

# AGENDA

## RĀRANGI TAKE

NOTICE OF AN ORDINARY MEETING OF

# COUNCIL

to be held on **Thursday 23 November 2023** commencing at **1.00 pm**  
in the Council Chambers, 36 Weld Street, Hokitika and via Zoom

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Chairperson	Her Worship the Mayor
Deputy & 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

By investing in our people, caring for the environment, and enabling investment, growth and development we will enrich our region and the people that reside here.

# 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. KARAKIA TĪMATANGA OPENING KARAKIA

*Kia hora te marino  
Kia whakapapa pounamu te moana  
Hei hurahai mā tātou  
I te rangi nei  
Aroha atu, aroha mai  
Tātou i a tātou katoa  
Hui e! Tāiki e!*

*May peace be widespread  
May the sea be like greenstone  
A pathway for us all this day  
Give love, received love  
Let us show respect for each other  
Bind us all together!*

## 2. NGĀ WHAKAPAAHA APOLOGIES

## 3. 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.

## 4. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

Section 46A of the Local Government Official Information and Meetings Act 1987 states:

- (7) An item that is not on the agenda for a meeting may be dealt with at the meeting if –
  - (a) the local authority by resolution so decides, and
  - (b) the presiding member explains at the meeting at a time when it is open to the public, -
    - (i) the reason why the item is not on the agenda; and
    - (ii) the reason why the discussion of the item cannot be delayed until a subsequent meeting.
- (7A) Where an item is not on the agenda for a meeting, -
  - (a) that item may be discussed at the meeting if –
    - (i) that item is a minor matter relating to the general business of the local authority; and
    - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but

(b) No resolution, decision, or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.

## 5. **NGĀ MENETI O TE HUI KAUNIHERA** **MINUTES OF MEETINGS**

Minutes circulated separately via Microsoft Teams.

- **Ordinary Council Meeting Minutes – 26 October 2023** (Pages 6-13)
- **Extraordinary Council Meeting Minutes – 31 October 2023** (Pages 14-16)

## **MINUTES OF MEETINGS TO BE RECEIVED**

Minutes circulated separately via Microsoft Teams

- **2 August 2023 – Risk & Assurance Committee Meeting** (Pages 17-21)
- **17 August 2023 – Cycling & Walking Sub-Committee Meeting** (Pages 22-28)
- **17 October 2023 – Extraordinary Risk & Assurance Committee Meeting** (Pages 29-30)

## 6. **ACTION LIST**

Simon Bastion, Chief Executive

## 7. **NGĀ TĀPAETANGA** **PRESENTATIONS**

- **Isaac Construction Ltd - Hokitika Cenotaph**  
Arnold Louw, Regional Manager – West Coast, Isaac Construction Ltd
- **Enviroschools in Westland Update**  
Lauren Kelly, Regional Coordinator and Laura Neale, Facilitator, Enviroschools
- **Transportation Update**  
Karl Jackson, Transportation Manager

## 8. **PŪRONGO KAIMAHI** **STAFF REPORTS**

- **2022-2023 Annual Report for Westland Holdings Limited** (Pages 29-78)  
Jo Conroy, Chair, Westland Holdings Limited
- **Westland Holdings Limited – Review of Directors Fees** (Pages 79-82)  
Jo Conroy, Chair, Westland Holdings Limited
- **Financial Report** (Pages 83-98)  
Cody Nabben, Graduate Accountant
- **Amendment to Adopted Council Vision** (Pages 99-100)  
Emma Rae, Strategy and Communications Advisor

- **Local Government New Zealand Special General Meeting – Future of Local Government Position Paper** (Pages 101-103)  
Simon Bastion, Chief Executive
- **Council Resolution to Change Land Designation – Ross Cemetery to Local Purpose (Public Cemetery) Reserve** (Pages 104-110)  
Erle Bencich, Operations Manager
- **Schedule of Meetings for 2024** (Pages 111-114)  
Simon Bastion, Chief Executive

## 9. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED

(to consider and adopt confidential items)

Resolutions to exclude the public: Section 48, Local Government Official Information and Meetings Act 1987. The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes – 26 October 2023  Confidential Extraordinary Council Minutes – 31 October 2023  <b>Confidential Minutes to be Received:</b>  Risk and Assurance Committee Minutes – 2 August 2023  Cycling and Walking Sub-Committee Minutes – 17 August 2023  Risk and Assurance Committee Minutes – 17 October 2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)
2.	Council Controlled Organisation (CCO) Review	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
1	Protect the privacy of natural persons, including that of deceased natural persons. Section 7(2)(a))
1	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information. Section 7(2)(b))
1	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations). Section 7(2)(i)
2	Protect information where the making available of the information: would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information. Section 7(2)(b)
2	Maintain the effective conduct of public affairs through— (i) the free and frank expression of opinions by or between or to members or officers or employees of any local authority, or any persons to whom section 2(5) applies, in the course of their duty; or (ii) the protection of such members, officers, employees, and persons from improper pressure or harassment. Section 7(2)(f)
2	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities. Section 7(2)(h)

**DATE OF NEXT ORDINARY COUNCIL MEETING – 14 DECEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

# ORDINARY COUNCIL MINUTES

## MINUTES OF THE ORDINARY COUNCIL MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON THURSDAY 26 OCTOBER 2023, COMMENCING AT 1 PM

The Council Meeting was live streamed to the Westland District Council YouTube Channel and presentations are made available on the Council Website.

### 1. KARAKIA TĪMATANGA OPENING KARAKIA

The opening Karakia was read by Cr Neale.

### 2. MEMBERS PRESENT AND APOLOGIES

Chairperson	Her Worship the Mayor	
<b>Members</b>		
	Cr Cassin (Deputy)	Cr Burden (via zoom)
	Cr Neale	Cr Davidson
	Cr Manera	Cr Gillett
	Cr Phelps	Kw Madgwick
<b>Also in attendance for part of the meeting</b>	Joanne Conroy, Chair, Westland Holdings Ltd Chris Rea, Westland Holdings Ltd	Mark Rogers, Chair, Westroads Peter Cuff, Director, Westroads Graeme Kelly, General Manager Westroads
	Melanie Anderson, CEO, Destination Westland Chris Gourley, Chair Destination Westland	Tony Hart, Emergency Management Officer, West Coast Emergency Management

### NGĀ WHAKAPAAHA APOLOGIES

Cr Baird

Kw Tumahai

Moved Cr Phelps, seconded Deputy Mayor Cassin and **Resolved** that the apologies from Cr Baird and Kw Tumahai be received and accepted.

### STAFF PRESENT

S.R. Bastion, Chief Executive; T. Cook, Group Manager, Regulatory, Planning and Community Services; L. Crichton, Group Manager: Corporate Services and Risk Assurance; S. Baxendale, Group Manager District Assets; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor (via zoom); S. Johnston; Governance Administrator; C. Nabben, Graduate Accountant.

### 3. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register had been circulated via Microsoft Teams.

Deputy Mayor Cassin reiterated his conflict of interest regarding the Hokitika Racecourse for the report in the Public Excluded portion of the meeting and advised of a new conflict regarding his involvement with the Hokitika Touch Rugby Club as a Committee Member - (Non-Pecuniary – Potential).

### 4. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

Under section 9.12 of Standing Orders the following item is urgently required to be added to the Council agenda:

- **Dog Control Hearing Committee**

The reason the item is not on the agenda is due to the fact that:

1. A situation arose after the agenda was released.
2. Due to the nature of the situation, it requires confidentiality and urgency which cannot be delayed until a later meeting.
  - Protect the privacy of natural persons, including that of deceased natural persons (Schedule (7)(2)(a))
  - To prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial; (Schedule 6(a))

Moved Cr Neale, seconded Cr Gillett and **Resolved** that:

1. The item be accepted as a late agenda item for the Confidential portion of the meeting.

### 5. NGĀ MENETI O TE HUI KAUNIHĒRA MINUTES OF MEETINGS

The Minutes of the previous Meeting were circulated separately via Microsoft Teams.

- **Ordinary Council Meeting Minutes – 28 September 2023**

Moved Deputy Mayor Cassin, seconded Cr Phelps and **Resolved** that the Minutes of the Ordinary Council Meeting held on the 28 September 2023 be confirmed as a true and correct record of the meeting.

The Chair **Approved** that their digital signature be added to the confirmed Council Meeting Minutes of 28 September 2023.

### 6. ACTION LIST

Chief Executive, Simon Bastion spoke to the Action List and provided the following updates:

1.	Pakiwaitara Building & Council Headquarters	Workshop was held with Councillors 10.08.23. Council requested further work on the subject & to bring information back to council. A further workshop is planned for 31.10.23 to ascertain final direction from Councillors.
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2.	Hokitika Government Building	A report regarding the Hokitika Government Building including financial figures was brought back to the September Council Meeting. Council decided not to proceed with Hokitika Government Building as an option for Councils Headquarters.  This has been resolved and can be removed from the action list.
3.	CBD Maintenance	A Workshop was held on 4.10.23. A report will be brought back to Council at a future date to make recommendations on the maintenance of the CBD and parking in town.
4.	Hokitika Racecourse Development Project	Total costs for Consultants fees for the racecourse is \$450,502 – which includes all costs – including original bid, financial analysis, legal costs, civil engineering assessment including ground conditions, and community engagement. \$148,253 is eligible to be charged to the infrastructure acceleration fund. \$302,248 is chargeable to Westland District Council. Should the racecourse project not proceed, all of the fees will be sunk costs to Westland District Council.

Moved Cr Manera, seconded Cr Phelps and **Resolved** that the updated Action List be received with the below amendment:

That item number 2 on the action list: Hokitika Government Building - be removed from the action list.

## 7. NGĀ TĀPAETANGA PRESENTATIONS

- **WEST COAST EMERGENCY MANAGEMENT**

Tony Hart, Emergency Management Officer, West Coast Emergency Management, extended an invite to Elected Members to attend the Part 2 of Exercise Pounamu being held on the 14 November 2023, which is the Regional Civil Defence Exercise.

The second half of the day focuses on working with governance and declaring states of emergency.

Mr Hart requested that those who are interested in attending can email himself or Diane Maitland with their confirmation.

Moved Deputy Mayor Cassin, seconded Cr Neale and **Resolved** that the verbal invite from Tony Hart, Emergency Management Officer, West Coast Emergency Management be received.

- **WESTLAND HOLDINGS LTD – Year End Results**

Joanne Conroy, Westland Holdings Ltd advised that there were 3 presentations to share with Council and handed over to Mark Rogers, Chair & Peter Cuff, Director from Westroads.

### **Westroads Presentation**

Mark Rogers, Chair and Peter Cuff from Westroads spoke to the following slides:

- Westroads Directors and Management



- 2022/23 Financial Performance
- 2022/23 Financial Position
- 2022/23 Distributions to Shareholders
- Total Distributions
- Non-Financial Metrics
- Looking Forward
  - Strategic Plan & Management Work Programme refreshed

Kw Madgwick acknowledged and thanked Peter Cuff for the many years of service as Chair to Westroads Ltd.

Her Worship the Mayor also commended Peter Cuff for his exemplary service to Westroads Ltd noting that Westroads Ltd has been a very dedicated, and focused service that serves the Westland District.

Moved Cr Neale, seconded Cr Phelps and **Resolved** that:

1. The presentation from Westroads Ltd be received.

#### **Destination Westland Presentation**

Melanie Anderson, CEO, and Chris Gourley, Chair, Destination Westland Ltd spoke to the following slides:

- Destination Westland Board
- Financial Results – extract from the Audited Annual Report
- Key Financial Results – extract from the Audited Annual Report
- Key Non-Financial Results – extract from the Audited Annual Report
- Asset Revaluation
- Wild Foods Festival
- Te Rahui Matariki – Successful Housing Project Completion
- Aviation Passenger Growth from Aviation networks (Hokitika Airport, Glacier Country Heliport)

Moved Cr Davidson, seconded Cr Gillett and **Resolved** that:

1. The Presentation from Destination Westland Ltd be received.

#### **Westland Holdings Presentation**

Joanne Conroy, Chair, Westland Holdings Ltd spoke to the following slides:

- Our Vision & Mission
- Strategic Priorities 2022-2025:
  - Community Engagement
  - Connection
  - Westland Focus
  - Working Together
- Westland Holding Limited Results – Twelve Month Update
- Westland Holdings Limited Statement of Comprehensive Income for Year Ended 30.06.23

Moved Cr Neale, seconded Cr Davidson and **Resolved** that:

1. The presentations from Joanne Conroy, Chair, Westland Holdings Ltd be received.

## 8. PŪRONGO KAIMAHI STAFF REPORTS

- **CHIEF EXECUTIVE'S QUARTERLY REPORT**

Simon Bastion, Chief Executive spoke to this report and advised that the purpose of this report is to provide an update on all aspects of what is happening in the Westland District, and update Council on any matters of significance and priority.

The Chief Executive advised that there was an error in the Better off Funding Appendix to the Quarterly Report to do with Carnegie Building where the costs to date showed: \$3,886,252.38 – the figure should read: \$2,886,252.38.

Moved Cr Phelps, seconded Cr Gillett and **Resolved** that:

1. The amended Quarterly Report from the Chief Executive dated 26 October 2023 be received.

- **FINANCIAL REPORT – September 2023**

Cody Nabben, Graduate Accountant spoke to this report and advised that the purpose of the report is to provide an indication of Council's financial performance for the month to 30 September 2023.

Moved Cr Gillett, seconded Cr Phelps and **Resolved** that:

1. The Financial Performance Report for 30 September 2023 be received.

- **MAORI WARDS DECISION**

Lesley Crichton, Group Manager, Corporate Services, Risk & Assurance spoke to this item and advised that the purpose of this report is to make a decision on establishing a Māori Ward as per the Local Government Electoral Act 2001 (LEA) s19Z, 19ZH and schedule 1A.

Kw Madgwick expressed his support for the Council to continue with the status quo and advised that both Iwi representation agreed with this resolution.

Moved Cr Gillett, seconded Cr Neale and **Resolved** that:

1. The report be received.
2. Council resolves to continue with the status quo and does not resolve to establish a Māori Ward.

- **ADOPTION OF THE VISION & COMMUNITY OUTCOMES**

Emma Rae, Strategy & Communications Advisor spoke to this report and advised that the purpose of this report is to adopt the draft Council Vision and Community Outcomes for the Long-Term Plan 2024 – 2034.

Moved Deputy Mayor Cassin, seconded Cr Phelps and **Resolved** that:

1. The report be received.
2. Council adopts the Draft Vision and Community Outcomes in the Appendix attached to the report for inclusion in the Draft LTP 2024 - 2034.

**9. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI  
RESOLUTION TO GO INTO PUBLIC EXCLUDED**

(to consider and adopt confidential items)

Moved Cr Gillett, seconded Cr Davidson and **Resolved** that Council confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 2:44 pm.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes – 28 September 2023	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
2.	Dog Control Hearing Committee	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
3.	Hokitika Racecourse Development	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
3	<b>Other reasons for withholding official information</b> Where this section applies, good reason for withholding official information exists, for the purpose of <a href="#">section 5</a> , unless, in the circumstances of the particular case, the withholding of that information is outweighed by other considerations which render it desirable, in the public interest, to make that information available. (Section (7)(1))
1,2	Protect the privacy of natural persons, including that of deceased natural persons (Section (7)(2)(a))
1,3	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Section 7(2)(b)).
1,3	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Section 7(2)(i))
2	To prejudice the maintenance of the law, including the prevention, investigation, and detection of offences, and the right to a fair trial; (Section 6(a))

Moved Cr Phelps, seconded Cr Gillett and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed and accordingly, the meeting went back to the open part of the meeting at 3:14pm.

The meeting concluded with a Citizenship Ceremony as follows:

Her Worship the Mayor extended a very warm welcome to Westland District's 10 new citizens who were in attendance to undertake their Oath of Allegiance/ and Affirmation of Allegiance and bear true Allegiance to His Majesty King Charles the Third, King of New Zealand, the following people received their Certificate of Citizenship before the Mayor and Councillors:

Given Name	Family Name	Ceremony Statement
<b>Charlotte</b>	Binks	Affirmation
<b>Holly-Lee</b>	Henery	Affirmation
<b>Quentin</b>	Jay	Oath
<b>Akshay</b>	Lama	Oath
<b>Reilee</b>	Lesperence	Affirmation
<b>Stephen</b>	Page	Affirmation
<b>Precious</b>	Reyes	Oath
<b>Phellyz</b>	Reyes	Oath
<b>Robert</b>	Warman	Affirmation
<b>Richard</b>	Warner	Oath

The new citizens watched a video and welcome from the Governor-General, Her Excellency the Rt Hon Cindy Kiro, and also the Hon Barbara Edmonds, the Minister of Internal Affairs, sang the National Anthem of New Zealand, received a copy of the NZ Citizenship Story from Internal Affairs, received a native tree from Council, and a block of Westgold Butter provided by Westland Milk Products.

## Information Released to the open part of the meeting:

In accordance with Standing Orders 18.5, the following information was released to the open part of the meeting due to the grounds to withhold the information no longer exist:

- **Hokitika Racecourse Development**

Moved Cr Manera, seconded Cr Gillett and **Resolved** that:

1. The report from the Group Manager, District Assets be received.

Moved Cr Phelps, seconded Cr Davidson and **Resolved** that:

2. The report from Joseph & Associates Limited be received

Moved Cr Gillett, seconded Cr Davidson and **Resolved** that:

3. The Council note the approval of the Community Broader Outcomes by the Hokitika Racecourse Development Project Working Group.

Moved Cr Davidson, seconded Cr Manera and **Resolved** that:

4. Further communication and engagement in regard to the recreational land portion with stakeholders and ratepayers of Hokitika be undertaken.

Moved Cr Gillett, seconded Cr Manera and **Resolved** that:

5. Integrated Planning to be enabled for:
  - Recreational Development to be undertaken in line with other workstreams.
  - Wider considerations be taken into account in terms of planning and engagement.

Moved Cr Gillett, seconded Cr Burden and **Resolved** that:

6. Council adopts the revised Terms of Reference for the Hokitika Racecourse Development Project Working Group to:
  - Continue to work alongside the project team in the ROI and RFP process;
  - Advise and participate in recreational land planning;
  - To advise and participate in the Community Engagement.

Moved Cr Gillett, seconded Cr Burden and **Resolved** that:

7. The above resolutions be released from the public-excluded part of the meeting to the open part of the meeting.

**DATE OF NEXT ORDINARY COUNCIL MEETING – 23 NOVEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 3:46 PM**

Confirmed by:

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**Mayor Helen Lash  
Chair**

**Date:**

# EXTRAORDINARY COUNCIL MINUTES

## MINUTES OF THE EXTRAORDINARY COUNCIL MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON TUESDAY 31 OCTOBER 2023 COMMENCING AT 3:00 PM

The Council Meeting was live streamed to the Westland District Council YouTube Channel and presentations are made available on the council website.

### 1. MEMBERS PRESENT AND APOLOGIES

Chairperson	Her Worship the Mayor	
<b>Members</b>		
	Cr Burden (via zoom)	Cr Davidson
	Cr Gillett	Cr Manera
	Cr Phelps	
<b>Also in attendance</b>	Brendan Summerfield, Audit Partner, Ernst & Young	Todd Anderson, Associate Director, Ernst & Young

### NGĀ WHAKAPAAHA APOLOGIES

Cr Cassin (Deputy)  
Cr Baird  
Kw Madgwick  
Kw Tumahai  
Cr Neale

Moved Cr Gillett, seconded Cr Manera and **Resolved** that the apologies from Deputy Mayor Cassin, Cr Baird, Cr Neale, Kw Tumahai, and Kw Madgwick be received and accepted.

### STAFF PRESENT

S.R. Bastion, Chief Executive; T. Cook, Group Manager Regulatory, Planning and Community Services (via zoom); L. Crichton, Group Manager Corporate Services, Risk and Assurance; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor (via zoom); S. Johnston; Governance Administrator (via zoom).

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register had been circulated via Microsoft Teams and available on the Council table. There were no changes to the Interest Register noted.

**3. PŪRONGO KAIMAHI  
STAFF REPORTS**

**• Draft Annual Report 2022/2023 for Adoption**

Lynley Truman, Finance Manager, & Emma Rae, Strategy & Communications Advisor spoke to this item and advised that the purpose of the report is to provide Council with the Draft Annual Report 2022/2023 for review and adoption.

Moved Cr Gillett, seconded Cr Davidson and **Resolved** that:

1. The report be received.
2. Council adopt the Annual Report for the financial year ending 30 June 2023 subject to possible minor administrative changes.

**4. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI  
RESOLUTION TO GO INTO PUBLIC EXCLUDED  
(to consider and adopt confidential items)**

Moved Cr Manera, seconded Cr Gillett and **Resolved** that Council confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 3.20 pm.

Resolutions to exclude the public: Section 48, Local Government Official Information and Meetings Act 1987.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Cass Square Playground Design and Build – Tender Approval	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.  Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
1	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Schedule 7(2)(b)).
1	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))
1	Prevent the disclosure or use of official information for improper gain or improper advantage (Schedule 7(2)(j))

Moved Cr Gillett, seconded Cr Davidson and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed and accordingly, the meeting went back to the open part of the meeting at 4:06pm.

