

## Summary of Buller District Council's achievements from 2018/2019

### Highlights!!

Council has finished the 2018/2019 financial year with a \$0.89m loss against a budgeted surplus of \$0.5m. This includes \$1.1m of unbudgeted non-cash accrual accounting entries relating to the market interest rates on the fixed portion of Council's debt facility. \$1.2m in revenue that had been budgeted for the sale of the dredge 'Kawatiri' did not occur. The loss has no cash impact on the ratepayer.

Council managed its controllable expenditure well. Budget variances in employment costs and other expenses were mainly attributed to dredging works being carried out in the ports of Greymouth and Nelson, with revenue of \$1.38m from these dredging works off-setting the costs and positively contributing to Council's bottom line.

Other funding received included a successful Provincial Growth Fund

(PGF) application to build a new \$2m sea wall at Westport Airport. This will provide another 10-years to deal with coastal erosion and will ensure the airport will continue to operate.

Council also received additional revenue for projects that were beneficial to the district such as \$580,000 from the Ministry of Business Innovation and Employment (MBIE) from its Tourism and Infrastructure Fund to go towards responsible camping in the district. Around \$500,000 more funding than expected was received from New Zealand Transport Authority (NZTA) which enabled more than 8km of planned footpaths to be renewed.

Punakaiki did not have a boil water notice for the last financial year.

The Council's Annual Report shows that it exceeded its essential services benchmark on capital expenditure by increasing the level

of capital expenditure for the year. The expected statutory benchmark for capital expenditure delivery for infrastructure is 100%. Council delivered above 160%.

The Council undertook a Customer Satisfaction Survey and a Key Stakeholder Survey to aid development of a Customer Service Framework to assist Council to improve the community's experiences with it.

Council-owned Buller Holdings had another good year, the cash distribution was \$1.2m in line with Council budget predictions and more than the previous financial year.

In addition, the holding company paid down \$0.9m in loans to Council. Moving forward the holding company is in a strong financial position and is well poised to deliver a good result for the ratepayer in the 2019/2020 financial year.

### From the Mayor and Chief Executive

*Dear Buller District ratepayers & residents:  
He ika kai ake i raro. He rapaki ake i raro.*

Every journey starts with the first small step forward. Working together must start somewhere.

Our Summary Annual Report looks back on the 2018/2019 year, which is year 1 of our 2018-2028 Long Term Plan. This summary report is an opportunity to reflect on the year and report to you, our community, on the progress Council has made towards achieving the plans we agreed in the Long Term Plan with the continuation on the theme "fit for the future".

Council has performed well this year from a financial perspective taking into account non-cash transactions that have affected the surplus. Council has delivered on its capital expenditure program including expenditure on the Westport water tunnel upgrade, roading and footpath upgrades and community assets including infrastructure to address the increase in tourism and responsible camping.

The inclusion of Francois Tumahai to the non-elected, Iwi Councillor (non voting) role of the Buller District Council governance structure, formally recognises the importance of the crucial relationship with Maori.



**Jamie Cleine**  
Mayor



**Sharon Mason**  
Chief Executive Officer

# Non-financial performance measures

Council measures its performance each year using a core set of indicators that are set in the Long Term Plan with 68 performance measures reported across 10 groups of activities.

**During 2018/2019 Council met 53 of the 68 measures.**

## Governance and Representation

Council measures 6 KPIs. 3 were met and 3 were not met.

A target that 85% of residents would be satisfied with the information Council distributes was not directly measured (2018: 75% satisfied).

A target that 90% of residents are satisfied that Council consults with them on important issues was also not directly measured, therefore the KPI could not be met (2018 67%).

Council planned to conduct at least 90% of business in open forum, 82.89% was achieved (2018: 92%).



## Customer and Support Services

Council measures 2 KPIs, both were met (2018: 100%).



## Community Services

Council measures 6 KPIs, with 5 met and 1 KPI not met.

Council planned to continue to maintain or increase active library members by 0-4%, but a decrease of 0.95% in active library members was recorded, reducing the number of members from 2,628 to 2,603 (2018: decrease of 0.30%)



## Regulatory Services

Council measures 4 KPIs, with 3 being met.

1 KPI was not met because only 78% of all food, hairdresser, funeral homes, camp grounds and offensive trader premises were inspected (2018: 100%).



## Property Management

Council measures 8 KPIs with 7 being met.

