

ANNUAL REPORT SUMMARY FOR 2012/13

MAYOR AND CHIEF EXECUTIVE'S REPORT

In 2011 Council developed a vision for Westland, to be a world class tourist destination and have industries and businesses leading through innovation and service. In 2012-13 many projects across the district have been either completed or are underway that support that vision.

In September 2012 Council farewelled long-serving Chief Executive Robin Reeves and employed Tanya Winter as CE. Tanya sees Council as having a vital role to play in achieving the Westland vision and being one of the businesses that lead through innovation and service. Many changes are underway in the organisation so that Council is positioned to deliver exceptional customer service and meet the changes and challenges coming through central government's "Better Local Government" suite of reforms.

The financial result in the Annual Report of 2011-12 meant that Council re-examined every aspect of the budget for 2013-14. However the budgets for 2012-13 had already been set and this Annual Report shows a \$6.2m deficit against budget this year.

With an unreliable Long Term Plan, Council spent considerable time on its Annual Plan process this last year. The Annual Plan title "Getting Real" indicated to the community that it was time for a new direction. The consultation process on the Annual Plan was comprehensive, with nine public meetings across the district and a consultation caravan parked in the main street of all townships to enable the community to engage in the process. A total of 602 submissions were received on the Plan, which was very pleasing.

The construction of the West Coast Wilderness Trail continued this year, with steady progress being made on three of the four sections of trail. While the Westland Wilderness Trust provided an overarching governance role for the trail, Council staff have worked with a group of key stakeholders to produce a marketing plan that will help get the word out to the world about the cycle trail. The official opening of the Greymouth to Hokitika sections of the trail was on 23 November 2013.

Westland had its share of close calls with nature this year with the northern approach to the Wanganui Bridge damaged in heavy rain that hit in the New Year. The bridge was out of commission for a week and the impact on tourism at that time of the year was significant. The West Coast's vulnerability in these situations, with no alternative access route, was highlighted.

The Hokitika beachfront is a major tourist attraction, and the position of the town right next to the sea gives it a lovely holiday feel. Council has received numerous reports on the Hokitika foreshore and has kept a watching brief on the erosion cycles over many years. In November 2012, in response to erosion threatening Sunset Point, rock protection was put in place to protect that area of town. In May 2013 a combination of river flow, king tides and high seas meant the foreshore retreated further and placed the town at risk. Council worked quickly with West Coast Regional Council to consult the community on options for protecting the town. As a result of an opinion survey, the decision was made to create a Hokitika Rating District for the purpose of constructing a seawall. This work is now underway by West Coast Regional Council.

Last year's Annual Report mentioned the challenging economic times and that the nature of Westland's geography and small population base means we have to be innovative and smarter. Diversifying our revenue stream is part of that, and is vital to Council's on-going sustainability. It is therefore particularly pleasing to record that the Council Controlled Organisations posted a record dividend this year.



Maureen Pugh
Mayor



Tanya Winter
Chief Executive

THE LONG TERM PLAN 2012/22 (LTP)

The Local Government Act 2002 (the LGA) requires all local authorities to develop a Long Term Plan for their districts. These plans identify the direction and services chosen by the community and the role of Council in delivering these services. The Plan also details the cost of Council's activities over the next 10 years.

Council adopted its current Long Term Plan in June 2012. This Annual Report 2012/13 is the first year of 10 years included in the Long Term Plan 2012/22.

In preparing the Annual Plan 2013/14 Council identified significant mistakes in the Long Term Plan 2012/22 that erode its value as a reliable budget and useful base on which to compare performance. Throughout this Annual Report Council compares its performance with the Long Term Plan. Readers will note that in many cases the variance is explained as being due to poor budgeting. This generally reflects that either the budget is clearly wrong or that Council is not able to explain why the budget is what the Long Term Plan states. This is most notable in three important disclosures. Council's debt budget of \$12.1m is less than Council's actual starting debt of \$15.5m. This mistake leads to adverse variances in expenditure, loan repayments and liabilities. Another notable mistake is that the employee benefits (personnel costs) budget of \$1.3m is a fraction of the real cost of \$3.2m in providing the service levels Council resolved in adopting the Long Term Plan. The third unexplainable matter is the increase of \$2.8m in the 30 June 2011 opening equity; between the Annual Report 2010/11 (adopted October 2011) and the Long Term Plan adopted in June 2012. After a year of examining these budgets, Council is at a loss to be able to explain these differences.

