

# WESTLAND DISTRICT COUNCIL

Summary Annual Report  
2018/19





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

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## INTRODUCTION

This report summarises Westland District Council's financial and service delivery performance for the year ended 30 June 2019. It provides an overview of how we delivered against planned activities and budgets.

It has been prepared in accordance with PBE FRS43 – Summary Financial Statements and was authorised for issue by the Mayor and Chief Executive on 6 November 2019.

Westland District Council's Annual Report has been prepared in observance of the Local Government (Financial Reporting and Prudence) Regulations 2014 along with the Local Government Act 2002, which brings additional disclosure requirements. The 'whole story' is contained in the full Annual Report 2018/19 which was adopted and authorised for issue by Council on 31 October 2019.

The Annual Report is available from:

Westland District Council's website: <https://www.westlanddc.govt.nz/annual-plans-and-reports>

Westland District Council's Customer Service Centre, 36 Weld Street Hokitika

## KEY FACTS

Population – Census Night (2018)	11,301
Resident in District	8,640
Total Area	1,186,272 ha
Rateable Area	139,324 ha
No. of Rateable Assessments	6574
No. of Non-rateable Assessments	862
Proportion of general rates to total income	25%
Average general rates per rateable property	1,028
Public debt (as a percentage of property, plant & equipment)	5%
Public debt (per rateable property)	2,832

*Cover photo –Lake Matheson, credit John Stowell*

*Vision statement photo –Kotuku, credit Anonymous*

## MAYOR AND CE MESSAGE

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

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

The 2018/19 financial year is Year One of the 2018-28 Long Term Plan (LTP). This Summary Annual Report is an opportunity to reflect on the year and report to you, our community, on the progress Council has made towards achieving the work programme agreed in the LTP.

Council developed its new Vision as part of the LTP process: We work with the people of Westland to grow and protect our communities, our economy and our unique natural environment. This vision will help council fulfil its obligations to the four wellbeings that have been adopted back into the Local Government Act 2002 and will continue to be at the forefront of council minds around the council table.

### Achievements and Challenges

Council is committed to making sure we have the infrastructure the district needs. Much of this work is not visible to residents but is essential for the district to continue to thrive. Some of the main infrastructure projects progressed this year include:

- Whitcombe Valley Rd and Hokitika Carpark Upgrades were completed.
- Completion of the majority of the West Coast Wilderness Trail. Construction is continuing on Waimea Water Race.
- Resurfacing of 25km of sealed roads.
- Ongoing upgrading and renewal of stormwater and sewer mains.
- Progress on new water plants in Kumara and Whataroa.
- Progress on the new WWTP at Franz Josef.
- Completion of the new Water intake for Franz Josef.
- New public toilets in Bruce Bay.
- Recovery works following the 26 March storm

This year, Council received central government funding to the value of almost \$8 million. This included standard NZTA subsidies for maintenance and improvements to the local road network, funding for storm recovery and Tourism Infrastructure Fund monies to assist with tourism infrastructure projects.

Recreational and cultural facilities continue to provide quality services for both residents and visitors:

- The district swimming pools attracted record attendances across all age groups, with many residents taking advantage of the increasing range of classes and activities on offer.

- The school holiday programmes offered at the library are now so successful that a booking system is often needed. With a variety of different craft and technology based activities, these creative sessions are popular with parents, caregivers and children of all ages. The programmes are facilitating social and intergenerational learning and helping to raise community awareness of what our staff and these facilities offer.
- Our library is a real community hub, with an ever increasing range of activities and services offered in response to community requests. A number of very successful evening talks were hosted and staff have collaborated with local community groups and businesses to provide a more varied programme of events to appeal to different sectors of the community. The new fully equipped digital learning centre has provided the flexible space to cater for different activities as well as an alternative space for public hire.

The impact of severe weather events affecting local communities in both the short and long term has put council's vision to the test during the financial year and in recent years. Costs for roading works and cleaning up the breached Fox Glacier landfill have had an impact during the financial year that will continue to be seen in the medium to long term.

### Financial Performance

Due to a range of factors, not least the major storm event in March, Council's surplus has not met budget. Unbudgeted spend on the emergency event and other expenses has depleted cash reserves that were being built up for asset renewals as they fall due.

### Community Views

During the year council took an informal approach survey resident satisfaction with Council services by conducting an online community survey. There were some very positive results such as 80% satisfaction with the overall work of the council and 95% of residents considering the district to be at least as good a place to live as it was three years ago. The survey also showed areas council can work to improve, and this helps officers focus their efforts going forward.

There have been number of opportunities for the community to formally provide views this year. Engagement with the community is showing improvement, especially about topics that impact on the

community wellbeing. In late 2018 interested parties were invited to make submissions on the proposed freedom camping bylaw; 64 people made written submissions and 11 people spoke to the meeting. This bylaw was reviewed in February 2019 after public opinion suggested that it was not working effectively; 20 written submissions were received and 18 people spoke to their submission. A working group involving council, commercial accommodation providers, iwi, community representatives and other interested parties was set up as a result.

Over one hundred members of the community took the opportunity to make a submission on council's draft Annual Plan. Council was able to hear from a number of the submitters and the adopted plan was adjusted to take into account community views and was adopted within the legislative timeframe.

### Finally

The 2018-19 year has been challenging for Council and the Westland District. The March storm impacted on tourism, businesses and the environment. Clean-up and recovery required time and resources and is an ongoing process. Council encourages growth in all business sectors of the district and will continue to work to support new ventures. Customer service also remains a top priority. There are continued improvements in consent processing and a greater interaction with customers to work together to resolve issues.

The council team has been rebuilt over the last twelve months. Quality staff have been appointed to vacant positions, although some are still to be filled. This has set a solid foundation to progress into the 2019-20 year.


