

Waimate District Council

Summary Annual Report 2016/17

Introduction from the Mayor and Chief Executive



We bid you a very warm welcome, and commend to you, the Waimate District Council's 2016/17 Summary Annual Report. This is our opportunity to tell you about our successes. It has been another busy year, with a significant amount of work successfully completed.

Financial Performance

Council reported a surplus of \$2,131,000 against a reported Long Term Plan (LTP) budget surplus of \$1,259,000. The major variances are:

- Community donations to support the building of the Waimate Event Centre are above LTP budget, and support additional work on the build.
- The value of the Waimate Event Centre exceeds LTP expectations, contributing \$0.5million more to the surplus than budgeted in the LTP.
- The vesting of the assets at Boland Park into Council, was not anticipated in the LTP and contributes additional surplus over that in the LTP
- Income from sales of sections at Eric Batchelor Place was not in this year's LTP targets, and therefore contributes to a higher surplus than budgeted.
- NZ Transport Agency government grants were slightly lower than budgeted in LTP, as work was delayed or deferred in part due to weather.

Council Vision

In December 2016, Council set a new vision "Leading our communities towards a diverse, thriving and sustainable district." From this point on, everything Council does will work towards achieving this vision.

Local Government Elections

Elections were held in October 2016 bringing two new councillors to the Council table – former Mayor David Owen for the Waimate Ward and Jakki Guilford representing the Hakataramea/Waihaorunga Ward.

Infrastructure Upgrades

Council continued to maintain and develop the infrastructure network, with a number of projects completed. These included urban and rural renewal programmes, and high-level maintenance of the urban water treatment plant. Major work began in November 2016 on the Mill Road Sewer Extension to extend the development of the town wastewater system. The project was completed in March 2017.

Waimate Event Centre

One of the more visible major projects we accomplished was the construction of the Waimate Event Centre which was officially opened on 17 December 2016. This fantastic project would not have been possible without our project partner Gary Rooney and his team. The facility is well patronised and there has been an evident increase in the membership of local sports clubs and organisations.

The Information Centre relocated to the Waimate Event Centre in December 2016 from the Old Post office building where staff now provide a joint Information/Event Centre service.

Key Strategies

Council has been working on two key documents throughout the year.

Late in 2016 Council commenced the production of the ten-year Sport and Recreation Plan by undertaking community engagement and identifying themes to develop priority action sub-plans. A focus of the Plan will be on walking and cycling tracks.

Early in 2017 Council began work on a Waimate District Economic Development Strategy which, with the input from the Waimate District community, will focus and inform future development of our wonderful District. A programme of public engagement took place and the feedback received gave us a greater understanding of our community's priorities. The themes identified will focus on improving information communication technology (ICT) connectivity and infrastructure, growing the visitor economy, beautification of town entrances and main streets, growing and attracting businesses and residents, and enhancing employment and education.

It is anticipated both documents and the first phase of implementation will be completed in the 2017/18 financial year.

Knottingley Park and Arboretum

In April 2017 the green light was given for Council's 34-hectare Knottingley Park to be gazetted as an Arboretum and will now be named 'Knottingley Park and Arboretum'. The proposal was initiated by the community group Friends of Knottingley Park and will better reflect the diversity that this park offers, and recognise the age and uniqueness of this jewel in the crown of Waimate parks.

Citizenship Ceremonies

It is very encouraging to see more people from outside New Zealand are choosing to live in our District. In the 2016/17 year, there were 19 people that conducted their Citizenship Ceremonies at Council, more than double the previous year.

And Finally

As an agile Council we are working hard to respond to our community's requests and creating opportunities for growth, while still keeping on track with our priorities as set out in the Long Term Plan. The major challenge will always be continuing to deliver a range of core services in an affordable and prudent way.

Our success this year is due to a team of people – councillors, staff, volunteers and the wider community – for making 2016/17 a successful year.



Craig Rowley
Mayor


Stuart Duncan
Chief Executive

Service Performance

Council uses a number of measures to track how we are performing — how well we are achieving the things we said we would. In the 2015-25 Long Term Plan Council determined objectives for service performance across all of the activities we undertake. Each year, we measure progress against these objectives and use these results to improve our delivery of these services to our community. We report on this progress in our Annual Report. Details of these performance measures and reporting are provided in full in the Annual Report Document. Measures are reported as either achieved or not achieved and the following table lists the results for each group of activities.