In an ideal world Council would amend the Long Term Plan in order to have a relevant budget. This is an expensive process which in the opinion of Council does not provide sufficient benefits when weighed against the cost. Council gets to amend each annual budget as it did when it adopted the Annual Plan 2013/14. Council will do this once more in 2014/15 and then adopt a new Long Term Plan 2015/16.

As such Council encourages readers to compare the 2012/13 performance with the 2011/12 results. This will give a far better insight to how Council has actually performed.

A Residents Survey was not undertaken in 2012/13 due to the Council's financial position. As such Council is unable to reliably assess customer satisfaction by the method advised in the LTP or by any other reliable method.

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2013

	Council			Group	
	Actual 2013 \$000	Budget 2013 \$000	Actual 2012 \$000	Actual 2013 \$000	Actual 2012 \$000
Income					
Rates, excluding targeted water supply rates	6,826	6,737	6,664	6,826	6,664
Fees, Charges, and targeted rates for Water Su	2,259	2,236	1,750	2,259	1,750
Subsidies & Grants	4,477	2,820	4,718	4,477	4,718
Finance Income	194	-	183	203	197
Other Revenue	4,219	8,901	4,621	9,779	10,660
Gains/(Losses)	(5)	-	(265)	88	9
Derivative Financial Instruments - Gain	342	-	(330)	342	(330)
Total income	18,312	20,694	17,341	23,974	23,668
Less Expenditure					
Employee Benefit Liabilities	3,042	1,300	3,232	7,959	7,620
Depreciation and amortisation expense	5,083	4,510	5,032	6,387	6,312
Loss on Disposal of Asset	-	-	-	-	-
Other expenses	10,500	9,916	10,769	9,430	10,030
Finance costs	737	302	761	907	841
Total expenditure	19,362	16,028	19,794	24,683	24,803
Surplus / (deficit) before taxation	(1,050)	4,666	(2,453)	(709)	(1,135)
Income taxation expense / (benefit)	(20)	-	4	164	188
Surplus / (deficit) after taxation	(1,030)	4,666	(2,457)	(872)	(1,323)
Add Other comprehensive income					
Gain/(Loss) on Property Revaluation	-	-	(7,089)	-	(7,089)
Impairment of Property, Plant & Equipment	-	-	(34)	-	(87)
Financial Assets at fair value through other Comprehensive Income	-	-	12	-	12
Total Comprehensive Income	(1,030)	4,666	(9,568)	(872)	(8,487)

Note: There was a reclassification for new presentation requirements of the Local Government (Financial Reporting) Regulations 2011.

STATEMENT OF EQUITY FOR THE YEAR ENDED 30 JUNE 2013

	Council			Group	
	Actual 2013 \$000	Budget 2013 \$000	Actual 2012 \$000	Actual 2013 \$000	Actual 2012 \$000
Equity at Start of Year	373,235	397,625	382,803	375,160	383,647
Add Total Comprehensive Income for Y	(1,030)	4,666	(9,568)	(872)	(8,487)
Equity at end of year	372,205	402,291	373,235	374,288	375,160

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2013

	Council			Group	
	Actual 2013 \$000	Budget 2013 \$000	Actual 2012 \$000	Actual 2013 \$000	Actual 2012 \$000
Current assets	5,831	3,764	7,954	7,310	9,349
Non-current assets	386,471	412,735	385,210	391,384	388,665
Total assets	392,302	416,499	393,164	398,694	398,014
Current liabilities	18,076	1,947	3,502	20,848	4,819
Non-current liabilities	2,021	12,261	16,426	3,558	18,035
Total Liabilities	20,097	14,208	19,928	24,406	22,854
Net Assets	372,205	402,291	373,235	374,288	375,160
Equity					
Retained Earnings	152,911	162,196	153,223	155,048	155,202
Restricted Reserves	2,783	3,089	3,126	2,783	3,126
Revaluation Reserves	216,511	237,006	216,886	216,457	216,832
Total equity	372,205	402,291	373,235	374,288	375,160

STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2013

	Council			Group	
	Actual 2013 \$000	Budget 2013 \$000	Actual 2012 \$000	Actual 2013 \$000	Actual 2012 \$000
Net cash flows from operating activities	5,321	8,245	2,513	8,353	4,033
Net cash flows from investing activities	(5,255)	(8,740)	(7,135)	(9,278)	(7,794)
Net cash flows from financing activities	20	588	1,953	1,246	889
Net Increase/(Decrease) in Cash, cash equivalents and bank overdraft	86	(102)	(2,669)	321	(2,872)
Opening Cash and Cash Equivalents	1,574	724	4,243	1,753	4,625
Closing Cash and Cash Equivalents	1,660	622	1,574	2,074	1,753

NOTES TO THE FINANCIAL STATEMENTS

Basis of Preparation

Council has prepared the summary financial statements in order to provide users with an overview of the performance of Council and Group. The group figures include Westland District Council and its subsidiaries Westland Nature Trust (Council Controlled), Westland Holdings Limited (100% owned), and its 100% owned subsidiaries Westroads Limited, Hokitika Airport Limited, and Westland District Property Limited.

There were no changes in accounting policies. The specific disclosures included in the summary financial statements have been extracted from the full audited (unmodified opinion) annual report dated 27 November 2013. The Annual Report was prepared in accordance with generally accepted accounting practice for a public benefit entity in New Zealand and fully complied with New Zealand Equivalents to International Financial Reporting Standards (NZ IFRS). This summary has been prepared in accordance with FRS-43 Summary Financial Statements. Users of the summary financial statements should note that the information contained therein cannot be expected to provide as complete understanding as provided by the full financial statements of the financial performance, financial position, cashflow and service performance measures of the council and group. The financial statements are presented in New Zealand dollars, round to the nearest \$000. The summary annual report was authorised for issue by the Mayor and Chief executive on 16 December 2013. Copies of this report can be obtained on the Council's website www.westlanddc.govt.nz or a hard copy from your local service centre or library.

Summary of Contingent Assets and Contingent Liabilities

Council and the Group had no contingent assets as at 30 June 2013. The Group had contingent liabilities as at 30 June 2013 the major item being performance bonds in favour of the Grey District Council. Council also participates in the National Provident Fund's Defined Benefit Plan

contributor's scheme. Additional detailers pertaining to Council's level of participation can be found in the 2012/13 Annual Report.

Summary of Related Party Transactions

Related party transactions are principally between Council and the Westland Holdings Limited, Hokitika Airport and Westland District Property Company. A breakdown of these transactions can be located in the full 2012/13 Annual Report.

VARIANCE EXPLANATIONS

Explanation of major variances against budget and actual Income

Total income was \$18,312,000 compared to budget of \$20,694,000. Council is unable to fully explain the reduction in actual income to budget due to the reliability of the Long Term Plan budgets. Total income was \$972,000 above actual income last year. This is mainly due to gains on financial instruments of \$342,000 and increased distributions from Westland Holdings Limited and subsidiaries.

Expenditure

Total expenditure was \$19,362,000 compared to a budget of \$16,028,000 an increase of \$3,334,000. Council is unable to explain the increase in actual to budget due to the reliability of the Long Term Plan budgets. Total expenditure was \$432,000 less than last year's actual expenditure. This variance while small is made up of four larger items. Solid Waste expenditure is up \$771,000, as the full cost of the 2011 waste management contract is reported for twelve months. Water expenditure is up \$215,000 largely due to the correct charging of finance costs to the activity. Other Finance costs are down \$24,000 slightly and personnel costs also decreased this year from last year by \$190,000, this was due to the swimming pool employees no longer being directly employed by the District Council and not replacing some key staff.

Statement of Financial Position

Total assets were \$392,302,000 compared to a budget of \$416,499,000 a decrease of \$24,197,000. Total liabilities were \$20,097,000 compared to budget of \$14,208,000 an increase of \$5,889,000. Council finds it difficult to explain these movements due to unreliability of the Long Term Plan budgets. We are able to observe however that despite the unexplainable variance in the Long Term Plan opening equity, most of the variance relates to the cumulative effect of unrealistic surpluses and asset revaluations in the first two years of the Long Term Plan.