The district continues to be a desirable place to live, due to the cooperative efforts of communities, volunteers, Council staff and contractors, Councillors, and most importantly the residents who choose live in the beautiful Westland District.

Nō reira e ngā iwi o tēnei rohe Tēnā koutou, tēnā koutou, tēnā tātou katoa



**Bruce Smith**

**Mayor 2018/19**



**Simon Bastion**

**Chief Executive**

## YEAR IN REVIEW: 2018/19



### In-house Animal Control

Animal control services are now being provided by a council officer after a number of years of being contracted out. This has improved the service that animal control is able to provide in dog owner education, dog registration and reducing nuisance caused by animals in the area. Easy access transport crates were installed on the dog control ute by Coastal Marine Engineering, who also assisted in the unique design concept.



### Armistice lights at the museum

The façade of the Carnegie Building in Hokitika was the perfect backdrop for the Armistice Lights & Picture Show Memorial that took place in November 2018 to commemorate 100 years since the Armistice of World War 1. A large crowd of Westland residents enjoyed the light and picture show accompanied by a brass band, music and singing, and an Anzac Biscuit competition. This was an opportunity for the Museum to continue to support the cultural and social wellbeing of the Westland community and to support local community groups.

*Photo: Carnegie Building, credit: Kay Lyes*

### Collaborative library initiatives

The Stepping-Up programme of digital skills classes continues to contribute to the economic and social wellbeing of Westland communities, and is particularly popular with senior patrons, as small, informal groups allow learning to be at their own pace with support from skilled staff.

Library staff were very excited to pilot the new On-line Banking class in partnership with Digital Inclusion Alliance Aotearoa. This scheme is of great benefit to the community, as the majority of Westland's population has no easy access to a bank. Using the new Digital Learning Centre, Library staff were able to deliver two fully booked sessions, helping learners get to grips with banking online, how to keep their information safe and avoid being scammed.

The library continues to collaborate with Grey and Buller District Libraries, adding a Dementia Collection to be shared along with the existing Large-Print stock rotation. This is a cost effective way to share resources across the library services, giving better access to quality information to West Coast communities.

As part of the work to improve access to library services staff have extended the outreach services. Work so far includes visiting a Grey Power meeting to run demonstration sessions on e-Books and e-Newspaper services and starting a regular Reading Group for residents at the Alan Bryant Care-Home.

The Youth Librarian has continued to visit Hokitika pre-schools and has been able to visit every single school in Westland as part of a successful Summer Reading Challenge programme, made possible with the help of The Lion Foundation and West Coast Community Trust.

The main library continues to support the cultural wellbeing of its communities, with 8 Community Libraries from Kumara to Haast. Franz Joseph Community Library has now re-opened in the new Community Centre.



# YEAR IN REVIEW: 2018/19

## Strengthening partnerships with local iwi

In July 2018 the Chairs of Te Rūnanga o Ngāti Waewae and Te Rūnanga o Makaawhio (or their representative) were invited to attend and participate in Council Meetings and the Business of Council. This invitation was made to acknowledge and strengthen Council's relationship with the Mana Whenua of Westland. Both Chairs have full speaking and voting rights in the Finance, Audit and Risk Committee and speaking rights in Council.

*Photos: from left, Chair of Te Rūnanga o Ngāti Waewae, Francois Tuamhai; Chair of Te Rūnanga o Makaawhio, Tim Rochford*



## Kumara and Whataroa Water Treatment Plants

Both the Kumara and Whataroa Water Treatment Plants have been upgraded this year including mixed media and cartridge filtration, UV reactors and disinfection which provide multiple barriers to ensure contaminants are removed from the water supply, which is a requirement to meet public health compliance. Both plants also designed include resilience aspects and improved communication with operations.

The Kumara and Whataroa new water treatment plants are operational but in their final testing phase providing both townships with quality water that meets the NZ Drinking Water Standards.

*Photo: the new building housing the latest technology in water treatment at Kumara*



## Tai Poutini – One District Plan

Westland District Council, along with the three other West Coast Councils and local iwi are working together to create a combined district plan under the Resource Management Act 1991. This is known as Tai Poutini – One District Plan. The West Coast Regional Council is responsible for funding the development of the Plan. Westland District Council is represented by the Mayor and one councillor. Development of the Plan began this year and is an ongoing focus for the Planning team.

*Photo: Kowhitirangi, credit: Helen Cook*





# YEAR IN REVIEW: 2018/19



## Increasing public toilet facilities

In response to the growing number of tourists visiting the district, council secured \$117,200 in Tourism Infrastructure Funding to build new public toilets around the district. Facilities were installed in Bruce Bay.

*Photo: New public toilets in Bruce Bay*

## Franz Josef Waste Water Treatment Ponds Upgrade Project

After a detailed design process, construction is progressing on the new ponds and associated infrastructure at the Franz Josef wastewater treatment plant. The upgrade includes lining of the ponds, pipework modifications including a series of manholes, a splitter chamber and pond penetrations, the installation of two pump stations and a pond influent screen to remove inorganics prior to treatment.

A variation to the resource consent was required due to a design change for the treated effluent disposal field. The new design incorporates five Rapid Infiltration Basins (RIBs) aimed at providing greater flexibility and drainage for treated effluent disposal.