**DATE OF NEXT ORDINARY COUNCIL MEETING – 23 NOVEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 4:07 PM**

Confirmed by:

\_\_\_\_\_  
Her Worship the Mayor  
Chair

Date:





# RISK AND ASSURANCE COMMITTEE MEETING MINUTES

## MINUTES OF THE RISK AND ASSURANCE COMMITTEE MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON WEDNESDAY 2 AUGUST 2023, COMMENCING AT 1:00 PM

The Committee Meeting was live streamed to the Westland District Council YouTube Channel and presentations are made available on the council website.

### 1. MEMBERS PRESENT AND APOLOGIES

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Chairperson:	Rachael Dean
Members:	Her Worship the Mayor
	Cr Baird
	Cr Neale

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### NGĀ WHAKAPAAHA APOLOGIES

Kw Madgwick  
Cr Phelps

### ABSENT

Kw Tumahai

Moved Cr Baird, seconded Cr Neale and **Resolved** that the apologies from Kw Madgwick and Cr Phelps be received and accepted.

### STAFF PRESENT

S.R. Bastion, Chief Executive; T. Cook, Group Manager, Regulatory, Planning & Community Services; L. Crichton, Group Manager, Corporate Services Risk & Assurance; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor; S. Johnston, Governance Administrator (via zoom); K. Campbell, HR Advisor.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register had been circulated via Microsoft Teams and available on the Council Chambers table and there were no changes to the Interest Register noted.

### 3. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE URGENT ITEMS NOT ON THE AGENDA

There were no urgent items of business not on the Agenda.

#### 4. NGĀ MENETI O TE HUI KAUNIHERA MINUTES OF MEETINGS

The Minutes of the previous Meeting were circulated separately via Microsoft Teams.

- **Risk and Assurance Committee Meeting Minutes – 11 May 2023**

Chair Dean advised that the wording around the changes to the Interest Register on the 11 May Minutes was not quite accurate and advised the following amendment to the wording:

‘The Chair advised of changes to be made to the Interest Register on her behalf and advised that she is no longer working for CKS Audit; is working full time for Grant Thornton in the Business Advisory Unit - her current work is primarily with NFPs and Charities; is the Independent Chair of the Audit, Risk and Improvement Committee for South Waikato District Council and an independent advisor to the Upper Hutt Risk & Assurance Committee’.

Moved Her Worship the Mayor, seconded Cr Neale and **Resolved** that the amended Minutes of the Risk and Assurance Committee Meeting held on the 11 May 2023 be confirmed as a true and correct record of the meeting.

The Chair **Approved** that their digital signature be added to the confirmed Risk and Assurance Committee Meeting Minutes of 11 May 2023.

#### 5. ACTION LIST

The Group Manager, Corporate Services, Risk & Assurance spoke to the Action List and provided the following updates:

- **Insurance review of the Airport:** Reports regarding the Insurance review of the airport are due next week and will be presented at a workshop being held on the 10 August with Councillors.
- **Evaluation of the performance of the Committee:** A workshop has been scheduled for early next year for this Evaluation.

Moved Cr Neale, seconded Cr Baird and **Resolved** that the updated Action List be received.

#### 6. NGĀ TĀPAETANGA PRESENTATIONS

Nil

#### 7. PŪRONGO KAIMAHI STAFF REPORTS

- **Policy Review**

Kate Campbell, Human Resources Advisor spoke to this item and advised the purpose of this report is to present the new and revised policies (as attached as Appendix 1, 2 & 3 of the Agenda) for review:

- **Health and Safety Policy (revised)**
- **Safeguarding Children, Youth and Vulnerable Persons Policy (new)**

- **Recruitment Policy (revised)**

The Chair recommended that it is specified what is out of scope in policies for clarity and suggested this be discussed further for future policies with the Executive Team.

The Chair also recommendation that certification of identification be included into the on-boarding process of new staff members – to be further discussed with the Executive Team.

Moved Her Worship the Mayor, seconded Cr Baird and **Resolved** that:

1. The report be received.
2. The following policies be reviewed and endorsed by the Risk and Assurance Committee:
  - Health and Safety Policy
  - Safeguarding Children, Youth and Vulnerable Persons Policy
  - Recruitment Policy

- **Rolling Work Plan**

Lesley Crichton, Group Manager Corporate Services Risk & Assurance spoke to the Rolling Workplan and advised that information regarding the insurance item (Item 3 on the Rolling Work Plan) was only received this week, however, this will be updated for the next Committee meeting.

The Group Manager also advised that Audit had sent an email advising that there were no major issues from the internal audit that was recently completed, and any material issues will be brought to the Committees attention.

Moved Her Worship the Mayor, seconded Cr Neale and **Resolved** that:

1. The Rolling Workplan be received.

## 8. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED

(to consider and adopt confidential items)

Moved Chair Dean, seconded Cr Baird and **Resolved** that the Risk and Assurance Committee confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 1:25 pm.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Public Excluded Minutes – 11 May 2023	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure

			of information for which good reason for withholding exists. Section 48(1)(a)
2.	Health & Safety Report	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
3.	Quarterly Report on Whistleblower Services at 30 June 2023	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)
4	Risk Report	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
1	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))
1	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Schedule 7(2)(b)).
1,2	Protect the privacy of natural persons, including that of deceased natural persons (Schedule 7(2)(a))
2	Avoid prejudice to measures protecting the health or safety of members of the public; (Schedule 7(2)(d))
2, 3, 4	Enable any local authority holding the information to carry out, without prejudice or disadvantage, commercial activities; (Schedule 7(2)(h))
3	Maintain the effective conduct of public affairs through— the protection of such members, officers, employees, and persons from improper pressure or harassment; (Schedule 7(2)(f))
3, 4	Maintain legal professional privilege; (Schedule 7(2)(g))

Moved Chair Dean, seconded Cr Baird and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed and accordingly, the meeting went back to the open part of the meeting at 1:46 pm

**DATE OF NEXT RISK AND ASSURANCE COMMITTEE MEETING – 9 NOVEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 1:46 PM**

Confirmed by:

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**Rachael Dean  
Chair**

**Date:**



# CYCLING & WALKING SUBCOMMITTEE MINUTES

## MINUTES OF THE CYCLING AND WALKING SUBCOMMITTEE MEETING OF WESTLAND DISTRICT COUNCIL HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON THURSDAY 17 AUGUST 2023 COMMENCING AT 3:00 PM

The Subcommittee Meeting was live streamed to the Westland District Council YouTube Channel and presentations are made available on the council website.

### 1. MEMBERS PRESENT AND APOLOGIES

Chairperson	Cr Davidson	
<b>Members</b>		
	Cr J. O'Connor	Cr Neale
	J. Wood, West Coast Wilderness Trail	Tony Thrupp, Department of Conservation
	L. Anderson, Westland Mountain Bike Club (via zoom)	
	I Perkins, Herenga ā Nuku Aotearoa; The Outdoor Access Commission	
	Melanie Anderson, CEO, Destination Westland (via zoom for part of the meeting)	

#### NGĀ WHAKAPAAHA

#### APOLOGIES

Her Worship the Mayor

Cr Baird

Cr Gillett

Kw Madgwick

Tim Brownlee, Manawa Energy

Jackie Gurden, West Coast Wilderness Trail

#### ABSENT

Kw Tumahai

Moved John Wood, seconded Cr Neale and **Resolved** that the apologies from Her Worship the Mayor, Cr Baird, Cr Gillett, Kw Madgwick, T. Brownlee, and J. Gurden, be received and accepted.

#### STAFF PRESENT

S.R. Bastion, Chief Executive; S. Baxendale, Group Manager District Assets; T. Cook, Group Manager: Regulatory and Community Services (via zoom); L. Crichton, Group Manager Corporate Services, Risk and Assurance; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor (via zoom); S. Johnston; Governance Administrator (via zoom), E. Bencich, Operations Manager.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register had been circulated via Microsoft Teams and email.

**3. NGĀ TAKE WHAWHATI TATA KĀORE I TE RĀRANGI TAKE  
URGENT ITEMS NOT ON THE AGENDA**

There were no urgent items of business not on the Agenda.

**4. NGĀ MENETI O TE HUI KAUNIHERA  
MINUTES OF MEETINGS**

The Minutes of the previous Meeting were circulated separately via Microsoft Teams and email

- **Cycling and Walking Subcommittee Meeting Minutes – 18 May 2023**

*Amendment to the 18 May 2023 Cycling and Walking Subcommittee Minutes – Melanie Anderson is the CEO of Destination Westland – not West Coast Wilderness Trail.*

Moved Cr Neale, seconded Inger Perkins and **Resolved** that the Amended Minutes of the Cycling and Walking Subcommittee Meeting held on the 18 May 2023 be confirmed as a true and correct record of the meeting.

The Chair **Approved** that their digital signature be added to the amended confirmed Cycling and Walking Subcommittee Meeting Minutes of 18 May 2023.

**5. ACTION LIST**

Scott Baxendale, Group Manager, District Assets spoke to the Action List and provided the following updates:

No.	Item	Update
1	Milltown Weir Crossing	There is an alternative route available if the weirs are in flood. Council and Destination Westland Limited are responsible for managing the process if it needs to be diverted to the high-water route.  This can now be removed from the action list.
2	Mahinapua Historic Bridge – Highway Crossing	Discussions with NZTA are still on-going.
3	West Coast Wilderness Trail exiting onto State Highway 6	Progress has been made with the creation of a hazard register. To be workshopped initially with staff prior to including wider stakeholders. A workshop date is yet to be set for this.
4	Pine Tree Road Trail Connection	A report to come back to a future Committee meeting.

5	Track Realignment behind racecourse	A Tourism Infrastructure Bid has been submitted and are anticipating the outcome of that soon.
6	Cycling & Walking Committee Workshop	Set for Thursday 21st September 2023.

Moved Inger Perkins, seconded Tony Thrupp and **Resolved** that the updated Action List be received.

## 6. NGĀ TĀPAETANGA PRESENTATIONS

Melanie Anderson, Chief Executive Officer, Destination Westland Limited provided a verbal update regarding trail maintenance that has taken place over the past 3 months including:

- Clearing culverts & a lot of leaf blowing
- Kumara to Larrakins upgrade of hill section with resurfacing.
- Storm damage repairs have been done out Milltown way.
- Safety enhancements have been installed at Milltown (Switch back safety rails)
- A shelter had been vandalised on the trail.
- Work has been done on erecting and taking down signage regarding the stop bank work.
- Work has been done in the Ross section of the trail - clearing vegetation and culverts.
- Clearing windfall damage which is normal for this time of the year.

M. Anderson gave a general reminder to the Sub-Committee that reporting of any maintenance issues on the trail need to go through the proper channels – not directed to the maintenance staff. Maintenance issues are to be reported through Erle Bencich, Operations Manager, Westland District Council in the first instance.

Moved Cr O'Connor, seconded John Wood and **Resolved** that the verbal update from Melanie Anderson, CEO of Destination Westland Limited be received.

## 7. PŪRONGO KAIMAHI REPORTS

### • Capital Projects Update

Erle Bencich, Operations Manager, District Assets provided a general overview of what has been taking place on the trail of recent months including:

- Water Race section has been completed.
- Larrakins Road Project – is in final design, pending some items back from Heritage NZ.
- Totara Bridge review – documentation will be provided next week from WSP (please put in full all the abbreviations in the minutes) regarding future design for the bridge, safety, and stability.
- A section of trail at the Dillmans Dam has been completed, near the spillway.
- Mahinapua Walkway – funding obtained for design, and pending costings to come back from contractors which will define what can be done on the boardwalks.
- Work on the viewing platform on the Mahinapua Walkway section will be started the week commencing 21 August 2023.
- The remedial work on the section of trail on the Kaniere Tram is progressing.



Moved Cr Neale, seconded Cr O'Connor and **Resolved** that the verbal update from the Operations Manager from Westland District Council be received.

- **West Coast Wilderness Trail**

John Wood, West Coast Wilderness Trail spoke to the report on behalf of Jackie Gurden who provided a written update on the following items:

- **Rider Numbers**
- **Rider Feedback and Demographics**
- **The Work of the Trail Trust**
- **Marketing** – working alongside Development West Coast

Moved Cr Neale, seconded Inger Perkins and **Resolved** that the West Coast Wilderness Trail update report from John Wood, on behalf of Jackie Gurden, Trail Manager, be received.

S. Baxendale, Group Manager District Assets advised that Tim Brownlee from Manawa Energy wanted it noted that Manawa Energy have filled all the potholes in along the Dam leading up to the Kapitea Reservoir.

- **Grey District Council**

Cr Jack O'Connor, Grey District Council spoke to this written report and provided the following update:

- **Re-shaping Streets – Waka Kotahi NZ Transport Agency Submission Process**
- **Living Streets Aotearoa NZ Walking Summit**
- **Lake Brunner Scenic Trail**  
A Lotteries funding has been received to allow Grey District Council to reach Bain Bay with a potential off-road option to Kumara.
- **Wilderness Trail Annual Forum**
- **Snap/Send/Solve**  
Encouraging trail users to utilise this App.
- **24 Hour Phone Service**  
For urgent issues that require response between 5pm and 8am.
- **Play, Active Recreation, Sport (PARS) Plan**

Moved John Wood, seconded Inger Perkins and **Resolved** that the Update Report from Cr Jack O'Connor of Grey District Council be received.

- **Department of Conservation Update**

Tony Thrupp, Senior Ranger, Operations, Department of Conservation spoke to this report and provided an update on the following items:

- **Mananui Tramline (Mahinapua Walkway) resurfacing is a work in progress.**
- **Lake Kaniere Water Race installation of 2 bridges.**
- **Mahinapua Creek Lookout installation.**
- **Backcountry Tracks**
- **Public Access**
- **Regional Work**

E. Bencich advised he had received some complaints about issues with track maintenance at Kaniere Water Race and Mahinapua. T. Thrupp requested the list of complaints be sent to him of the problematic areas to review.

The Chair commended the work that the Department of Conservation do on the track and their collegial working relationship with the Westland District Council staff to upgrade and develop the track.

Moved Cr Neale, seconded Inger Perkins and **Resolved** that the update report from ~~the~~ Tony Thrupp, Senior Ranger, Department of Conservation be received.

- **Herenga ā Nuku Aotearoa – The Outdoor Access Commission**

Inger Perkins, Regional Field Advisor, The Outdoor Access Commission spoke to this item and provided the following update:

- **Actions from last meeting**

A workshop has now been scheduled for 21 September 2023 and I. Perkins advised she is keen to gather resources for the group to read prior to the workshop in order to be prepared and enable those attending to be fully informed, which will aid discussion on the day.

The CE advised that the Workshop would generate a lot of discussion and advised that they are trying to get someone from Sports Canterbury who has practical experience and aspirational knowledge to help facilitate at the Workshop. The workshop is to facilitate open discussion, and to start piecing together a programme of work moving forward.

- **Racecourse Development – Hub Potential**

Potential as active cycling / walking hub.

The CE advised that there is a report going to Council on 24 August 2023 which will outline the process of being able to contribute thoughts and ideas towards the Racecourse Development.

- **National Walking and Cycling Plans**

New plans in the pipeline from Waka Kotahi. Herenga a Nuku Submission made points that could inform the sub-committee at the workshop next month.

- **Locked gate across unformed legal road**

There is still on-going concern regarding access and the locked gate at Ruatapu. I. Perkins is hoping to have an update on Monday from Destination Westland Limited regarding this issue and commented that she was disappointed that it has taken this long, well over seven years to resolve.

Cr Neale had asked M. Anderson earlier in the meeting about progress to resolve the locked gate on legal road in Ruatapu. M. Anderson had declined to respond explaining that her presence at the meeting was in relation to maintenance on the West Coast Wilderness Trail only.

Moved Cr O'Connor, seconded Cr Neale and **Resolved** that the update report from Inger Perkins, Regional Field Advisor, The Outdoor Access Commission be received.

- **Westland Mountain Bike Club**

Liam Anderson, Club President, Westland Mountain Bike Club, provided a verbal update on the following items:

- The planning of a new entry trail into the forest has progressed, and the Club has identified a local, commercial, trail builder who is happy to dig the trail for the club. Approval has been obtained from Ngāi Tahu Forestry to use the digger to build the trail.
- Westland Mountain Bike Club are working with Sign-Link Graphics to develop signage into the forest as well as key points around the trail to help with navigation.
- Next year a celebration is planned for the 150 years of Connection between the West Coast and the surrounding areas. The Westland Mountain Bike Club are looking at ideas and ways to show case this celebration with a possible Cycle Festival.

Moved Inger Perkins, seconded Cr Neale and **Resolved** that the verbal update from Liam Anderson, Club President of the Westland Mountain Bike Club be received.

## 8. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED

(to consider and adopt confidential items)

Moved John Wood, seconded Cr O'Connor and **Resolved** that the Cycling and Walking Subcommittee confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 4:05 pm.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Confidential Minutes – 18 May 2023	Good reasons to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
1	Protect the privacy of natural persons, including that of deceased natural persons (Schedule 7(2)(a))
1	Protect information where the making available of the information: (i) would disclose a trade secret; and (ii) would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information (Schedule 7(2)(b)).
1	Enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (Schedule 7(2)(i))

Moved John Wood, seconded Cr O'Connor and **Resolved** that the business conducted in the 'Public Excluded Section' be confirmed and accordingly, the meeting went back to the open part of the meeting at 4.14 pm

**DATE OF NEXT CYCLING AND WALKING SUBCOMMITTEE MEETING – 16 NOVEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM**

**MEETING CLOSED AT 4:14 PM**

Confirmed by:

\_\_\_\_\_  
Cr Paul Davidson  
Chair

Date:



# EXTRAORDINARY RISK AND ASSURANCE COMMITTEE MINUTES

## MINUTES OF AN EXTRAORDINARY MEETING OF THE RISK AND ASSURANCE COMMITTEE, HELD IN THE COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM ON TUESDAY 17 OCTOBER 2023 COMMENCING AT 3:00PM

The Committee Meeting will be available on the Westland District Council YouTube Channel and presentations are made available on the council website.

### 1. MEMBERS PRESENT AND APOLOGIES

Chairperson	Rachael Dean – Independent Chair	
<b>Members</b>	Her Worship the Mayor	
	Cr Baird	Cr Neale (for part of the meeting)
	Cr Phelps	Kw Madgwick
<b>Also in attendance</b>	Brendan Summerfield, Partner, Ernst & Young	Todd Anderson, Associate Director, Ernst & Young

### NGĀ WHAKAPAAHA

#### APOLOGIES

Kw Tumahai

Moved Her Worship the Mayor, seconded Cr Baird and **Resolved** that the apology from Kw Tumahai be received and accepted.

#### ABSENT

Kw Madgwick

#### STAFF PRESENT

S. Bastion, Chief Executive; L. Crichton, Group Manager Corporate Services and Risk Assurance; S. Baxendale, Group Manager: District Assets; D. Maitland; Executive Assistant, E. Rae, Strategy and Communications Advisor; S. Johnston; Governance Administrator, L. Truman, Finance Manager.

### 2. WHAKAPUAKITANGA WHAIPĀNGA DECLARATIONS OF INTEREST

The Interest Register had been circulated via Microsoft Teams and was also available on the day on the council table.

### 3. KA MATATAPU TE WHAKATAUNGA I TE TŪMATANUI RESOLUTION TO GO INTO PUBLIC EXCLUDED (to consider and adopt confidential items)

Moved Cr Baird, seconded Cr Phelps and **Resolved** that the Audit and Risk Committee confirm that the public were excluded from the meeting in accordance with Section 48, Local Government Official Information and Meetings Act 1987 at 11.35am.

Resolutions to exclude the public: Section 48, Local Government Official Information and Meetings Act 1987.

The general subject of the matters to be considered while the public are excluded, the reason for passing this resolution in relation to each matter and the specific grounds under Section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of the resolution are as follows:

Item No.	General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under Section 48(1) for the passing of this resolution
1.	Draft Annual Report 2022/2023	Good reason to withhold exist under Section 7	That the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists. Section 48(1)(a)

This resolution is made in reliance on sections 48(1)(a) and (d) of the Local Government Official Information and Meetings Act 1987 and the particular interests or interests protected by section 7 of that Act, which would be prejudiced by the holding of the relevant part of the proceedings of the meeting in public are as follows:

Item No.	Interest
1	Prevent the disclosure or use of official information for improper gain or improper advantage. (Section 7 (2)(j))

Moved Cr , seconded Cr <sup>i</sup> and **Resolved** that the business conducted in the ‘Public Excluded Section’ be confirmed and accordingly, the meeting went back to the open part of the meeting at 4:28pm.

Amendment

“Moved Rachael Dean, seconded Cr Baird and **Resolved** to move out of the Public Excluded section of the meeting at 4:28pm”.