Council planned to respond to service requests 100% of the time within 10 working days, or less, but only achieved 58% (2018: 100%).



## In-house Professional Business Unit

Council measured 1 KPI, which was met (2018: 100%).





### Stormwater

Council measures 9 KPIs, of which 8 were met.

1 KPI was not met because there were 3 stormwater flooding events recorded from service requests. There is no target established as flooding events are outside of Council's control (2018: 1 recorded event).



### Wastewater

Council measures 8 KPIs, all of which were met (2018: 100%).



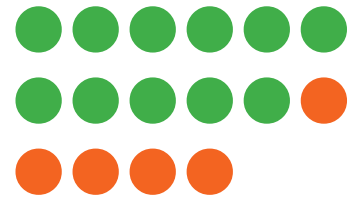
### Water Supplies

Council measures sixteen KPIs of which eleven were met. 5 were not met due to:

Bacterial compliance was met for Westport, Punakaiki and Inangahua, but protozoal compliance was not achieved for any waters supplies. The target is 100% compliance (2018: same result for these two measures).

The target percentage of water loss from networked reticulation of 20% was not met, because the Westport supply requires a new trunk main. Loss is 58% (2018: 58%).

The target for attending non-urgent call-outs is within 1-working day. The actual result was a median resolution time of 1-working day, but not all call-outs were attended within 1-day.



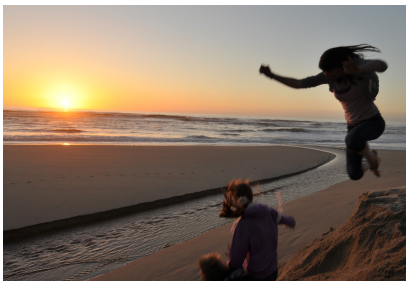
### Roading and Transport

Council measures 8 KPIs. 5 were met and 3 were not met.

This was due to an increase of two road accidents on local roads occurred.

The 2018-2019 re-seal programme focused predominantly on urban roads which have a greater width therefore Council did not achieve lane kilometres sealing area target of > 5.8%. The result was 5.5% (2018: 5.5%).

73% of all road safety service requests were responded to within 15 working days, with the target of 80% not met (2018: 64%).



# Infrastructure assets

How are they performing?



**Solid Waste** | The contracted approach to Solid Waste has reduced the amount of refuse being transported to Nelson by 30%.

Continued education around recycling regularly reminding residents as to what can be recycled via the bin and glass crate.

Karamea and Maruia continue within budgets. There is a very effective solid waste community group formed at Karamea who work in conjunction with Council to optimise the use of the landfill and recycling opportunities.

## Water Supplies

**Westport** | Council has resolved to defer the immediate replacement of the trunk main until the performance of the main deteriorates to the extent that the optimal time to replace the main is obtained. A 600 metre section from the top of the terrace to the bottom is scheduled to be completed in 2019/2020 due to ongoing leakage issues.

During the summer of 2016/2017 the Westport water supply ran extremely low resulting in water restrictions. This was exacerbated by a leak on the raw water line which compounded the supply problem, this has subsequently been replaced. The water supply for Westport and Carters Beach has relied on pumping from Westport's alternative pump station since early January 2017 to maintain supply. This will continue until the completion of the Westport Water Tunnel project which will reinstate the gravity fed raw water supply.

**Waimangaroa** | Investigation into a new source for the Waimangaroa Water supply continues with consultation between the Buller District Council and the Waimangaroa water board and community ongoing. A Council meeting resolved in July 2019 that a connection to the Westport supply was the preferred option. Further information on consultation with Westport / Carters Beach ratepayers was sought by Council before a final decision is made.

**Ngakawau-Hector** | Discussions between the Ngakawau-Hector Water Society, the Buller District Council and the Ministry of Health (MoH) have been ongoing with respect to establishing the correct registration for the water supply. The registration of the Ngakawau-Hector water supply has now been divested from BDC and officially re-registered to the Ngakawau Hector Water Society.

**Punakaiki** | Improvements made to the water treatment plant in Punakaiki has meant no boil water notices have been in place since early 2018. Additional water storage for the Punakaiki community has also been established.





**Wastewater / Sewerage** | Monitoring and reporting of the Wastewater Treatment Plants has been undertaken in accordance with the resource consents.

The composting of bio-solids from the Wastewater Treatment Plant with green waste has continued at Westport.