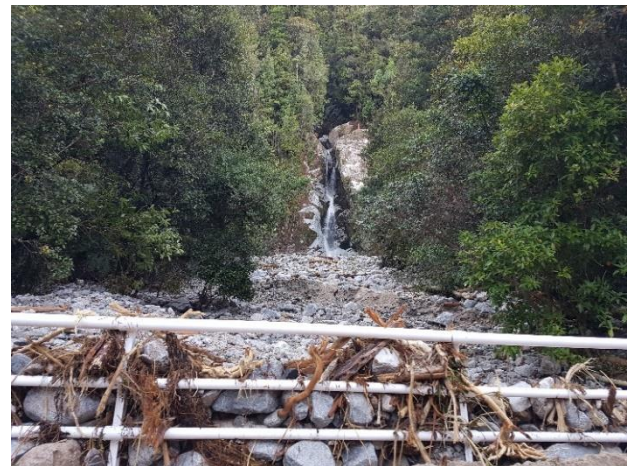
*Photo: progress at the beginning of June 2019.*



## March 26 Storm

Following the devastating storm in March roads around the region suffered extensive damage, costing just over \$1.9 million. A number of roads were closed including Milltown Road, Waiho Flat Road and Dorothy Falls Road. Staff and contractors were able to reopen most roads soon after the event, but the damage to Dorothy Falls road saw it remain closed until July.

*Photo: Dorothy Falls Road after the storm*



## Exercise Seaview – Civil Defence education

Council staff and civil defence volunteers were involved in a training exercise in October that involved the West Coast Civil Defence and Emergency Management Group and Urban Search and Rescue. The exercise involved a simulated response to a rupture on the Alpine Fault triggering a major earthquake in the Westland District. This was a valuable day for everyone involved ensuring that staff and volunteers are trained and confident when an emergency occurs.



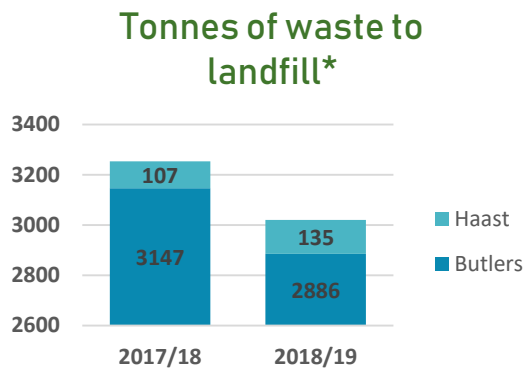
PERFORMANCE AT A GLANCE



73,183 library items issued  
3345 people participated in library events



Over 3000 under 12's school holiday free swims



\*Reduction due to better information capture

254 building consents issued; 89 Resource Consents issued; 100% licenced premises inspected; 149 new or renewed licenced manager's certificates

2 new areators at Hokitika wastewater ponds



25.9k roads resurfaced; 0 fatal or serious crashes on WDC road network; 124,568 rides or walks on the West Coast Wilderness Trail

98% of known dogs registered



New public toilets at Bruce Bay

# AN OVERVIEW OF COUNCIL PERFORMANCE

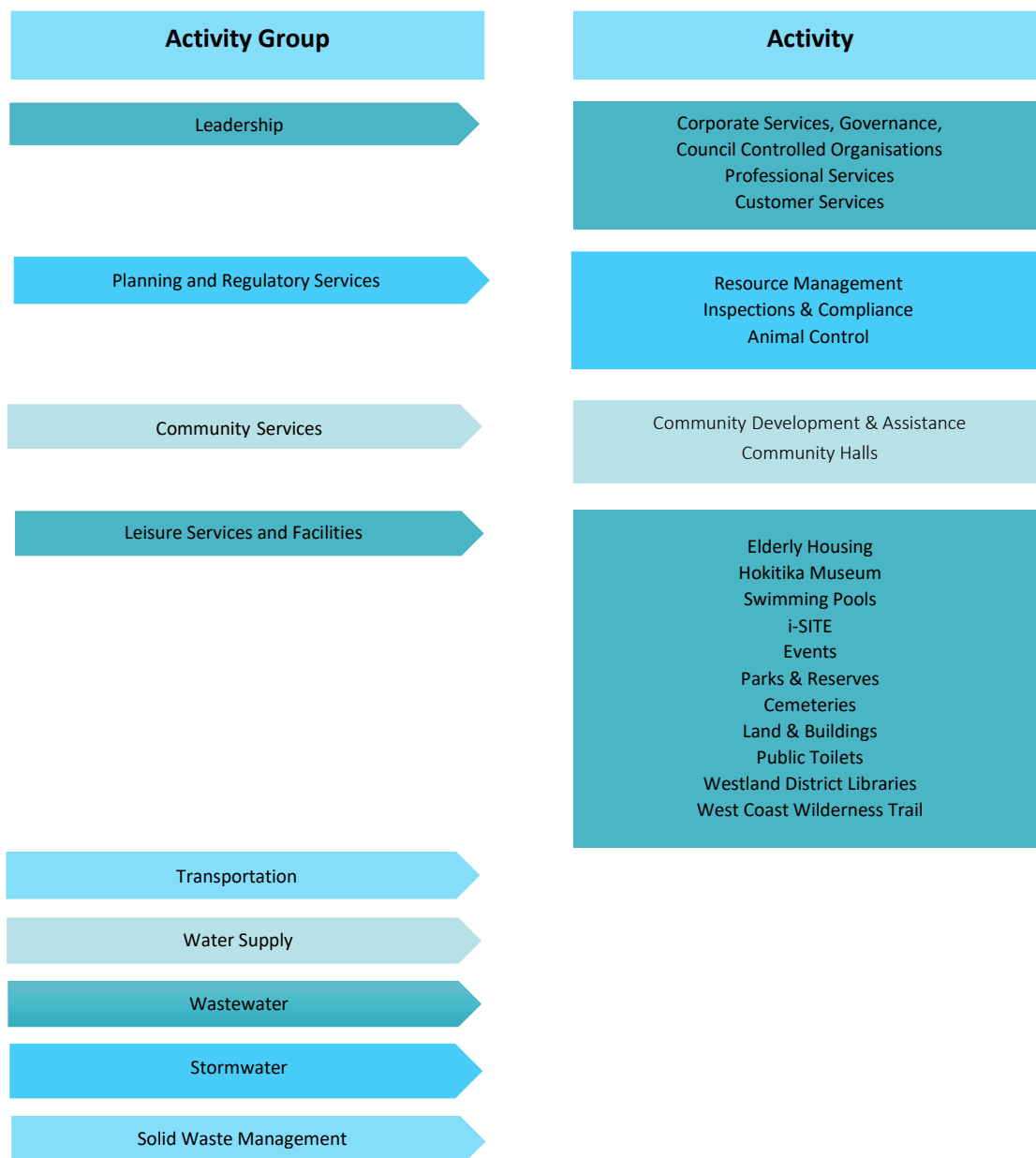
This is a summary of Council’s performance in delivering services, measured against selected non-financial targets. For complete details of Council performance, including the specific measures and explanations of the results, see the full Annual Report 2018/19, available from [www.westlanddc.govt.nz](http://www.westlanddc.govt.nz) or our service centre.