**DATE OF THE NEXT ORDINARY RISK AND ASSURANCE COMMITTEE MEETING – 9 NOVEMBER 2023  
COUNCIL CHAMBERS, 36 WELD STREET, HOKITIKA AND VIA ZOOM.**

**MEETING CLOSED AT 4:28 PM**

Confirmed by:

\_\_\_\_\_  
**Rachael Dean**  
**Independent Chair**

**Date:**

<sup>i</sup> Amended by Risk and Assurance Committee Meeting – 09.11.23

# Report to Council



**DATE:** 23 November 2023  
**TO:** Mayor and Councillors  
**FROM:** Joanne Conroy, Chair, Westland Holdings Limited

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## 2022-2023 Annual Report for Westland Holdings Limited

### 1. Summary

- 1.1. The purpose of this report is to formally present the Annual Report for Westland Holdings Limited.
- 1.2. This issue arises from the statutory requirement for Westland Holdings Limited (WHL) to give Council the option to provide Council with the year end results.
- 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 2021, which are set out in the Long-Term Plan 2021 - 31. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council receive the Westland Holdings Ltd Annual Report 2022-23.

### 2. Background

- 2.1. The reason the report has come before the Council is due to the statutory requirement for Council to receive the Annual Report for Westland Holdings Limited.

### 3. Current Situation

- 3.1. The Consolidated income for the year ended 30 June 2023 was \$32,137,000 up 9% from the 2021-2022 year. Profit for the year was \$543,000 (before tax, subvention payments and other income). Cost of sales, general expenses and interest payments were all higher than last year.
- 3.2. Ernst & Young have provided the audit report and have issued an unqualified report. For the previous few years, the audit has been qualified because DWL did not have the airport assets revalued.
- 3.3. Performance Measures (as provided in SOI) were achieved except for Financial Objectives. Gross revenue, net profit, return on Shareholder funds and return on total assets were all lower than budgeted.

### 4. Options

- 4.1. Option 1: That Council receives the Westland Holdings Ltd Annual report 2022-23; or
- 4.2. Option 2: That Council does not receive the report.

## **5. Risk Analysis**

5.1. Risk has been considered and highlight the fact that if Council do not receive the report there is a risk to Council's reputation due to the fact that it has not met its compliance obligations.

## **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 medium;

7.1.1.No public consultation is considered necessary;

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

8.1. **Option 1** – That Council receive the Westland Holdings Ltd Annual report 2022-23. The report will be supported by a presentation by each of the Council Controlled Organisations to provide more detailed information and give Councillors an opportunity to ask questions, but the results from the previous financial year have been audited and cannot be changed.

8.1.1.There are no implications to this option.

8.2. **Option 2** – That Council does not receive the report and seeks further information from Westland Holdings Limited about aspects of last year's performance.

8.2.1.There are no implications to this option.

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

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that the results from the last financial year cannot be altered.

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

10.1. That the report be received.

10.2. That the Westland Holdings Ltd Annual Report 2022-23 be received and published to the Westland District Council Website.

**Joanne Conroy**  
**Chair, Westland Holdings Limited**

**Appendix 1:** 2022-2023 Annual Report for Westland Holdings Limited





# Westland HOLDINGS



**WESTLAND HOLDINGS LIMITED**

**ANNUAL REPORT**

**FOR THE YEAR ENDED 30 JUNE 2023**

# DIRECTORY

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**Directors:**

Chairperson: Joanne M Conroy

Director: Christopher J Rea

Director: Christopher G Gourley

**Registered Office:**

Westland District Council

36 Weld Street, Hokitika

Phone 03 756 9010

Fax 03 756 9045

**Auditor:**

Ernst & Young on behalf of the Controller & Auditor-General

**Bankers:**

Westpac Bank, Revell Street, Hokitika

**Solicitors:**

Parry Field, PO Box 44, Hokitika

# DIRECTORS REPORT

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The Directors present the Annual Report of Westland Holdings Limited for the year ended 30 June 2023. Westland Holdings Limited was founded in July 2002 as a holding company for the various commercial interests of the Westland District Council. It currently has 2 operating subsidiaries which it owns 100% of, namely:

- Westroads Limited and
- Destination Westland Limited

## Review of Operations

<b>Results for the Year Ended 30 June 2023</b>	<b>\$000</b>
Net Surplus(Deficit) before Taxation	543
Subvention Payment	(200)
Income Tax	(75)
Net Surplus(Deficit) after Taxation	268
Gain on Land & Building Revaluation	9,231
Deferred Tax on Revaluation	(2,374)
Net Surplus (Deficit) after Taxation and Total Comprehensive Income for the Year	7,125

<b>Movements in Equity</b>	
Equity (opening balance)	20,254
Surplus after Taxation	268
Other Comprehensive Income	6,857
Distributions to owners	(300)
Equity (closing balance)	27,079

## Directors' Interests:

The Company did not transact business with any business in which any director had an interest. The directors have no interest in the shares of the Company or any of its subsidiaries.

## Remuneration of Directors:

Remuneration and other benefits paid or due to directors on behalf of the Company, for services as a director during the year, are as follows:

	<b>\$</b>
J M Conroy	35,000
C G Gourley	25,000
C J Rea	25,000
Total Remuneration	85,000

Remuneration and other benefits paid or due to directors on behalf of the Group for the subsidiaries for services as a director during the year totalled \$305,277. Details of the fees paid to directors are contained in the individual subsidiary accounts.

There were no loans made to the directors during the year or owing from them at the year end.

# DIRECTORS REPORT

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## Director Appointment and Retirement

J M Conroy retired from Destination Westland on 31 January 23 and P DeGoldi was appointed to Destination Westland on 1 November 2022

## Remuneration of Employees

Within the Group there were twenty-six employees whose remuneration and benefits package was over \$100,000. The total remuneration of these twenty-six employees totalled \$3.6m broken into the following bands:

Salary Range		Employees	Westroads Ltd	Destination Westland Ltd
100,000	110,000	6	6	
110,000	120,000	5	5	
120,000	130,000	4	3	1
130,000	140,000	2	2	
140,000	150,000	1	1	
150,000	160,000	3	3	
170,000	180,000	2	1	1
190,000	200,000	2	2	
300,000	310,000	1	1	
		26	24	2

## Indemnity and Insurance

Directors and Officers Liability Insurance has been arranged by the Company in conjunction with the Westland District Council.

## Donations:

The total amount of donations made by the Group during the year is \$26,223 (2022 \$4,947)

## Auditors:

The Auditor-General is appointed as Auditor of the Group under Section 14 of the Public Audit Act 2001 and Section 70 of the Local Government Act 2002. Ernst & Young has been appointed to provide these services.

# DIRECTORS REPORT

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## Directors' Declaration

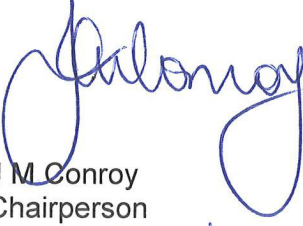
In the opinion of the directors of Westland Holdings Limited and Group, the financial statements and notes on pages 5-41


- comply with New Zealand generally accepted accounting practice and give a true and fair view of the financial position of the Company and Group as at 30 June 2023 and the results of their operations and cash flows for the year ended on that date
- have been prepared using appropriate accounting policies, which have been consistently applied and supported by reasonable judgements and estimates.

The directors believe that proper accounting records have been kept which enable, with reasonable accuracy, the determination of the financial position of the Company and Group and facilitate compliance of the financial statements with the Financial Reporting Act 2013.

The directors consider that they have taken adequate steps to safeguard the assets of the Company and Group, and to prevent and detect fraud and other irregularities. Internal control procedures are also considered to be sufficient to provide a reasonable assurance as to the integrity and reliability of the financial statements.

For and behalf of the Board

  
J M Conroy  
Chairperson  
Date: 25/10/2023

  
C J Rea  
Director  
Date: 25/10/23

**WESTLAND HOLDINGS LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2023**



	Note	Group 2023 \$000	Group 2022 \$000
Revenue	1	32,137	29,471
Cost of Sales	3	( 21,970)	( 19,567)
<b>Gross Profit</b>		10,167	9,904
Other Income	2	2,542	3,260
Administrative Expenses	3	( 11,726)	( 10,854)
<b>Results from operations</b>		983	2,310
Interest Received		8	4
Interest Paid	4	( 448)	( 379)
<b>Net finance costs</b>		( 440)	( 375)
Profit before Income Tax		543	1,935
Subvention Payment		( 200)	( 100)
Income tax expense	5	( 75)	( 285)
<b>Profit for the period</b>		<b>268</b>	1,550
<b>Attributable to:</b>			
<b>Equity Holders of the parent</b>		<b>268</b>	1,550
		<b>268</b>	<b>1,550</b>
<b>Other Comprehensive Income</b>			
Gain on Land & Building Revaluation		9,231	-
Deferred Taxation on Revaluation	5	( 2,374)	-
<b>Total Other Comprehensive Income</b>		6,857	-
<b>Total Comprehensive Income for the Year</b>		<b>7,125</b>	<b>1,550</b>
<b>Attributable to:</b>			
<b>Equity holders of the parent</b>		<b>7,125</b>	<b>1,550</b>
		<b>7,125</b>	<b>1,550</b>

**WESTLAND HOLDINGS LIMITED**  
**STATEMENT OF MOVEMENT IN EQUITY**  
**FOR THE YEAR ENDED 30 JUNE 2023**



<b>Group</b>	<b>Note</b>	<b>Share Capital \$000</b>	<b>Asset Revaluation Reserve \$000</b>	<b>Retained Earnings \$000</b>	<b>Total \$000</b>
Balance 1 July 2022		12,480	-	7,774	20,254
Profit/(Loss) for the period		-	-	268	268
Other Comprehensive Income		-	6,857	-	6,857
Issue of Shares	6	-	-	-	-
Dividends to equity holders		-	-	( 300)	( 300)
<b>Balance 30 June 2023</b>	<b>6</b>	<b>12,480</b>	<b>6,857</b>	<b>7,742</b>	<b>27,079</b>
Balance 1 July 2021		8,695	-	6,224	14,919
Profit/(Loss) for the period		-	-	1,550	1,550
Other Comprehensive Income		-	-	-	-
Issue of Shares		3,785	-	-	3,785
Dividends to equity holders		-	-	-	-
<b>Balance 30 June 2022</b>	<b>6</b>	<b>12,480</b>	<b>-</b>	<b>7,774</b>	<b>20,254</b>

**WESTLAND HOLDINGS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2023**



	Note	Group 2023 \$000	Group 2022 \$000
<b>EQUITY</b>			
Share capital	6	12,480	12,480
Retained earnings		7,742	7,774
Asset Revaluations Reserves		6,857	-
		<b>27,079</b>	<b>20,254</b>
represented by:			
<b>CURRENT ASSETS</b>			
Bank Accounts and Cash		1,682	915
LGFA Borrower Notes		77	-
Debtors and other Receivables	7	3,147	2,900
Inventories	8	1,021	941
Prepayments		43	69
Work in Progress		11	63
Contract Assets	9	1,473	1,461
Total Current Assests		7,454	6,349
<b>CURRENT LIABILITIES</b>			
Creditors and Other Payables		2,553	2,549
Contract Liabilities	9	212	349
Deferred Income	13	186	154
Subvention payment payable		200	100
Bank Overdraft (secured)	15	5	3
Employee Entitlements	18	1,236	1,305
Current Portion of Lease Liabilities	16	126	158
Current Portion of Term Loan	15	2,642	2,013
Tax Payable		231	193
Total Current Liabilities		7,391	6,824
<b>Working Capital (Deficit)</b>		<b>63</b>	<b>( 475)</b>
<b>NON-CURRENT ASSETS</b>			
Property Plant and Equipment	10	32,720	22,194
Investment Property	12	1,105	1,125
Right of Use Assets	16	618	719
LGFA Borrower Notes		58	
Intangible Assets	11	424	424
Total Non Current Assets		34,925	24,462
<b>NON-CURRENT LIABILITIES</b>			
Employee Entitlements	18	134	109
Bank Term loans	15	4,638	2,626
Lease Term Liability	16	559	637
Deferred Tax Liability	5	2578	361
Total Non Current Liabilities		7,909	3,733
<b>Net Assets</b>		<b>27,079</b>	<b>20,254</b>



**WESTLAND HOLDINGS LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**



	Note	Group 2023 \$000	Group 2022 \$000
<b>Cash Flows from Operating Activities</b>			
Receipts from customers and other sources		34,074	32,650
Payments to suppliers and employees		( 31,217)	( 28,075)
Taxes paid		( 192)	( 1)
Subvention payments made		( 100)	-
Interest paid		( 444)	( 414)
Net Cash flow from/(to) Operating Activities	22	<b>2,121</b>	<b>4,160</b>
<b>Cash Flows from Investing Activities</b>			
Proceeds from sale of property, plant and equipment		935	672
Purchase of property, plant and equipment		( 4,328)	( 2,257)
Net Cash flow from/(to) Investing Activities		<b>(3,393)</b>	<b>(1,585)</b>
<b>Cash Flows from Financing Activities</b>			
Proceeds of Loans and Bank Advances		5,871	20
Repayments of Loans		( 3,230)	( 2,291)
Payment of Lease Liabilities		( 169)	( 145)
LGFA Deposits made		( 135)	-
Dividends Paid		( 300)	-
Net Cash flow from/(to) Financing Activities		<b>2,037</b>	<b>(2,416)</b>
Net Increase/(Decrease) in Cash Held		765	159
Add Opening Bank Balance at 1 July		912	753
<b>Closing bank accounts and cash 30 June</b>		<b>1,677</b>	<b>912</b>
<i>Made up of:</i>			
Cash		1,682	915
Bank Overdraft		(5)	(3)
		<b>1,677</b>	<b>912</b>

## PERFORMANCE TARGETS

The following performance targets have been set for the 2022/2023 financial year, and the two years following:

### Relationship with WDC/Other Governance Issues

Objective	Performance Target
1 To ensure that the financial targets and strategic direction of WHL are in line with WHL's strategic plan, which is developed in conjunction with WDC	<p>A draft SOI for WHL will be submitted for approval to WDC by 1 March each year.</p> <p>Achieved - Draft SOI provided to WDC on 17 February 2023.</p> <p>A completed SOI will be submitted to WDC by 30 June each year.</p> <p>Achieved - Final SOI provided to Council on 14 June 2023.</p>
2 To ensure that WDC is kept informed of all significant matters relating to its subsidiaries on a "no surprises" basis	<p>Regular reporting of performance to the Economic Development Committee of the WDC will be done on a six-monthly basis, with quarterly reports provided to council and full council updates for the six monthly results and Annual Plan.</p> <p>Presentations to Council: November 2022 February 2023 June 2023</p> <p>Full year and half year reporting to WDC will be provided within 60 days after 31 December and 30 June of each year.</p> <p>February 2023 Council preferred to wait for audited results, so year end not presented until November 2023.</p> <p>Major matters of urgency are reported to the appropriate Council</p>

Committee or the Chief Executive of WDC within three days.

No matters of urgency during the year.

- 3 To ensure that WHL directors add value to the Company and that their conduct is according to generally accepted standards.

The Chair will initiate an independent formal evaluation of the WHL directorate every 2 years. The next such review will be undertaken in the 2024-2025 year.

Achieved - 360 survey completed.

The Company will review the training needs of individual WHL directors, and ensure training is provided, where required.

Completed.

- 4 WHL's process for the selection and appointment of directors to the boards of subsidiaries is rigorous and impartial.

The process followed for each appointment to a subsidiary board is transparent, fully documented and reported to WDC. Any appointments will be made in accordance with the WDC's Policy for Director Appointments.

Achieved - One appointment made to Destination Westland Limited in accordance with WDC's Policy.

- 5 Begin appointment of independent Directors to the Board of Destination Westland as funds allow.

Gradually replace the Director on the DWL Board with as time, funds and good succession planning allows.

Achieved - Director J M Conroy replaced by Director P de Goldi in January 2023.

## Financial Objectives and Performance Measures

Objective	Performance Target
6 To ensure that WHL returns a dividend to WDC in accordance with WDC's budgets and meets other financial targets.	WHL agrees with WDC on an achievable distribution each year as part of the SOI process. For the 2023/24 financial year a dividend of \$270k was budgeted and the actual dividend was \$300k.
7 Gross Revenue: Combined revenue for the 22-23 year	Equal to or greater than \$33 million. Revenue was \$32.1m for the year.
8 Net Profit before tax: Combined net profit for the 22-23 year	Equal to or greater than \$1 million. Pre-tax Profit was \$543k for the year.
9 Return on Shareholder Funds for each of the three years.	At least 8% Pre-tax return on shareholder funds was 2.6% for the year.
10 Return on total assets	At least 6.5% Pre-tax Return on Average total assets was 1.5%.

## Specific Subsidiary Management and Supervisory Functions

Objective	Performance Target
11 To ensure that WHL's procedure for appointment to subsidiary directorates are open and in accordance with written policy.	That the adopted WDC Directors Policy be followed for any director appointments made.  Achieved - One appointment made in accordance with the policy.
12 To ensure that the draft subsidiary company SOI's are received on a timely basis for review and comment.	Draft SOI's are to be received by 14 February from the subsidiary companies, and finalised by 1 June for each year covered by this SOI.  Draft SOI received from DWL on 13 February 2023 and from Westroads on 8 February 2023.

Final SOI received from Westroads on 6 June 2023 and from Destination Westland on 28 April 2023.

- 13 To ensure that the final subsidiary company SOI's are appropriate, measurable, attainable and timely and Connected to their strategic plan.

Comment on the draft SOI's within the statutory timeframe of 30 April each year, and ensure specific and measurable targets are included as Performance Objectives.

Achieved - Feedback provided to subsidiary companies on 28 April 2023.

WHL will direct the subsidiary companies to produce commercially focused SOI's that are consistent with their strategic plan and aligned to WDC's strategic direction.

Achieved – Companies provided suitable SOI's.

- 14 To ensure that the subsidiary company reporting is relevant and timely.

Subsidiary company SOI's will incorporate specific reporting requirements in accordance with legislation and accepted practice.  
Completed.

Subsidiary companies will also be required to provide Monthly Management reports followed by quarterly briefings to WHL in sufficient detail to allow WHL to fulfill its reporting obligations to the WDC.  
Completed.

All activity reports and formal reporting will be done through the Chairperson of WHL and the Chief Executive of WDC.  
Completed.

## Risk Management Processes

Objective	Performance Target
15 To ensure that there are adequate processes for the identification, assessment and management of the risk exposures of the subsidiary companies.	Subsidiary company SOI's will incorporate specific statements regarding the processes for the management of risk exposures, including health and safety and reputational risk, all companies will also maintain an up to date risk register.  <b>Achieved – Subsidiary Companies have provided up to date risk registers.</b>
16 Ensure that subsidiary companies do not make decisions that could have significant implications for future Council funding.	Long term investment assessment is carried out for any new projects of a size and nature that requires WHL approval. Significant projects and their sources of funding must also be assessed and approved by Council prior to initiating the projects.  <b>No material new projects initiated in the period</b>

# Westroads Key Results 30 June 2023

Low margins from our Canterbury division and a loss from the screening and crushing operation impacted our ability to meet budget for the year

## \$31.0M

### GROSS REVENUE

Gross revenue from customers landed on \$31.0m against a budget of \$31.8m

## \$846K

### PRE-TAX PROFIT

A pre-tax profit for the year of \$846k against a budget of \$1.3m

## 7.5%

### RETURN ON SHAREHOLDER FUNDS

7.5% p.a. against a KPI of >10%



# Westroads Key Results 30 June 2023

Westroads focus around it's qualitative measures has been strong, by industry standards they have performed well, with a strong ongoing focus.

## No Breaches

### COMPLIANCE

Compliance with statutory and regulatory obligations has been achieved with no breaches

## 0.1%

### LOST DAYS TO INJURY

Lost days to injury as a percentage of all days worked, was 0.1% against our focus of 0% and a .3% result last year. This is an ongoing focus, the result is never satisfying unless it is zero.





# Destination Westland Key Results 30 June 2023

It has been a challenging year financially but we have been able to manage through well. We have completed and rented a pensioner housing project, absorbed inflationary pressure and ended in a good cashflow position.

## 3.077m

**GROSS REVENUE**

Last financial year 2.513m

## (0.045)M

**NET PROFIT BEFORE TAX**

Last financial year 0.788m

## -0.8%

**RETURN ON SHAREHOLDER FUNDS**

Last financial year 1.1%



# Destination Westland Key Results 30 June 2023

We have worked hard to achieve our qualitative results and it is pleasing to see our results here setting a good platform for the coming financial year

## 5000+

### WILDFOODS

Attendance to exceed 5000 people

## 98%

### TENANT SATISFACTION

Tenant satisfaction with the provision of the companies aged care rental housing achieved 98% against a target of 95%

## NIL

### AVIATION

Annual CAA Findings



# **WESTLAND HOLDINGS LIMITED**

## **STATEMENT OF ACCOUNTING POLICIES**

### **FOR THE YEAR ENDED 30 JUNE 2023**



#### **REPORTING ENTITY**

Westland Holdings Limited is registered under the Companies Act 1993 and is domiciled in New Zealand. Westland Holdings Limited is owned by Westland District Council. The Company is a Council Controlled Trading Organisation as defined in Section 6(1) of the Local Government Act 2002.

The financial statements of the Group have been prepared in accordance with the requirements of the Companies Act 1993, and the Local Government Act 2002.

The Group consists of Westland Holdings Limited, Destination Westland Limited, Westroads Limited. All Group companies are incorporated in New Zealand.

