(443)	2,425
Butlers refuse site	3,257	(229)	3,128	2,080	-	-	(105)	-	-	-	5,437	(334)	5,104
Sewerage system reticulation	16,272	-	16,272	509	(141)	-	(606)	3	(1,436)	613	15,213	-	15,213
Sewerage system treatment	10,116	(45)	10,072	41	-	-	(455)	-	1,436	(224)	10,876	(6)	10,870
<b>Total infrastructural assets</b>	<b>434,630</b>	<b>(763)</b>	<b>433,867</b>	<b>9,034</b>	<b>(3,282)</b>	<b>(109)</b>	<b>(7,160)</b>	<b>451</b>	<b>-</b>	<b>20,346</b>	<b>454,201</b>	<b>(1,054)</b>	<b>453,147</b>
<b>Restricted assets</b>													
Land	1,242	-	1,242	-	-	-	-	-	-	-	1,242	-	1,242
Public buildings	5,884	(20)	5,864	344	-	-	(149)	-	(545)	-	5,683	(169)	5,514
Cemetery buildings	59	(21)	38	69	(24)	-	(4)	16	-	-	102	(6)	97
Cemetery land	1,088	-	1,088	-	-	-	-	-	-	-	1,088	-	1,088
Reserve/recreation land	7,393	-	7,393	-	-	-	-	-	10	-	7,403	-	7,403
Reserve/recreation buildings	4,737	(27)	4,711	569	(42)	-	(238)	3	545	-	5,810	(262)	5,548
Reserve/improvements	11,531	(62)	11,470	649	(15)	-	(528)	8	-	158	11,804	(62)	11,743
Swimming pools	2,302	(43)	2,260	2,304	-	-	(90)	-	-	-	4,606	(133)	4,474
<b>Total restricted assets</b>	<b>34,298</b>	<b>(172)</b>	<b>34,065</b>	<b>3,935</b>	<b>(81)</b>	<b>-</b>	<b>(1,008)</b>	<b>27</b>	<b>10</b>	<b>158</b>	<b>37,739</b>	<b>(631)</b>	<b>37,108</b>
<b>Total Group</b>	<b>538,228</b>	<b>(22,520)</b>	<b>515,708</b>	<b>16,381</b>	<b>(5,386)</b>	<b>(109)</b>	<b>(11,376)</b>	<b>1,982</b>	<b>-</b>	<b>29,259</b>	<b>571,437</b>	<b>(24,976)</b>	<b>546,461</b>
<b>*Restated</b>													

Included within the Council infrastructure assets above are the following core Council assets:

	Closing book value \$000	Additions constructed by Council \$000	Additions transferred to Council \$000	Most recent replacement estimate for revalued assets \$000
<b>COUNCIL 2023</b>				
<b>Water Supply</b>				
- reticulation and other	36,919	939	-	35,126
- treatment plants and facilities	9,109	71	-	23,885
	<b>46,029</b>	<b>1,010</b>	<b>-</b>	<b>59,011</b>
<b>Sewerage</b>				
- other assets (such as reticulation systems)	15,213	509	-	25,740
- treatment plants and facilities	15,213	43	-	13,410
	<b>30,426</b>	<b>552</b>	<b>-</b>	<b>39,150</b>
<b>Stormwater drainage</b>	<b>21,509</b>	<b>2,805</b>	<b>-</b>	<b>37,655</b>
<b>Roads and Footpaths</b>	<b>294,625</b>	<b>3,148</b>	<b>-</b>	<b>333,986</b>
	<b>392,589</b>	<b>7,515</b>	<b>-</b>	<b>469,802</b>
<b>COUNCIL 2022</b>				
<b>Water Supply</b>				
- reticulation and other	34,815	2,221	86	34,187
- treatment plants and facilities	9,120	1,003	-	23,814
	<b>43,934</b>	<b>3,224</b>	<b>86</b>	<b>58,001</b>
<b>Sewerage</b>				
- other assets (such as reticulation systems)	16,272	1,302	-	25,231
- treatment plants and facilities	10,075	1,656	-	13,367
	<b>26,347</b>	<b>2,958</b>	<b>-</b>	<b>38,598</b>
<b>Stormwater drainage</b>	<b>19,104</b>	<b>644</b>	<b>-</b>	<b>34,850</b>
<b>Roads and Footpaths</b>	<b>281,439</b>	<b>6,804</b>	<b>-</b>	<b>330,838</b>
	<b>370,825</b>	<b>13,631</b>	<b>86</b>	<b>462,287</b>

Assets are recorded at their most recent estimate of depreciated replacement cost. All valuations are carried out on a cyclical basis. A full valuation of the Infrastructure assets at 30 June 2023 was conducted by WDC staff and Beca. Valuations were also undertaken of land and buildings 30 June 2024.

**Additional Disclosure: Local Government Amendment (No3) Act, Clause 31A - Insurance of assets:**

The total value of assets covered by commercial insurance contracts was \$96,067,659, with \$81,293,311 insured at replacement value and \$14,774,348 at indemnity value, and \$30,000 stock. There is an excess of \$10,000 for all claims except residential dwellings (\$5,000) or weather perils (\$25,000) for any single event.

Westland District Council participates in the South Island Insurance Collective, which provides cover to \$300 million (including \$60 million from central government). This means that all of Council underground infrastructural assets (\$72.787 million) are fully covered at replacement cost. Council's excess is \$250,000. With a total asset base of \$533,816,000 as at 30 June 2024, the above arrangements leave \$460,780,000 self-insured by Council.

Of this \$308,590,000 relate to land and roads. Roads are covered by subsidies that are available from NZTA and the government. This leaves an exposure of \$152,190,000. As at 30 June 2024 asset renewal funds total \$10,260,000 (2023: \$10,407,000).

## Assets under construction

Assets Under Construction				
	Council Actual 30 June 2024 \$000	Council Actual 30 June 2023 \$000	Group Actual 30 June 2024 \$000	Group Actual 30 June 2023 \$000
<b>Capital projects</b>				
Buildings	211	229	211	229
Water	142	2,201	139	2,148
Wastewater	1,368	712	1,309	702
West Coast Wilderness Trail	260	244	252	243
Stormwater	-	131	-	130
Museum Development	161	2,797	161	2,797
Hokitika Waterfront Development	208	221	208	221
Solid Waste	1,574	1,533	1,545	1,517
Cass Square new facilities	-	483	-	483
Swimming Pool - Hokitika	-	1	-	1
Westland Racing Club development	820	400	820	400
Otira Conveniences	99	-	99	-
Heritage Park Infrastructure	194	-	194	-
Bridges & Structures	90	-	79	-
Cemetery works	131	1	118	1
Civil Defence	-	218	-	218
Other	175	401	232	2,189
<b>Balance as on 30 June</b>	<b>5,435</b>	<b>9,571</b>	<b>5,369</b>	<b>11,278</b>

Work in progress for buildings is the Initial costs relating to the proposed strengthening of Council HQ.

The key water service assets under construction include: Monitoring equipment at all plants (\$100.2k), Reservoir works at Hokitika and Franz Josef (\$42.2K).

Wastewater works in progress mainly relate to Hokitika treatment plant works (\$876.1k); Hokitika Z-Line replacement (\$201.3); Franz Josef protection works (\$209.7k) and mains replacements.

The West Coast Wilderness Trail assets under construction include Totara bridge preliminary works (\$150.9); Minor infrastructure and safety works (\$63.2k); and Larrikins Road works (\$46k).

The Museum Development is the work being undertaken to fit-out the Carnegie Building.

Assets under construction relating to Solid Waste include \$1,401.9k for the new cell development at Butlers, with the balance relating to landfill capping at Butlers and Haast (\$103.1k), and works on the Refuse sheds at Hokitika transfer station plus waste minimisation equipment (\$69.4k).

Bridges & Structures costs relate to condition based end of life renewals.

Cemetery assets under construction include berm developments at Ross and Hokitika (\$94.8k); and Hokitika and Stafford cemeteries infrastructure/upgrade work (\$35.1k).

Better off funded projects for assets within the Westland Community make up \$229.8k of other assets under construction.

## Capital commitments

Capital commitments represent capital expenditure contracted at balance date but not yet incurred.

There are capital commitments for the Council of \$138,527 (2023: \$2,055,657 ) and Group of \$NIL as at 30 June 2024 (2023: \$2,055,504).