Group	Achieved	Not Achieved	% Achieved
Water Supply	9	7	56%
Waste Management	4	2	67%
Stormwater Drainage	6	0	100%
Sewerage & Sewage	7	0	100%
Roading & Footpaths	7	2	78%
Property & Investment	2	1	67%
Parks & Recreation	6	2	75%
Organisation & Governance	2	2	50%
Environmental Services	10	4	71%
Community Services	2	6	25%

Performance Measures by Activity

The following are a selection of our significant performance measures

What we measure	What was the result?	Did we meet our target?
Water Supply		
Compliance with Drinking Water Standards	3 treatment plants compliant	X (target: All 9 treatment plants compliant)
Total number of complaints about water supply	Urban: 7 per 1000 connections Rural: 47 per 1000 connections	Urban: ✓ (target <10) Rural: X (target <40)
Customer Satisfaction	92% of residents provided with the service satisfied or very satisfied	✓ (target 85%)
Waste Management		
Reduce waste tonnage to landfill	Residual waste = 53.3%	X (target < 51%)
Provide access to kerbside refuse and recycling to district properties and rural recycling drop-off points	Kerbside Refuse: 71.7% of District's properties Kerbside Recycling: 49.1% of District's properties Rural Drop-off points: 8	Kerbside Refuse: ✓ (target 67%) Kerbside Recycling: ✓ (target 45%) Rural Drop-off: ✓ (target: 6)
Stormwater Drainage		
Median time to attend flooding event	42 mins	✓ (target <180 mins)
Resident satisfaction with stormwater services	72% urban residents satisfied or very satisfied	✓ (target: 70%)
Sewerage and Sewage		
Number of dry weather sewerage overflows	0 out of 1729 connections	✓ (target: <2 per 1000 connections)
Sewerage overflows attendance and resolution times	Attendance: 17mins Resolution: 1hr 42min	Attendance: ✓ (target <60min) Resolution: ✓ (target <12hrs)
Total number of complaints about sewerage system	2.31 complaints per 1000 connections	✓ (target: <5 per 1000 connections)
Roading and Footpaths		
Maintenance related faults responded to within 2 working days	5 complaints responded to within 2 working days	✓ (target 100% response in 2 days)
Percentage of network resurfaced	6.4% resurfaced	✓ (target: 4.5% resurfaced)
Parks and Recreation		
Complaints about camping facilities	5 complaints received	X (target <5 complaints)
Customer satisfaction with parks and public facilities	97% of residents satisfied or very satisfied	✓ (target: 80%)
All safety incidents relating to the swimming pool responded to within 2 hours	3 safety incidents responded to within 2 hours	✓ (target: 100% response in 2 hrs)

Performance Measures by Activity continued ...

What we measure	What was the result?	Did we meet our target?
Governance		
Resident satisfaction with access to Elected Members	86% of residents satisfied or very satisfied	√ (target: 80%)
Environmental Services		
Council issues building consents within statutory time frame	252/252 building consents issued within 20 working days	√ (target: 100% issued within 20 working days)
Council responds to environmental complaints within 10 working days	7 environmental complaints responded to within 10 working days	√ (target: 100% response within 10 working days)
Residents are aware Council is the organisation responsible for co-ordinating Civil Defence	83% of residents are aware	X (target: 85%)
Community Services		
Customer satisfaction with Information Centre services	72% of customers satisfied or very satisfied	X (target: 85%)
Customer satisfaction with Library services	96% of customers satisfied or very satisfied	√ (target: 85%)

Points of Significance

Water Supply

Stage Four urban water main renewal is complete with the termination now sited on the south bank of the Waimate Creek at the Mill Road and Allan Street intersection. Stage Five is programmed for 2017/18.

Further cast iron and asbestos cement water main renewals have been completed in the 2016/17 year as part of an ongoing renewal programme.

Waste Management

Under the provisions of section 17A of the Local Government 2002, Council is currently undertaking a detailed review of service delivery for the Waste Management activity. This review and its findings will be a subject for community consultation during the 2018-28 Long Term Plan process, providing possible options for service delivery change in the future.

Stormwater Drainage

Detailed study of the Queen Street infrastructure has been undertaken and will inform future upgrades to prevent or alleviate surface flooding.

Sewerage and Sewage

Mill Road, Princes Street and King Street sewerage project has been completed and a number of properties are now connected.

Council co-invested in a connection between King Street and Allan Street with the infrastructure allowing further extensions in the future.

CCTV footage has been used identify locations at which capitalised maintenance has substituted full renewal and has allowed aged reticulation to remain in service.