The sewer and stormwater system modelling and separation is continuing. This work assesses the level of stormwater infiltration into the network and allows for planning to reduce the amount of stormwater entering it, therefore improving capacity across the network.

**WEST COAST** NEW ZEALAND  
**UNTAMED NATURAL WILDERNESS**

## ROADING & TRANSPORT

**Funding** | Buller is a large district with numerous settlements and small towns along its coastline and in the hinterland. It is only able to function economically and socially because of a vital local roading network maintained by Council. Just 604km of Council roads link into the main State Highways. Only half of those local roads are sealed, with the other half unsealed. These local roads incorporate 153 bridges and large culverts.

The Local Roads financial assistance rate that has been determined by the New Zealand Transport Agency is 66% for the 2018/2019 year, with this rate until at least 2020/2021.

The financial assistance rate of 100% is guaranteed for Special Purpose Roads until 2020/2021. A business case assessment has been completed and Council is negotiating a Transition Plan with NZTA to determine if the Karamea SPR should be re-classified as State Highway.

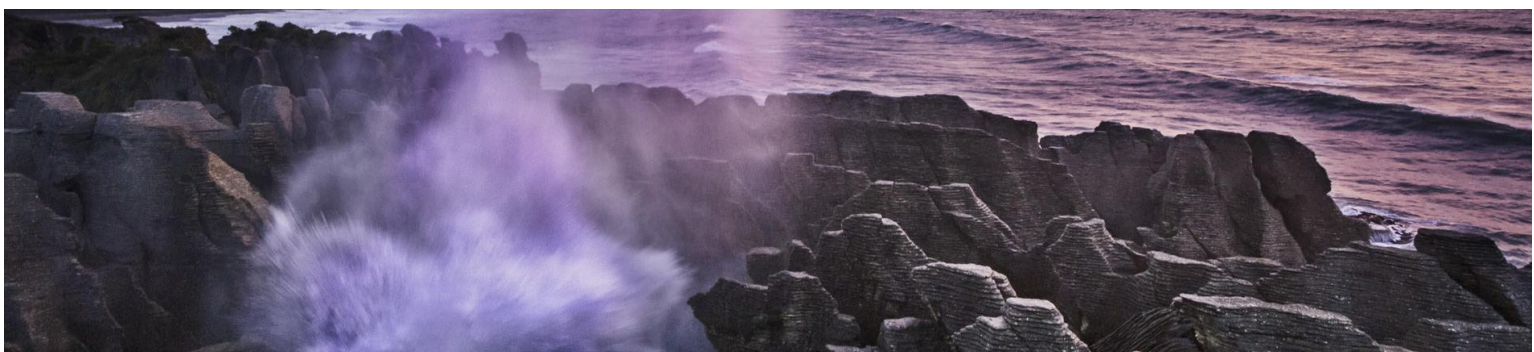
**Major Projects** | This year remedial upgrades to the Karamea Highway included drainage facilities, pavement rehabilitation and reseals.

Emergency works were undertaken district-wide to address drainage work and remedial structures, caused by adverse weather events.

Footpaths in Westport, Reefton and Karamea were progressively renewed/resurfaced to provide a safe environment. A total of 11,910m<sup>2</sup> of footpath renewals in the district were completed in the 2018/2019 financial year.

Local road improvements were at Mirfins Bridge to protect the bridge approaches.

Reseals were also undertaken throughout the district.



# Financial results as at 30 June 2019

Summary of Statement of Comprehensive Revenue & Expenses   <i>for the year ended 30 June 2019</i>	Parent 2018/2019 Actual \$'000	Parent 2018/2019 Budget \$'000	Parent 2017/2018 Actual \$'000	Group 2018/2019 Actual \$'000	Group 2017/2018 Actual \$'000
Total Operating Revenue	26,347	25,456	23,465	32,835	30,921
Total Operating Expenditure *	27,238	24,943	26,426	34,241	33,682
Net Surplus (Deficit) from Continuing Operations	(891)	513	(2,961)	(1,406)	(2,761)
Surplus (Deficit) from Discontinued Operations	0	0	0	0	(143)
<b>Net Surplus (Deficit) Before Taxation</b>	<b>(891)</b>	<b>513</b>	<b>(2,961)</b>	<b>(1,406)</b>	<b>(2,904)</b>
Income Tax Expense	0	0	0	(53)	(73)
<b>Net Surplus (Deficit) After Taxation</b>	<b>(891)</b>	<b>513</b>	<b>(2,961)</b>	<b>(1,353)</b>	<b>(2,831)</b>
Other Comprehensive Revenue & Expense - Increase in Asset Revaluation & Other Reserves	43,556	0	26,350	44,086	27,722
<b>Total Comprehensive Revenue &amp; Expense</b>	<b>42,665</b>	<b>513</b>	<b>23,389</b>	<b>42,733</b>	<b>24,891</b>
<b>* Includes finance costs of</b>	<b>1,110</b>	<b>1,222</b>	<b>963</b>	<b>1,101</b>	<b>963</b>