Current Assets

Current assets were \$5,831,000 compared to last year's actuals of \$7,954,000. This was due to a decrease in trade and other receivables of \$1,426,000 the majority of which was grant and subsidy monies invoiced but not received by 30 June 2012. Other financial assets also decreased

to \$1,354,000 from \$1,879,000 due to the reclassification of the call account within the bonds portfolio and a reduction in bonds held at the end of the year, as they were cashed up on maturity during the year.

Non Current Assets

Non current assets were \$386,471,000 compared to last year's actuals of \$385,210,000 an increase of \$1,261,000. This was due mainly to an increase in Work in Progress of \$1,942,000 which is the result of the cycletrail construction, which was partially completed at year end.

Current Liabilities

Current Liabilities were \$18,076,000 compared to last year's actuals of \$3,502,000 an increase of \$14,574,000. This was due to an increase in current borrowings of \$15,498,000. The reason for this increase is that Council was renegotiating the loan agreement which at balance date was due to expire in March 2014 which has subsequently been extended for two years.

Non Current Liabilities

Non Current Liabilities were \$2,021,000 compared to last years actuals of \$16,426,000 an increase of \$14,405,000. This was due mainly to the decrease in non current borrowings of \$15,241,000 as this was moved to current borrowings. Provisions also increased from \$457,000 to \$1,498,000 which was due to recognising additional provisions required for landfill post closure costs.

Equity

Equity was \$372,205,000 compared to last year actual of \$373,235,000 a decrease of \$1,030,000. This is the deficit for the 2012/13 financial year. No asset revaluations occurred in 2012/13.

**SUMMARY COST OF SERVICE
FOR YEAR ENDED 30 JUNE 2013**

	Actual 2013 \$000	Budget 2013 \$000	Actual 2012 \$000
Income			
Leisure & Cultural	2,751	2,557	3,008
Community Services	320	341	587
Planning & Regulatory	1,525	1,393	1,493
Transportation	5,760	9,270	5,527
Water Supply	2,267	2,236	2,444
Wastewater	805	782	642
Stormwater	468	487	435
Solid Waste	1,633	2,130	1,374
Other Infrastructure Assets	778	800	1,014
Dividends & Interest	997	-	471
Governance	699	697	694
Administration Services	391	-	-
Westland District Properties Limited	-	-	35
Westland Holdings Limited	-	-	45
Total activity income	18,395	20,693	17,770
Less: internal revenue	-	-	-
Rates Remission	(83)	-	(99)
Total income	18,312	20,693	17,671

	Actual 2013 \$000	Budget 2013 \$000	Actual 2012 \$000
Expenditure			
Leisure & Cultural	3,279	2,445	3,379
Community Services	302	463	551
Planning & Regulatory	1,352	1,359	1,571
Transportation	4,792	4,844	5,295
Water Supply	2,202	2,022	1,987
Wastewater	733	782	757
Stormwater	531	487	449
Solid Waste	3,106	2,130	2,335
Other Infrastructure Assets	1,019	800	1,186
Dividends & Interest	766	-	1,404
Governance	749	697	753
Administration Services	613	-	-
Other Operational Activities	-	-	475
Westland Holdings Limited	-	-	47
Westland District Properties Limited	-	-	34
Total activity expenditure	19,445	16,029	20,222
Less Rates Remissions included in activities	(83)	-	(99)
Total expenditure	19,362	16,029	20,123
Less: internal expenditure	-	-	-
Total Surplus / (Deficit)	(1,050)	4,664	(2,453)

LIBRARY Performance Measure	Our Achievement	Target Achieved
Number of physical visits to Library	88,417 Visitor Numbers	No
Increased use of Library facilities	3,567 members 83,924 Issues	No
Increased awareness in the community of availability of material	1,224 hits E-Service "Overdrive" 33,242 hits on Website This sets the baseline for the future	Yes
The Library lending collection is up to date and relevant for the community	0 out of 3 measures Meets NZ public Library Standard D3.1 <ul style="list-style-type: none"> • Issues per capita. No • Turnover of lending collections. No • % of operating budget allocated for purchase of collection material. No 	No