Roading and Footpaths

A collaborative contract for road resurfacing in Waimate, Timaru and Mackenzie Districts has been successful. Waimate District has seen 41km resealed which represents 6.4% of our sealed network.

Forestry

With another year of growth recorded, an additional \$181,200 of value to the forest was recognised.

Property

The Waimate Event Centre was completed on schedule and the new build and renovated areas were officially opened on 17 December 2016. There are currently three permanent tenants in place providing regular income for the activity. In the six months since the whole facility became fully operational there has been a significant increase in the use of the facility with peak demand for court space over the winter season.

Camping

Various upgrades have been completed at both St Andrews and Morven Camping Grounds to comply with New Zealand Camping Ground Standards.

Swimming

Upgrades to the women's and men's toilets have been completed and will be ready for the swimming season opening in October.

Community Representation

There was a significant increase in local people joining the ranks of New Zealand citizens with 19 people taking their affirmation.

Elections were held in October 2016 with two new Councillors around the table - David Owen and Jakki Guilford.

Building Control

In June 2017 the Building Control department underwent a three-day audit to re-assess its compliance including both technical and non-technical processes. The audit provided a successful outcome for Council as accreditation as a Building Control Authority was renewed for a further two-year period.

Regulatory Services

Council has started the ten-year review of the Consolidated Bylaws and will be publically consulting on the document in 2018.

Points of Significance continued ...

Dog and Animal Control

There has been an increase in the number of dog complaints reported across the district over the past 12 months. This appears to be due to an increased public awareness of the requirements of owners.

Economic Development and Promotions

Council commenced the Economic Development Strategy with community engagement working with consultants Allen & Clark.

The Information Centre moved from the Old Post Office building to the newly built Event Centre where staff provide a joint Information/ Event Centre Service.

Library

The Library introduced "Borrow Box" for downloading talking books. Library users now have online access to over 1,600 books.



Summary Financial Statements

Waimate District Council is a territorial local body governed by the Local Government Act and is domiciled in New Zealand.

The Council consists of the Council operations, forestry joint ventures (74% owned) and Downlands joint venture (14.81% owned). Council is a separate legal entity and does not have any subsidiaries.

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, the Council has designated itself as a public benefit entity for the purposes of PBE IPSAS.

The financial statements are for the Council, which is an individual entity and includes the Council forestry joint ventures and the Downlands Joint Venture.

The financial statements are for the year ended 30 June 2017, are in New Zealand dollars and rounded to the nearest thousand (\$000). The full financial statements of the Council have been prepared in accordance with NZ GAAP and in accordance with Tier 2 Public Benefit Entity accounting standards.

The 2016/17 Annual Report, and the 2015/16 Annual Report have been audited by Audit New Zealand and received unmodified opinions for each report.

The financial statements were authorised for issue by Council on 31 October 2017.

The summary financial statements are in compliance with Public Benefit Entity Financial Reporting Standard 23 (PBE FRS 43)

The full financial statements comply with PBE Standards.

The following financial information has been extracted from the full Annual Report.



Major Financial Variances

NZ Transport Agency Grants: NZ Transport Agency grants are slightly lower than the LTP budget following the deferral of renewal and maintenance programme works to next year, partly as a result of unfavourable weather conditions.

Gain on asset vesting: The vesting of the Skatepark was not anticipated in the budget; the final value of the Waimate Event Centre, and the lower than anticipated cost to Council of completing this facility, have contributed to a favourable variance to Budget.

Waimate Event Centre Fundraising: Waimate Event Centre Community Fundraising exceeded budget due to the phasing of some budgeted income from last year to this year, as well as additional funds being raised.

Camping: Camping fees are favourable compared to budget with each camping area performing at, or above, expected levels with greater patronage, particularly at Waitaki Lakes.

Financial Income and Expenditure: Expenditure is favourable compared to the LTP budget as the budget includes the cost of derivatives interest, however this had already been provided for in prior years as part of the derivative liability. Interest income is higher than LTP budget due to higher cash reserves than budgeted generating better than anticipated returns.

Dividend Revenue: Investment & Finance revenue from Alpine Energy was above budgeted levels, reflecting a conservative planning assumption in the budget.

Sales of Eric Batchelor Place sections: Sales of subdivisions at Eric Batchelor place were not anticipated in the Budget, thereby contributing to a better than anticipated surplus.

Forestry: The scale of harvesting of Joint Venture forestry during the year was higher than the level assumed in the LTP Budget. This resulted in higher than budgeted revenues and higher than budgeted expense which aggregate to a surplus that is in line with the LTP Budget.