Capital commitments				
	Council Actual \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000	Group Actual \$ 30 June 2024 \$000	Group Actual \$ 30 June 2023 \$000
Capital commitments approved and contracted transfers from general funds	139	2,056	-	2,056
<b>Total capital commitments</b>	<b>139</b>	<b>2,056</b>	<b>-</b>	<b>2,056</b>

## NOTE 13A: INVESTMENT PROPERTY

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value at each reporting date. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Investment Property				
	Council Actual 30 June 2024 \$000	Council Actual 30 June 2023 \$000	Group Actual 30 June 2024 \$000	Group Actual 30 June 2023 \$000
Balance at 1 July	-	-	1,105	1,125
Additions	-	-	250	-
Fair value gains/(losses) on valuation	-	-	40	(20)
<b>Balance at 30 June</b>	<b>-</b>	<b>-</b>	<b>1,395</b>	<b>1,105</b>

Investment properties are valued annually effective at 30 June to fair value by David Shaw (MNZIV, MP, NZ Registered Valuer) from Quotable Value. Quotable Value is an experienced valuer with extensive market knowledge in the types and location of property owned by the Group. The valuer has valued these properties using the most recent sales available as market evidence and their knowledge of the locality.

## NOTE 14: INTANGIBLE ASSETS

### Accounting policy

#### Software

Most software licences are services and are expensed rather than capitalised. However, software licences and similar assets which are acquired by the Council and have finite useful lives, are capitalised and are measured at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised in the surplus or deficit on a straight-line basis over the estimated useful lives of intangible assets, other than goodwill, from the date that they are available for use. The useful lives and associated amortisation rates of the assets class are estimated as follows:

Category	Depreciation rates		Depreciable life (years)	
	Minimum	Maximum	Minimum	Maximum
<b>OPERATIONAL</b>				
Computer Software	10%	25%	4	10

### Carbon credits

Council considers there is no impairment of carbon credits held as they are expected to be fully utilised in satisfying carbon obligations from its landfill operations.

Carbon units have been assessed as having an indefinite useful life because they have no expiry date and will continue to have economic benefit as long as the Emissions Trading Scheme is in place.

### Goodwill

Goodwill on the acquisition of businesses and subsidiaries is included in Intangible assets.

Purchased Goodwill arose from the acquisition of Trenching Dynamics (part of Westroads), which is a subsidiary of Westland Holdings Limited. This was then an impairment loss in the 2018-2020 financial year.

### Impairment of intangible assets

Intangible assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment.

<b>Intangible Assets</b>					
	<b>Carbon Credits \$000</b>	<b>Computer Software \$000</b>	<b>Council Total \$000</b>	<b>Goodwill \$000</b>	<b>Group \$000 Total</b>
<b>Cost</b>					
Balance at 1 July 2023	60	273	333	151	484
Additions	193	-	193	-	193
Disposals	(173)	-	(173)	-	(173)
<b>Balance at 30 June 2024</b>	<b>80</b>	<b>273</b>	<b>353</b>	<b>151</b>	<b>505</b>
Balance at 1 July 2022	72	222	295	151	445
Additions	161	50	212	-	212
Disposals	(173)	-	(173)	-	(173)
<b>Balance at 30 June 2023</b>	<b>60</b>	<b>273</b>	<b>333</b>	<b>151</b>	<b>484</b>
<b>Accumulated amortisation and impairment</b>					
Balance at 1 July 2023	-	182	182	151	333
Amortisation charges	-	30	30	-	30
<b>Balance at 30 June 2024</b>	<b>-</b>	<b>212</b>	<b>212</b>	<b>151</b>	<b>363</b>
Balance at 1 July 2022	-	159	159	151	310
Amortisation charges	-	23	23	-	23
Disposals	-	-	0	-	0
<b>Balance at 30 June 2023</b>	<b>-</b>	<b>182</b>	<b>182</b>	<b>151</b>	<b>333</b>
<b>Carrying amounts</b>					
Balance at 1 July 2023	60	91	151	-	151
Movement in intangible assets during year	20	(30)	(10)	-	(10)
<b>Balance at 30 June 2024</b>	<b>80</b>	<b>61</b>	<b>142</b>	<b>-</b>	<b>142</b>

## NOTE 15: PAYABLES

### Accounting policy

Trade and other payables are recorded at face value.

Payables					
	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
Trade payables	855	2,507	1,377	2,941	4,072
Amounts due to related parties	1,160	-	997	-	-
Accrued expenses	1,189	-	1,013	1,461	1,013
Other payables	344	357	614	344	614
<b>Total payables</b>	<b>3,548</b>	<b>2,864</b>	<b>4,001</b>	<b>4,746</b>	<b>5,699</b>

Payables are generally non-interest bearing and are normally settled on the 20th of the following month. Therefore, the carrying value of payables approximates their fair value.

## NOTE 16: PROVISIONS

### Accounting policy

The Council recognises a provision 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 expenditures will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are not recognised for future operating losses. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation.

### Critical accounting estimates and assumptions

#### *Landfill aftercare provision*

The estimate of the provision for landfill post-closure is based on assumptions, which may be influenced by changes in technology and society's expectations and could affect future results.

The Council has responsibility under its resource consent to provide on-going maintenance and monitoring of the landfill after the site is closed. The responsibilities include fencing, drainage, signage, planting, coverage and monitoring the site for a set number of years after closure. The cash outflows for landfill post-closure are expected to occur in one to twenty-seven years' time. The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred.

Provisions				
	Council Actual \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000	Group Actual \$ 30 June 2024 \$000	Group Actual \$ 30 June 2023 \$000
<b>Non-current</b>				
Landfill closure and monitoring	3,137	3,335	3,137	3,335
<b>Total provisions</b>	<b>3,137</b>	<b>3,335</b>	<b>3,137</b>	<b>3,335</b>

The provision has been estimated taking into account existing technology and using discount rates of between 4.45% and 4.8% (2023: 3.85% and 4.37%) based on Treasury Risk-free discount rates, and inflation rates using Treasury CPI forecasts. As at 30 June 2024 this was 2.32% (2023: 3.36%). The gross provision before discounting is \$5,372,331 (2023: \$5,324,349).

#### *Reconciliation of movement in landfill provision*

<b>Reconciliation of movement in landfill provision</b>		
<b>Council and Group</b>	<b>Actual 2024</b>	<b>Actual 2023</b>
	<b>\$000</b>	<b>\$000</b>
<b>Opening Balance</b>	<b>3,335</b>	<b>2,821</b>
Provisions made during this year	(270)	503
Amount used	(84)	(98)
Unused amounts reversed during the year	21	-
Discount unwind	136	108
<b>Closing Balance</b>	<b>3,137</b>	<b>3,335</b>

#### **NOTE 17: EMPLOYEE BENEFITS**

##### **Accounting policy**

##### *Short-term benefits*

Employee benefits that the Council expects 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 yet taken at balance date and sick leave, retiring and long service leave entitlements expected to be settled within 12 months. A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences. The Council recognise a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

##### *Long service leave and retirement leave*

Entitlements that are payable beyond 12 months, after the end of the period in which the employee renders the related service, such as long service leave and retiring leave, are calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information; and
- The present value of the estimated future cash flows.

##### *Presentation of employee entitlements*

Annual leave, and vested long service leave entitlements are classified as a current liability. Non-vested long service leave and retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements, except for sick leave, are classified as a non-current liability.

<b>Employment Benefit Liabilities</b>					
	<b>Council Actual \$ 30 June 2024 \$000</b>	<b>Council Budget \$ 30 June 2024 \$000</b>	<b>Council Actual \$ 30 June 2023 \$000</b>	<b>Group Actual \$ 30 June 2024 \$000</b>	<b>Group Actual \$ 30 June 2023 \$000</b>
<b>Employee benefit liabilities current</b>					
Accrued pay	128	90	111	171	548
Annual leave	462	417	410	772	1,194
Retirement and long service	-	-	-	784	15
<b>Total employee benefit liabilities current</b>	<b>589</b>	<b>507</b>	<b>521</b>	<b>1,727</b>	<b>1,757</b>
<b>Employee benefit liabilities non-current</b>					
Retirement and long service	36	36	30	180	164
<b>Total employee benefit liabilities non-current</b>	<b>36</b>	<b>36</b>	<b>30</b>	<b>180</b>	<b>164</b>
<b>Total employee benefit liabilities</b>	<b>625</b>	<b>543</b>	<b>551</b>	<b>1,907</b>	<b>1,921</b>

## Critical accounting estimates and assumptions

### *Estimating retirement and long service leave obligations*

A discount rate of 5.62% (2023: 5.7%), and an inflation factor of 2.8% (2023: 1.8%) were used. The discount rate is based on the weighted average of Government interest rates for stock with terms to maturity similar to those of the relevant liabilities. The inflation factor is based on the expected long-term increase in remuneration for employees. The discount rate is the 90 bank bill rate as at 30 June 2024 and the inflation factor is from BERL forecasts.