Summary of Statement of Changes in Equity   <i>for the year ended 30 June 2019</i>	Parent 2018/2019 Actual \$'000	Parent 2018/2019 Budget \$'000	Parent 2017/2018 Actual \$'000	Group 2018/2019 Actual \$'000	Group 2017/2018 Actual \$'000
Equity As At 1 July	341,865	328,986	318,476	339,177	314,285
Total Comprehensive Revenue & Expense	42,665	513	23,390	42,733	24,891
<b>Equity At The End Of The Year</b>	<b>384,530</b>	<b>329,499</b>	<b>341,866</b>	<b>381,910</b>	<b>339,176</b>
Accumulated Funds	165,752	169,432	166,340	160,185	161,233
Reserves	5,650	5,812	5,549	5,650	5,549
Asset Revaluation Reserve	213,128	154,255	169,976	216,075	172,394
<b>Total Equity</b>	<b>384,530</b>	<b>329,499</b>	<b>341,865</b>	<b>381,910</b>	<b>339,176</b>

Summary of Statement of Financial Position   <i>as at 30 June 2019</i>	Parent 2018/2019 Actual \$'000	Parent 2018/2019 Budget \$'000	Parent 2017/2018 Actual \$'000	Group 2018/2019 Actual \$'000	Group 2017/2018 Actual \$'000
Total Current Assets	23,482	22,789	20,948	27,336	25,116
Total Non Current Assets	396,392	344,286	352,456	392,265	347,825
<b>Total Assets</b>	<b>419,874</b>	<b>367,075</b>	<b>373,404</b>	<b>419,601</b>	<b>372,941</b>
Total Current Liabilities	9,577	5,007	8,911	10,494	9,656
Total Non Current Liabilities	25,767	32,569	22,628	27,197	24,109
Total Equity	384,530	329,499	341,865	381,910	339,176
<b>Total Liabilities And Equity</b>	<b>419,874</b>	<b>367,075</b>	<b>373,404</b>	<b>419,601</b>	<b>372,941</b>

Summary of Statement of Cash Flows   <i>for the year ended 30 June 2019</i>	Parent 2018/2019 Actual \$'000	Parent 2018/2019 Budget \$'000	Parent 2017/2018 Actual \$'000	Group 2018/2019 Actual \$'000	Group 2017/2018 Actual \$'000
Net Cash Inflow (Outflow) From Operating Activities	5,816	6,210	4,886	7,767	5,675
Net Cash Inflow (Outflow) From Investing Activities	(8,210)	(5,797)	(6,276)	(9,938)	(5,271)
Net Cash Inflow (Outflow) From Financing Activities	2,000	339	1,264	2,000	(77)
<b>Net Increase (Decrease) In Cash Held</b>	<b>(394)</b>	<b>752</b>	<b>(126)</b>	<b>(171)</b>	<b>327</b>
Opening Cash Balance At 1 July	3,119	763	3,245	6,008	5,681
<b>Closing Cash Balance</b>	<b>2,725</b>	<b>1,515</b>	<b>3,119</b>	<b>5,837</b>	<b>6,008</b>

## Working with our Communities



**Provincial Growth Fund** | Participation in the *Provincial Growth Fund* with a number of successful applications which include the Kawatiri Cycle Trail (above), Oparara Arches, West Coast ports review and the Westport Airport seawall in partnership with Ministry of Transport.

**Punakaiki Master Plan** | Council assumed the lead role to deliver a *Punakaiki Masterplan*, which outlines a future proof vision for the greater Punakaiki area. Council is working with the Punakaiki community and other key stakeholders including the Department of Conservation, West Coast Regional Council, Grey District Council, NZTA and the Ministry of Business Innovation and Employment and Iwi to bring the plan “to life” over a number of years.