MUSEUM Performance Measure	Our Achievement	Target Achieved
Maintain visitor numbers.	11,573 Visitors Recorded	No
Maintain number of exhibitions and programmes per annum.	15 exhibition programmes relating to Westland	Yes
Requests for service are responded to within 5 working days.	96.8%	No
Museum Collection is maintained and accessible.	9.3% donated items catalogued p.a	Yes
Analyse visitor profiles	451 completed surveys	Yes
Strategic review within first year of plan	Not completed.	No

SWIMMING POOLS Performance Measure	Our Achievement	Target Achieved
Minimum season October to April.	43 weeks the pool was open	Yes
Water temperature to be maintained at between 27.5 and 28.5 Celsius.	27-28.5 ^c	No
Increase pool usage by 1% pa.	17,725 visitors to the pool, an increase of 28%	Yes
A minimum of 5 courses to be held each year in either swim or exercise programme.	12 Courses offered	Yes
Tests compliant with NZS5826:2010 - Hokitika	99% compliant	No
Tests compliant with NZS5826:2010 - Ross	99% compliant	No
Lifeguard supervision provided in accordance with Swimming Pool Guidelines published by New Zealand Recreation Association.	100% compliant	Yes

I-SITE Performance Measure	Our Achievement	Target Achieved
Increase sales of Westland activities and accommodation by 3%.	\$563,756 gross sales, a reduction of 15.7%	No
Maintain customer satisfaction levels at 90%	Qualmark 86%	No
The number of Visitors handled by Hokitika i-SITE Visitor Centre maintained.	50,551 visitor numbers, down 1,400 people.	No

EVENTS Performance Measure	Our Achievement	Target Achieved
The number of events and the estimated attendance.	2 events were held	Yes
The number of events and the estimated attendance.	12,955 people attended	Yes

COMMUNITY HALLS & BUILDINGS Performance Measure	Our Achievement	Target Achieved
Buildings have current WOF where required.	All Buildings have Current WOF	Yes
Service requests are responded to within 3 working days.	All Services requests were responded to within 3 working days	Yes

PARKS & RESERVES Performance Measure	Our Achievement	Target Achieved
Reported injuries.	No Injuries were reported	Yes
Service requests are responded to within 1 day.	66% of all service requests were responded to within 1 day.	No
All necessary consents for maintenance and capital projects are applied for, held and monitored accordingly.	All necessary consents were applied for held and monitored accordingly.	Yes

CEMETERIES Performance Measure	Our Achievement	Target Achieved
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CEMETERIES Performance Measure	Our Achievement	Target Achieved
Service requests are responded to within 5 working days.	Not all requests were responded to within 5 working days.	No
Standards for burial are adherence to Cemeteries & Cremations Act 1964.	100% of cemetery adhered to standard	Yes

COMMUNITY DEVELOPMENT Safer Community Council Performance Measure	Our Achievement	Target Achieved
Number of reported crimes of family violence	51 reported crimes, down 25.	Yes
Number of reported crimes of vandalism.	109 reported crimes	Not previously measured
Number of reported crimes in burglary.	48 reported crimes up 8.	No
At least three programmes are delivered throughout the year that meet the requirements of the funder.	6 programmes provided	Yes
Meetings with the Police and other government agencies regarding prevention and programming.	60 meetings organised	Yes
Monitor freedom campers.	96 infringements issued	Yes

ASSISTANCE FUNDING Performance Measure	Our Achievement	Target Achieved
Advertising of grants occurs 4 times year.	1 advert placed	No
Number of groups/individuals applying.	18 applications received. All funding	Yes

ASSISTANCE FUNDING Performance Measure	Our Achievement	Target Achieved
Funding applications approved.	applications approved.	
Referrals to external agencies.	5 referrals made	Yes
Number of consultations per year.	3 consultations were done	No

RESOURCE MANAGEMENT Performance Measure	Our Achievement	Target Achieved
100% of LIMs processed within 10 working days.	100% of LIMs processed within timeframe	Yes
% of fast-track LIMS processed within 3 days.	100% of LIMs processed within timeframe	Yes

INSPECTIONS & COMPLIANCE Performance Measure	Our Achievement	Target Achieved
All building consent applications will be processed within 20 working days.	98% applications processed within timeframe	No
All Project Information Memoranda applications will be processed within 20 working days.	98% applications processed within timeframe	No
All licensed and registered premises are inspected at least annually.	99% of premises inspected	No
Work with Police and Community Public Health to reduce the negative impacts of alcohol abuse through an annual meeting.	100%	Yes