Council set many non-financial targets in the 2018-2028 Long Term Plan. To assess Council’s performance against these measures, a number of measures were used:

- Some Council departments and Council Controlled Organisations conducted their own tailored customer surveys.
- Responsiveness measures were assessed with reference to incidents reported on Council’s service request system. These are captured when customers contact the Council helpdesk to request assistance, and retrospectively when staff or contractors have responded to emergencies and later report the details to customer service.
- Certain other targets are industry specific mandatory benchmarks.

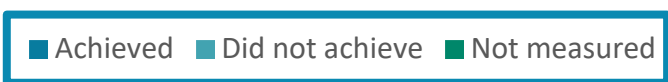
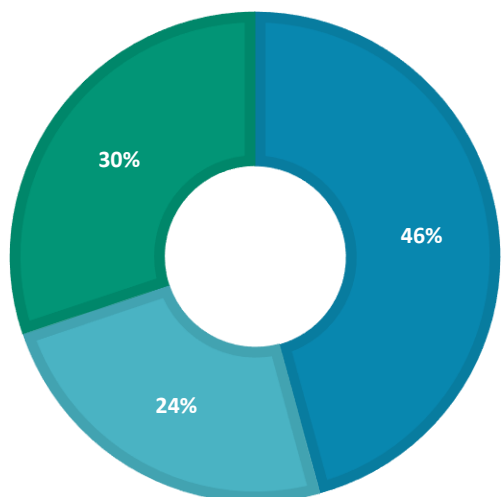
The data gathered is combined with the statistics and measurements captured in Council’s systems to give a balanced scorecard of where we are meeting our objectives, and the areas where improvement is required.

Council has 9 Groups of Activities as follows:

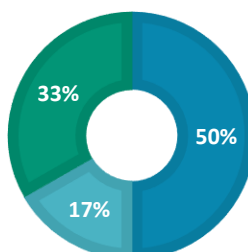


Performance is measured against a number of different indicators. Some of these are mandatory measures set by central government and others are measures that Council set itself. There are 66 measures in total.

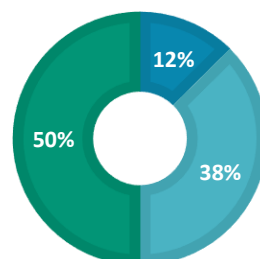
- We achieved 46% of the measures (30 out of 66). This includes 38% of the mandatory measures (9 out of 24)
- We did not achieve 24% of the measures (16 out of 66).
- During the 2018/19 year council did not conduct a formal bi-annual Resident Satisfaction Survey. This means that 30% of the indicators were not measured (20 out of 66).