## NOTE 18: BORROWINGS

### Accounting policy

Borrowings are initially recognised at their fair value, plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method. Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date or if the borrowings are expected to be settled within 12 months of balance date.

### *Finance leases*

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the commencement of the lease term, the Council and Group recognises finance leases as assets and liabilities in the Statement of Financial Position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.



<b>Borrowings</b>				
	<b>Council Actual \$ 30 June 2024 \$000</b>	<b>Council Actual \$ 30 June 2023 \$000</b>	<b>Group Actual \$ 30 June 2024 \$000</b>	<b>Group Actual \$ 30 June 2023 \$000</b>
<b>Current portion</b>				
Bank overdraft	-	-	1	5
Term debts	8,218	3,000	8,218	5,642
Finance leases	-	-	-	-
<b>Total current portion</b>	<b>8,218</b>	<b>3,000</b>	<b>8,219</b>	<b>5,647</b>
<b>Non-current portion</b>				
Term debts	28,826	23,818	28,826	28,456
<b>Total non-current portion</b>	<b>28,826</b>	<b>23,818</b>	<b>28,826</b>	<b>28,456</b>
<b>Total borrowings</b>	<b>37,044</b>	<b>26,818</b>	<b>37,045</b>	<b>34,103</b>

The Council's secured debt of \$37,043,993 (2023: \$26,818,352) is issued at variable rates of interest, protected by the swap contracts described in Note 11. Council has a Multi Option Credit Line of \$4,000,000 (2023: \$4,000,000), and loan facility through the LGFA of \$37,025,641 (2023: \$26,800,000) as Guarantor Council.

The table below shows what Council borrowings relate to.

	<b>Balance 30 June 2023</b>	<b>New Loans Raised</b>	<b>Principal Repaid</b>	<b>Balance 30 June 2024</b>
<b>Loan</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Waste Management Projects	2,723,449	234,557	(254,308)	2,703,697
Wastewater Projects	3,572,228	435,854	(178,184)	3,829,898
Water Supply Projects	3,475,718	701,214	(251,244)	3,925,688
Infrastructure Loan for CCO assets	7,845,000	-	-	7,845,000
Destination Westland Loan	-	2,725,641	-	2,725,641
Westroads Loan	-	3,000,000	-	3,000,000
Other loans	4,926,621	1,196,288	(525,391)	5,597,518
Storm Water Projects	2,193,909	15,744	(127,521)	2,082,131
Roading	741,841	-	(48,818)	693,023
Building	1,339,587	-	(198,189)	1,141,398
Pre-funding	-	3,500,000	-	3,500,000
<b>Total Council Debt</b>	<b>26,818,352</b>	<b>11,809,297</b>	<b>(1,583,656)</b>	<b>37,043,993</b>
<b>Available facility</b>	<b>3,981,648</b>			<b>3,981,648</b>
<b>Total Facility</b>	<b>30,800,000</b>			<b>41,025,641</b>

The Council's loans are secured over the district's rates through a debenture trust deed.

A debenture exists over the assets of Westroads Limited Group.

Council had no internal borrowing processes operating in 2023/2024. External borrowings for the year were increased by \$10.2 million (2023: \$3 million decrease). Of the increase, \$5.7 million is offset by loans to Council Controlled Trading Organisations. The \$3.5 million pre-funding is offset by a term deposit for the same amount, maturing at the same date the debt is due to be repaid.

## Interest terms for secured loans

The Council's secured loans are mostly issued at floating rate of interest. For floating rate debt, the interest rate is reset quarterly based on the 90-day bank bill rate plus a margin for credit risk.

### Other liabilities

Other Liabilities				
	Council Actual \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000	Group Actual \$ 30 June 2024 \$000	Group Actual \$ 30 June 2023 \$000
<b>Current</b>				
Rates and other revenue received in advance	987	595	1,685	781
Contract Liabilities	-	-	(260)	212
<b>Total other liabilities</b>	<b>987</b>	<b>595</b>	<b>1,425</b>	<b>993</b>

There are no non-current other liabilities.

## NOTE 19: EQUITY

### Accounting policy

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserve funds. The components of equity are:

- Retained earnings
- Restricted Reserves (Trusts and Bequests)
- Asset revaluation reserves
- Fair value through other comprehensive revenue and expense

### Restricted Reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council. Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

### Asset revaluation reserve

This reserve relates to the revaluation of property, plant, and equipment to fair value.

## Fair value through other comprehensive revenue and expense reserve

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

### NOTE 20: RELATED PARTY TRANSACTIONS

The following table depicts the transactions and closing balances for the year ended 30 June between Westland District Council and its trading CCOs:

<b>Related Party Transactions</b>		
	<b>Council Actual 30 June 2023 \$000</b>	<b>Council Actual 30 June 2023 \$000</b>
<b>Westroads Limited</b>		
Revenue earned	57	38
Expenditure charged	8,554	10,515
Accounts payable by the Council	1,114	994
Accounts receivable to the Council	8	202
Group tax loss offset:	-	56
Subvention paid/receivable	-	200
<b>Destination Westland</b>		
Revenue earned	358	310
Expenditure charged	837	823
Accounts payable by the Council	47	3
Accounts receivable to the Council	91	55
Sale of Pensioner Housing	-	-
<b>Westland Holdings Limited</b>		
Revenue earned	-	-
Expenditure charged	4	5
Accounts payable by the Council	-	-
Accounts receivable to the Council	-	-
Dividends received	348	300
<b>Councillors</b>		
Revenue from sale of motor vehicle & laptop	-	12

## Transactions with key management personnel:

During the year, Councillors and senior management, as part of a normal customer relationship, were involved in minor transactions with the Council.

	Council Actual 30 June 2024 \$000	Council Actual 30 June 2023 \$000
Councillors:		
Remuneration	352	344
Senior Management team including Chief Executive:		
Remuneration	1,112	764
<b>Total key management personnel compensation</b>	<b>1,464</b>	<b>1,109</b>
<b>Total full-time equivalent personnel</b>	<b>13</b>	<b>13</b>

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent figure is taken as the number of Councillors.

## NOTE 21: CONSTRUCTION CONTRACTS

### Accounting policy

Contract revenue and contract costs are recognised as revenue and expenses respectively by reference to the stage of completion of the contract at balance date. The stage of completion is measured by reference to the contract costs incurred up to balance date as a percentage of total estimated costs for each contract.

Contract costs include all costs directly related to specific contracts, costs that are specifically chargeable to the customer under the terms of the contract, and an allocation of overhead expenses incurred in connection with the group's construction activities in general.

An expected loss on construction contracts is recognised immediately as an expense in the surplus or deficit. Where the outcome of a contract cannot be reliably estimated, contract costs are recognised as an expense as incurred. When it is probable that the costs will be recovered, revenue is recognised to the extent of costs incurred.

Construction work in progress is stated at the aggregate of contract costs incurred to date plus recognised surpluses less recognised losses and progress billings. If there are contracts where progress billings exceed the aggregate costs incurred plus surpluses less losses, the net amounts are presented as a liability.

<b>Construction Contracts</b>				
	Council Actual 30 June 2024 \$000	Council Actual 30 June 2023 \$000	Group Actual 30 June 2024 \$000	Group Actual 30 June 2023 \$000
Contract Costs incurred	-	-	6,951	8,681
Recognised in profits/losses	-	-	1,924	1,316
	-	-	<b>8,875</b>	<b>9,997</b>
Progress billings	-	-	8,662	9,887
<b>Gross amounts receivable from Customers</b>	<b>-</b>	<b>-</b>	<b>213</b>	<b>110</b>
<b>Retentions receivable in respect of construction contracts</b>	<b>-</b>	<b>-</b>	<b>956</b>	<b>956</b>

In identifying construction contracts, the Group has only included contracts of \$1,000 or more. Construction contracts include building and facilities upgrades, laying waterlines, constructing roads and footpaths and constructing section pads.

## NOTE 22: COMMITMENTS AND CONTINGENCIES

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

### Operating leases as lessee

Operating leases as lessee				
	Council Actual \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000	Group Actual \$ 30 June 2024 \$000	Group Actual \$ 30 June 2023 \$000
Not later than one year	283	284	392	410
Later than one year and not later than five years	317	292	753	831
Later than five years	-	-	9	20
<b>Total non-cancellable operating leases</b>	<b>600</b>	<b>576</b>	<b>1,154</b>	<b>1,261</b>

Leases generally have a non-cancellable term of 1 – 60 months, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option of purchase the asset at the end of the lease term. There are no restrictions placed on the Council by any of the leasing arrangements.