#### **BASIS OF PREPARATION**

##### **Statement of Compliance**

The Company and Group has designated itself as a profit orientated entity for the purposes of New Zealand Equivalent to International Financial Reporting Standards (NZIFRS). The Financial Statements have been prepared in accordance with New Zealand Generally Accepted Accounting Practice ("NZ GAAP") and Tier 1 for-profit entity Accounting Standards. They comply with New Zealand equivalents to the International Financial Reporting Standards and other applicable Financial Reporting Standards, as appropriate for profit-oriented entities.

The financial statements were approved by the board of directors on 25 October 2023.

##### **Measurement Base**

The financial statements have been prepared on a historical cost basis, except for the revaluation of investment properties which are revalued every year.

##### **Functional and presentation currency**

These financial statements are presented in New Zealand dollars (\$), which is the Group's functional currency. All financial information presented has been rounded to the nearest thousand.

##### **Use of estimates and judgements**

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

In particular, information about significant areas of estimation uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are described below:

Note 1 – Revenue from contracts with customers

Note 2 – Other Income

Note 10 – Depreciation and estimated useful lives of property, plant and equipment

Note 16 – Right of use asset and lease liabilities

## CHANGES IN ACCOUNTING POLICIES

The only change to the accounting policies for the year to 30 June 2023, is that the Group has decided to revalue all land and buildings in line with the Westland District Council policy of revaluing every three years. All other accounting policies have been consistently applied throughout the period covered by these Financial Statements.

## SIGNIFICANT ACCOUNTING POLICIES

Accounting policies set out below have been applied consistently to all periods presented in these financial statements. The following particular accounting policies which materially affect the measurement of financial results and financial position have been applied:

### PROPERTY, PLANT and EQUIPMENT

#### Recognition and measurement

With the exception of land and buildings and airport infrastructure, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the asset to a working condition for its intended use, and the costs of dismantling and removing the items and restoring the site on which they are located. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

#### Subsequent costs

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Group and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the profit or loss as incurred.

#### Depreciation

Depreciation is recognised in the profit or loss on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. Leased assets are depreciated over the shorter of the lease term and their useful lives. Land is not depreciated.

The estimated useful lives for the current and comparative periods are as follows:

	2023	2022
buildings	3 - 50 years	3 - 50 years
plant and equipment*	1 - 25 years	1 - 25 years
office furniture and equipment	2 - 7.5 years	2 - 7.5 years
runway infrastructure	10 - 50 years	10 - 50 years

\*includes motor vehicles

#### Revaluation

From the year ended 30 June 2023 land & buildings and airport infrastructure are revalued every three years. All other asset classes are carried at depreciated historical cost.

The net revaluation results are credited or debited to other comprehensive income and are accumulated to the asset revaluation reserve in equity.

## **INVESTMENT PROPERTIES**

Properties leased to third parties under operating leases are classified as investment property.

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value as determined annually by an independent valuer. Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

## **INTANGIBLE ASSETS**

Goodwill is allocated to cash generating units for the purposes of impairment testing. The allocation is made to those cash generating units or groups of cash generating units that are expected to benefit from the business combination, in which the goodwill arose. Goodwill is assessed for impairment on an annual basis. Any impairment losses are recognised immediately in the profit or loss.

## **INVENTORIES**

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.

In the case of metal inventories and work in progress, cost includes an appropriate share of production overheads based on normal operating capacity. Metal inventory cost is calculated on a discounted sale value basis, as an approximation of weighted average cost.

Inventories include development properties that are being developed for sale. These properties are measured at the lower of cost and net realisable value and the cost includes development costs to date.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

## **IMPAIRMENT**

The carrying amounts of the Company's assets are reviewed at each balance sheet date to determine whether there is any objective evidence of impairment.

An impairment loss is recognised whenever the carrying amount of an asset exceeds its recoverable amount. Impairment losses directly reduce the carrying amounts of assets and are recognised in the profit or loss.

### **Impairment of Receivables**

The Group applies the IFRS 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss provision for trade receivables and contract assets. To measure expected credit losses on a collective basis, trade receivables and contract assets are grouped based on similar credit risk and aging. The contract assets have similar risk characteristics to the trade receivables for similar types of contracts. The expected loss rates are based on the Group's historical credit losses experienced over the three-year period prior to the period end. The historical loss rates are then adjusted for current and forward-looking information on economic factors affecting the Companies customers.

There is no impairment deemed necessary as the group are not expecting any credit losses.

### **Impairment of Contract assets and Contract liabilities**

Contract assets and contract liabilities were previously included within "trade and other receivables" and "trade and other payables" and disclosed separately as Work in Progress. Under IFRS15 these items are now combined and renamed as Contract assets

They arise from contracts enter that can span over the financial year and also reflect retention funds that are held by the client until such time as a certificate of completion has been signed off. It may take a up to 2 years to complete, because cumulative payments received from customers at each balance sheet date do not necessarily equal the amount of revenue recognised on the contracts.

There has been no Impairment of Contract Assets or Contract Liabilities

### **Impairment of Goodwill**

The Group is required to test, on an annual basis, whether goodwill has suffered any impairment. The recoverable amount is determined based on value in use calculations. The use of this method requires the estimation of future cash flows and the determination of a discount rate in order to calculate the present value of the cash flows

## **FINANCIAL INSTRUMENTS**

The Group categorises its financial assets and its financial liabilities as being at amortised cost.

### **Financial Assets**

The company's financial assets comprise: cash and cash equivalents, and trade and other receivables. These are non-derivative financial assets with fixed or determinable payments that are not quoted on an active market. Financial assets are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less impairment.

### **Financial liabilities**

Financial liabilities comprise: trade and other payables, borrowings, and advances. Borrowings are initially recognised at their fair value net of transaction costs, and subsequently measured at amortised cost using the effective interest method.

### **Interest-bearing borrowings**

Interest-bearing borrowings are classified as other non-derivative financial instruments.

### **Trade and other payables**

Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

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

All items in the financial statements are exclusive of goods and services tax (GST) with the exception of receivables and payables which are stated with GST included. Where GST is irrecoverable as an input tax then it is recognised as part of the related asset or expense.

## **EMPLOYEE BENEFITS**

### **Defined contribution plans**

Obligations for contributions to defined contribution pension plans are recognised as an expense in profit or loss when they are due.

### **Other long-term employee benefits**

The Group's net obligation in respect of long-term employee benefits other than pension plans is the amount of future benefit that employees have earned in return for their service in the current and prior periods; that benefit is discounted to determine its present value, and the fair value of any related assets is deducted.

### **Termination benefits**

Termination benefits are recognised as an expense when the Group is demonstrably committed, without realistic possibility of withdrawal, to a formal detailed plan to terminate employment before the normal retirement date. Termination benefits for voluntary redundancies are recognised if the Group has made an offer encouraging voluntary redundancy, it is probable that the offer will be accepted, and the number of acceptances can be estimated reliably.

### **Short-term benefits**

Short-term employee benefit obligations are measured on an undiscounted basis and are expensed as the related service is provided.

A provision is recognised for the amount expected to be paid under short-term cash bonus or profit-sharing plans if the Company has a present legal or constructive obligation to pay this amount as a result of past service provided by the employee and the obligation can be estimated reliably.

### **LEASED ASSETS**

Leases in terms of which the Company assumes substantially all the risks and rewards of ownership are classified as finance leases. Upon initial recognition, the leased asset is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payments. Subsequent to initial recognition, the asset is accounted for in accordance with the accounting policy applicable to that asset.

Other leases are operating leases. The leased assets are not recognised on the Company's balance sheet.

### **PROVISIONS**

A provision is recognised if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

### **FAIR VALUE**

The Group uses various valuation methods to determine the fair value of certain assets. The inputs to the valuation methods used to measure fair value are categorised into two levels:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).

### **INCOME TAX EXPENSE**

Income tax expense comprises current and deferred tax. Income tax expense is recognised in the profit or loss except to the extent that it relates to items recognised directly in other comprehensive income or equity, in which case it is recognised in other comprehensive income or equity.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the reporting date, and any adjustment to tax payable in respect of previous years.

Deferred tax is recognised using the balance sheet method, providing for temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is not recognised for the following temporary differences: the initial recognition of goodwill, the initial recognition of assets or liabilities in a transaction that is not a business combination and that affects neither accounting nor taxable profit, and differences relating to investments in subsidiaries and jointly controlled entities to the extent that they probably will not reverse in the foreseeable future. Deferred tax is measured at the tax rates that are expected to be applied to the temporary differences when they reverse, based on the laws that have been enacted or substantively enacted by the reporting date.

A deferred tax asset is recognised to the extent that it is probable that future taxable profits will be available against which temporary difference can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realised.

## **CASH & CASH EQUIVALENTS**

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

Bank overdrafts are shown in current liabilities in the statement of financial position.

## **THE GROUP AS A LESSEE**

The Group assesses whether a contract is or contains a lease at inception of the contract. The Group recognises a ROU asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases and leases of low-value assets where the Group recognises the lease payments as an other operating expense on a straight-line basis over the term of the lease. Lease liabilities are initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses its incremental borrowing rate (IBR). Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments, less any lease incentives;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

Lease liabilities are presented as a separate line in the balance sheet and are subsequently measured by increasing the carrying amount to reflect interest on the lease (using the effective interest method) and reducing the carrying amount to reflect the lease payments made. The Group remeasures the lease liability if:

- The lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate;
- Lease payments changing due to changes in an index or rate, in which case the lease liability is remeasured by discounting the revised lease payments using the initial discount rate; or
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.

ROU assets ROU assets comprise of the initial measurement of the corresponding lease liability, lease payments made at or before the commencement date and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Wherever the Group incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognised and measured under NZ IAS 37. The costs are included in the related ROU asset, unless those costs are incurred to produce inventories. ROU assets are depreciated over the shorter period of lease term and useful life of the underlying asset.

The estimated useful lives of ROU assets are based on the lease term. Depreciation starts at the commencement date of the lease. ROU assets are presented as a separate line in the balance sheet. The Group applies NZ IAS 36 to determine whether a ROU asset is impaired and accounts for any identified loss



under the same policy adopted for property, plant and equipment. Variable rents that do not depend on an index or rate are not included in the measurement of the lease liability and ROU asset. The related payments are recognised as an expense in the period in which the event or condition that triggers those payments occurs and are included in other operating expenses in the income statement.

### **CONTRACT ASSETS**

Contract assets primarily relate to the Group's rights to consideration for work performed but not billed at the reporting date. The contract assets are transferred to trade receivables when the rights have become unconditional. This usually occurs when the Group issues an invoice in accordance with contractual terms to the customer. Payments from customers are received based on a billing schedule / milestone basis, as established in our contracts

### **CONTRACT LIABILITIES**

Contract liabilities primarily relate to the Group's obligation to transfer goods or services to a customer for which the Group has received consideration (or an amount of consideration is due) from the customer. Contract liabilities are recognised as revenue when work is performed under the contract. If the net amount of the Groups rights to consideration for work performed after deduction of progress payments received is negative, the difference is recognised as a liability and included as part of contract liabilities.

### **CONSOLIDATION**

The Company has two 100% owned subsidiary companies that are consolidated in these financial statements

The basis of consolidation: The purchase method is used to prepare the consolidated financial statements, which involves adding together like items of assets, liabilities, equity, income and expenses on a line-by-line basis.

The Company consolidates as subsidiaries in the Group financial statements all entities where the Company has the capacity to control their financing and operating policies so as to obtain benefits from the activities of the entity. This power exists where the Company controls the majority voting power on the governing body, or where such policies have been irreversibly predetermined by the Company, or where the determination of such policies is unable to materially impact the level of potential ownership benefits that arise from the activities of the subsidiary.

The Company measures the cost of a business combination as the aggregate of the fair values, at the date of exchange, of assets given, liabilities incurred or assumed, in exchange for control of the subsidiary plus any costs directly attributable to the business combination.

Any excess of the cost of the business combination over the Company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities is recognised as goodwill. If the Company's interest in the net fair value of the identifiable assets, liabilities, contingencies recognised exceeds the cost of the business combination, the difference will be recognised immediately in the profit or loss.

Investments in subsidiaries are carried at cost in the Company's own "parent entity" financial statements.

Intra-group balances, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.

**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**



**1. Revenue from Contracts with Customers**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
<b>Over Time</b>		
Maintenance contracts	16,246	14,444
Construction contracts	11,393	11,428
Management contracts	745	694
Other contracts	2,007	1,410
<b>At a point in time</b>		
Sales of goods and services - metal	1,393	1,290
Sales of goods and services - other	353	205
	<b>32,137</b>	<b>29,471</b>

Under NZIFRS 15, revenue is recognised when a customer obtains control of the goods or services. Revenue is measured at the fair value of the consideration received or receivable. Revenue is recognised if it meets the criteria below.

i) Maintenance Contracts

The Group primarily generates service revenue from the following activities:

- roading and footpaths
- amenity assets including water and wastewater
- parks, trees and cleaning

Typically, under the performance obligations of service contracts, the customer consumes and receives the benefit of the service as it is provided. As such, service revenue is recognised over time as the services are provided.

(ii) Construction Contracts

The contractual terms and the way in which the Group operates its construction contracts is predominantly derived from projects containing one performance obligation. There are numerous milestone in each project, however the performance obligation is the delivery of completed construction project as this primary outcome of each contract. Under these performance obligations, customers either simultaneously receive and consume the benefits as the company performs them or performance creates or enhances an asset that the customer controls as the asset is created or enhanced. Therefore, contracted revenue is recognised over time based on stage of completion of the contract. The transaction price is based on contract value.

(iii) Management Contracts

These are service contracts where typically the customer consumes and receives benefits of the service as it is provided. As such, service revenue is recognised over time as the services are provided.

(iv) Sale of goods Revenue

Is recognised at a point in time when the customer obtains control of goods and services, specifically when physical goods are delivered to the customer. The transaction price is based on the agreed sales price.

v) Other contracts

Other contracts included contracts that cannot be classified under Maintenance or Construction - such as smaller Plumbing contracts and operation of Landfill management assets is recognised overtime. Under these performance obligations, customers either simultaneously receive and consume the benefits as the Group performs them.

vi) Variable Consideration

The Group has not incurred any claim for liquidated damages during the financial year.

vii) Warranties and Defect Periods

Construction and service contracts can include defect and warranty periods which vary from contract to contract, following completion of the project. These obligations are not deemed to be separate performance obligations and therefore are estimated and included in the total costs of the contracts. Where required, amounts are recognised in provisions

**WESTLAND HOLDINGS LIMITED**  
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Key estimates and judgements: Revenue recognition

i) Stage of completion of construction contracts

Determining the stage of completion requires an estimate of expenses incurred to date as a percentage of total estimated costs. The progress to satisfaction is assessed by reference to measure and value of work performed and agreed by the client before an invoice is submitted for payment, therefore the satisfaction of the performance obligation represents a faithful depiction of the transfer of goods or services.

ii) Modifications

When a contract modification exists and the Group has an approved enforceable right to payment, revenue in relation to claims and variations is only included in the transaction price when the amount claimable becomes highly probable. Management uses judgement in determining whether an approved enforceable right exists and the amount that meets the “highly probable” threshold

iii) Variable consideration

Where consideration in respect of a contract is variable, the expected value of revenue is only recognised to the amount management considers is recoverable. This is assessed on a periodic basis and is based on all available information, including historic performance. When modifications in design or contract requirements are entered into, the transaction price is updated to reflect these. Where the price of the modification has not been confirmed, an estimate is made of the amount of revenue to recognise.

Timing of revenue and payment

Payment is required on the 20th day of the month after the issuing of the invoice. The only difference in timing between recognition of income and receipt of payment are Contract Retentions, which are classified as Contract Assets and Contract Liabilities in the Statement of Financial Position. Retentions are released when a certificate of completion is produced and the remaining balance after the defects period documented in the contract is reached.

**2. Other Income**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Gain on sale of property, plant and equipment	426	618
Lease receipts	980	914
Gain on sale of term inventory	-	118
Services to customers	941	415
Recoveries	45	27
Impairment reversals	-	-
Change in fair value of investment properties	-	115
Supplier Rebates	24	74
Grants	104	763
Government Covid Wage Subsidy	22	216
	<b>2,542</b>	<b>3,260</b>

**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**3. Nature of Expenses**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
<i>The following items are included in the expenditure of the Group</i>		
Audit fees to Ernst & Young comprising audit of financial statements	171	129
Depreciation and amortisation	2,645	2,527
Depreciation & Amortisation - Leases	160	155
Loss on sale of property, plant and equipment	53	174
Directors' Fees	306	290
Donations	29	5
Bad Debts Written off	4	19
Change in Provision for Doubtful Debts	3	-
Rental and operating lease costs	-	245
<b>Personnel Expenses</b>		
Wages and Salaries	11,615	10,941
Contributions to defined contribution plans	493	458
Long service leave	31	( 33)
Retiring gratuities	4	77
	<b>12,143</b>	<b>11,443</b>

Personnel Expenses are split between cost of sales and administration expenses in the Statement of Comprehensive Income

**4. Finance Expenses**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Interest Expense on Lease Liabilities	34	36
Other Finance Costs	554	343
	<b>588</b>	<b>379</b>

**5. Taxation**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Surplus before taxation	543	1,935
Prima facie taxation @ 28%	152	542
Plus (less) taxation effect of permanent differences	( 21)	( 229)
(Less) Tax Effect of Subvention Payment to WDC	( 56)	( 28)
Taxation Expense	75	285
<b>Income tax expense is represented by</b>		
Current taxation	232	193
Deferred taxation	( 157)	92
	<b>75</b>	<b>285</b>

**WESTLAND HOLDINGS LIMITED**  
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	Group 2023 \$000	Group 2022 \$000
<b>Deferred taxation asset (liability)</b>		
Opening Balance	( 361)	( 269)
Movement Recognised in surplus or deficit	157	( 92)
Movement Recognised in Other Comprehensive Income	( 2,374)	-
Balance as at 30 June	( 2,578)	( 361)
<b>Deferred tax assets and liabilities are attributable to the following:</b>		
Employee benefit plans (Asset)	9	8
Accruals (Asset)	260	255
Receivables Impairment (Asset)	6	5
Property, Plant and Equipment (Liability)	( 2,614)	( 383)
Retentions (Liability)	( 268)	( 255)
Tax Losses Carried Forward (Asset)	29	9
	( 2,578)	( 361)

**6. Share Capital**

At 30 June 2023 the Company has authorised and issued 12,424,792 (2022: 12,424,792) shares which are fully paid. All shares carry equal voting rights and the right to share in any surplus on winding up of the company. None of the shares carry fixed dividend rights.

**7. Trade and other receivables**

	Group 2023 \$000	Group 2022 \$000
Trade Debtors - non related	2,007	1,931
Trade Debtors - related parties	997	804
GST Receivable	-	-
Contra accounts	9	8
Provision for Doubtful Debts	( 20)	( 17)
Revenue to Come	-	-
Cost Fluctuation Adjustment Accruals	151	174
	3,144	2,900

Trade debtors breakdown per age of debt

	Gross Receivable 2023	Impairment 2023	Gross Receivable 2022	Impairment 2022
Not past due	2,896	2	2,338	1
Past due 0-30 days	52	1	330	1
Past due 31-120 days	27	2	37	3
Past due 121-360 days	17	9	21	6
Past due more than 1 year	12	6	9	6
	3,004	20	2,735	17

**WESTLAND HOLDINGS LIMITED**  
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**8. Inventory**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Metal Stocks	908	804
Other Supplies	113	137
	1,021	941
Provision for Obsolescence	-	-
	1,021	941

**WESTLAND HOLDINGS LIMITED**  
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**9. Contract Assets and Liabilities**

**Contract Assets**

Contract assets primarily relate to the group's rights to consideration for work performed but not billed at the reporting date. The contract assets are transferred to trade receivables when the rights have become unconditional. This usually occurs when the Group issues an invoice in accordance with contractual terms to the customer. Payments from customers are received based on a billing schedule / milestone basis, as established in our contracts. Contact assets are disaggregated according to contract type:

	<b>Group</b>	<b>Group</b>
	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Maintenance contracts	200	228
Construction Contracts	1,209	1,181
Other Contracts	64	52
<b>Total current contract assets</b>	<b>1,473</b>	<b>1,461</b>

As of 30 June 2023, the aggregate amount of the transaction price allocated to the remaining performance obligations is \$20,121 (2022: \$16,495). The Group will recognise this revenue when the performance obligations are satisfied. 100% of remaining performance obligations are expected to occur within the next two years.

Revenue recognised for the year ended 30 June 2023 from performance obligations satisfied (or partially satisfied) in previous periods amounted to \$11,538.

The Change in Contract Assets reflects a single contract having 10% retentions over the entire contract. Further the type of contracts still in Work in Progress at year end were more Construction than Maintenance.

**Contract Liabilities**

Contract liabilities primarily relate to the Companies obligation to transfer goods or services to a customer for which the Company has received consideration (or an amount of consideration is due) from the customer. Contract liabilities are recognised as revenue when work is performed under the contract. If the net amount of the Group's rights to consideration for work performed after deduction of progress payments received is negative, the difference is recognised as a liability and included as part of contract liabilities.

	<b>Group</b>	<b>Group</b>
	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Maintenance contracts	10	50
Construction Contracts	199	298
Other Contracts	3	1
<b>Total current contract liabilities</b>	<b>212</b>	<b>349</b>

The opening balance of contract liabilities was \$348,901 in 2023, all of which was recognised as revenue in the 2023 financial year.