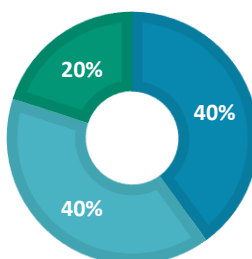
### ROADING



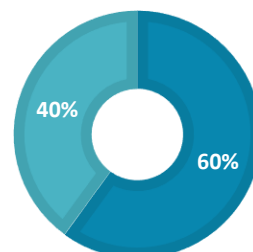
### WATER SUPPLY



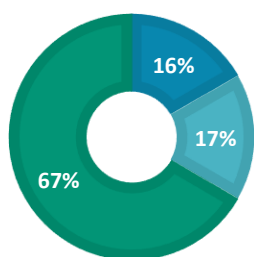
### WASTEWATER



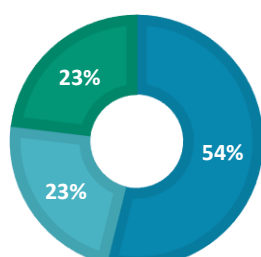
### STORMWATER



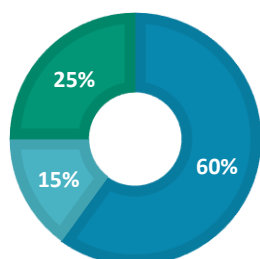
### LEADERSHIP



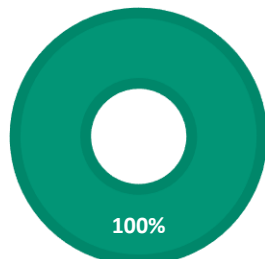
### PLANNING & REGULATORY GROUP



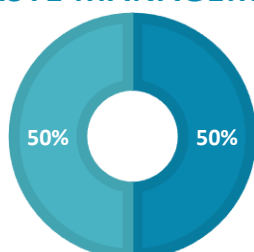
### LEISURE SERVICES & FACILITIES



### COMMUNITY SERVICES GROUP



### WASTE MANAGEMENT



	Mandatory Measure	Progress	Achievement
Water Supply	Safety of drinking water	5/9 supplies fully compliance with bacterial compliance criteria 0/9 supplies compliant with protozoal compliance criteria	Not achieved
	Fault response times	No data for urgent call-outs	Not measured
		24% urgent callouts resolved within 12 hours	Not achieved
		No data for attendance to non-urgent call-outs	Not measured
	26% non-urgent callouts resolved within 72 hours	Not achieved	
Maintenance of reticulation network	Measured in context with the Benchloss NZ Manual	Not measured	
Demand Management	Analysed on a three-yearly basis	Not measured	
	Customer Satisfaction	Total complaints = 41 Complaints per 1000 connections = 16	Achieved
Wastewater	System and adequacy	Complaints per 1000 connections = 5.8 for dry weather sewerage overflows	Achieved
	Discharge compliance	1 infringement notice issued for Haast WWTP breaching consent conditions. Franz Josef WWTP enforcement order carried forward from 2017/18	Not achieved
	Fault response times	Data for response times is unreliable. Council is reviewing the service request system for fitness of purpose.	Not measured
	Customer satisfaction	42% (5/12) notifications resolved within 4 hours. Total complaints = 33 Complaints per 1000 connections = 16	Achieved
Stormwater	System adequacy	1 flooding event occurred (26 March storm)	Achieved
		Habitable floors effected = 3 6.9 per 1000 connections	Achieved
	Response times	5 service requests received during 26 March storm, 80% completed within 1 hour	Not achieved
	Customer satisfaction	Total complaints = 32 Complaints per 1000 connections = 73.7	Not achieved
Transport	Discharge compliance	Fully compliant with resource consents	Achieved
	Road safety	No fatal or serious injury crashes on WDC network	Achieved
	Road condition	96% smooth travel exposure	Achieved
	Customer satisfaction	Not measured	Not measured
	Road Maintenance	7%, 25.9km of sealed road resurfaced	Achieved
	Footpaths	Data metric being developed to measure performance	Not measured
Customer service requests	53% responded to within 2 working days	Not achieved	

## Summary of Group Activities Performance

Activity	No. of Measures	Achieved	Not Achieved	Not Measured	% Achieved
<b>Leadership</b>	<b>6</b>	<b>1</b>	<b>1</b>	<b>4</b>	<b>17%</b>
Democracy	2	0	0	2	0%
Corporate Services	3	1	0	2	33%
Council Controlled Organisations	1	0	1	0	0%
<b>Planning and Regulatory</b>	<b>13</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>54%</b>
Resource Management	2	2	0	0	100%
Inspections and Compliance	6	2	2	2	33%
Animal Control	3	2	0	1	66%
Emergency Management	2	1	1	0	50%
<b>Community Services Group</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0%</b>
Community Halls	1	0	0	1	0%
<b>Leisure Services and Facilities</b>	<b>20</b>	<b>12</b>	<b>3</b>	<b>5</b>	<b>60%</b>
Elderly Housing	4	3	1	0	75%
Hokitika Museum	2	1	0	1	50%
Hoiktika Wildfoods Festival	2	2	0	0	100%
i-SITE	2	1	1	0	50%
Parks and Reserves	1	0	0	1	0%
Cemeteries	2	2	0	0	100%
Public Toilets	2	0	1	1	0%
Swimming Pool	2	1	0	1	50%
West Coast Wilderness Trail	1	1	0	0	100%
Westland District Library	2	1	0	1	50%
<b>Roading</b>	<b>6</b>	<b>3</b>	<b>1</b>	<b>2</b>	<b>50%</b>
<b>Water Supply</b>	<b>8</b>	<b>1</b>	<b>3</b>	<b>4</b>	<b>12%</b>
<b>Wastewater</b>	<b>5</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>40%</b>
<b>Stormwater</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>60%</b>
<b>Waste Management</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>50%</b>
<b>Total for the Council</b>	<b>66</b>	<b>30</b>	<b>16</b>	<b>20</b>	<b>45%</b>

## FINANCIAL PERFORMANCE

This is an overview of the financial results for the year ended 30 June 2019. The information is extracted directly from the financial statements contained in the full audited Annual Report 2018/19. The audited financial statements comply with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The summary Financial Statements do not include all the disclosures that are provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full financial statements. For a complete understanding of Council's financial performance, financial position and cash flows; readers are encouraged to refer to the full Annual Report 2018-19.

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

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

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

Summary	2018/19 \$000
Rates (General)	6,761
Net surplus/(deficit)	1,084
Working Capital	3,634
Public Debt	18,618
Total Assets	422,163

### Variations from the Long Term Plan

This is year 1 of the Long Term Plan 2018-28, therefore Council is reporting against the Long Term Plan, not an Annual Plan.

Council has a \$1.084 million surplus after tax which is \$1.7 million unfavourable against budget, and a \$27.6 million deficit in this financial year, which is \$48.1 million unfavourable against budget Total comprehensive revenue and expense. The main variances are set out below.

	Annual Report 2018/19 \$000	Long Term Plan 2018/19 \$000	Variance
<b>Revenue</b>			.
Rates	15,517	15,596	\$0.08 million lower than budget mainly due to write offs and remissions being higher than budgeted.
Subsidies	7,825	5,690	\$2.1 million above budget due to higher NZTA subsidies, and additional West Coast Wilderness Trail and Civil Defence subsidies following the March storm event.