### Operating leases as a lessor

Investment property is leased under operating leases. The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

Operating leases as lessee				
	Council Actual \$ 30 June 2024 \$000	Council Actual \$ 30 June 2023 \$000	Group Actual \$ 30 June 2024 \$000	Group Actual \$ 30 June 2023 \$000
Not later than one year	283	284	392	410
Later than one year and not later than five years	317	292	753	831
Later than five years	-	-	9	20
<b>Total non-cancellable operating leases</b>	<b>600</b>	<b>576</b>	<b>1,154</b>	<b>1,261</b>

No contingent rents have been recognised during the period.

### Contingent Liabilities:

Contingencies				
	Council Actual 30 June 2024 \$000	Council Actual 30 June 2023 \$000	Group Actual 30 June 2024 \$000	Group Actual 30 June 2023 \$000
Performance bonds	-	-	1,200	1,277
Mining bonds	-	-	17	17
<b>Total contingent liabilities</b>	<b>-</b>	<b>-</b>	<b>1,217</b>	<b>1,294</b>

Contingent liabilities are for bonds held for mining licences and for the performance of contract works.

## *Council*

Westland District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down; however the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weather-tight defects (in a mixed claim involving both weather-tight and non-weather-tight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

## *Group*

At balance sheet date the Group is not involved in any litigation (2023: Nil), other than detailed above.

### **Contingent Assets:**

#### *Council*

Council has no contingent assets at 30 June 2024 (2023: Nil).

#### *Group*

The Group has no contingent assets at 30 June 2024 (2023: Nil).

### **Defined Benefit Superannuation Scheme:**

The Council is a participating employer in the National Provident Fund's Defined Benefit Plan Contributors Scheme ("the Scheme"), which is a multi-employer defined benefit scheme. If the other participating employers ceased to participate in the Scheme, Council could be responsible for any deficit of the Scheme. Similarly, if a number of employers cease to have employees participating in the Scheme; Council could be responsible for an increased share of any deficit. Insufficient information is available to use defined benefit accounting, as it is not possible to determine, from the terms of the Scheme, the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.

As at 31 March 2024, the Scheme had a past service deficit of \$0.2 million (2023: \$0.2 million surplus) and 1% (2023: 1.1%) of liabilities. This amount is exclusive of Employer Superannuation Contribution Tax. This deficit was calculated by the actuary to the Scheme using a discount rate equal to the expected return on the assets, but otherwise the assumptions and methodology were consistent with the requirements of PBE IPSAS 39. The actuary to the Scheme has recommended previously that the employer contributions were suspended with effect from 1 April 2011. In the latest report the Actuary recommended employer contributions remain suspended.

## NOTE 23: FINANCIAL INSTRUMENTS

The accounting policies for the financial instruments have been applied to the line items below:

<b>Financial Instruments</b>				
	<b>Council Actual 30 June 2024 \$000</b>	<b>Council Actual 30 June 2023 \$000</b>	<b>Group Actual 30 June 2024 \$000</b>	<b>Group Actual 30 June 2023 \$000</b>
<b>Financial Assets</b>				
<b>Fair value through surplus or deficit</b>				
Interest rate swaps	623	1,105	623	1,105
Floating Rate Securities	736	566	736	701
Civic Assurance	26	26	26	26
<b>Total financial assets at fair value through surplus or deficit</b>	<b>1,385</b>	<b>1,697</b>	<b>1,385</b>	<b>1,832</b>
<b>Amortised cost</b>				
Cash and cash equivalents	5,320	8,378	6,029	10,060
Receivables	3,115	2,121	6,304	5,687
Loans to CCOs	5,700	-	-	-
Term deposits with maturities greater than three months at acquisition	3,504	-	3,603	-
Community loan	7	9	7	9
<b>Total financial assets at amortised cost</b>	<b>17,646</b>	<b>10,508</b>	<b>15,943</b>	<b>15,756</b>
<b>Financial Liabilities</b>				
<b>Fair value through surplus or deficit</b>				
Interest rate swaps	18	-	18	-
Payables	3,548	4,001	4,746	5,699
Bank overdraft	-	-	-	5
Term debts	37,044	26,818	37,044	34,098
<b>Total financial liabilities at amortised cost</b>	<b>40,610</b>	<b>30,819</b>	<b>41,807</b>	<b>39,802</b>

<b>Fair Value Hierachy Disclosures</b>			
	<b>Total</b>	<b>Quoted Market Price</b>	<b>Observable</b>
<b>Fair Value Hierachy Disclosures</b>	<b>\$000</b>	<b>\$000</b>	<b>inputs</b>
<b>30 June 2024 - Council and Group</b>			<b>\$000</b>
<b>Financial assets</b>			
Derivatives	605	-	605
Floating Rate Securities	736	-	736
Civic Assurance	26	-	26
	<b>1,367</b>		<b>1,367</b>
<b>30 June 2023 - Council and Group</b>			
<b>Financial assets</b>			
Derivatives	1,105	-	1,105
Floating Rate Securities	701	-	701
Civic Assurance	26	-	26
	<b>1,831</b>		<b>1,831</b>

## Fair Value Hierarchy Disclosures

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

*Level 1 Quoted market price* - Financial instruments with quoted prices for identical instruments in active markets.

*Level 2 Valuation technique using observable inputs* - Financial instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are not observable.

There were no transfers between the different levels of the fair value hierarchy.

### Credit risk

Credit risk is the risk that a third party will default on its obligations to the Council and Group, causing it to incur a loss. Due to the timing of its cash inflows and outflows, surplus cash is invested into term deposits and bonds, which gives credit risk.

<b>Financial Instrument Risks</b>				
<b>Credit Risk</b>	<b>Council Actual</b>	<b>Council Actual</b>	<b>Group Actual</b>	<b>Group Actual</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
Term Deposits with maturity greater than 3 months	3,504	-	3,603	-
Cash at bank and term deposits with maturity less than 3 months	5,320	8,378	6,029	10,060
Trade and other receivables	3,115	2,120	6,304	5,687
<b>Maximum Exposure</b>	<b>11,939</b>	<b>10,498</b>	<b>15,936</b>	<b>15,747</b>

<b>Credit Quality</b>	<b>Council Actual</b>	<b>Council Actual</b>	<b>Group Actual</b>	<b>Group Actual</b>
	<b>30 June 2024</b>	<b>30 June 2023</b>	<b>30 June 2024</b>	<b>30 June 2023</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Cash at bank and term deposits</b>				
AA-	8,824	8,378	9,632	10,060

### Liquidity Risk

Liquidity risk is the risk that the Council and Group will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The Group aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, the Council maintains a liquid portfolio of investments that can be liquidated on short notice as required.

Council borrowings guidelines are defined in its Revenue and Financing Policy and its Liability Management Policy.

The maturity profiles of the Council and Group's interest bearing investments and borrowings are disclosed in notes 12 and 18.



## Credit Quality of Financial Assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings.

Council's investment policy prescribes a minimum credit rating of A for investments of this type. The group invests funds only in deposits with registered banks and local authority stock.

## Contractual Maturity Analysis of Financial Liabilities

The table below analyses the Council and Group's financial liabilities into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows.

Contract Maturities - Liabilities		Contractual	Contractual cash flows		
	Carrying amount		Less than 1 year	1-5 years	More than 5 years
<b>Council 2024</b>					
Trade and other payables	2,360	2,360	2,360	-	-
Term debt	37,044	37,044	8,218	28,826	-
<b>Total</b>	<b>39,404</b>	<b>39,404</b>	<b>10,578</b>	<b>28,826</b>	<b>-</b>
<b>Group 2024</b>					
Trade and other payables	3,285	3,285	3,285	-	-
Term debt	37,044	37,044	8,218	28,826	-
Bank overdraft	1	1	1	-	-
<b>Total</b>	<b>40,330</b>	<b>40,330</b>	<b>11,505</b>	<b>28,826</b>	<b>-</b>
<b>Council 2023</b>					
Trade and other payables	2,988	2,988	2,988	-	-
Term debt	26,818	26,818	3,018	20,800	3,000
<b>Total</b>	<b>29,806</b>	<b>29,806</b>	<b>6,006</b>	<b>20,800</b>	<b>3,000</b>
<b>Group 2023</b>					
Trade and other payables	4,687	4,687	4,687	-	-
Term debt	34,098	34,098	5,642	25,456	3,000
Bank overdraft	5	5	5	-	-
<b>Total</b>	<b>38,790</b>	<b>38,790</b>	<b>10,334</b>	<b>25,456</b>	<b>3,000</b>

## Contractual Maturity Analysis of Financial Assets

The table below analyses the Council and Group's financial assets into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows and include interest receipts.