**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
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**10. Property, plant and equipment**

<b>Group</b>	<b>Land &amp; Buildings</b>	<b>Plant &amp; Equipment</b>	<b>Office Furniture &amp; Equipment</b>	<b>Airport Runway Infrastructure</b>	<b>Under Construction</b>	<b>Total</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Cost or fair value/valuation</b>						
Balance at 1 July 2021	5,318	26,975	713	2,509	1,032	36,547
Additions	4,031	1,196	13	-	812	6,052
Transfer to Land and Buildings	1,691	-	-	-	(1,691)	-
Disposals	(118)	(2,217)	(49)	-	-	(2,384)
Balance at 30 June 2022	10,922	25,954	677	2,509	153	40,215
Balance at 1 July 2022	10,922	25,954	677	2,509	153	40,215
Additions	20	2,715	80	-	1,640	4,455
Net Revaluation Gain/Loss	5,426	-	-	3,805	-	9,231
Disposals	(57)	(1,779)	(7)	-	-	(1,843)
Balance at 30 June 2023	16,311	26,890	750	6,314	1,793	52,058
<b>Depreciation and impairment losses</b>						
Balance at 1 July 2021	1,299	14,815	574	639	-	17,327
Depreciation for the year	204	2,212	71	40	-	2,527
Disposals	(42)	(1,742)	(49)	-	-	(1,833)
Balance at 30 June 2022	1,461	15,285	596	679	-	18,021
Balance at 1 July 2022	1,461	15,285	596	679	-	18,021
Depreciation for the year	256	2,268	87	34	-	2,645
Disposals	(23)	(1,305)	-	-	-	(1,328)
Balance at 30 June 2023	1,694	16,248	683	713	-	19,338
<b>Carrying Amounts</b>						
At 1 July 2021	4,019	12,160	139	1,870	1,032	19,220
At 30 June 2022	9,461	10,669	81	1,830	153	22,194
At 1 July 2022	9,461	10,669	81	1,830	153	22,194
At 30 June 2023	14,617	10,642	67	5,601	1,793	32,720

**Security**

At 30 June 2023 properties with a carrying value of \$10,907,000 (2022: \$4,004,000) are subject to a registered mortgage to secure bank loans.

At 30 June 2023 no plant and equipment are subject to a registered chattel security (2022: \$Nil). All plant and equipment are subject to a general registered debenture.

**Finance Lease**

The net carrying cost of property, plant and equipment held under finance lease is Nil. (2022 \$15,000) Note 15 provides further information about finance leases.



**WESTLAND HOLDINGS LIMITED**  
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**Revaluation**

The Groups land, buildings and runway assets are independently valued by registered valuers, Coast Valuations Ltd. Fair value is determined on either a market based value, where comparable sales values are available, or where they are not available, on a depreciated cost basis. Destination Westland Ltd revalued in the year to 30 June 2023 and Westroads Ltd last revalued in the year to 30 June 2021.

**11. Intangible Assets**

The Groups only intangible asset is Goodwill on the acquisition of its subsidiary companies. Goodwill was assessed for impairment and no impairment was required for 2023 (2022: \$Nil).

The amortisation and any impairment losses are allocated to cost of sales in the statement of financial performance.

<b>Group</b>	<b>Goodwill \$000</b>	<b>Total \$000</b>
<b>Cost or deemed cost</b>		
Balance at 1 July 2021	575	575
Additions	-	-
Disposals	-	-
<b>Balance at 30 June 2022</b>	<b>575</b>	<b>575</b>
Balance at 1 July 2022	575	575
Additions	-	-
Disposals	-	-
<b>Balance at 30 June 2023</b>	<b>575</b>	<b>575</b>
<b>Depreciation and impairment losses</b>		
Balance at 1 July 2021	151	151
Amortisation for the year	-	-
Impairment Loss	-	-
Disposals	-	-
Balance at 30 June 2022	151	151
Balance at 1 July 2022	151	151
Amortisation for the year	-	-
Impairment Loss	-	-
Disposals	-	-
<b>Balance at 30 June 2023</b>	<b>151</b>	<b>151</b>
<b>Carrying Amounts</b>		
At 30 June 2022	424	424
At 30 June 2023	424	424

**WESTLAND HOLDINGS LIMITED**  
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**12. Investment property**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Opening Balance 1 July	1,125	1,010
Additions	-	-
Disposals	-	-
Gain (loss) on disposals	-	-
Fair value gains/(losses) on valuation	( 20)	115
<b>Balance at 30 June</b>	<b>1,105</b>	<b>1,125</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.

**13. Deferred Income**

Deferred Income classified as current consists of customer leases and management fees paid in advance.  
 \$186,000 (2022 : \$154,000).

**14. Contingent Liabilities and Contingent Assets**

At 30 June 2023, the Group had the following contingent liabilities:

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Guarantees:		
(a) Performance Bonds in favour of Westland District Council	1,066	1,030
(b) Performance Bonds in favour of Grey District Council.	360	360
(c) Mining Bonds	17	17
(d) Performance Bond in favour of Fulton Hogan Ltd	127	250
(e) Performance Bonds in favour of Christchurch City Council	625	813
(f) Performance Bond in favour of General Director of Conservation	165	165
(g) Performance Bond in favour of Waimakariri District Council	-	34
	<b>2,360</b>	<b>2,669</b>

The Group has no contingent assets at 30 June 2023 (2022 : Nil).

**WESTLAND HOLDINGS LIMITED**  
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**15. Loans and Borrowings**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Current Account Overdraft	5	3
LGFA Term Loans	7,000	-
Bank Term Loans	280	4,639
	<b>7,285</b>	<b>4,642</b>
The term loans is split as follows:-		
Current Term Loans	2,642	2,013
Non-current Term Loans	4,638	2,626
	<b>7,280</b>	<b>4,639</b>

Terms and conditions of loans & borrowings and their balances are as follows:

<b>Group</b>	<b>2023 \$000</b>	<b>2022 \$000</b>	<b>Interest Repricing due</b>	<b>Maturing</b>
BNZ CARL Loan - Interest Rate N/A	-	962	N/A	Matured
BNZ Fixed Term Asset Loan - Interest Rate N/A	-	887	N/A	Matured
BNZ Money Management Loan (\$3,344k) - Interest Rate 9.02%	280	-	Variable	2024
BNZ Grey Assets Loan - Interest Rate N/A	-	438	N/A	Matured
BNZ Grey Assets Loan - Interest Rate N/A	-	241	N/A	Matured
BNZ Hoki Assets Loan - Interest Rate N/A	-	702	N/A	Matured
Westpac Term Loan - Interest Rate N/A	-	197	N/A	Matured
Westpac Term Loan - Interest Rate N/A	-	60	N/A	Matured
Westpac Term Loan - Interest Rate N/A	-	724	N/A	Matured
Westpac Term Loan - Interest Rate N/A	-	428	N/A	Matured
LGFA Loan - Interest Rate 5.41%	1,500	-	2 years	2025
LGFA Loan - Interest Rate 5.71%	1,500	-	1 year	2024
LGFA Loan - Interest Rate 5.28%	1,000	-	3 months	2023
LGFA Loan - Interest Rate 5.65%	1,600	-	2 years	2025
LGFA Loan - Interest Rate 5.79%	800	-	1 year	2024
LGFA Loan - Interest Rate 5.95%	600	-	1 year	2024

(Carrying value is not materially different to Face value)

In managing interest rate risks the Group aims to reduce the impact of short-term fluctuations on the Group's earnings. Over the longer-term, however, permanent changes in interest rates will have an impact on profit. At 30 June 2023 it is estimated that a 1% increase in interest rates would decrease the Group's 2023 profit before tax by approximately \$17,000 (2022: \$28,000).

The Group has no formal interest rate hedging policy.

**WESTLAND HOLDINGS LIMITED**  
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**16. Right of use asset and lease liability**

The Group recognises a right-of-use asset (ROU) and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases and leases of low-value assets where the Group recognises the lease payments as an other operating expense on a straight-line basis over the term of the lease.

**Right of Use Asset (Group)**

	Commercial Property	Gravel extraction consent	Motor Vehicles	Photocopy Equipment	Total
As at 1 July 2021	802	4	0	19	825
Additions	20	-	29	0	49
Depreciation expense	(142)	(2)	(4)	(7)	(155)
<b>Total ROU as at 30 June 2022</b>	<b>680</b>	<b>2</b>	<b>25</b>	<b>12</b>	<b>719</b>
2023 Additions	59	-	-	-	59
2023 Depreciation expense	(141)	(2)	(10)	(7)	(160)
<b>Total ROU as at 30 June 2023</b>	<b>598</b>	<b>0</b>	<b>15</b>	<b>5</b>	<b>618</b>

**Lease Liability Maturity Analysis**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Lease Liabilities under NZ IFRS 16		
Less than one year	126	158
Between one and five years	539	512
More than five years	20	125
<b>Total lease payable</b>	<b>685</b>	<b>795</b>
Current	126	158
Non Current	559	637
	<b>685</b>	<b>795</b>

	<b>2023</b>	<b>2022</b>
Lease interest expense	-	- Note 4
Total cash outflow for leases - principal portion	168	144
Total cash outflow for leases - interest portion	34	36 Note 4

<b>Cashflow for liquidity risk note</b>	<b>Total lease liability 2023</b>	<b>Total Lease Liability 2022</b>
6 months post balance date	82	103
6-12 months post balance date	72	86
More than 1 year	624	715
	<b>778</b>	<b>904</b>

**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**



**17. Commitments**

Capital Commitments: At 30 June 2023, the Group had no capital commitments (2022: \$1.5m to build aged housing and \$459k for plant purchases).

**18. Employee Entitlements**

The Group has the following current employee entitlements

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Annual Leave	762	802
Accrued Wages	409	436
Time In Lieu	28	26
Long Service Leave	15	13
Sick Leave	22	28
Retirement Gratuities	-	-
	<b>1,236</b>	<b>1,305</b>

The Group has the following non current employee entitlements

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Retirement Gratuities	34	30
Long Service Leave	100	79
	<b>134</b>	<b>109</b>

**19. Post Balance Date Events**

There were no material post balance date events.

**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**



**20. Transactions with Related Parties**

The group transacted with business in which the shareholders and directors had an interest. Details of these interests are as follows:

<b>Director/ Shareholder</b>	<b>Business in which an Interest is Declared</b>	<b>Type of Transaction</b>	<b>Group Transaction Amount \$000</b>	<b>Group Balance at 30 June \$000</b>
<i>1 July 2022 to 30 June 2023</i>				
WDC	Westland District Council	Payment - Rentals, Rates and On charges	375	57
WDC	Westland District Council	Sales	11,338	997
WDC	Westland District Council	Subvention Payment	200	200
P M Cuff	Cuffs Limited	Purchase - accounting services	17	-
P M Cuff	Tasman View Properties Limited	Purchase - entertainment	7	-
R A Pickworth	Westpower Limited	Purchase - Rental RT	6	1
R A Pickworth	Electronet Services Limited	Purchase - IT Services	17	3
R A Pickworth	Electronet Services Limited	Sales	14	-
C J Rea	Hokitika Automotive Limited	Purchase - Mechanical Services	51	5
C J Rea	ChatR Communications Limited	Purchase - Materials and Services	28	9
M Rodgers	Men At Work Limited	Purchase - Traffic Management	58	1
P DeGoldi	Fulton Hogan Limited	Purchase - Runway Maintenance Services	2	1
<i>1 July 2021 to 30 June 2022</i>				
WDC	Westland District Council	Payment - Rentals, Rates and On charges	344	105
WDC	Westland District Council	Sales	9,911	790
WDC	Westland District Council	Subvention Payment	100	100
WDC	Westland District Council	Asset Transfer	3,875	-
P M Cuff	Cuffs Limited	Purchase - accounting services	14	1
P M Cuff	Tasman View Properties Limited	Purchase - entertainment	4	1
P M Cuff	Tasman View Properties Limited	Sale - Plant Hire and Materials	11	-
R A Pickworth	Westpower Limited	Purchase - Rental RT	6	1
B O Thomson				
R A Pickworth	Electronet Services Limited	Purchase - IT Services	23	-
B O Thomson				
R A Pickworth	Electronet Services Limited	Sales	160	13
B O Thomson				
C J Rea	Hokitika Automotive Limited	Purchase - Mechanical Services	53	3
C J Rea	ChatR Communications Limited	Purchase - Materials and Services	31	10
M Rodgers	Men At Work Limited	Purchase - Traffic Management	9	2

Westland Holdings (Parent): Westroads has a subvention payment agreement with Westland Holdings (Parent) for \$200,000, with \$200,000 to be paid at balance date (2022: \$100,000).

**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**



**Key management personnel disclosure.**

Key management personnel are deemed to be the directors of Westland Holdings Limited

	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
Key management personnel compensation comprised		
Short-term employee benefits	85	76
Termination benefits	-	-
	<b>85</b>	<b>76</b>

There are no loans to or from key management personnel.

**21. Financial Instruments**

The accounting policy for financial instruments has been applied to the items below:

	<b>Group</b>	<b>Group</b>
	<b>2023</b>	<b>2022</b>
	<b>\$000</b>	<b>\$000</b>
<b><i>Financial Assets at amortised cost</i></b>		
Bank Accounts and Cash	1,685	915
Bank Overdraft (secured)	( 5)	( 3)
Debtors and other Receivables	3,147	2,900
<b><i>Financial Liabilities at amortised cost</i></b>		
Creditors and Other Payables	2,392	2,207
Loans	7,280	4,639
Finance Lease	-	-

The amounts reported above represent the Group's maximum credit exposure for each class of financial instrument. The anticipated contractual cash flows of the financial instruments are not expected to be materially different to the values shown above, and are all anticipated to occur within twelve months of the balance date, except for loans, which are analysed in Note 15.

The Group is party to financial instruments as part of its everyday operations. These include instruments such as bank balances, investments, accounts receivable and trade creditors.

The Group has a series of policies providing risk management for interest rates and the concentration of credit.

The Group is risk averse and seeks to minimise exposure from its treasury activities. Its policies do not allow any transactions which are speculative in nature to be entered into.

***Interest Rate Risk***

The Group is exposed to fair value and cash flow interest rate risk.

Fair value interest rate risk:

Fair value interest rate risk is the risk that a financial instrument will fluctuate due to changes in market interest rate. Borrowings at fixed rates expose the Group to fair value interest rate risk. The Group has fixed rate borrowings measured at amortised cost, with relatively short maturity periods and interest repricing schedules. The directors do not consider the fair value interest rate risk to be significant at this time.

Cash flow interest rate risk:

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. The Group has most borrowings at variable rates. Accordingly, there is an interest rate risk at present (refer note 15.) The directors consider that this risk is balanced by the considerable benefit of the present lower floating rates.

**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**



***Currency Risk***

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. The Group has no exposure to currency risk.

***Credit Risk***

Credit risk is the risk that a third party will default on its obligations to the Group, causing the Group to incur a loss.

Financial instruments which potentially subject the Group to risk consist principally of cash and trade receivables. The Group invests in high credit quality financial institutions and limits the amount of credit exposure to any one financial institution. Accordingly, the Group does not require any collateral or security to support financial instruments with organisations it deals with.

Concentrations of credit risk with respect to accounts receivable are high due to the reliance on the Westland District Council and Grey District Council for a high proportion of the Group's revenue. However, both councils are considered high credit quality entities.

***Fair Values***

The estimated fair values of the financial instruments are as stated in the Statement of Financial Position.

***Liquidity Risk***

Liquidity risk is the risk that the Group will have difficulties paying its financial liabilities as they fall due. Prudent liquidity risk management implies maintaining sufficient cash and the availability of funding through an adequate amount of uncommitted credit facilities. The Group aims to maintain flexibility in funding by keeping uncommitted credit lines available.

	Carrying amount	Contractual cashflow	less than 6 months	6-12 months	More than 1 year
	\$000	\$000	\$000	\$000	\$000
Payables (excluding income in advance, taxes)	2,364	2,364	2,364	-	-
Secured Loans	7,220	7,543	1,231	3,131	3,182
Lease Liabilities	775	881	94	77	710
Debtors	3,028	3,028	3,028	-	-
	7,331	7,760	661	3,208	3,892



**WESTLAND HOLDINGS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2023**



**22. Reconciliation of Net Surplus after Taxation with Cashflows from Operating Activities**

	<b>Group 2023 \$000</b>	<b>Group 2022 \$000</b>
Net surplus after taxation	7,125	1,550
<i>Add/(less) non cash items:</i>		
Depreciation and amortisation	2,773	2,762
Change in fair value of Land and Buildings	( 9,231)	-
Bad Debts written off	3	11
Increase (decrease) in provision for doubtful debts	3	3
Increase/(decrease) in deferred tax liability	2,218	51
Increase/(decrease) in Employee Entitlements	25	( 31)
Impairment of assets	-	-
Fair value (gain)/loss in investment properties	20	( 115)
<b>Total Non-Cash Items</b>	<b>( 4,189)</b>	<b>2,681</b>
<i>Add/(less) items classified as investment and financing activities:</i>		
Net loss/(gain) on sale of fixed assets	( 372)	( 142)
Net loss/(gain) on sale of investment property	-	-
Capital accounts payable	( 153)	( 26)
<b>Total Investing &amp; Financing Activity Items</b>	<b>( 525)</b>	<b>( 168)</b>
<i>Add/(less) movements in working capital items:</i>		
Increase/(decrease) in accounts payable and accruals	28	( 507)
Increase/(decrease) in employee entitlements (current)	( 69)	( 188)
Increase/(decrease) in income received in advance	32	23
Increase/(decrease) in provision for taxation	37	192
Increase/(decrease) in subvention payment payable	100	19
(Increase)/decrease in receivables and prepayments	( 242)	670
Decrease/(increase) in contract assets	( 11)	( 300)
Increase/(decrease) in contract liabilities	( 137)	118
(Increase)/decrease in tax refund due	-	-
(Increase)/decrease in inventory	( 80)	( 91)
(increase)/decrease in term inventory	-	204
(Increase)/decrease in work in progress	52	( 43)
<b>Working Capital Movement - Net</b>	<b>( 290)</b>	<b>97</b>
<b>Net Cash Inflows from Operating Activities</b>	<b>2,121</b>	<b>4,160</b>

# WESTLAND HOLDINGS LIMITED

## NOTES TO THE ACCOUNTS

### FOR THE YEAR ENDED 30 JUNE 2023



#### ***23. Capital Management***

The Group's capital includes share capital and retained earnings.

The Group's policy is to maintain a strong capital base so as to maintain investor and creditor confidence and to sustain future development of the business. The impact of the level of capital on shareholders' return is also recognised and the Group recognises the need to maintain a balance between higher returns that may be possible through greater gearing and advantages and security afforded by a sound capital position.

The Group has a policy of shareholders funds being in the ratio of 40-100% of total assets.

#### **24. Imputation Credits**

The Group has Imputation Credits available for use in subsequent periods of \$2,496k.

#### ***25. Breach of Statutory Deadline***

Section 67 of the Local Government Act 2002 requires that within three months after the end of the financial year, the Board must deliver to the shareholders, and make available to the public, an annual report for the operations during that year. Due to delays in the Audit, Westland Holdings Limited's annual report was not completed by 30 September 2023. As a result, the Company has breached its statutory reporting deadline for 2023.

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF WESTLAND HOLDINGS LIMITED'S GROUP FINANCIAL STATEMENTS AND PERFORMANCE INFORMATION FOR THE YEAR ENDED 30 JUNE 2023

The Auditor-General is the auditor of Westland Holdings Limited and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Bruce Loader, using the staff and resources of Ernst & Young, to carry out the audit of the financial statements and the performance information of the Group, on his behalf.

#### Opinion

We have audited:

- the financial statements of the Group on pages 5 to 8 and 18 to 41, that comprise the consolidated statement of financial position as at 30 June 2023, the consolidated statement of comprehensive income, consolidated statement of movement in equity and consolidated statement of cash flows for the year ended on that date and the notes to the consolidated financial statements that include accounting policies and other explanatory information; and
- the performance information of the Group on pages 9 to 17.

In our opinion:

- the financial statements of the Group:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2023; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with New Zealand equivalents to International Financial Reporting Standards; and
- the performance information of the Group presents fairly, in all material respects, the Group's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Group's objectives for the year ended 30 June 2023.

Our audit was completed on 26 October 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing



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(New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

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

The Board of Directors is responsible on behalf of the Group for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Board of Directors is also responsible for preparing the performance information for the Group.

The Board of Directors is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Board of Directors is responsible on behalf of the Group for assessing the Group's ability to continue as a going concern. The Board of Directors is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board of Directors intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors' responsibilities arise from the Local Government Act 2002.

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

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

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

For the budget information reported in the financial statements and the performance information, our procedures were limited to checking that the information agreed to the Group's Statement of Intent.

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

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



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- We identify and assess the risks of material misstatement of the financial statements and the performance information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- We evaluate the appropriateness of the reported performance information within the Group's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board of Directors and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the performance information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the performance information, including the disclosures, and whether the financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements and the performance information of the entities or business activities within the Group to express an opinion on the consolidated financial statements and the consolidated performance information. We are responsible solely for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other information**

The Board of Directors is responsible for the other information. The other information comprises the information included on pages 1 to 4, but does not include the financial statements and the performance information, and our auditor's report thereon.