Fees & charges	1,892	1,813	\$0.078 million above budget, refuse site fees were \$0.073 million above budget, mostly due to a timing adjustment between actual fees and charges received and budgeted.
Other	1,708	1,257	\$0.45 million greater than budget due to an unbudgeted gain on disposal of \$0.15 million for a land sale and recoveries \$0.095 million above budget, this is offset in expenses by an increase in recoverable expenditure. There was an unbudgeted gain on swaps for \$0.17 million, this is due to market factors and is offset by the loss on swaps being over budget.
<b>Operating Expenditure</b>			
Employee benefit expenses	3,687	3,749	\$0.062 million lower than budget due to staff vacancies, this variance includes \$0.1 million of personnel costs that were unbudgeted but fully subsidised for responsible camping.
Depreciation	6,313	5,929	\$0.38 million higher than budgeted due to higher depreciation rates than forecast on completed projects.
Other	15,179	11,244	\$3.935 over budget due to: \$1.08 million unbudgeted road repairs, \$0.45 million spent on contractors due to the March storm damage. Excess of \$0.74 million unbudgeted contractor spending and \$0.65 million on repairs and maintenance, \$0.12 million for contractors in place of personnel, which was partially offset by the variance in personnel costs. \$0.19 million over budget on repairs and maintenance of wastewater networks and \$0.12 million unbudgeted repairs and maintenance at Fox Glacier Landfill. \$0.3 million loss on swaps due to market factors. \$0.034 million above budget for management contracts due to cost fluctuations. Operating costs for the responsible camping initiative were \$0.2 million, however, this was subsidised.
<b>Other Comprehensive Revenue and Expense</b>			
Gain/(loss) on revaluation of assets	(28,761)	17,700	Revaluation loss on infrastructure assets.
<b>Current Assets</b>			
Cash & cash equivalents	2,589	5,570	\$2.98 million lower than budget. This is due to unbudgeted expenditure depleting cash reserves and higher than budgeted debtors at the end of financial year.
Debtors & other receivables	4,675	2,354	\$2.3 million above budget. This variance is primarily due to timing differences with claiming for subsidised expenditure.
<b>Non-Current Assets</b>			
Property, plant & equipment	401,260	458,407	Decrease of \$57.15 million to budget. Arisen from a variance to budget on the Infrastructure revaluation of \$46.46 million, mainly due to roading revaluation movements of \$28.8 million. \$0.9 million revaluation loss on the Butlers landfill due to a change in accounting policy from the revaluation method to the cost method, therefore resulting in the removal of the previous revaluation on this asset and restating it at cost \$3.15 million increase to budget on assets under construction due to construction works that were still in progress at the financial year end that will be completed at the start of the following year.
<b>Current Liabilities</b>			
Creditors & other payables	2,845	2,087	\$0.76 million above budget. This variance is primarily due to timing differences.
<b>Non-Current Liabilities</b>			
Derivative financial instruments	882	500	valued at \$0.4 million above budget. This is due to interest rate restructuring with our increased debt and joining the Local Government Funding Agency to ensure we remain compliant with our debt funding policies.

Total debt – Current and non-current liabilities	18,618	20,446	Collectively \$1.8 million lower than budget in current and non-current liabilities. This is due to loan funded capital expenditure being either deferred into the following year or re-scoped through the annual plan process for the following financial year.
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### Contingencies

At balance date Council is subject of a claim for >\$30,000,000 by Scenic Circle Hotel Group Ltd. The claim is denied and will be defended by Council with the backing of its public liability insurer.

At balance date Council, along with the 28 other territorial authorities, is subject to a lawsuit brought by Carter Holt Harvey (CHH) for contribution to the class action lawsuit against CHH in respect of allegedly defective products installed in homes throughout New Zealand. This claim has not been quantified or estimates of relevant remedial work provided (2018: Nil).

### Restatement of Provisions

The Council and group has restated its comparative year financial statements for the year ended 30 June 2018 for the restatement of the landfill aftercare provision. Council has changed its accounting policy and is no longer revaluing landfill assets and therefore has reversed the prior year revaluation amounts.

	Before adjustments \$000	Adjustment \$000	After adjustments \$000
<b>Council</b>			
<b>Equity</b>			
Asset revaluation reserve	269,508	(905)	268,603
Retained earnings	150,742	(37)	150,705
<b>Non-current asset</b>			
Property Plant and Equipment	431,001	(942)	430,060

	Before adjustments \$000	Adjustment \$000	After adjustments \$000
<b>Group</b>			
<b>Equity</b>			
Asset revaluation reserve	270,340	(905)	269,435
Retained earnings	153,688	(37)	153,651
<b>Non-current asset</b>			
Property Plant and Equipment	446,849	(942)	445,907

### Post Balance Date Disclosure

There are no events post balance date to disclose.