Contract Maturities - Assets	Carrying amount	Contractual cash flows			More than 5 years
		Less than 1 year	1-5 years		
<b>Council 2024</b>					
Cash and cash equivalents	5,320	5,320	5,320	-	-
Trade and other receivables	3,115	3,115	3,115	-	-
Term Deposit	3,504	3,504	3,504	-	-
Civic Assurance	26	-	-	-	-
<b>Total</b>	<b>11,965</b>	<b>11,939</b>	<b>11,939</b>	<b>-</b>	<b>-</b>
<b>Group 2024</b>					
Cash and cash equivalents	6,029	6,029	6,029	-	-
Trade and other receivables	6,304	6,304	6,304	-	-
Term Deposit	3,504	3,504	-	-	-
Civic Assurance	26	-	-	-	-
<b>Total</b>	<b>15,863</b>	<b>15,837</b>	<b>12,333</b>	<b>-</b>	<b>-</b>
<b>Council 2023</b>					
Cash and cash equivalents	8,378	8,378	8,378	-	-
Trade and other receivables	2,121	2,121	2,121	-	-
Civic Assurance	26	-	-	-	-
<b>Total</b>	<b>10,525</b>	<b>10,499</b>	<b>10,499</b>	<b>-</b>	<b>-</b>
<b>Group 2023</b>					
Cash and cash equivalents	10,060	10,060	10,060	-	-
Trade and other receivables	5,687	5,687	5,687	-	-
Civic Assurance	26	-	-	-	-
<b>Total</b>	<b>15,773</b>	<b>15,747</b>	<b>15,747</b>	<b>-</b>	<b>-</b>

## Sensitivity Analysis

### Interest Rate Risk – Council

As at 30 June 2024 and 30 June 2023 it is estimated that a two percent increase/decrease in market interest rates would decrease/increase the Council's equity by the amounts stated in the table below. This calculation is based on a reassessment of the fair values of financial instruments that are classified at fair value through surplus or deficit.

### Interest Rate Risk – Group

As at 30 June 2024 and 30 June 2023 it is estimated that a two percentage point increase/decrease in market interest rates would decrease/increase the Council and Group's equity by the amounts stated in the table below. This calculation is the annual impact on loans and borrowings which are subject to a variable market interest rate at balance date.

## Sensitivity analysis

The following table demonstrates the sensitivity to a reasonably possible change in interest rates on that portion of term debt affected. With all other variables held constant, the Group's surplus before income tax is affected through the impact on floating rate borrowings shown below

Interest rate risk	-2%	+2%	-2%	+2%
	2024	2024	2023	2023
	\$000	\$000	\$000	\$000
<b>Council and Group</b>				
<b>Financial liabilities</b>				
Term debt	741	(741)	310	(310)
Interest rate swaps	1,512	(1,343)	1,071	(969)
<b>Total</b>	<b>2,253</b>	<b>(2,083)</b>	<b>1,381</b>	<b>(1,279)</b>

## NOTE 24: EXPLANATION OF VARIANCES

**Explanations for major variations from the council's budget figures in the annual plan for 2023/2024 are as follows:**

### *Statement of comprehensive revenue and expenses*

#### **Rates**

Actual rates income was lower than budgeted mainly due to revenue from metered water charges being lower than forecast.

#### **Grants and subsidies**

Grants and subsidies were close to budget.

- The Hokitika Swimming Pool Redevelopment project was completed in 2024. Actual capital grant funding was \$3.19m, which is \$1.41m higher than budgeted.
- 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.
- 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.
- The Carnegie building strengthening project has been completed this year with further funding of \$0.27m received (budgeted \$0.48).
- Cass square playground funding received \$0.50m which was under budget. This is a timing issue.
- 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.

Where grants are subject to performance measures not yet fulfilled, Grant actuals have been adjusted for the unspent portion of grants received by transfers to Revenue Received in Advance.

#### **Interest revenue**

Throughout this past financial year, interest rates maintained between 5.5% and 6.5%.

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**

- 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**

Other revenue was \$0.75m higher than the budget mainly due to below factors:

- Unbudgeted cost recoveries for 3-Waters transition support total \$0.20m.
- Gain on revaluation of Jackson Bay Wharf \$0.19m.
- CCO subvention payment was \$0.20m, \$0.1m over budget.
- Dividends received on the amalgamation of Westland Holdings Ltd total \$0.15m.

## **Employee benefit expenses**

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**

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**

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:

- Bridge (Roading) assets where the adjustment resulted in a decrease in annual depreciation by approximately \$0.50m; and
- Wastewater assets, where the adjustment resulted in a decrease in annual depreciation \$0.19m.

## **Other expenses**

Other expenses were higher than budgeted by \$12.68m mainly due to following reasons:

- In April 2024, Jackson River Road incurred storm damage. This resulted in an impairment loss of \$6.11m.
- Numerous assets replaced throughout the year resulted in realising losses on disposal totalling \$0.96m.
  - 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.
- Maintenance of Water Services assets is over by \$0.73m due to additional sampling costs not budgeted for, as well as asset failures.
- Maintenance of Roading and Wastewater assets are over by \$0.65m and \$0.31m respectively, mostly due to pricing escalations.
- MTFJ funded programme costs of \$0.30m. This programme is fully funded so neither the revenue nor expenditure were budgeted for.
- 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.
- 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.
- Non-cash loss on interest rate swaps were over budget by \$0.12m of (\$0.50m loss).
- Consultant fees for the CCO review of \$0.13m were not budgeted for.

- Insurance costs are \$0.12m over, largely due to revaluation increases in assets covered by material damage insurance.

### *Statement of Financial Position*

#### **Current Assets**

- 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.
- 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.
- Council has other financial assets totalling \$8.2m which were not budgeted for. This includes:
  - 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**

Land available for sale has been recognized as being held for sale.

#### **Non-Current Assets**

Non-current assets are \$12.7m higher than the budget overall. Key contributing factors include:

- 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.
- \$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.
- '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**

Current liabilities are \$8.5m higher than budget.

- \$3.5m loan is recognized as current borrowing as it matures in April 2025. The budget for this loan is under Non-Current Borrowings.
- Council is holding \$5.7m debt on behalf of CCOs, \$4.7m of which is current.

#### **Non-Current Liabilities**

- Non-current liabilities are lower than the budget by \$6.9m as long-term debt is lower than forecast by \$7.3m. 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.
- The non-current term loan of \$1M to the CCOs offsets the lag in funding requirements for capital projects.
- The annual review of the provision for landfill closure and monitoring costs has resulted in this provision being \$0.3m over budget.

## NOTE 25: CAPITAL MANAGEMENT

The Council's capital is its equity (or ratepayers' funds), which comprise retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 [the Act] requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long term assets that will benefit residents in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provisions in its Long Term Plan and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the Revenue and Financing Policy.

Council also maintains specific purpose reserves funds. These are reported in the next section.

## NOTE 26: WATER SERVICES REFORM PROGRAMME

As the three waters reform programme is no longer going ahead three waters has reverted to business as usual.

## NOTE 27: POST BALANCE DATE EVENT DISCLOSURE

Post balance date, Westland District Council took back management of Hokitika isite Visitor Information Centre, Hokitika Swimming Pool and Jacksons Bay Wharf. There are no other events post-balance date that affect the readers of these accounts. (2023: NIL)

## NOTE 28: INVESTMENTS

Investments in subsidiaries are recorded at cost. Since their shares are not traded any attempt to assess their market value would be arbitrary.

<b>Investments</b>					
	<b>Council Actual \$ 30 June 2024 \$000</b>	<b>Council Budget \$ 30 June 2024 \$000</b>	<b>Council Actual \$ 30 June 2023 \$000</b>	<b>Group Actual \$ 30 June 2024 \$000</b>	<b>Group Actual \$ 30 June 2023 \$000</b>
<b>Investment in CCTO's</b>					
Westland Holdings Limited		12,695	12,695	-	-
Westroads Limited	3,350	-	-	-	-
Destination Westland Limited	9,130	-	-	-	-
<b>Total investment in CCTO's</b>	<b>12,480</b>	<b>12,695</b>	<b>12,695</b>	<b>-</b>	<b>-</b>

During the year, at the direction of Council, Westland Holdings Limited (WHL) resolved to amalgamate with Destination Westland Limited, with Destination Westland continuing as the amalgamated company. As a result, the shares WHL held in Westroads Limited were transferred to Westland District Council.