ANIMAL CONTROL Performance Measure	Our Achievement	Target Achieved
All service requests are responded to within 1 working day.	90% of services requests responded within timeframe	No
Records will be kept relating to dog numbers, location, sex and breed and in conformity with the National Dog Database (NDDDB).	100% of records kept with dog register	Yes

RESOURCE MANAGEMENT Performance Measure	Our Achievement	Target Achieved
100% of Resource Consent processed within the timeframes of the Act.	95% of resource consents processed	No
Council respond to public complaints within 10 days.	70% of complaints dealt with on time	No
Work Plan is developed on changes required to the District Plan and these are affected.	2 plan changes are proceeding	No

EMERGENCY MANAGEMENT Performance Measure	Our Achievement	Target Achieved
Number of exercises held each year.	2 exercises held	Yes
Maintain community awareness.	6 school visits made	No
Plans updated annually and on Council website.	Plan available on website at all times.	Yes

RURAL FIRE Performance Measure	Our Achievement	Target Achieved
Number of permitted fires that become out of control.	No permitted fires became out of control	Yes

RURAL FIRE Performance Measure	Our Achievement	Target Achieved
Number of permits issued.	199 permits were issued	No
Number of training sessions is at least two per year.	9 training sessions in Haast No training sessions in Kaniere 21 training sessions in Kokatahi	Partially met

TRANSPORTATION Performance Measure	Our Achievement	Target Achieved
Number of police reported vehicle crashes per year on Council maintained roads involving injury where the contributing factor is "road factor"	There were no reported crashes on local roads.	Yes
Contractors respond to and repair faults within timeframes that are specified within the maintenance contract.	100% of repairs faults responded to within timeframe	Yes
The number of service requests received regarding roading and transportation assets.	37 requests received	No
Consents are applied for held and monitored.	100% of consents compliant	Yes
Roads in Westland meet the national average according to the Smooth Travel Index Guide. This is the comparison of the condition of roads across New Zealand, measuring smoothness relative to traffic volume and whether the road is rural or urban.	94% Westland. 85.7% National Average.	Yes
Road surfaces meet the national average according to the surface condition index. This represents surface condition of roads and demonstrates Council is maximising the life of road surfaces.	98.7% Westland. 97.9% National Average.	Yes
The road network is accessible subject to planned or emergency works closure.	No service requests received	Yes

TRANSPORTATION Performance Measure	Our Achievement	Target Achieved
A customer service system is managed for handling emergency calls after hours promptly and efficiently.	6 service requests received	No
Service requests regarding the state of footpaths.	17 service requests received	No

WATER SUPPLY Performance Measure	Our Achievement	Target Achieved
The number of illnesses confirmed to be attributed to consuming from Council treated water supplies.	No illnesses. Reported to Public health	Yes
All necessary consents for maintenance and capital projects are applied for, held and monitored accordingly.	100% of consents are applied for and monitored	Yes

Additionally to further indicate the service levels provided were at the standard the community expected Council can confirm that water supplies tested were compliant with standards and no public health issues were identified.

WASTEWATER Performance Measure	Our Achievement	Target Achieved
% of properties within urban areas where a reticulated wastewater system is provided by Council have the ability to connect to the system at their boundary.	100% of properties have ability to connect	Yes
No service requests received with regard to odours from Councils wastewater reticulation.	5 service requests received.	No
All necessary consents for maintenance and capital projects are applied for, held and monitored accordingly.	100% of consents are applied for and monitored	Yes

STORMWATER Performance Measure	Our Achievement	Target Achieved
No flooding of properties will occur in events with a return period of 1 in 20 years.	No service requests received	Yes
No reports of flooding of properties.	No Service Requests received	Yes
% of problems with the Council stormwater system investigated within 24 hours of reporting, prioritised and a remedial plan prepared within 48 hours.	66% of services requests responded to within timeframe	No
All necessary consents for maintenance and capital projects are applied for, held and monitored accordingly.	100% of consents are applied for and monitored	Yes

SOLID WASTE MANAGEMENT Performance Measure	Our Achievement	Target Achieved
All necessary consents for the solid waste activities and capital projects are applied for, held and monitored accordingly.	Butlers – 100% of necessary consents are applied for and monitored	Yes
Waste diverted from landfill from recycling.	959 tonnes recycled	No
Increased use of recycling and reuse services.	33.6% increase in waste recycled	Yes
Number of visits to schools and community groups.	5 School Visits 2 Community Groups Visits	No

Additionally all service requests were answered within 28 days.