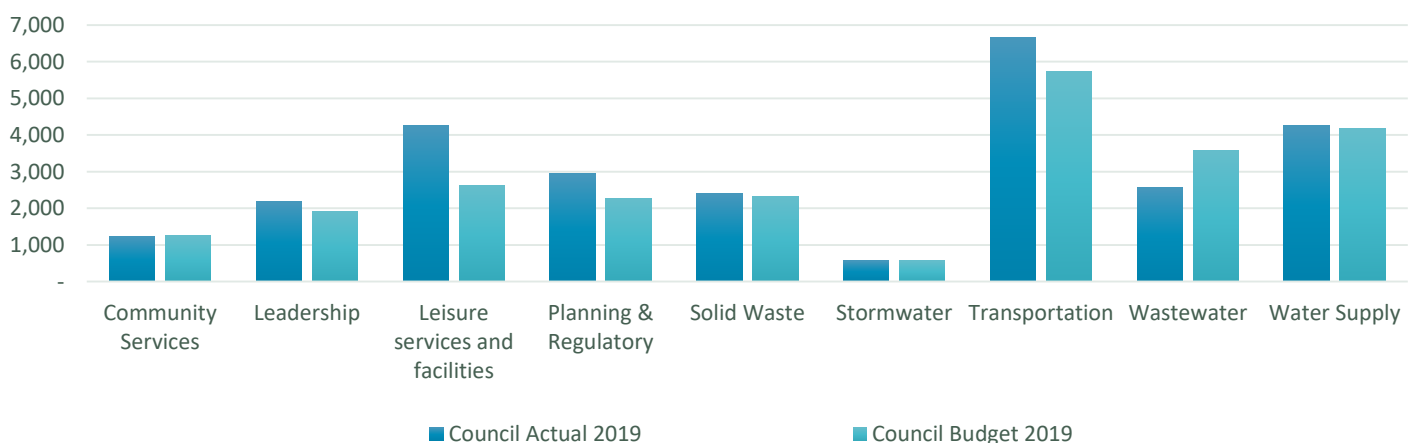


## Statement of Comprehensive Revenue and Expense

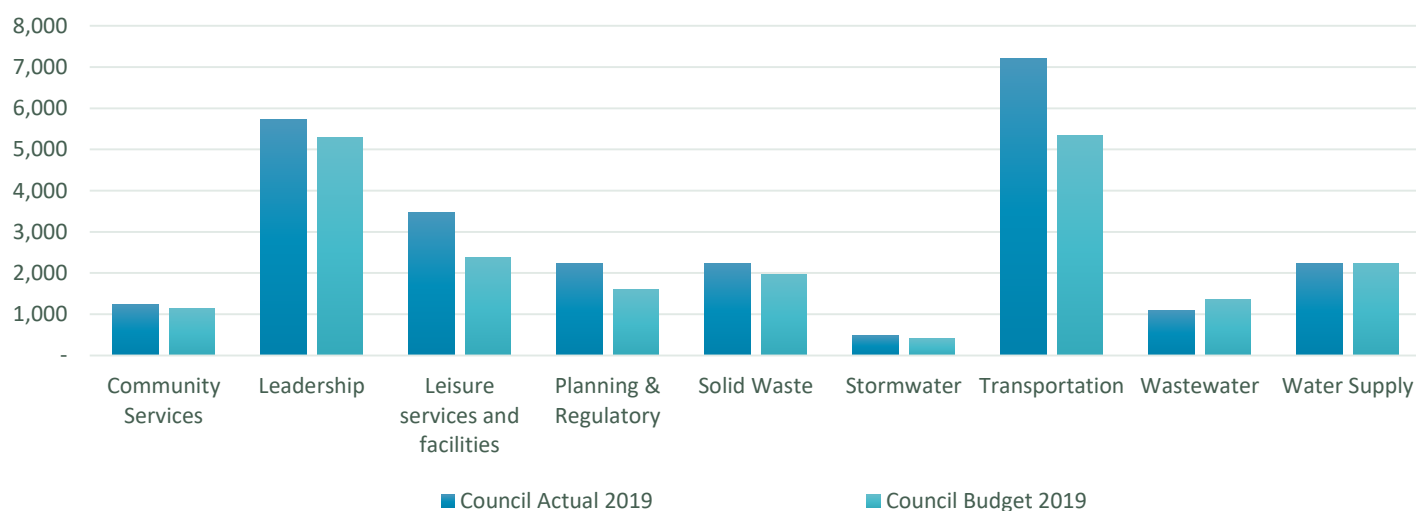
For the year ended 30 June 2019

Statement of Comprehensive Revenue and Expense					
	Council Actual 2019 \$000	Council Budget 2019 \$000	Council Actual 2018 \$000	Group Actual 2019 \$000	Group Actual 2018 \$000
<b>Revenue</b>					
Rates	15,517	15,596	14,934	15,517	14,934
Grants and subsidies	7,825	5,690	4,615	7,825	4,615
Interest revenue	87	99	82	87	83
Fees and charges	1,892	1,813	1,758	1,892	1,758
Other revenue	1,708	1,257	1,701	23,730	22,191
<b>Total operating revenue</b>	<b>27,028</b>	<b>24,455</b>	<b>23,089</b>	<b>49,050</b>	<b>43,581</b>
<b>Expenditure</b>					
Employee benefit expenses	3,687	3,749	3,628	15,952	14,209
Finance costs	766	757	805	1,250	1,174
Depreciation and amortisation	6,313	5,929	5,919	8,631	7,909
Other expenses	15,179	11,244	12,496	21,482	18,069
<b>Total operating expenditure</b>	<b>25,945</b>	<b>21,679</b>	<b>22,848</b>	<b>47,315</b>	<b>41,361</b>
<b>Income tax expenses/(benefit)</b>					
Income tax expenses/(benefit)	-	-	4	388	575
<b>Income tax expenses/(benefit)</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>388</b>	<b>575</b>
<b>Operating Surplus/(Deficit)</b>	<b>1,084</b>	<b>2,776</b>	<b>238</b>	<b>1,348</b>	<b>1,645</b>
<b>Other comprehensive revenue and expense</b>					
Gain/(loss) on revaluation of assets	(28,761)	17,700	(341)	(28,761)	(1,172)
Movement in Landfill Provision	-	-	(31)	-	(31)
<b>Other Comprehensive Revenue and Expenses Subtotal</b>	<b>(28,761)</b>	<b>17,700</b>	<b>(372)</b>	<b>(28,761)</b>	<b>(1,203)</b>
<b>Total comprehensive revenue and expense/(deficit) for the year attributable to Council</b>	<b>(27,677)</b>	<b>20,476</b>	<b>(134)</b>	<b>(27,413)</b>	<b>442</b>

### Revenue by Activity \$000



## Expenses by Activity \$000



## Statement of Changes in Equity

For the year ended 30 June 2019

Statement of Changes in Equity					
	Council Actual 2019 \$000	Council Budget 2019 \$000	Council Actual 2018 \$000	Group Actual 2019 \$000	Group Actual 2018 \$000
Balance at 1 July	424,162	430,608	424,978	428,552	428,792
Assets disestablished	-	-	(1,006)	-	(1,006)
Restatement adjustment	-	-	323	-	323
Total comprehensive income	(27,677)	20,476	(134)	(27,413)	442
<b>Balance at 30 June</b>	<b>396,484</b>	<b>451,084</b>	<b>424,162</b>	<b>401,139</b>	<b>428,552</b>