**NOTE 29: RECONCILIATION AFTER TAX TO NET CASH FLOW FROM OPERATING ACTIVITIES**

<b>Reconciliation of Net Surplus/(Deficit) After Tax to Net Cash Flow from Operating Activities</b>				
	<b>Council Actual \$ 30 June 2024 \$000</b>	<b>Council Actual \$ 30 June 2023 \$000</b>	<b>Group Actual \$ 30 June 2024 \$000</b>	<b>Group Actual \$ 30 June 2023 \$000</b>
<b>Surplus/(deficit) after tax</b>	<b>(7,925)</b>	<b>(3,536)</b>	<b>(8,090)</b>	<b>(4,460)</b>
<b>Add/(Less) non-cash items</b>				
Depreciation and amortisation	8,306	8,754	10,726	11,404
Property, plant and equipment impairment	6,114	108	6,110	109
Increase/(decrease) in provision for doubtful debts	121	19	122	22
Increase/(decrease) in employee entitlements	6	(5)	16	20
Increase/(decrease) in deferred tax	244	(39)	155	2,179
(Gain)/loss on fair value of property, plant & equipment	(186)	-	(186)	12
Unrealised landfill after care costs	171	12	171	-
(Gain)/loss on fair valuation of LGFA floating rate securities	(6)	9	(6)	9
Assets transferred to inventory	208	-	208	-
Assets written off	934	2,888	934	2,887
(Gain)/loss on derivative financial instruments	499	(222)	499	(222)
	<b>16,411</b>	<b>11,524</b>	<b>18,749</b>	<b>16,420</b>
<b>Add/(less) items classified as investing or financing activities</b>				
(Gains)/losses on sale of assets	(36)	(12)	(860)	(385)
(Gains)/losses on disposal of intangibles	173	173	173	173
Net loss/(gain) on sale of investment property	-	-	-	-
(Gain)/loss on fair value of investments	-	-	(40)	20
<b>Total current portion</b>	<b>137</b>	<b>161</b>	<b>(727)</b>	<b>(192)</b>
<b>Add/(less) movements in working capital</b>				
Debtors and other receivables	(925)	2,200	577	3,118
Inventories	(208)	-	(597)	(80)
Work in progress	-	-	-	52
Creditors and other payables	(452)	1,247	(852)	159
Deferred income	391	(855)	333	(733)
Employee entitlements	68	32	(31)	(37)
Taxation provision	(47)	10	(458)	(2,165)
	<b>(1,173)</b>	<b>2,634</b>	<b>(2,183)</b>	<b>314</b>
<b>Net cash inflow/(outflow) from operating activities</b>	<b>7,450</b>	<b>10,784</b>	<b>7,749</b>	<b>12,082</b>

# Reserve Funds Report

## Summary

### **Reserves are divided into two categories:**

Restricted Reserves: These reserves can only be used for the purpose as set out in either legislation or by the funder.

Council Created Reserves: These reserves exist solely at the discretion of Council, as a matter of good business practice.

### **Financial Management Principles for Reserve Funds**

- There are no reserves that are required to be represented by specific cash funds. Council therefore takes a portfolio approach to treasury management.
- Reserves are funded by interest income from investments and available borrowing capacity.
- Reserve balances will grow by interest calculated at the weighted average 90 day bill rate, transferred quarterly into the reserve.
- During 2023/2024 new depreciation reserves will grow quarterly. Interest will be earned on those reserves calculated based on the average 90 day bill rate. This will be funded from external interest revenue (or deficit reserves – internal borrowing) for 2023/2024. Exceptions to this are the Township Development Reserves, and the Glacier Country Promotions Reserve. As these funds are effectively paid out in full each year, no interest will be earned or charged on these funds in future years and, to reflect this, minor adjustments were made to restate these balances.
- Interest will be charged on any reserve in deficit, with the exception of the General Rates Funding Reserve, at the Council's weighted average cost of asset term debt.
- No funds shall be withdrawn from the Westpac Bonds or any reserve unless provided for in the Annual Plan or by Council resolution.

### **In the 2023/2024 financial year**

All community township funding has been claimed during the year. This will be distributed to the community group on their becoming a registered group.

The renewal reserves funds (depreciated funded reserves), have been used for replacement of existing assets with revenues received from funded depreciation.

Marks Road Reserve fund was created in the 2018/2019 year from the proceeds of sale after costs, of Marks Road. This fund will be split between civil defence requirements in Haast, and the Haast community to use towards community projects. In the 2023/2024 year \$1k (\$8.8k withdrawn for Civil Defence work: 2023) has been withdrawn from this fund for Civil Defence work.

The General Rates Funding Reserve was created to allow for the spreading of costs to reduce the rates charged to ratepayers in 2021/2022 and 2022/2023. The \$1.8M deficit balance of this reserve is expected to be funded from future rates.



## Council Created Reserves

Council Created Reserve Funds					
Reserve	Purpose of each reserve fund	Balance 1 July 2023 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 30 June 2024 \$000
Kumara Township fund	Township funding for the purpose of community related projects	-	14	(14)	-
HariHari township	Township funding for the purpose of community related projects	2	12	(14)	-
Whataroa township	Township funding for the purpose of community related projects	2	12	(14)	-
Ross township	Township funding for the purpose of community related projects	-	14	(14)	-
Haast township	Township funding for the purpose of community related projects	(3)	17	(14)	-
Franz township	Township funding for the purpose of community related projects	2	33	(35)	-
Fox township	Township funding for the purpose of community related projects	1	34	(35)	-
Kokatahi community fund	Township funding for the purpose of community related projects	1	7	(8)	-
Foreshore	Foreshore Protection for groyne replacement on the foreshore.	11	1	-	12
Glacier country promotions	Targeted rates collected from Glacier Country to provide funding for marketing projects.	(1)	79	(78)	-
Prestons bush	Mr Preston donated the reserve to Council. This fund was for the community to beautify the bush with tracks and interpretation boards.	-	-	-	-
HariHari community complex	The Harihari Pony Club land was sold and the funding was to go towards a new community complex. (Another \$100,000 was allocated from the Reserve Development Fund.)	73	4	-	77
Guy Menzies trust	Surplus from Guy Menzies Day Event.	2	-	-	2
Cycle partnership contributions	Contributions from commercial partners towards upkeep of the Wilderness Trail	-	-	-	-
Emergency contingency fund	Fund to support Westland in a Civil Defence emergency.	67	4	-	71
Marks Road reserve fund	Net Sale proceeds of section of Marks Road Reserve to be split between Haast Civil Defense and the Haast Community	91	5	(1)	95
Transport renewals	For funding the renewal of roads and bridges.	1,138	1,673	(378)	2,433
Water renewal	For funding the renewal of water supplies networks	3,086	131	(1421)	1,796
Waste water renewal	For funding the renewal of sewerage and sewage networks	1,980	111	(238)	1,853
Solid Waste Renewal	For funding the renewal of solid waste buildings, plant & equipment	(9)	124	(77)	38
Stormwater renewal	For funding the renewal of stormwater systems	732	39	(162)	609
Parks and Reserves renewals	For funding Parks, Reserves, Public Toilets, Ross Pool and Cemeteries Asset Renewal	939	676	(659)	956
Building renewals	For renewal of all Council operational buildings.	1,625	486	(525)	1,586
Administration renewals	For renewal of office equipment, furniture, technical equipment, vehicles and technology	586	246	(228)	604
Library renewals	To replace library books	330	115	(60)	385
Westland Racing Club reserve fund	Westland Racing Club transferred the racecourse property and \$250k to WDC	226	13	(5)	234
General Rates Funding Reserve	For operating costs not covered by rates due to holding rates to a maximum rate percentage increase	(2,020)	187	-	(1,833)
<b>Total Council Created Reserves</b>		<b>8,862</b>	<b>4,037</b>	<b>(3,980)</b>	<b>8,919</b>