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



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

### **Independence**

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

Other than the audit, we have no relationship with, or interests in, the Group.

A handwritten signature in black ink, appearing to read 'Bruce Loader', written in a cursive style.

Bruce Loader  
Ernst & Young  
On behalf of the Auditor-General  
Christchurch, New Zealand

# Report to Council



**DATE:** 23 November 2023  
**TO:** Mayor and Councillors  
**FROM:** Joanne Conroy, Chair, Westland Holdings Limited

---

## Westland Holdings Limited – Review of Director Fees

### 1. Summary

- 1.1. The purpose of this report is to consider a review of the fees paid to the Directors of Westland Holdings Limited.
- 1.2. This issue arises from Council being the Shareholder of Westland Holdings Limited and having responsibility for setting fees.
- 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 2021, which are set out in the Long Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.1. This report concludes by recommending that Council approve the fees for the Westland Holdings Directors increasing to \$39,087 for the Chair and \$27,605 for the Directors from 1 December 2023 and that the fees be assessed externally in 2024 if the current Governance structure is retained.

### 2. Background

- 2.1. The reason the report has come before the Council is due to consider a fee increase for the Directors of Westland Holdings as the Shareholder of the Company.
- 2.2. Fees were last reviewed in 2021.

### 3. Current Situation

- 3.1. The current Directors Fees for Westland Holdings are:

Chair	\$35,000
Directors	\$25,000
<b>Total cost</b>	<b>\$85,000</b>

Fees are to compensate for Director time, experience, knowledge and risk. If fees are too low, it will be hard to attract experienced Directors so they need to be reflective of market expectations. Westland Holdings has no direct management or employees, so Directors are required to undertake far more tasks than usual, meaning time commitments are significant compared to most Boards. Over the past 24 months, due to the implementation of Local Government Funding Authority implementation, the amount of Director time has been significant, and risk has also increased. However, that time and risk has been offset by significant interest savings for the group.

3.2 See below an analysis of Director Fees in New Zealand according to the Institute of Directors:

Chair/Directors Fees Analysis		1 November 2023		for WHL	
<b>Source: Institute of Directors, Directors' Fees Report 2022/23</b>					
<b>Overall Average Fees from IOD 2022/2023 Report</b>		<i>Overall for all Co's</i>		<i>Overall Unlisted Private Co's</i>	
Chair	Average	\$	83,087	\$ 71,505	
Director	Average	\$	59,690	\$ 56,474	
Reference:IoD Directors' Fees Report 2022, Pages 47, 56					
<b>Analysis by Industry</b>		<i>NZ Privately-owned Unlisted Company</i>	<i>Construction</i>	<i>Electricity, Gas, Water and Waste</i>	<i>Council-Controlled Organisation</i>
<b>Chair Fee</b>					
Lower quartile	\$41,550	\$46,250	\$63,000	\$30,000	
Median quartile	\$60,000	\$60,000	\$90,000	\$47,500	
Upper quartile	\$80,000	\$76,500	\$124,000	\$86,400	
Average	\$71,505	\$79,683	\$99,817	\$57,398	
<b>Director Fee</b>					
Lower quartile	\$35,000	\$39,000	\$42,850	\$28,120	
Median quartile	\$48,533	\$45,685	\$62,875	\$39,111	
Upper quartile	\$65,000	\$75,000	\$95,000	\$53,100	
Average	\$56,474	\$62,041	\$69,879	\$40,083	
Reference: IoD Directors' Fees Report 2022, Pages 49, 58					
<b>Analysis by Organisational Factors</b>		<i>Revenue</i> \$25m (\$20 - 50m)	<i>Total assets</i> \$12m (20 - 50m)	<i>Shareholder funds</i> \$9.5m (5.1 - 10m)	<i>Head count</i> 110 (100 - 199)
<b>Chair Fee</b>					
Lower quartile	\$45,924	\$48,000	\$38,700	\$50,000	
Median quartile	\$58,000	\$62,042	\$49,461	\$70,000	
Upper quartile	\$74,219	\$75,000	\$70,000	\$95,000	
Average	\$60,922	\$67,125	\$54,125	\$77,513	
<b>Director Fee</b>					
Lower quartile	\$28,400	\$26,000	\$25,000	\$40,000	
Median quartile	\$35,000	\$34,800	\$36,000	\$51,929	
Upper quartile	\$42,850	\$50,000	\$45,000	\$65,000	
Average	\$37,833	\$38,927	\$37,748	\$53,903	
Reference: IoD Directors' Fees Report 2022, Pages 50-54, 59-63					
<b>Market Movement Percentages , from IOD Fees Report</b>		<i>IOD Reported Increases over period</i>			
Fees Last set, approximately:	1/11/2021	% Movement to 1/11/22	% Movement to 1/11/23	<i>Escalated Result (compounded)</i>	
Chair	\$ 35,000	7.9%	3.5%	\$ 39,087	
Director	\$ 25,000	7.1%	3.1%	\$ 27,605	
Reference: IoD Directors' Fees Report 2022, Page 22					
<b>Commentary</b>					
<b>Potential IOD Benchmarks for future reference</b>		<i>Chair</i>		<i>Director</i>	
1. Council-Controlled Organisation, Median Quartile		\$	47,500	\$ 39,111	



- 3.3 Westland Holding’s Director fees are low compared to most variables. The most suitable comparison is the median fees for Council Controlled Organisations being \$47,500 for the Chair and \$39,111 for Directors.
- 3.4 Given that Council is currently undertaking a review of its organisations – Westland Holdings, Destination Westland and Westroads, we suggest that the current fees be increased according to the movement recorded by the Institute of Directors for the last two years, being 11.4% for the Chair and 10.2% for the Directors. The resulting fees would be:

Chair	\$39,087
Directors	\$27,605
<b>Total</b>	<b>\$94,297</b>

- 3.5 It is further recommended that, if the current governance structure remains following the review, the fees be assessed by an external party to ensure that qualified and experienced Directors can be attracted in future and that the remuneration fairly reflects time and risk.

#### **4. Options**

- 4.1. Option 1: That the fees for the Westland Holdings Directors be increased to \$39,087 for the Chair and \$27,605 for the Directors from 1 December 2023; and that the fees be assessed externally in 2024 if the current Governance structure is retained.
- 4.2. Option 2: That the fees be reviewed to some other amount.
- 4.3. Option 3: That no fee increase is approved.

#### **5. Risk Analysis**

- 5.1. Risk has been considered and no risks have been identified.

#### **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 low:  
 7.1.1.No public consultation is considered necessary;

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

- 8.1. Option 1  
 8.1.1.The recommendation will have limited effect on the budget.  
 8.1.2.It will ensure that the Directors are fairly paid for now and that the fees be externally assessed if required in future.
- 8.2. Option 2  
 8.2.1 This option would have limited effect on the budget.  
 8.2.2 This option could ensure that Directors are fairly paid or not depending on the level of fees approved.
- 8.3 Option 3  
 8.3.1 This option would have no effect on budget.  
 8.3.2 If Directors are paid below market and at a level that does not reflect the time and risk involved, it may be difficult to recruit suitable Directors in the future.

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

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that offers slightly increased fees now to bring them closer to market and to more accurately reflect the time and risk Directors face. It further would result in a full fee review once the review of Council Controlled Organisations is completed if the current Governance structure remains in place.

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

10.1. That the report be received.

10.2. That the fees for the Westland Holdings Directors be increased to \$39,087 for the Chair and \$27,605 for the Directors from 1 December 2023; and

10.3. That the Director fees be assessed externally in 2024 if the current Governance structure is retained.

**Joanne Conroy**  
**Chair, Westland Holdings Limited**

# Report to Council



**DATE:** 23 November 2023  
**TO:** Mayor and Councillors  
**FROM:** Graduate Accountant

---

## **FINANCIAL PERFORMANCE – October 2023**

### **1. Summary**

- 1.1. The purpose of this report is to provide an indication of Council’s financial performance for the month to 31 October 2023.
- 1.2. This issue arises from a requirement for sound financial governance and stewardship with regards to the financial performance and sustainability of a local authority.
- 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 2021, which are set out in the Long Term Plan 2021 - 31. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council receive the financial performance report to 31 October 2023.

### **2. Background**

- 2.1. Council receives monthly financial reporting so that it has current knowledge of its financial performance and position against budgets. A more detailed performance report is presented to the Risk and Assurance Committee (R&A Committee), previously known as the Audit and Risk Committee, on a quarterly basis which includes non-financial information against KPI’s adopted through the Long Term Plan.

### **3. Current Situation**

- 3.1. The information in the report is of a summarised nature, with only permanent variances over \$25,000 having comments. Temporary differences which are mainly budget phasing are not commented on as these will either approximate budget by the end of the financial year, or become a permanent variance which will be noted.
- 3.2. With the inclusion of the sustainability report, it is not necessary to include such detail to Council in the financial report, as the key business indicators are included in the sustainability report. A number of these indicators make up part of the covenants required to be reported half-yearly to the Local Government Funding Agency.

- 3.3. The financial performance report to 31 October 2023 is attached as **Appendix 1** and contains the following elements;
- 3.3.1.Sustainability report
  - 3.3.2.Statement of Comprehensive Revenue and Expense
  - 3.3.3.Notes to the Statement of Comprehensive Revenue and Expense
  - 3.3.4.Revenue and Expenditure Graphs
  - 3.3.5.Funding Impact Statement
  - 3.3.6.Debtors
  - 3.3.7.Debt position
  - 3.3.8.Capital Report

#### **4. Options**

- 4.1. Option 1: That Council receives the Financial Performance Report to 31 October 2023.
- 4.2. Option 2: That Council does not receive the Financial Performance Report to 31 October 2023.

#### **5. Risk Analysis**

- 5.1. Risk has been considered and no risks have been identified in receiving the report, however if Council did not receive the report, it could be perceived that there was a lack of financial stewardship leading to reputational risk and conduct risk.

#### **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 as the report is for information purposes only.
- 7.2. No public consultation is considered necessary

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

- 8.1. Option 1: The Council receives the report. This report is to inform Council on the monthly financial position and to encourage financial stewardship.
- 8.2. Option 2: If the Council does not receive the report there will be no oversight of the financial position of Council or whether the costs of Council are being managed in line with budgets.
- 8.3. There are no financial implications to these options.

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

9.1. The preferred option is Option 1.

9.2. The reason that Option 1 has been identified as the preferred option is that the report is administrative in nature and to do nothing could create risks to council. Council would be carrying out its administrative stewardship in receiving the report.

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

10.1. That the Financial Performance Report for 31 October 2023 be received.

**Cody Nabben**  
**Graduate Accountant**

**Appendix 1:** Finance Performance Report for 31 October 2023

## Appendix 1



### Financial Performance Year to 31 October 2023

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## Sustainability Report

Total revenue	Total expenditure	Total surplus/(deficit)
<b>\$12.6M</b>	<b>\$11.53M</b>	<b>\$1.07M</b>
Is 6.02% more than the total budget of \$11.89M	Is 5.56% more than the total budget of \$10.92M	Against a budget of \$0.97M

### SUSTAINABILITY

**Rates to operating revenue** **48.23%**

Rates Revenue	\$6.08M
Operating Revenue	\$12.6M

48.23% of operating revenue is derived from rates revenue. Rates revenue includes penalties, water supply by meter and is gross of remissions. Operating revenue excludes vested assets, and asset revaluation gains.

**Balanced budget ratio** **109.32%**

Operating revenue	\$12.6M
Operating expenditure	\$11.53M

Operating revenue should be equal or more than operating expenditure. Operating revenue excludes vested assets and asset revaluation gains. Operating expenditure includes depreciation and excludes landfill liability and loss on asset revaluations. Year to date revenue is 109.32% of operating expenditure.

**Interest to rates revenue (LGFA Cov.)** **2.89%**

Net interest and finance costs	\$0.18M
Rates Revenue	\$6.08M

2.89% of rates revenue is paid in interest. Our set limit is 25% of rates revenue. Net interest is interest paid less interest received. 2.89% indicates that interest revenue is less than interest expense. Rates revenue includes penalties, water supply by meter and gross of remissions.



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**Interest to operating revenue** **1.39%**

Net Interest and finance costs	\$0.18M
Operating revenue	\$12.6M

1.39% of operating revenue is paid in interest. Our set limit is 10% of operating revenue. Net interest is interest paid less interest received. 1.39% indicates that interest revenue is less than interest expense.

---

**Liquidity Risk (LGFA Cov.)** **143%**

Gross debt	\$29.82M
Undrawn committed facilities	\$3.98M
Cash and cash equivalents	\$8.94M

The liquidity risk policy requires us to maintain a minimum ratio of 110% which is also an LGFA covenant. Council's current liquidity risk is 143%.

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**Essential services ratio** **32.89%**

Capital expenditure	\$0.81M
Depreciation	\$2.46M

Capital expenditure should be equal to or more than depreciation for essential services. Year to date capex is 32.89% of depreciation. Essential Services are Water Supply, Wastewater, Stormwater, and Roading. The low % is largely attributable to delays in receiving invoices, which has lead to outstanding purchase orders relating to Essential Services projects totalling \$1.3M.

## Statement of Comprehensive Revenue and Expenditure

	Notes	Full Year Forecast (\$000)	Full Year Budget (\$000)	YTD Budget (\$000)	Actual YTD (\$000)	Variance YTD (\$000)	Var/Bud %
<b>Revenue</b>							
Rates	01	19,145	19,266	6,201	6,079	(121)	(1.96%)
Grants and subsidies	02	9,953	9,843	4,469	4,579	110	2.46%
Interest Revenue	03	538	268	90	361	271	299.40%
Fees and Charges	04	2,539	2,376	817	981	164	20.01%
Other revenue	05	1,385	1,091	312	605	293	94.10%
<b>Total operating revenue</b>		<b>33,560</b>	<b>32,844</b>	<b>11,889</b>	<b>12,605</b>	<b>716</b>	<b>6.02%</b>
<b>Expenditure</b>							
Employee Benefit expenses	06	6,253	6,274	2,091	2,070	(21)	(1.00%)
Finance Costs	07	1,290	1,130	377	537	160	42.43%
Depreciation	08	9,319	9,331	3,110	3,098	(12)	(0.38%)
Other expenses	09	16,124	15,643	5,344	5,825	481	9.00%
<b>Total operating expenditure</b>		<b>32,986</b>	<b>32,378</b>	<b>10,922</b>	<b>11,530</b>	<b>608</b>	<b>5.56%</b>
<b>Operating Surplus/(Deficit)</b>		<b>574</b>	<b>466</b>	<b>966</b>	<b>1,075</b>	<b>108</b>	<b>11%</b>

## Notes to the Statement of Comprehensive Revenue and Expenditure

Comments are provided on permanent variances over \$25,000.

### 01 Rates

Variance is due to revenue from metered water charges being lower than forecast.

### 02 Grants and subsidies

Of the grant revenue received to date, \$2.8M relates to the Hokitika Swimming Pool redevelopment project. \$542k relates to grant for works done by Transport. Please note that capital grants are generally subject to the underlying project meeting specific criteria before they are awarded.

### 03 Interest Revenue

Interest on swaps is \$138k over budget, while the rest of the variance is attributable to interest from our term deposits and the current account. The positive variance of \$271k more than offsets the adverse increase of \$160k in finance costs against budget.

### 04 Fees and charges

Building and resource consent numbers are higher than anticipated. This is offset by the variance in planning and building costs as the processing continues to be outsourced.

### 05 Other Revenue

Non-cash gain on swaps is \$204k above budget. Assuming interest rates do not continue to rise as they have done over the last year, these gains will slow down. Unbudgeted cost recoveries relating to 3-Waters total \$88k.

### 06 Employee benefit expenses

Salary cost is relatively on track with budget.

### 07 Finance Costs

While finance costs are over budget by \$160k due to higher than expected interest rates, these costs are more than offset by interest revenue, as noted above.

### 08 Depreciation

This is relatively on track with budget.

### 09 Other expenses

- Roading maintenance (including drainage and asset network maintenance) is collectively over by \$93k. This is partially funded by the Transport claim mentioned in note 02.
- Maintenance of 3 waters assets collectively over by \$244k.
- 3 waters transition consultancy is \$53k over - offset by recoveries mentioned in note 05.
- Unbudgeted consultancy fees related to the HQ appraisal \$67k.
- Unbudgeted, fully funded MTFJ costs total \$58k.
- Contractors used in processing building and resource consents over budget \$71k - offset by variance mentioned in note 04.

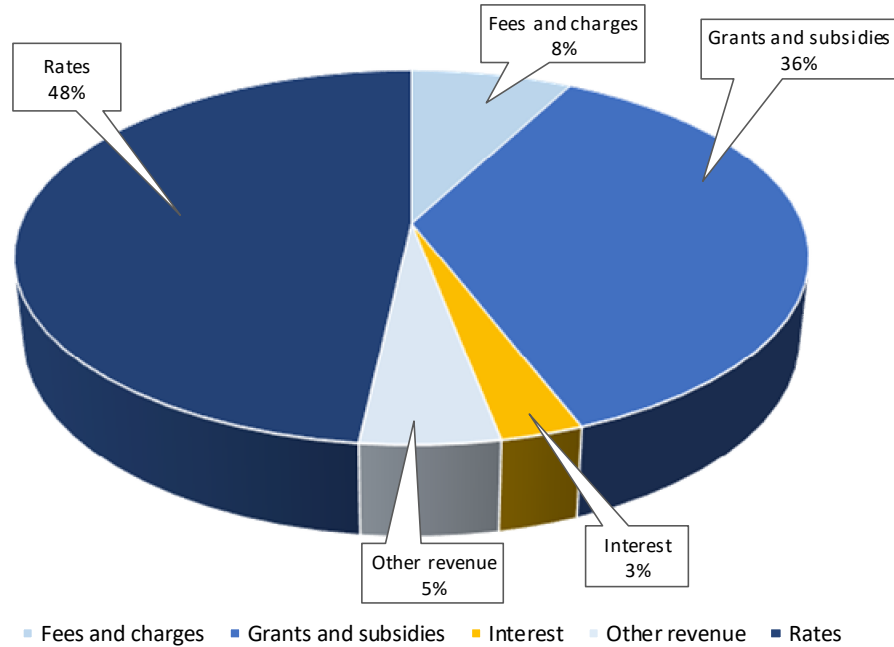
## Statement of Financial Position

	At 31 October 2023 \$000	Annual Plan 2023/24 \$000	Actual 2022/2023 \$000
<b>Assets</b>			
<b>Current assets</b>			
Cash & cash equivalents	6,205	4,311	8,378
Debtors & other receivables	8,251	3,135	2,809
Tax receivable	-	-	-
Derivative financial instruments	-	12	53
Other financial assets	3,100	-	48
<b>Total Current Assets</b>	<b>17,556</b>	<b>7,458</b>	<b>11,288</b>
<b>Non-current assets</b>			
Council Controlled Organisation	12,695	12,695	12,695
Deferred Tax	176	137	176
Intangible assets	141	225	151
Assets Under Construction	12,749	10,781	9,571
Derivative financial instruments	1,239	493	1,052
Other Financial Assets	627	771	553
Property, Plant and Equipment	512,561	516,239	515,928
<b>Total Non-current assets</b>	<b>540,188</b>	<b>541,340</b>	<b>540,126</b>
<b>Total Assets</b>	<b>557,743</b>	<b>548,797</b>	<b>551,414</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Creditors & other payables	2,298	2,863	4,001
Employee benefit liabilities	742	507	521
Borrowings	3,000	-	3,000
Derivative financial instruments	-	-	-
Other	4,612	1,475	595
<b>Total Current Liabilities</b>	<b>10,652</b>	<b>4,846</b>	<b>8,116</b>
<b>Non-current liabilities</b>			
Deferred Tax	-	-	-
Employee benefit liabilities	30	36	30
Provisions	3,335	2,821	3,335
Borrowings	26,818	36,180	23,818
Derivative financial instruments	-	-	-
<b>Total Non-Current Liabilities</b>	<b>30,183</b>	<b>39,038</b>	<b>27,183</b>
<b>Total Liabilities</b>	<b>40,836</b>	<b>43,883</b>	<b>35,299</b>
<b>Net Assets</b>	<b>516,907</b>	<b>504,914</b>	<b>516,115</b>