## Statement of Financial Position

As at 30 June 2019

Statement of Financial Position					
	Council Actual 2019 \$000	Council Budget 2019 \$000	Council Actual 2018 \$000	Group Actual 2019 \$000	Group Actual 2018 \$000
<b>Assets</b>					
Total Current Assets	7,265	8,251	7,609	12,345	11,818
Total Non-current assets	414,898	468,565	440,791	425,108	450,986
<b>Total Assets</b>	<b>422,163</b>	<b>476,816</b>	<b>448,399</b>	<b>437,453</b>	<b>462,803</b>
<b>Liabilities</b>					
Total Current Liabilities	3,631	4,351	6,428	8,150	10,833
Total Non-Current Liabilities	22,048	21,382	17,810	28,165	23,419
<b>Total Liabilities</b>	<b>25,679</b>	<b>25,733</b>	<b>24,237</b>	<b>36,315</b>	<b>34,251</b>
<b>Equity</b>	<b>396,484</b>	<b>451,084</b>	<b>424,163</b>	<b>401,138</b>	<b>428,552</b>

	Council Actual 2019 \$000	Council Budget 2019 \$000	Council Actual 2018 \$000	Group Actual 2019 \$000	Group Actual 2018 \$000
<b>Equity</b>					
Retained earnings	147,535	151,581	147,994	152,189	152,384
Restricted Reserves	9,164	7,347	7,622	9,164	7,622
Revaluation reserves	239,721	292,091	268,483	239,721	268,483
Other comprehensive revenue and expense reserve	64	64	64	64	64
<b>Equity</b>	<b>396,484</b>	<b>451,084</b>	<b>424,163</b>	<b>401,138</b>	<b>428,552</b>

## Statement of Cash Flows

For the year ended 30 June 2019

<b>CASH FLOW STATEMENT</b>					
	Council Actual 2019 \$000	Council Budget 2019 \$000	Council Actual 2018 \$000	Group Actual 2019 \$000	Group Actual 2018 \$000
<b>Net Cashflow Operating Activities</b>	<b>10,256</b>	<b>9,446</b>	<b>4,513</b>	<b>12,831</b>	<b>7,423</b>
<b>Net Cashflow Investment Activities</b>	<b>(10,291)</b>	<b>(9,042)</b>	<b>(6,457)</b>	<b>(12,661)</b>	<b>(10,744)</b>
<b>Net Cashflow Finance Activities</b>	<b>603</b>	<b>1,044</b>	<b>1,232</b>	<b>914</b>	<b>2,513</b>
Net increase/(decrease) in cash held	568	1,449	(712)	1,084	(1,136)
Total cash resources at start of the year	2,021	4,121	2,733	1,928	3,065
<b>Cash Balance</b>	<b>2,589</b>	<b>5,570</b>	<b>2,021</b>	<b>3,012</b>	<b>1,928</b>

## Whole of Council Funding Impact Statement

For the year ended 30 June 2019

<b>Funding Impact Statement for Whole of Council</b>				
	Annual Plan 2018 \$000	Annual Report 2018 \$000	Long Term Plan 2019 \$000	Actual 2019 \$000
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>				
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	7,006	6,733	6,926	6,700
Targeted Rates	8,199	8,201	8,780	8,817
Subsidies and grants for operating purposes	2,235	1,267	1,943	3,289
Fees and charges	2,409	2,594	1,840	1,892
Interest and dividends from investments	622	646	699	411
Local authorities fuel tax, fines, infringement fees, and other receipts	4,673	203	510	1,234
<b>Total Operating Funding (A)</b>	<b>25,145</b>	<b>19,644</b>	<b>20,698</b>	<b>22,343</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	18,685	15,561	15,083	18,272
Finance Costs	778	1,030	757	766
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>19,463</b>	<b>16,591</b>	<b>15,840</b>	<b>19,038</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>5,682</b>	<b>3,054</b>	<b>4,857</b>	<b>3,305</b>

	<b>Annual Plan 2018 \$000</b>	<b>Annual Report 2018 \$000</b>	<b>Long Term Plan 2019 \$000</b>	<b>Actual 2019 \$000</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>				
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	2,391	3,351	3,754	4,535
Development and financial contributions	94	-	93	-
Increase (decrease) in debt	2,760	1,228	1,044	600
Gross proceeds from sale of assets	-	49	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>5,245</b>	<b>4,628</b>	<b>4,891</b>	<b>5,135</b>
<b>Application of Capital Funding</b>				
Capital Expenditure:				
- to meet additional demand	60	1,713	39	508
- to improve the level of service	589	2,604	4,829	4,403
- to replace existing assets	6,721	3,180	4,174	4,924
Increase (decrease) in reserves	3,557	421	707	(1,394)
Increase (decrease) of investments	-	(236)	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>10,927</b>	<b>7,682</b>	<b>9,749</b>	<b>8,440</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(5,682)</b>	<b>(3,054)</b>	<b>(4,857)</b>	<b>(3,305)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Independent Auditor's Report

### To the readers of Westland District Council and group's summary of the annual report for the year ended 30 June 2019

The summary of the annual report was derived from the annual report of the Westland District Council and group for the year ended 30 June 2019.

The summary of the annual report comprises the following summary statements on pages 9 to 18:

- the summary statement of financial position as at 30 June 2019;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2019;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service performance.

### Opinion

In our opinion:

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

### Summary of the annual report

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

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

### The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2019 in our auditor's report dated 31 October 2019.

## **Council's responsibility for the summary of the annual report**

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

## **Auditor's responsibility**

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

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests in the District Council or its subsidiaries.



Scott Tobin,  
Audit New Zealand  
On behalf of the Auditor-General  
Christchurch, New Zealand  
6 November 2019