## Restricted Reserve Funds

Restricted Reserve Funds					
Reserve	Purpose of each reserve fund	Balance 1 July 2022 \$000	Transfers into fund \$000	Transfers out of fund \$000	Balance 30 Jun 2023 \$000
Offstreet Parking	Collected from developments in town to pay for off-street parking. Imposed by RMA/District Plan	63	4	-	67
Reserve Development	Monies collected from developments. Imposed by RMA/District Plan	546	182	(55)	673
Museum Assistance Fund	Originally the Museum Bequest Fund	40	2	-	42
Kumara Endowment Fund	Proceeds from sale of Endowment land. Our brief research has not identified the specific terms of the endowment.	379	22	-	401
Euphemia Brown Bequest	Interest earned on funds administered by Public Trust Offices for the estates of Euphemia & William E. Brown.	26	1	-	27
Mayoral Relief Funds	Contributions from James & Margaret Isdell Trust and Coulston Herbert Trust	27	1	-	28
Three Mile Domain	To fund the Three Mile Domain costs.	78	5	-	83
Ross Endowment Land	Various endowment land parcels in Ross sold over time.	55	3	-	58
Graffiti	Grant funding received	4	-	-	4
Big Brothers Big Sisters	Grant funding received	(1)	-	-	(1)
Community Patrol	Grant funding Received	1	-	-	1
Taxi Chits	Grant funding received	(6)	-	(1)	(7)
<b>Total Restricted Reserves</b>		<b>1,212</b>	<b>220</b>	<b>(56)</b>	<b>1,376</b>
<b>Total Reserves</b>		<b>10,074</b>	<b>4,257</b>	<b>(4,036)</b>	<b>10,295</b>

## Independent Auditor's Report

## Other Information

### Council Committees and Subcommittees

<b>Risk and Assurance Committee</b>	Rachael Dean (Independent Chair), Mayor Helen Lash, Cr Donna Baird, Cr Jane Neale, Cr Patrick Phelps, Kw Francois Tumahai (Chair of Te Rūnanga o Ngāti Waewae), Kw Paul Madgwick (Chair of Te Rūnanga o Makaawhio)
<b>Chief Executive's Review Committee</b>	Mayor Helen Lash (Chair), Deputy Mayor Ashley Cassin, Cr Steven Gillett, Cr Jane Neale
<b>Council Controlled Organisation Oversight Committee</b>	Independent Chair (TBA), Mayor Helen Lash, other members TBA.
<b>Consenting and Compliance Committee</b>	Mayor Helen Lash (Chair), Deputy Mayor Ashley Cassin, Cr Reilly Burden, Cr Patrick Phelps, Kw Francois Tumahai (Chair of Te Rūnanga o Ngāti Waewae), Kw Paul Madgwick (Chair of Te Rūnanga o Makaawhio)
<b>Cycling and Walking Subcommittee</b> <i>(Subcommittee of the Council)</i>	Cr Paul Davidson (Chair), Mayor Helen Lash, Cr Donna Baird, Cr Steven Gillett, Cr Jane Neale, Kw Francois Tumahai (Chair of Te Rūnanga o Ngāti Waewae), Kw Paul Madgwick (Chair of Te Rūnanga o Makaawhio)  <i>Independent Members</i>  Cr Jack O'Connor (Grey District Council) Tim Brownlee (Manawa Energy), John Wood (WCWT Chair), Jackie Gurden (Trail Manager, WCWT), Owen Kilgour (Director Regional Operations, Department of Conservation), Inger Perkins (Herenga a Nuku Aotearoa Outdoor Access), Liam Anderson (Westland Mountain Bike Club).
<b>Hokitika Wastewater Treatment Plant Oversight Subcommittee</b> <i>(Subcommittee of the Council)</i>	Mayor Helen Lash(Chair), Deputy Mayor Ashley Cassin, Cr Reilly Burden, Cr Patrick Phelps, Ema Weepu (Te Rūnanga o Ngāti Waewae), James Mason Russell (Te Rūnanga o Ngāti Waewae), Pauline Adams (Te Rūnanga o Ngati Maahaki), Steve McClaren (Te Rūnanga o Ngati Maahaki)
<b>Tenders Subcommittee</b> <i>(Subcommittee of the Risk and Assurance Committee)</i>	Cr Steven Gillett (Chair), Mayor Helen Lash, Cr Brian Manera, Cr Patrick Phelps, Kw Francois Tumahai (Chair of Te Rūnanga o Ngāti Waewae), Kw Paul Madgwick (Chair of Te Rūnanga o Makaawhio)

## Other Council Organisations

<p><b>Hokitika Rating District Joint Committee</b></p> <p><i>(This is a Joint Committee with the West Coast Regional Council established to oversee the management of the Hokitika Seawall).</i></p>	<p>Mayor Helen Lash, Deputy Mayor Ashley Cassin, Cr Patrick Phelps</p>
<p><b>Franz Josef/Waiau Rating District Joint Committee</b></p>	<p>Mayor Helen Lash, Deputy Mayor Ashley Cassin, Cr Brian Manera</p>
<p><b>West Coast Road Safety Coordinating Committee</b></p>	<p>Cr Paul Davidson, Cr Jane Neale</p>
<p><b>District Licencing Committee (DLC)</b></p> <p><i>(The DLC is responsible for considering and determining all applications and renewals for Licenses and Managers Certificate. The DLC is also responsible for the consideration and determination of Temporary Authorities and Special Licenses made under the Act.)</i></p>	<p>Murray Clearwater (Commissioner)</p> <p><i>Committee Members:</i></p> <ul style="list-style-type: none"> <li>• Jim McDermott</li> <li>• Jacqui Low</li> <li>• Miriama Johnson</li> <li>• Alan Stobie</li> </ul>

## Other Appointments

Group	Appointment
<p><b>Cass Square Working Group</b></p>	<p>Mayor Helen Lash, Deputy Mayor Ashley Cassin, Cr Donna Baird, Cr Reilly Burden, Cr Jane Neale, Kw Paul Madgwick, Kw Francois Tumahai</p> <p><i>Independent Members</i></p> <p>Nigel Ogilvie, Anthony Jones, Cindy Greig</p>
<p><b>Creative Communities Local Assessment Committee</b></p>	<p>Cr Reilly Burden, Cr Jane Neale</p> <p><i>Independent Members</i></p> <p>Delwyn Alexander, Mary-anne Bell, Paul Kerridge, Emma Kay, Nikki-Leigh Wilson-Beazley, Sophie Roberts, Phoebe Wilson, Tallulah Ngahuia Martin-Taylor</p>
<p><b>Destination Management Plan – Reference Group</b></p>	<p>Mayor Helen Lash</p>
<p><b>Development West Coast – Appointment Panel</b></p>	<p>Mayor Helen Lash, Cr Steven Gillet (Delegate)</p>
<p><b>Future Franz</b></p> <p><i>(The purpose of the Working Group is to work in a collaborative manner to plan for the future of the Franz Josef/Waiau area in regards to the challenges it faces.)</i></p>	<p>Mayor Helen Lash (Chair), Deputy Mayor Ashley Cassin</p>
<p><b>Membership of Civil Defence Emergency Management Groups -</b></p>	<p>Mayor Helen Lash</p>

## West Coast Emergency Management Group

*(Section 13 of the Civil Defence and Emergency Management Act 2002 states that “Each local authority that is a member of a Group with other local authorities must be represented on the Group by 1, and only 1, person, being the mayor or chairperson of that local authority or an elected person from that local authority who has delegated authority to act for the mayor or chairperson.”)*

### Sport NZ Rural Travel Fund – Allocation Committee

Deputy Mayor Ashley Cassin

### Te Tai o Poutini District Plan

Mayor Helen Lash (Chair), Deputy Mayor Ashley Cassin

### West Coast Regional Transport Committee

Cr Reilly Burden, Cr Davidson (*alternate*)

*(This Joint Committee is a Committee of Council that is required under section 105 of the Land Transport Management Act.*

*Council is required to appoint one elected member as representative on this Committee.)*