Depreciation: Depreciation costs being higher than budget are driven by higher depreciation than planned in the Rooding activity.

Please Note: Readers of the Summary Annual Report should note that the financial information contained herein cannot be expected to provide as complete an understanding as that provided by the full financial reports contained in the full Annual Report. The full Annual Report is available at the Council Office, Queen Street, Waimate, or online at www.waimatedc.govt.nz

Statement of Comprehensive Revenue and Expenditure for the year ended 30 June 2017

	2017	2017	2017	2016
	Actual	LTP Budget	Annual Plan	Actual
	\$000	\$000	\$000	\$000
Operating Revenue				
Rates (net of remissions)	\$ 8,941	\$ 9,004	\$ 8,921	\$ 8,739
Development and Financial contributions	68	95	93	181
Subsidies and Grants	2,655	2,592	2,668	2,866
Fees and charges	1,024	925	963	1,298
Interest revenue	52	28	30	92
Other revenue	4,466	2,637	2,880	2,307
Total Operating Revenue	17,206	15,281	15,555	15,483
Operating Expenditure				
Employment benefit expenses	3,634	3,568	3,568	3,360
Depreciation	4,681	4,264	4,443	4,341
Amortisation	26	13	31	12
Finance costs	96	259	199	48
Other expenses	6,638	5,918	6,197	6,239
Total Operating Expenditure	15,075	14,022	14,438	14,000
Operating Surplus/(Deficit) before Taxation	2,131	1,259	1,117	1,483
Taxation expense	-	-	-	-
Total Surplus/(Deficit)	\$ 2,131	\$ 1,259	\$ 1,117	\$ 1,483
Other Comprehensive Revenue and Expenditure				
Increase/(decrease) in discretionary reserves/restricted assets	-	-	-	-
Increase/(decrease) in revaluation reserves	30,718	16,585	16,565	-
Impairment of revalued assets and reversal of a prior year value	-	-	-	-
Financial assets at fair value through other comprehensive revenue	1,223	-	-	1,621
Total Other Comprehensive Revenue and Expenditure	31,941	16,585	16,565	1,621
Total Comprehensive Revenue and Expenditure	\$ 34,072	\$ 17,844	\$ 17,682	\$ 3,104

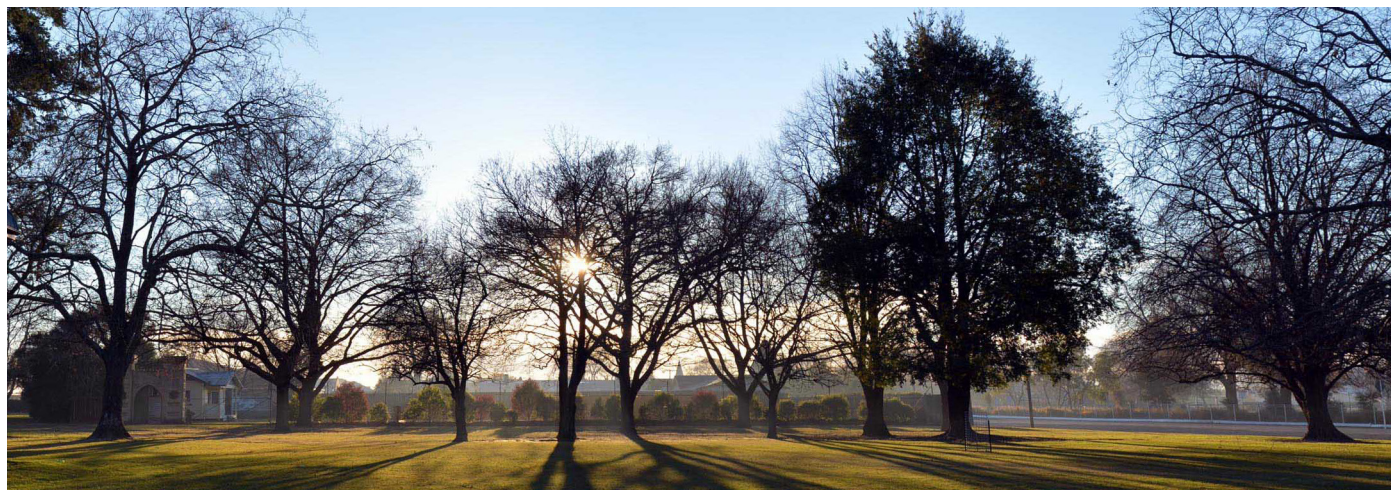
Statement of Changes in Equity for the year ended 30 June 2017