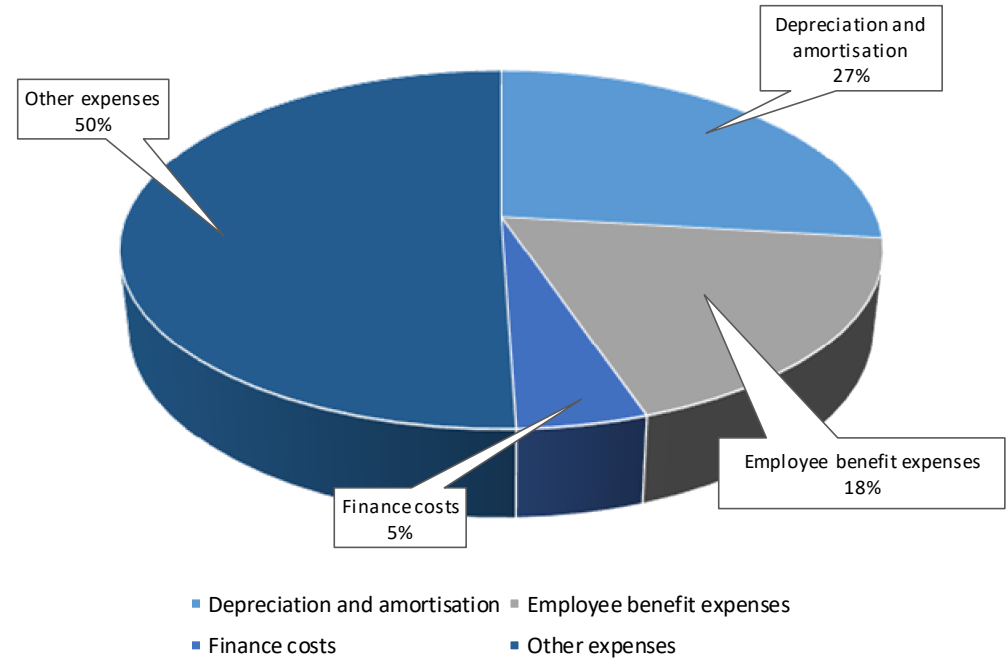
	At 31 October 2023 \$000	Annual Plan 2023/24 \$000	Actual 2022/2023 \$000
<b>Equity</b>			
Retained Earnings	173,487	179,854	172,693
Restricted Reserves	10,073	6,481	10,073
Revaluation reserves	333,170	318,402	333,170
Other comprehensive revenue and expense reserve	177	177	177
<b>Total Equity</b>	<b>516,907</b>	<b>504,914</b>	<b>516,115</b>

# Revenue & Expenditure Graphs

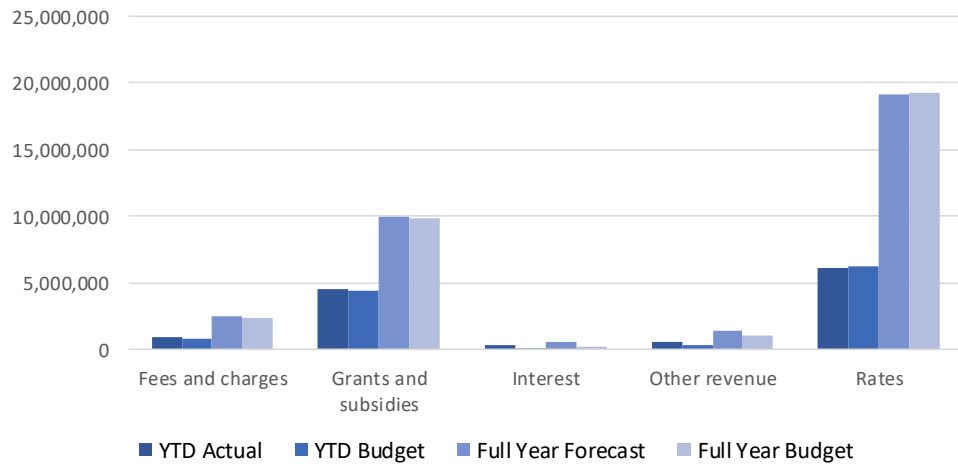
### Operating Revenue Actual Year to October



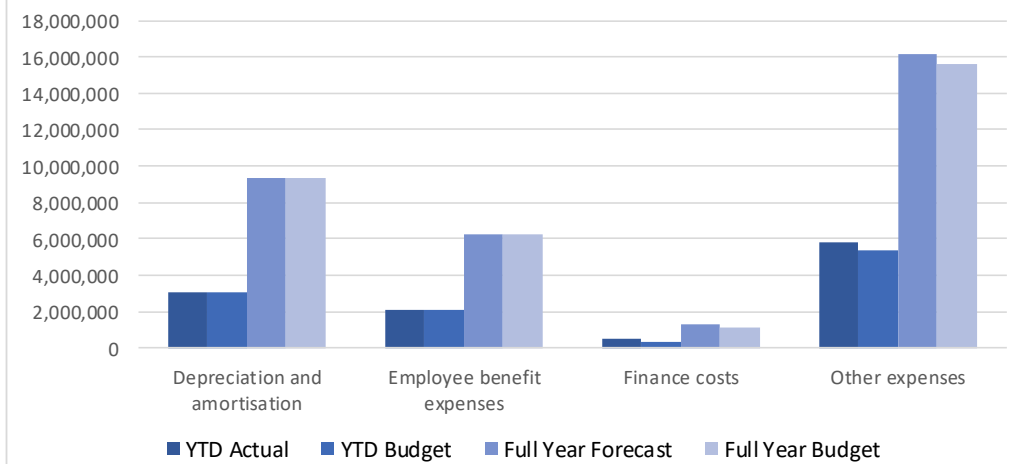
### Operating Expenditure Actual Year to October



### Operating Revenue



### Operating Expenditure



## Funding Impact Statement

<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	3,662
Targeted Rates	10,245	9,878	8,135	2,417
Subsidies and grants for operating purposes	2,135	3,867	2,638	699
Fees and charges	2,037	2,254	2,232	936
Interest and dividends from investments	257	1,050	518	361
Local authorities fuel tax, fines, infringement fees, and other receipts	1,084	2,649	985	650
<b>Total Operating Funding (A)</b>	<b>24,740</b>	<b>28,588</b>	<b>25,639</b>	<b>8,725</b>
Applications of Operating Funding				
Payments to staff and suppliers	19,950	23,011	21,916	7,889
Finance Costs	986	1,395	1,130	543
<b>Total Applications of Operating Funding (B)</b>	<b>20,936</b>	<b>24,407</b>	<b>23,047</b>	<b>8,432</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>3,804</b>	<b>4,181</b>	<b>2,592</b>	<b>293</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>				
Sources of Capital Funding				
Subsidies and grants for capital expenditure	9,156	3,992	7,205	3,880
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	5,941	(3,000)	6,887	-
Gross proceeds from sale of assets	-	12	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>15,097</b>	<b>1,004</b>	<b>14,092</b>	<b>3,880</b>
Application of Capital Funding				
Capital Expenditure:				
- to meet additional demand	1,735	666	252	17
- to improve the level of service	14,250	4,929	10,600	2,401
- to replace existing assets	12,537	6,266	9,770	811
Increase (decrease) in reserves	(9,770)	(6,675)	(3,937)	944
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>4,173</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(3,804)</b>	<b>(4,181)</b>	<b>(2,592)</b>	<b>(293)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Debtors 31 October 2023

31/10/2023					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building consents	49,699	6,888	17,091	57,047	130,725
Building Warrants	960	1,280	480	5,101	7,821
Resource consents	12,950	2,900	10,981	17,800	44,631
Sundry debtors	1,815,271	45,482	26,892	2,085,360	3,973,006
<b>Grand Total</b>	<b>1,878,880</b>	<b>56,550</b>	<b>55,445</b>	<b>2,165,308</b>	<b>4,156,183</b>
31/10/2022					
Type	Over 90 Days	60-90 Days	30-60 Days	Current	Total (\$)
Building Consents	11,641	3,629	1,799	7,335	24,405
Building Warrants	900	462	803	2,071	4,236
Resource Consents	870	1,037	7,615	6,819	16,341
Sundry Debtors	136,059	20,080	104,422	79,707	340,267
<b>Grand Total</b>	<b>149,470</b>	<b>25,208</b>	<b>114,638</b>	<b>95,932</b>	<b>385,249</b>

## Rates Debtors 31 October 2023

Rates Debtors at 30 September 2023		390,142
Rates instalment	4,930,306.13	
Less payments received	(821,232.04)	
Paid in advance change	(864,626.00)	
Previous years write off's	(409.99)	
Write off's	-	
Penalties	(748.19)	
Discounts	(25.61)	
Court Cost	-	
		3,243,264.30
Total Rates Debtors at 31 October 2023		3,633,406.01
Arrears included above at 31 October 2023	3,633,406	
Arrears at 30 September 2022	440,702	
Increase/(decrease) in arrears		3,192,704



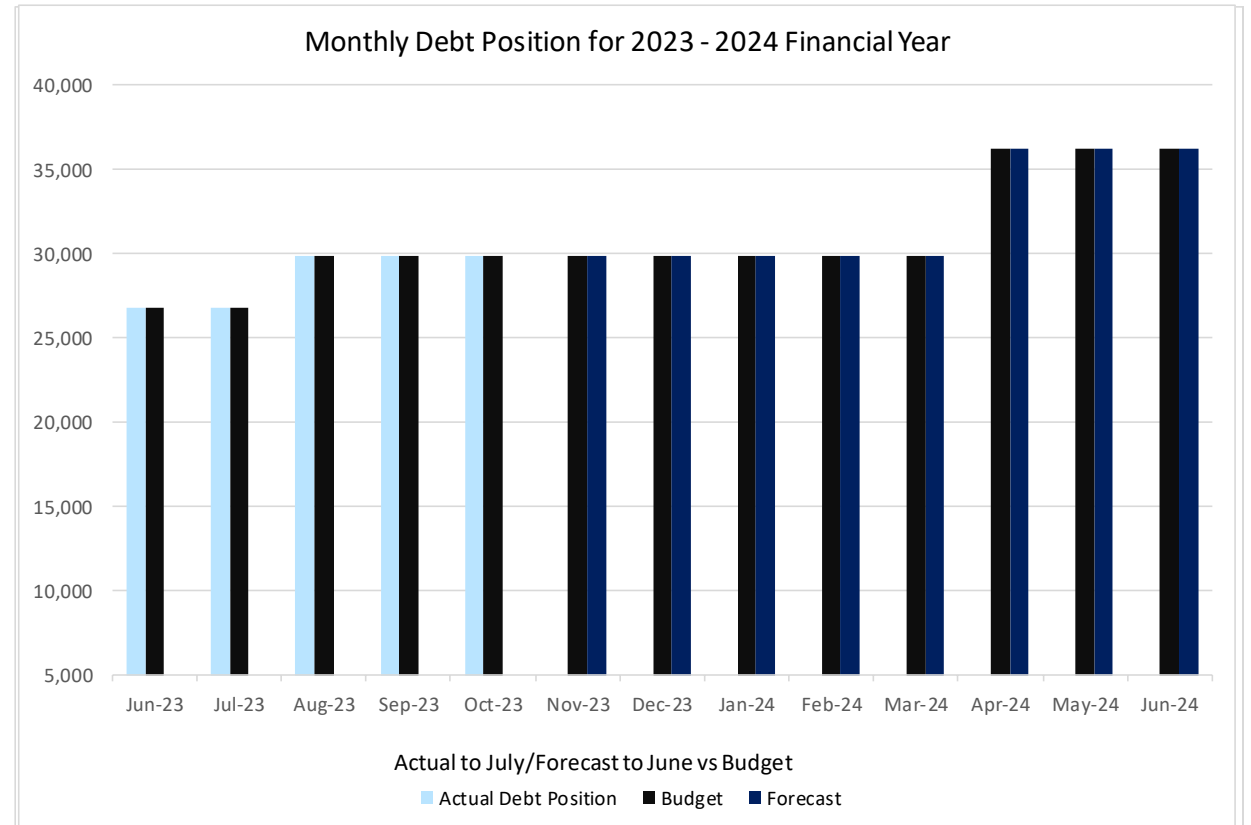
## Debt Position

### Debt Position 2023/2024 (\$000)

	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Actual Debt Position	26,818	26,818	29,818	29,818	29,818								
Budget	26,818	26,818	29,818	29,818	29,818	29,818	29,818	29,818	29,818	29,818	36,180	36,180	36,180
Forecast						29,818	29,818	29,818	29,818	29,818	36,180	36,180	36,180

### Forecast Debt Position for 2023-2024 Financial Year

Forecast as at	<b>Jun-23</b>
Opening Balance	26,818
Loan funded capex forecast	12,362
Forecast repayments 2023-24	-3,000
<b>Forecast balance June 2024 per AP</b>	<b>36,180</b>



## Capital Expenditure

### Capital Projects 2023/24

As at 31/10/2023

Project / Activity	YtD Expenses	Carry f/wd + Annual Plan	Forecast
	\$0	\$0	\$0
<b>Leadership</b>			
	27,317	512,049	512,049
<b>Planning &amp; Regulatory Services</b>			
	80,603	1,778,752	1,778,752
<b>Library &amp; Museum</b>			
	36,296	883,663	883,663
<b>Water Supply</b>			
	322,931	1,954,048	1,954,048
<b>Waste Water</b>			
	61,202	1,586,805	1,586,805
<b>Solid waste</b>			
	40,478	822,760	822,760
<b>Storm water</b>			
	13,926	228,340	228,340
<b>Cemeteries</b>			
	19,495	98,150	98,150
<b>Swimming pools</b>			
	1,400,919	2,197,950	2,197,950
<b>Facilities &amp; leisure services - other</b>			
	288,185	3,068,416	3,068,416
<b>Parks &amp; reserves</b>			
	499,462	7,990,728	7,990,728
<b>Land transportation</b>			
	409,783	3,741,538	3,741,538
<b>Unbudgeted capital expenditure</b>			
	10,168	0	0
<b>Funded Projects</b>			
	18,585	0	0
<b>Total</b>	<b>3,229,348</b>	<b>24,863,199</b>	<b>24,863,199</b>

For full details, please refer to report from District Assets.

# Report to Council



**DATE:** 23 November 2023  
**TO:** Mayor and Councillors  
**FROM:** Strategy and Communications Advisor

---

## Revision of adopted Council Vision

### 1. Summary

- 1.1. The purpose of this report is to make a minor revision to the adopted Council Vision.
- 1.2. This issue arises from an error in the Vision presented to Council at the October 2023 meeting.
- 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 2021, which are set out in the Long Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council adopt the amended Council Vision.

### 2. Background

- 2.1. The reason the report has come before the Council is due to the adoption of the new Council Vision at the Council meeting on 26 October 2023.

### 3. Current Situation

- 3.1. The current situation is that a minor error has been noted in the adopted Vision, which currently reads:

*By investing in our people, caring for the environment, and enabling investment, growth and development we will enrich our region and the people that reside here.*

- 3.2. A minor change has been identified whereby the word 'region' should be replaced with the word 'district' as this is a district vision, not a regional vision.

### 4. Options

- 4.1. Option 1: Council amends the Council Vision to read:

*By investing in our people, caring for the environment, and enabling investment, growth and development we will enrich our district and the people that reside here.*

- 4.2. Option 2: Council does not amend the Council Vision.

## **5. Risk Analysis**

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

- 5.1.1. Reputation risk: Council's reputation in the community could be damaged if the community perceive that the Council's focus is on the entire region instead of the Westland district.

## **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. This is a minor administrative change.

- 7.1.1. Public consultation is not considered necessary.

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

8.1. Option 1: Council amends the Council Vision to read:

*By investing in our people, caring for the environment, and enabling investment, growth and development we will enrich our district and the people that reside here*

8.2. This reflects the actual intention of Council to support the district.

- 8.2.1. There are no financial implications to this option.

8.3. Option 2 - Council does not amend the Council Vision.

8.4. This does not support Council's intention in adopting the Council Vision.

- 8.4.1. There are no financial implications to this option.

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

9.1. The preferred option is Option 1. Council amends the Council Vision.

9.2. The reason that Option 1 has been identified as the preferred option is that this reflects Council's intention within their Vision.

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

10.1. That the report be received.

10.2. Council amends the Council Vision to read:

*By investing in our people, caring for the environment, and enabling investment, growth and development we will enrich our district and the people that reside here.*

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

# Report to Council



**DATE:** 23 November 2023  
**TO:** Mayor and Councillors  
**FROM:** Chief Executive

---

## **LOCAL GOVERNMENT NEW ZEALAND SPECIAL GENERAL MEETING – FUTURE OF LOCAL GOVERNMENT POSITION PAPER**

### **1. Summary**

- 1.1. The purpose of this report is to confirm the Council delegates to vote on the Future of Local Government Paper at the Special General Meeting (SGM) of Local Government New Zealand (LGNZ).
- 1.2. This issue arises from the LGNZ National Council calling a Special General Meeting of Local Government New Zealand on Monday 11 December 2023. All local authorities who are full financial members of LGNZ are entitled to be represented at the Special General Meeting.
- 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 2021, which are set out in the Long Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council support the endorsement of the remits and appoint Mayor Helen Lash as Westland District Council's delegate to vote on the remits.

### **2. Background**

- 2.1. The reason the report has come before the Council is that Local Government New Zealand has called a Special General Meeting to vote on the position that has been developed through the future of local government consideration process held across September and November 2023.
- 2.2. The remits will be voted on at the Special General Meeting of Local Government New Zealand on Monday 11 December 2023 at 4.30 pm by Zoom.

### **3. Current Situation**

- 3.1. The current situation is that Council needs to be represented at the Special General Meeting of LGNZ.
- 3.2. A copy of the position paper will not be available until Friday 24 November 2023, however as we are required to vote on the content at the SGM we require a delegation to be in place to allow Westland District Council to vote on the proposed remits.

3.3. It is proposed that Her Worship the Mayor as Presiding Delegate will vote on the remits on Council's behalf at the Special General Meeting.

#### **4. Options**

4.1. Option 1: To receive the report and to delegate voting rights to Her Worship the Mayor as Presiding Delegate.

4.2. Option 2: To not receive the report and not delegate voting rights to Her Worship the Mayor.

#### **5. Risk Analysis**

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

5.1.1. Regulatory risk: If Council does not exercise the right to vote in the LGNZ Special General Meeting there is a risk that the decisions made at the meeting will not be to Council's benefit.

#### **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 of administrative in nature and therefore of low significance.

7.1.1. Public consultation is not considered necessary.

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

8.1. Option 1 – Receive the report delegate voting rights to Her Worship the Mayor. This option would mean that Council has provided an input into the process of considering remits being proposed at the LGNZ Special General Meeting.

8.1.1. There are no financial implications to this option.

8.2. **Option 2** – To not receive the report and not delegate voting rights to Her Worship the Mayor. This option would mean that Council has not provided an input into the process of considering remits being proposed at the LGNZ Special General Meeting.

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

9.1. The preferred option is Option 1 to receive the report and delegate voting rights to Her Worship the Mayor to vote at the Special General Meeting,

9.2. The reason that Option 1 has been identified as the preferred option is that it supports local authorities with their endeavours to provide clear direction for National Council of LGNZ.

#### **10. Recommendations:**

10.1. That the report be received.

10.2. That Council endorse Her Worship the Mayor as Presiding Delegate to vote at the Special General Meeting of Local Government New Zealand Annual General Meeting on behalf of Westland District Council.

**Simon Bastion**  
**Chief Executive**

# Report to Council



**DATE:** 23 November 2023  
**TO:** Mayor and Councillors  
**FROM:** Operations Manager

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## **Council Resolution to Change Land Designation - Ross Cemetery to Local Purpose (Public Cemetery) Reserve**

### **1. Summary**

- 1.1. The purpose of this report is for Council to resolve to designate Council-owned freehold land adjoining the Ross Cemetery as part of the Ross Cemetery grounds and suitable for burials.
- 1.2. This issue arises from the current Ross Cemetery grounds reaching capacity.
- 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 2021, which are set out in the Long-Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council pass a resolution to change the designation of the Council freehold land adjoining the Ross Cemetery, which is currently being used for burials, to be designated as Local Purpose (Public Cemetery) Reserve and added to the existing Ross Cemetery.

### **2. Background**

- 2.1. The reason the report has come before the Council is that section 14 of the Reserves Act 1977 requires a resolution from the Council after assessment of Public Notice submissions for the designation of the land to be changed to Local Purpose (Public Cemetery) Reserve..
- 2.2. Council owns two blocks of land adjoining the current Ross cemetery – Rural Sections 1565 and 1351. The land is currently being used for burials and further developments are happening at present in the lower-level section.
- 2.3. Once the land is designated as Local Purpose (Public Cemetery) Reserve, its purpose is protected in perpetuity – it will always be cemetery and can never be disposed of.

### **3. Current Situation**

- 3.1. The current situation is that existing Ross cemetery grounds are at capacity.
- 3.2. For a number of years burials have been carried out on the adjoining Council freehold land described above. Previously no action has been undertaken to get this site clearly defined as Local Purpose (public cemetery) Reserve. With the expansion into lower areas as part of the new development it is essential that this process is now concluded.



- 3.3. Land utilised for burial activities should be protected in perpetuity by designating as a Local Purpose (Public Cemetery) Reserve.
- 3.4. Public consultation was undertaken as required by s 14(2) of the Reserves Act 1977. No objections were received.

#### **4. Options**

- 4.1. Option 1: That the Council pass the following resolution:

That Westland District Council, under Section 14 of the Reserves Act 1977, pass a resolution to declare the land, described in the schedule below and currently owned by Council, to be Local Purpose (Public Cemetery) Reserve.

These land parcels will be managed by Westland District Council with the existing and adjoining Ross Cemetery, which is already vested in Council as a Local Purpose (Public Cemetery) Reserve.

##### **Schedule**

##### **Land to be declared Local Purpose (public cemetery) Reserve**

Rural Section 1351, 1.6997ha, being all the land in Record of Title WS3A/925.