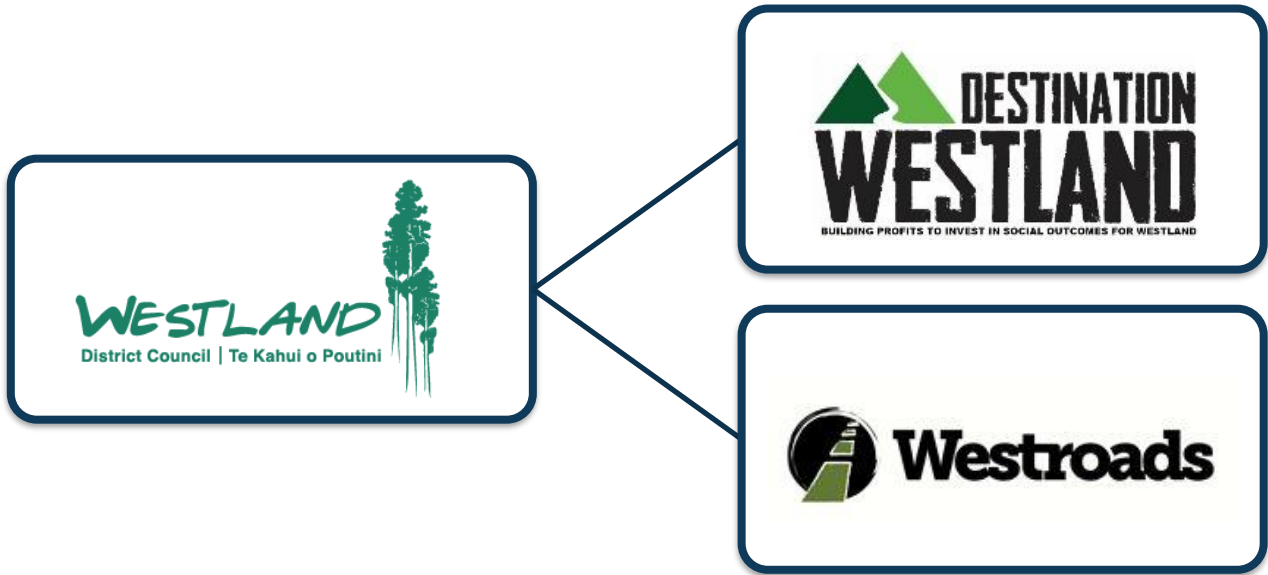
## Elected Member Liaison Roles with Community Associations

Organisation	Appointment
Destination Hokitika	Mayor Helen Lash, Cr Steven Gillett
Fox Glacier Community Association	Deputy Mayor Ashley Cassin, Cr Brian Manera
Franz Inc	Deputy Mayor Ashley Cassin, Cr Brian Manera
Franz Josef / Waiiau Community Forum	Deputy Mayor Ashley Cassin, Cr Brian Manera
Glacier Country Tourism Group	Deputy Mayor Ashley Cassin
Haast Community	Deputy Mayor Ashley Cassin, Cr Brian Manera
Hari Hari Community Association	Deputy Mayor Ashley Cassin, Cr Brian Manera
Heritage Hokitika	Mayor Helen Lash, Cr Steven Gillett
Heritage West Coast	Mayor Helen Lash, Cr Steven Gillett
Kokatahi/Kowhitirangi Community Association	Cr Reilly Burden, Cr Jane Neale, Cr Patrick Phelps
Kumara Residents Association	Cr Reilly Burden, Cr Jane Neale, Cr Patrick Phelps

<b>Ōkārito Community Association</b>	Deputy Mayor Ashley Cassin, Cr Brian Manera
<b>Otira Community Association</b>	Cr Reilly Burden, Cr Jane Neale, Cr Patrick Phelps
<b>Ross Community Society</b>	Cr Reilly Burden, Cr Jane Neale, Cr Patrick Phelps
<b>Safe Community Coalition</b>	Cr Paul Davidson, Cr Brian Manera, Cr Jane Neale
<b>Whataroa Community Association</b>	Deputy Mayor Ashley Cassin, Cr Brian Manera

# Council Controlled Organisations

As at 30 June 2024



<b>Destination Westland Limited</b>	Christopher Gourley (Chair), Marie-Louise Tacon, Peter De Goldi
<b>Westroads Limited</b>	Mark Rogers (Chair), Peter Cuff, Ross Pickworth, Robert Caldwell



## Glossary of Terms

### **Activity**

Services provided by, or on behalf of, Council, for example the library.

### **Activity / Asset Management Plan**

A plan for managing an activity ensuring that it has capacity to maintain service, there is a future strategy and work and future costs are planned for.

### **Activity Group**

Several activities grouped together. There are nine activity groups at Westland District Council.

### **Annual Plan**

The Annual Plan is produced in years 2 and 3 of the Long Term Plan. It includes the work programme for the year and financial statements and identify any amendments to the Long Term Plan for that year.

### **Annual Report**

An audited end of financial year report on the performance of Council against the objectives, policies, activities, performance measures, indicative costs, and sources of funds outlined in the Annual Plan and Long Term Plan. Any variances are explained.

### **Asset**

Something that the Council owns on behalf of the community, generally infrastructure.

### **Assumptions**

These are the underlying ideas made by Council that affects financial planning for Council activities.

### **Borrowing**

Raising of loans for capital items, such as water treatment.

### **Capital Expenditure**

Expenditure that will increase the value of Council's assets. Generally replacing an existing asset or building a new one.

### **Capital Value**

Value of land including any improvements.

### **Community**

Everyone who lives and works in Westland District.

### **Consultation**

The dialogue held before decision-making. An exchange of information, points of view and options for decisions between affected people and decision makers.

### **Consultation Document**

A document used to consult on issues. It may contain options and preferred options.

### **Cost of Services**

Relate to a specific activity. This includes the direct and indirect costs that have been allocated to the activity. Indirect costs include interest on public debt, cost of support services and depreciation allowances.

### **Council Controlled Organisation (CCO)**

Defined by s 6 of the Local Government Act. An organisation in which one or more local authorities:

- 50 percent or more shareholding
- 50 percent or more voting rights; or
- Right to appoint 50 percent or more of the directors.

### **Depreciation**

The wearing out, consumption or loss of value of an asset over time.

### **Financial Strategy**

Required under s 101A of the Local Government Act. Council's financial direction, including information around revenue, expenditure, rating, debt and investments.

### **Financial Year**

Runs from 1 July to 30 June of the following year.

**General Rate**

A rate levied across all properties in a district for activities that benefit the whole district.

**Income**

Includes fees and licences charged for Council services and contributions by outside parties.

**Infrastructure**

The assets that provide essential services.

**Infrastructure Strategy**

Under s 101B of the Local Government Act. A 30 year strategy that at minimum covers roading and footpaths, sewer, stormwater, flood control and water supply.

**Land Value**

Value of land, excluding any improvements.

**Levels of Service**

The standard to which Council commits to provide services.

**Local Government Act 2002**

The legislations that defines the powers and responsibilities of local authorities.

**Long Term Plan (LTP)**

The ten year plan setting out Council's strategic framework, work programme, performance framework, funding approach and budgets for the next ten years.

**Operating Expenditure**

Day-to-day spending on expenses such as salaries, utilities and rentals.

**Operating Revenue**

Money received by way of grants or assistance for provision of particular services, and income generated through activities such as permits and fees.

**Operating Surplus/(Deficit)**

Accounting terms meaning greater income than expenditure, and greater expenditure than income respectively. This is inclusive of non-cash items such as income and expenditure owing but not paid (debtors and creditors) and depreciation.

**Performance Measures**

Measures used to assessed if the Council is achieving objectives set in the Long Term Plan.

**Rates**

Funds collected from levies on property. Based on the land value of the property. Can include Uniform Annual General Charges and Targeted Rates.

**Revenue and Financing Policy**

Describes how the Council's work will be paid for and how funds will be gathered.

**Significance**

The degree of importance of an issue, proposal, decision or matter, as assessed by the local authority.

**Significance and Engagement Policy**

A policy adopted by Council that enables Council and communities to identify the degree of significance attached to particular issues, proposals, assets, decisions and activities. Describes how and when communities can expect to be engaged in decisions that Council is making.

**Solid Waste**

Waste products that are not liquid or gas, for example, general household rubbish.

**Statement of Cash Flows**

The cash effect of transactions. Broken down into operating, investing and financial activities.

**Statement of Comprehensive Revenue and Expense**

Also known as the Profit and Loss Statement, Income Statement or Operating Statement. Shows the financial results of Council activities at the end of each period, either as surplus or deficit. Does not include asset purchases or disposals.

**Statement of Financial Position**

Also known as the Balance Sheet. The financial state of affairs at a particular time.

**Stormwater**

Water that is discharged during rain and run-off from hard surfaces.

**Subsidies**

Amounts received from other agencies for the provision of services.

**Targeted Rates**

A rate that is for users of a specific service, rather than a general rate. For example, water use.

**Transfer to/from Reserves**

Transfer of funds to reserves are generally surpluses on operations. Transfers from reserves assist to fund capital expenditure.

**Uniform Annual General Charge (UAGC)**

A portion of the general rate collected for each property. All properties receive equal benefit for services regardless of the rateable value. For example, libraries.

**User Charges**

Charges levied for the use of Council services, for example Building Consent fees.

**Wastewater**

Waste products from homes and businesses.

**Working Capital**

Net current assets held in cash or readily converted to cash, less liabilities due for payment within a year. This is indicative of Council's abilities to meet its obligations as they become due.