	2017	2017	2017	2016
	Actual	LTP Budget	Annual Plan	Actual
	\$000	\$000	\$000	\$000
Equity as at 1 July	\$ 399,439	\$ 409,427	\$ 398,107	\$ 396,335
Total Comprehensive Revenue and Expenditure	34,072	17,844	17,682	3,104
Equity as at 30 June	\$ 433,511	\$ 427,271	\$ 415,789	\$ 399,439

Statement of Financial Position

as at 30 June 2017

	2017 Actual \$000	2017 LTP Budget \$000	2017 Annual Plan \$000	2016 Actual \$000
Assets				
Current Assets				
Cash and cash equivalents	\$ 3,701	\$ 391	\$ 1,399	\$ 2,683
Trade and other receivables	1,253	859	1,496	1,854
Inventories	284	152	152	496
Other financial assets	781	-	-	649
Total Current Assets	6,019	1,402	3,047	5,682
Non-Current Assets				
Trade and other receivables	-	-	-	-
Infrastructural assets	375,559	394,534	365,100	345,520
Operational assets	25,209	22,120	24,144	22,609
Forestry assets	1,471	1,686	2,025	1,489
Intangible assets	198	124	159	168
Other financial assets	29,925	13,547	27,092	28,600
Total Non-Current Assets	432,362	432,011	418,520	398,386
Total Assets	\$ 438,381	\$ 433,413	\$ 421,567	\$ 404,068
Liabilities				
Current Liabilities				
Trade and other payables	\$ 1,656	\$ 1,753	\$ 1,389	\$ 2,219
Public debt	71	500	500	22
Provisions	6	6	6	6
Employee benefit liabilities	342	410	410	343
Total Current Liabilities	2,075	2,669	2,305	2,590
Non-Current Liabilities				
Public Debt	2,734	3,432	3,425	1,978
Provisions	61	41	48	61
Employee benefit liabilities	-	-	-	-
Total Non-Current Liabilities	2,795	3,473	3,473	2,039
Equity				
Public Equity	86,351	84,458	84,657	84,602
Special separate and trust funds	1,869	1,384	1,838	1,487
Asset revaluation reserve	324,567	337,156	310,414	293,849
Other reserves	20,724	4,273	18,880	19,501
Total Equity	433,512	427,271	415,789	399,439
Total Liabilities and Equity	\$ 438,381	\$ 433,413	\$ 421,567	\$ 404,068



Statement of Cash Flows for the year ended 30 June 2017

	2017	2017	2017	2016
	Actual	LTP Budget	Annual Plan	Actual
	\$000	\$000	\$000	\$000
Cash flows from operating activities				
Cash was received from:				
Receipts from rates revenue	\$ 8,877	\$ 9,049	\$ 8,966	\$ 8,675
Interest received	53	28	30	92
Dividends received	708	576	578	631
Receipts from other revenue	5,641	4,561	5,263	5,038
	15,279	14,214	14,837	14,436
Cash was applied to:				
Payments to suppliers and employees	10,376	9,607	9,866	8,690
Interest paid	98	259	199	47
	10,474	9,866	10,065	8,737
Net Cash Flows from operating activities	4,805	4,348	4,772	5,699
Cash flows from investing activities				
Cash was received from:				
Proceeds from sale of property, plant and equipment	27	-	-	210
Proceeds from sale of harvested forests	216	-	-	447
Proceeds from sale of investment property	-	-	134	-
Proceeds from sale of investments	12	3	3	7
	255	3	137	664
Cash was applied to:				
Purchase of property, plant and equipment	4,547	4,713	5,463	6,970
Purchase of intangible assets	56	-	34	59
Purchase of silviculture	-	-	-	-
Acquisition of investments	244	-	109	56
Payment of prior surplus to community board	-	-	-	-
	4,847	4,713	5,606	7,085
Net Cash Flows from investing activities	(4,592)	(4,710)	(5,469)	(6,421)
Cash flows from financing activities				
Cash was received from:				
Proceeds from public debt	850	400	400	2,000
	850	400	400	2,000
Cash was applied to:				
Repayment of public debt	45	17	25	500
	45	17	25	500
Net Cash Flows from financing activities	805	383	375	1,500
Net increase/(decrease) in cash held	1,018	21	(322)	778
Add opening cash balance (1 July)	2,683	370	1,721	1,905
Closing cash (30 June)	\$ 3,701	\$ 391	\$ 1,399	\$ 2,683
Represented by:				
Cash, cash equivalents and bank overdrafts	3,701	391	1,399	2,683
	\$ 3,701	\$ 391	\$ 1,399	\$ 2,683