Rural Section 1565, 2.3396 ha, being all the land in Record of Title WS3A/587

- 4.2. Option 2: Do not pass this resolution and close the Ross Cemetery for future burials.

#### **5. Risk Analysis**

- 5.1. Risk has been considered and the following risks have been identified:
- 5.2. Regulatory risk: Without a resolution to create a cemetery reserve it would be inappropriate to continue burials at this location. This asset is considered as strategic.

#### **6. Health and Safety**

- 6.1. Health and Safety has been considered and the following item has been identified:
- 6.2. Officially designating the land as a cemetery would enable Council to maintain the area to an acceptable standard and identify and rectify any potential hazards which could affect the health and safety of visitors.

#### **7. Significance and Engagement**

- 7.1. The level of significance has been assessed as high due to the Ross Cemetery being defined as a strategic asset.
  - 7.1.1. Public consultation was undertaken by means of Public Notice posted in The Messenger newspaper on 2<sup>nd</sup> August 2023, as required by s14(2) of the Reserves Act 1977. No responses were received over the following five weeks.

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

- 8.1. Option 1 – this option secures the land as a strategic asset and protects it in perpetuity. This expansion will allow for continued burials at this location for decades in the future, so local family groups can be interred in the same locality.
- 8.2. Currently there will be no financial implications, however maintenance costs will rise in the future due to the size of the site and area increasing. This increase can be allowed for in future budgetary considerations.

8.3. Option 2 – This option is essentially not viable as historical burials have already been undertaken within these two land parcels. If the Council decides to progress with this the site would still need to be defined as Local Purpose (Public Cemetery) Reserve, but further development and burials could be prevented.

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

9.1. The preferred option is Option 1

9.2. The reason that Option 1 has been identified as the preferred option is that the land parcels need to be correctly classified. This will allow future growth and asset security in the Ross township and Westland District.

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

10.1. That the report be received.

10.2. That Council resolve to declare the two land parcels being –

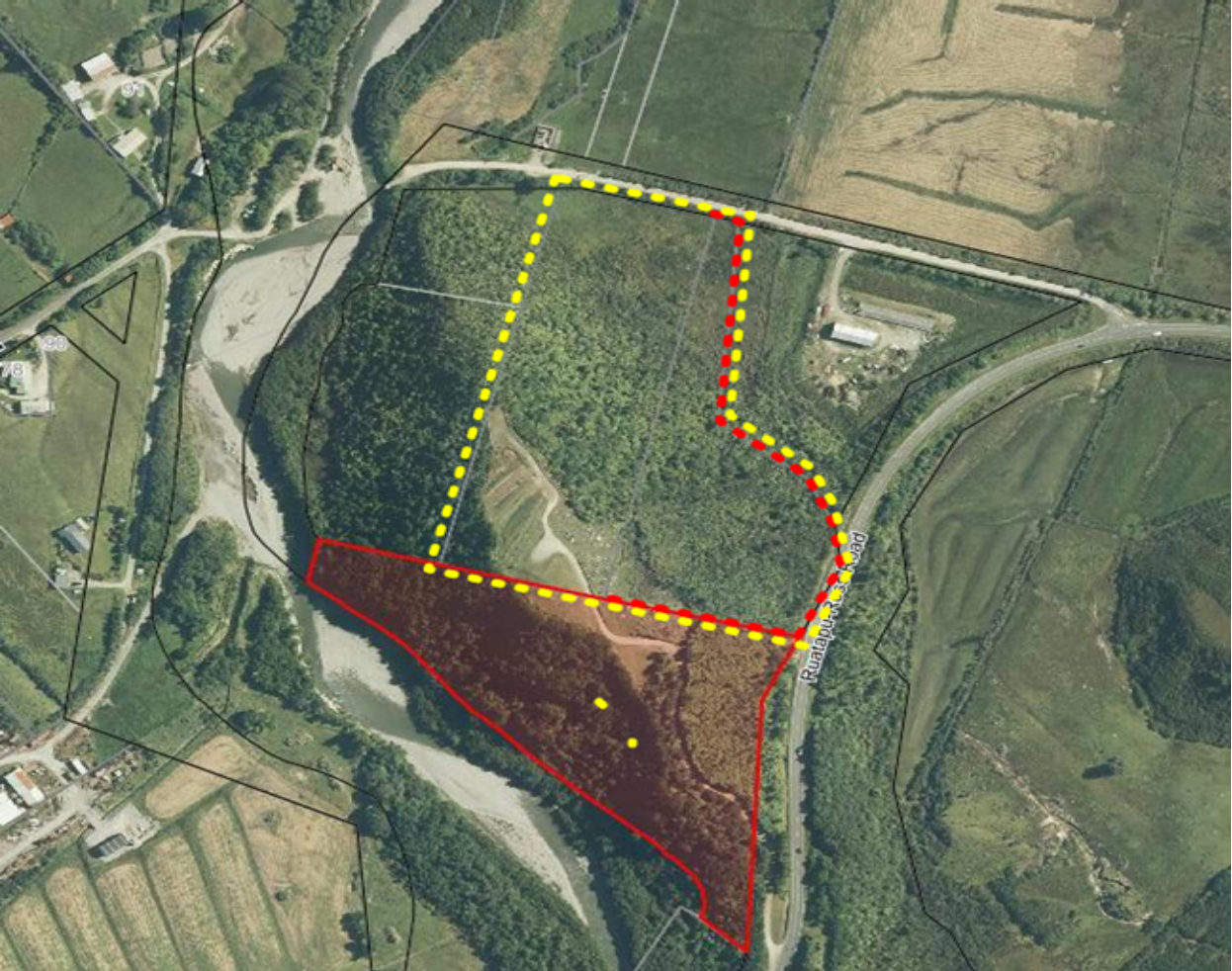
Rural Section 1351, 1.6997ha, being all the land in Record of Title WS3A/925.

Rural Section 1565, 2.3396 ha, being all the land in Record of Title WS3A/587.

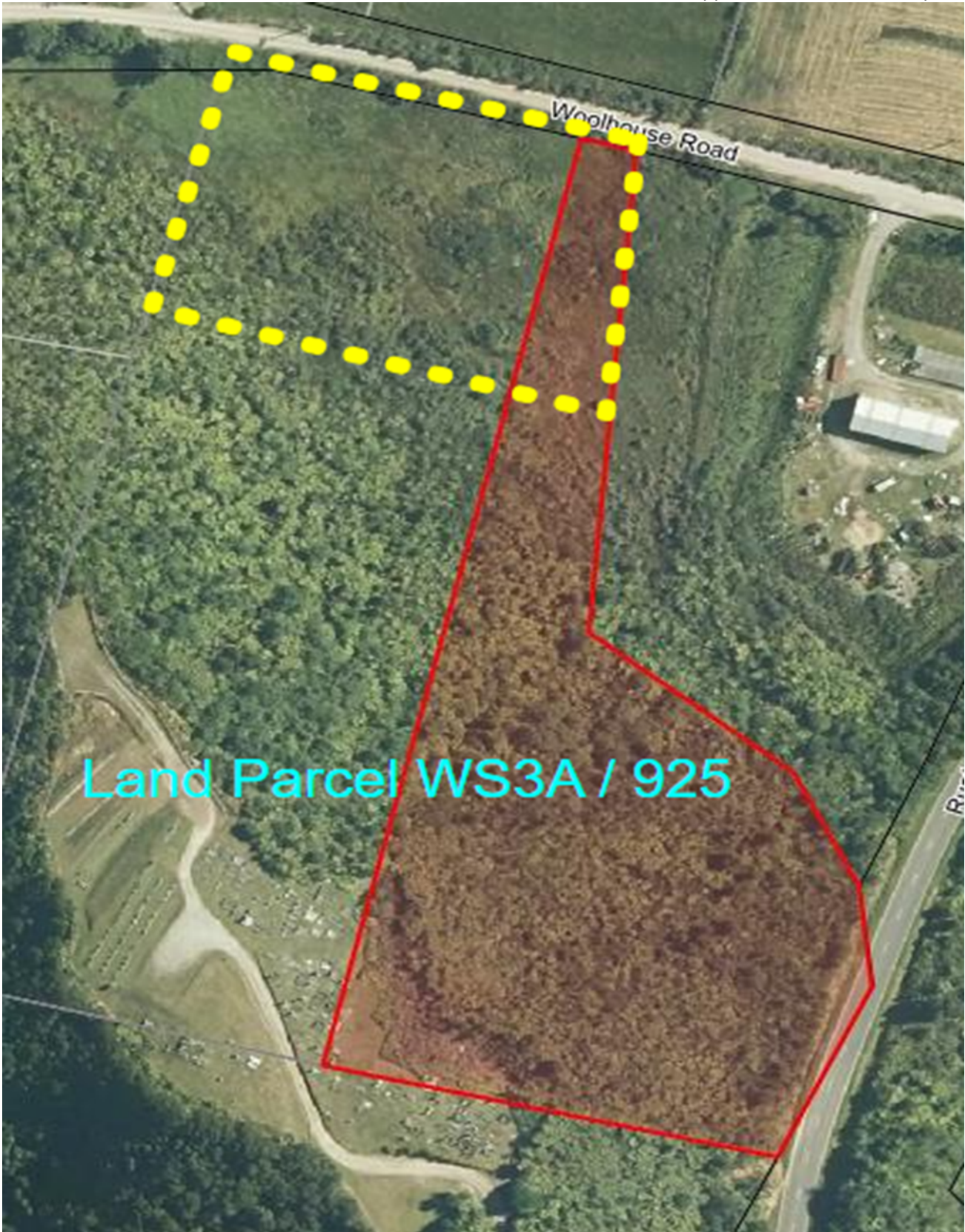
As Local Purpose (public cemetery) Reserve under Section 14 of the Reserves Act 1977.

**Erle Bencich**  
**Operations Manager**

**Appendix 1:** Overview of property boundaries. Basic site layout of proposed cemetery grounds.







Please note that current cemetery grounds / plots are included in this land parcel.

Development is being undertaken in the area off Woolhouse Road.

Artistic impression for design planning & contractor pricing



# Report to Council



**DATE:** 23 November 2023  
**TO:** Mayor and Councillors  
**FROM:** Chief Executive

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## ADOPTION OF MEETING SCHEDULE FOR 2024

### 1. Summary

- 1.1. The purpose of this report is to provide a schedule of meetings for 2024 for Ordinary Council, Committee and Subcommittee meetings including Long Term Plan (LTP) Workshops.
- 1.2. This issue arises from the provision under cl 19(6) Schedule 7 of the Local Government Act 2002 (LGA) to adopt a schedule of meetings.
- 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 2021, which are set out in the Long Term Plan 2021 - 2031. Refer page 2 of the agenda.
- 1.4. This report concludes by recommending that Council adopt the Schedule of Meetings for 2024 attached as **Appendix 1**.

### 2. Background

- 2.1. The reason the report has come before the Council is due to cl 19(6), Schedule 7 of the LGA 2002, which allows Council to adopt a schedule of meetings.
- 2.2. Where a local authority adopts a meeting schedule, it may cover any period that the Council considers appropriate and may be amended from time to time. Notification of the schedule, or an amendment, will constitute notification to members of every meeting on the schedule or the amendment. It does not replace the requirements under the Local Government Official Information and Meetings Act to also publicly notify each meeting.
- 2.3. Extraordinary meetings are called as required in accordance with cl 22(3), Schedule 7, LGA 2002.
- 2.4. Meetings of the Governing Body and its main committees are live-streamed and available for on-demand viewing.

### 3. Current Situation

- 3.1. The current situation is that Council meetings are currently held on the fourth Thursday of every month, with the exception of the December Council meeting, which is held early to enable staff to complete actions prior to the Christmas holiday period. There is also a meeting planned for January 2024 next year to reduce the time between the final meeting of 2023 and the first meeting of 2024.

3.2. The schedule of meetings for the following year is normally adopted by the Council at their last Ordinary Meeting in December, however this year it was decided to adopt the schedule earlier than usual to allow better planning for diaries and to allow more lead-in time for scheduling working group meetings.

3.3. Council is required to adopt the next LTP by 30 June 2024 and dates have been scheduled for the LTP timetable.

3.4. A proposed Schedule of Meetings for 2024 is attached at **Appendix 1**.

#### **4. Options**

4.1. Option 1: Adopt the 2024 Schedule of Meetings.

4.2. Option 2: Amend the 2024 Schedule of Meetings and adopt it.

4.3. Option 3: Do not adopt the 2024 Schedule of Meetings.

#### **5. Risk Analysis**

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

- Organisational risk: Not adopting a meeting schedule for the following year would mean that it would be difficult to plan diaries for the entire year.

#### **6. Health and Safety**

6.1. Health and Safety has been considered and the following items have been identified

- The servicing of Committee and Ordinary Council Meetings has been considered to ensure that meetings are organised on a regular basis and planned in the diaries to provide staff to schedule in time for writing reports for meetings. There is an entire process that staff follow in writing reports.
- There are no Committees that meet outside of the ordinary working hours.

#### **7. Significance and Engagement**

7.1. The level of significance has been assessed as being of medium significance as under the LGA notification of the schedule is required. Any amendment to the schedule constitutes a notification of every meeting on the schedule or amendment.

7.1.1.No public consultation is considered necessary as the meeting schedule will be made available on the Council Website.

7.1.2.All formal meetings of Council, Committees and Subcommittee meetings are live-streamed and available for on-demand viewing.

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

8.1. Option 1 – Adopting a Schedule of Meetings for 2024 ensures that staff can plan for meetings and can diary report writing time as required.

8.1.1.There are no financial implications in adopting a Schedule of Meetings.



8.1.2. The catering for meetings is a minimal cost as most meetings commence in the afternoons. If there are workshops planned for the entire day, then there may be catering costs incurred.

8.2. Option 2 - Amend the 2024 Schedule of Meetings and adopt it. Changing the schedule will mean that Council needs to confirm alternative dates for meetings. This will need to be done immediately so that diaries can be amended, and the public notified.

8.2.1 There are no financial implications in amending and adopting a Schedule of Meetings.

8.2.2 The catering for meetings is a minimal cost as most meetings commence in the afternoons. If there are workshops planned for the entire day, then there may be catering costs incurred.

8.3. Option 3 - Do not adopt the 2024 Schedule of Meetings.

8.3.1. Not adopting a schedule of meetings for 2024 would mean an unplanned approach to how and when meetings will be held. This would result in an ad-hoc approach to how Elected Members and Council Staff schedule their time and diaries.

## 9. Preferred Option(s) and Reasons

9.1. The preferred option is Option 1 which is to adopt the Schedule of Meetings of Ordinary Council Meetings, Committee, Subcommittee meetings and LTP workshops. All meetings are planned to be held in the Council Chambers, 36 Weld Street, Hokitika.

9.2. The reason that Option 1 has been identified as the preferred option is to ensure that there is an organised and planned approach to meetings to be held in 2024.

## 10. Recommendation(s)

10.1. That the report be received.

10.2. That the 2024 Schedule of Meetings at **Appendix 1** be adopted.

**Simon Bastion**  
**Chief Executive**

**Appendix 1:** 2024 Schedule of Meetings

# 2024 Meetings Calendar

January	February	March	April	May	June	July	August	September	October	November	December
1 Mo New Year's Day	1 Th	1 Fr	1 Mo Easter Monday	1 We	1 Sa	1 Mo	1 Th	1 Su	1 Tu	1 Fr	1 Su
2 Tu Day after New Year's Day	2 Fr	2 Sa	2 Tu	2 Th	2 Su	2 Tu	2 Fr	2 Mo	2 We	2 Sa	2 Mo Westland Anniversary Day
3 We Council Office Opens	3 Sa	3 Su	3 We	3 Fr	3 Mo King's Birthday	3 We	3 Sa	3 Tu	3 Th	3 Su	3 Tu
4 Th	4 Su	4 Mo	4 Th	4 Sa	4 Tu	4 Th	4 Su	4 We	4 Fr	4 Mo	4 We
5 Fr	5 Mo	5 Tu	5 Fr	5 Su	5 We	5 Fr	5 Mo	5 Th	5 Sa	5 Tu	5 Th
6 Sa	6 Tu Waitangi Day	6 We	6 Sa	6 Mo	6 Th	6 Sa School Holidays Start	6 Tu	6 Fr	6 Su	6 We	6 Fr
7 Su	7 We	7 Th Rural/Provincial	7 Su Daylight Saving Ends	7 Tu	7 Fr	7 Su	7 We	7 Sa	7 Mo	7 Th	7 Sa
8 Mo	8 Th Council Workshop - Rates Risk & Assurance 1pm	8 Fr	8 Mo	8 We	8 Sa	8 Mo	8 Th Risk & Assurance	8 Su	8 Tu	8 Fr	8 Su
9 Tu	9 Fr	9 Sa	9 Tu	9 Th Risk & Assurance	9 Su	9 Tu	9 Fr	9 Mo	9 We	9 Sa	9 Mo
10 We	10 Sa	10 Su	10 We	10 Fr	10 Mo	10 We	10 Sa	10 Tu	10 Th	10 Su	10 Tu
11 Th	11 Su	11 Mo	11 Th	11 Sa	11 Tu	11 Th	11 Su	11 We	11 Fr	11 Mo	11 We
12 Fr	12 Mo	12 Tu	12 Fr	12 Su	12 We	12 Fr	12 Mo	12 Th	12 Sa	12 Tu	12 Th Council Meeting
13 Sa	13 Tu	13 We	13 Sa School Holidays Start	13 Mo	13 Th	13 Sa	13 Tu	13 Fr	13 Su School Holidays end	13 We	13 Fr
14 Su	14 We	14 Th	14 Su	14 Tu	14 Fr	14 Su	14 We	14 Sa	14 Mo Term 4 starts	14 Th Risk & Assurance	14 Sa
15 Mo	15 Th Cycling & Walking	15 Fr	15 Mo	15 We LTP Hearings	15 Sa	15 Mo	15 Th Cycling & Walking	15 Su	15 Tu	15 Fr	15 Su
16 Tu	16 Fr	16 Sa	16 Tu	16 Th LTP Hearings & Cycling & Walking	16 Su	16 Tu	16 Fr	16 Mo	16 We	16 Sa	16 Mo
17 We	17 Sa	17 Su	17 We	17 Fr	17 Mo	17 We	17 Sa	17 Tu	17 Th	17 Su	17 Tu Council Meeting
18 Th	18 Su	18 Mo	18 Th Council Meeting	18 Sa	18 Tu	18 Th	18 Su	18 We	18 Fr	18 Mo	18 We
19 Fr	19 Mo	19 Tu	19 Fr	19 Su	19 We	19 Fr	19 Mo	19 Th	19 Sa	19 Tu	19 Th
20 Sa	20 Tu	20 We	20 Sa	20 Mo	20 Th Council Meeting	20 Sa	20 Tu	20 Fr	20 Su	20 We	20 Fr School Finishes
21 Su	21 We	21 Th Zone 5 & 6	21 Su	21 Tu	21 Fr	21 Su School Holidays End	21 We LGNZ Conf	21 Sa	21 Mo	21 Th Cycling & Walking	21 Sa
22 Mo	22 Th Council Workshop LTP am Council Meeting pm	22 Fr Zone 5 & 6	22 Mo	22 We	22 Sa	22 Mo Term 3 Starts	22 Th LGNZ Conf	22 Su	22 Tu	22 Fr Rural & Provincial	22 Su
23 Tu Council Workshop w Budget Managers CAPEX	23 Fr	23 Sa	23 Tu	23 Th	23 Su	23 Tu	23 Fr LGNZ Conf	23 Mo	23 We	23 Sa	23 Mo
24 We	24 Sa	24 Su	24 We	24 Fr	24 Mo	24 We	24 Sa LGNZ Conf	24 Tu	24 Th Council Meeting	24 Su	24 Tu
25 Th Council Meeting	25 Su	25 Mo	25 Th Anzac Day	25 Sa	25 Tu	25 Th Council Meeting	25 Su	25 We	25 Fr	25 Mo	25 We Christmas Day
26 Fr	26 Mo	26 Tu	26 Fr	26 Su	26 We Adopt LTP Extraord Mtg	26 Fr	26 Mo	26 Th Council Meeting	26 Sa	26 Tu	26 Th Boxing Day
27 Sa	27 Tu	27 We	27 Sa	27 Mo	27 Th	27 Sa	27 Tu	27 Fr	27 Su	27 We	27 Fr
28 Su	28 We	28 Th Council Meeting Adopt Draft LTP & CD	28 Su School Holidays End	28 Tu	28 Fr Matariki	28 Su	28 We	28 Sa School Holidays Start	28 Mo Labour Day	28 Th Council Meeting	28 Sa
29 Mo Term 1 School Starts	29 Th	29 Fr Good Friday	29 Mo Term 2 School Starts	29 We	29 Sa	29 Mo	29 Th Council Meeting	29 Su Daylight Saving Starts	29 Tu	29 Fr	29 Su
30 Tu		30 Sa Easter Saturday	30 Tu	30 Th	30 Su	30 Tu	30 Fr	30 Mo	30 We	30 Sa	30 Mo
31 We Council Workshop w Budget Managers OPEX LTP6		31 Su Easter Sunday		31 Fr		31 We	31 Sa		31 Th Adopt Annual Report-Extra Mtg		31 Tu

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