COMMUNITY TOWNSHIP DEVELOPMENT Performance Measure	Our Achievement	Target Achieved

COMMUNITY TOWNSHIP DEVELOPMENT Performance Measure	Our Achievement	Target Achieved
Consultation occurs with each plan and projects completed to schedule.	Consultation was done on Kumara's plan	Yes

LAND & BUILDINGS Performance Measure	Our Achievement	Target Achieved
Buildings get current Warrant of Fitness where required.	All Buildings have current WOF	Yes
Service requests are responded to within 3 working days.	70% of services requests responded to within timeframe	No
Obtain market rental for offices leased.	Market review of offices lease is currently under negotiation.	No

PUBLIC TOILETS Performance Measure	Our Achievement	Target Achieved
Number of service requests investigated and responded to within one day.	2 out of 3 complaints were responded to within the timeframe.	Yes

Governance Performance Measure	Our Achievement	Target Achieved
Public notifications of Council meetings must be at least 10 working days before each meeting.	95% of meetings publicly notified on time	No
At least 90% of items on the agenda are conducted in open meetings.	88% of total agenda items were in open meetings	No

Governance Performance Measure	Our Achievement	Target Achieved
Local Government official information and Meetings Act 1987 (LGOIMA) requests are complied within the 20 working days.	88% of all LGOIMA requests were completed within the timeframe	No
Elected Representatives attend 90% of all meetings and workshops.	94% of elected members attended all meetings and workshops	Yes

CORPORATE SERVICES Performance Measure	Our Achievement	Target Achieved
The annual Plan and LTP must be adopted using the special consultative process, within statutory requirements.	Council did not adopt its Annual plan on time.	No
The Annual report must be adopted within statutory requirements 31st October.	2011/12 Annual Report was adopted on 22 November 2012.	No
% reduction in rates arrears per annum.	Increase in rates arrears of 29.74%	No

A number of measures were not included in the summary as these measures from the Long Term Plan were unable to be measured as there wasn't sufficient information to accurately measure these. For additional information on these performance measures please review Council's Annual Report.

Basis of opinion

Independent Auditor's Report

**To the readers of
Westland District Council's and group's
summary annual report
for the year ended 30 June 2013**

The summary annual report was derived from the annual report of the Westland District Council (the District Council) for the year ended 30 June 2013. We have considered whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report.

The annual report included full audited statements, and the summary annual report includes summary statements. We have audited the following summary statements reported in the summary annual report on pages 3 to 11:

- the summary balance sheet of financial position] as at 30 June 2013;
- the summaries of the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2013; and
- the summary statement of service provision referred to as performance overview of the District Council.

We expressed an unmodified audit opinion on the District Council's full audited statements in our report dated 27 November 2013.

Opinion

In our opinion:

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

Our audit was carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand), and in particular with the International Standard on Auditing (New Zealand) 810: Engagements to Report on Summary Financial Statements. These standards require us to carry out procedures to confirm whether the summary annual report contains the information necessary, and at an appropriate level of aggregation, so as not to be misleading.

The summary statements and the full audited statements from which they were derived, do not reflect the effects of events that occurred subsequent to our report dated 27 November 2013 on the full audited statements.

The summary statements do not contain all the disclosures required for full audited statements under generally accepted accounting practice in New Zealand. Reading the summary statements, therefore, is not a substitute for reading the full audited statements in the annual report of the District Council.

Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report so that it represents, fairly and consistently, the information regarding the major matters dealt with in the annual report. This includes preparing summary statements, in accordance with FRS-43 (PBE): Summary Financial Statements. The Council is also responsible for the publication of the summary annual report, whether in printed or electronic form.

We are responsible for expressing an opinion on whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report and whether the summary statements comply with FRS 43 (PBE): Summary Financial Statements.

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



John Mackey,
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand
17 December 2013