Funding Impact Statement for the year ended 30 June 2017

	2017 Actual \$000	2017 LTP Budget \$000	2017 Annual Plan \$000	2016 Actual \$000	2016 LTP Budget \$000
Sources of operating funding					
General rates, UAGC and rates penalties	\$ 1,022	\$ 1,184	\$ 1,008	\$ 1,172	\$ 1,165
Targeted rates	8,004	7,862	7,975	7,635	7,594
Subsidies and grants for operating purposes	1,619	959	986	1,798	1,879
Fees and charges	1,023	844	876	1,298	819
Interest and dividends from investments	761	604	607	737	607
Local authority fuel tax, fines, infringement fees other	1,355	620	796	1,424	783
Total sources of operating funding	13,784	12,073	12,248	14,064	12,847
Applications of operating funding					
Payments to staff and suppliers	10,221	9,539	9,671	9,575	9,421
Finance costs	96	259	199	48	43
Other operating funding applications	-	-	-	-	-
Total applications of operating funding	10,317	9,798	9,870	9,623	9,464
Surplus/(deficit) of operating funding	3,467	2,275	2,378	4,441	3,383
Sources of capital funding					
Subsidies and grants for capital expenditure	1,251	1,633	1,682	1,068	1,312
Development and financial contributions	68	95	92	181	93
Increase/(decrease) in debt	805	383	375	1,500	3,049
Gross proceeds from sale of assets	27	-	-	210	-
Lump sum contributions	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-
Total sources of capital funding	2,151	2,111	2,149	2,959	4,454
Applications of capital funding					
Capital expenditure - to meet additional demand	464	-	546	46	546
Capital expenditure - to improve level of service	1,545	1,422	1,556	4,194	4,384
Capital expenditure - to replace existing assets	2,561	3,291	3,394	2,716	3,679
Increase/(decrease) in reserves	804	(327)	(1,078)	388	(772)
Increase/(decrease) in investments	244	-	109	56	-
Total applications of capital funding	5,618	4,386	4,527	7,400	7,837
Surplus/(deficit) of capital funding	(3,467)	(2,275)	(2,378)	(4,441)	(3,383)
Funding balance	\$ -	\$ -	\$ -	\$ -	\$ -

Commitments, Contingencies, Related Party Disclosures & Insurance

There was one capital commitment in relation to projects from Council's capital programme (2016: One).

Capital commitments represent capital expenditure contract for at balance date but not yet incurred. The following contracts have been entered into:

Roading - In October 2015 Council signed a new three year contract commencing 1 November 2015.

Contingent Assets - There are no Contingent Assets as at 30 June 2017 (30 June 2016: nil).

Contingent Liabilities - Council has a potential liability under the Emissions Trading Scheme if forests harvested in the last two years are not replanted.

Related Parties - The Timaru District Council (TDC) is a related party of the Council through the Downlands rural water scheme (DRWS). Council collects rates on behalf of the DRWS and distributes them exactly to TDC.

Insurance - The Council has insurance policies covering water network; property, plant and equipment; motor vehicles and moving plant; and forestry assets. There is currently no council insurance on roading assets or any other self-insurance funds maintained by council.

During the 2016/17 year Council had cover in place for its below ground infrastructure assets, provided by the Local Authority Protection Programme Disaster Fund (LAPP). In the event of a claim during this year, Council would have had to fund 8 times its annual contribution before the LAPP Fund would pay 40% of the reinstatement costs of the loss, with Central Government meeting the remaining 60%.

Events After Balance Date

There are no significant events after balance date.



Independent Auditor's Report

To the readers of Waimate District Council's summary of the annual report for the year ended 30 June 2017

The summary of the annual report was derived from the annual report of the Waimate District Council (the District Council) for the year ended 30 June 2017.

The summary of the annual report comprises the following summary statements on pages 2 to 8:

- the summary statement of financial position as at 30 June 2017;
- the summaries of the statement of comprehensive revenue and expenditure, statement of changes in equity and statement of cash flows for the year ended 30 June 2017;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision.

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 2017 in our auditor's report dated 31 October 2017.

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.



Scott Tobin,
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand
22 November 2017