A lot of work Council does relates to making sure that we have the infrastructure our district needs. Much of this work is not visible to residents but it is essential for us to continue to thrive as a district. This year council has undertaken its biggest works program including the key strategic Westport Water project well underway and nearing completion. The infrastructure team has really delivered a very high percentage of work as programmed for the 2018/2019 financial year with the carry-overs being restricted to work in progress on Westport water and review of Council / Civil Defence administration buildings.

Council has advocated throughout the 2018/2019 year for the district and its residents based on the premise that well-presented solutions get the attention and consideration by Government and other organisations. Council proactively worked with central government and related agencies to get the best result for the district, a few examples of Council advocacy are:



**Freedom Camping** | *Now known as Responsible Camping*: Council are seeking to work proactively and collaboratively with the community to address concerns about responsible raised through submissions made to our Annual Plan. Council are establishing local advisory groups to meet over the summer period and gauge our effectiveness, or change our approach to delivering the *Responsible Camping Bylaw*. We understand throughout the district that “one size” does not fit all when it comes to *Responsible Camping* in our district so advisory groups are planned for Karamea, Ngakawau/ Hector, Westport, Reefton and Charleston/Punakaiki. Council have successfully applied for Tourism Funding to facilitate community engagement, education, employment of compliance officers and maintenance of infrastructure supporting *Responsible Camping*.

## Overall financial result

Total operating revenue was \$26.3 million which was greater than the anticipated budget of \$25.5 million. Council's total operating expenditure was \$27.2 million which exceeded the budget of \$24.9 million by \$2.3 million. Overall Buller District Council has a deficit of \$891,000 compared to a predicted surplus in the 2018/2019 Long Term Plan of \$513,000.



### Revenue and Expenditure

- Total operating revenue was greater than predicted. Subsidies and grants income were greater than anticipated due to additional grants received for roading, responsible camping and the Punakaiki masterplan. Income for fees and charges was also greater than anticipated due primarily to additional dredging income received from outport harbour dredging activities. Operating revenue was also affected by transactions related to the Kawatiri dredge budgeted profit on sale of \$1.2m which has not occurred in 2018/2019.
- Total operating expenditure was also over budget for the year. The main contributor was additional expenses incurred in providing profitable outport harbour dredging activity in Greymouth and Nelson. Operating expenses was also impacted by a significant non cash entry of over \$1.1m relating to the market interest rate movement effect on Council's fixed interest debt.
- The balance of the operating expenses variances was made up of employment costs which were higher than budget, offset by financing costs which were less than anticipated.
- Total Comprehensive Revenue and Expense includes an increment for revaluation of Council infrastructure assets. This was carried out at the end of the 2018/2019 year (the previous revaluation was carried out at the beginning of the 2017/2018 year. This added significantly to Council's closing equity balances.

**Council's net debt position** | Net debt (debt less term deposits) was \$11.8m at balance date. The 2018/2019 Long Term Plan budget estimated that net debt would be \$14.3m for this period.

The lower net debt levels are due to projects funded by external debt that have not yet been completed or debt that has not been drawn down on some projects that were included in the LTP at balance date. This includes Westport water, Waimangaroa water supply upgrade and the Airport sea wall.

**Capital expenditure** | Council continued to maintain assets and upgrade them when required. 2018/2019 was a year where there was good progress made on upgrading capital projects. Council budgeted to spend \$7.6m on capital expenditure in its Long Term Plan. A total of \$9.2m was spent on capital expenditure in 2018/2019. Major projects this year have included:

Roading capital expenditure totalled \$2.4m for 2018/2019 compared to the budgeted spend of \$1.7m. Additional expenditure was carried out that was fully funded by subsidies. This included work on the Karamea highway, additional footpath construction and work on the Punakaiki master plan.

Council spent funds on a number of community assets during the year. District revitalisation expenditure totalled \$0.2m. Infrastructure to cope with the increase in tourism and to promote responsible camping was constructed during the year (\$0.4m). This was fully funded by central government.

Drinking water supply upgrades progressed during the year. Westport water tunnel upgrades were in progress at balance date (\$4.2m) and due to be completed in 2019/2020. The Punakaiki scheme was also upgraded. Waimangaroa water upgrade is still in the planning stages.





# Notes to the Accounts

1. Part 6 Section 98(4)(b) of the Local Government Act 2002 requires Council to make publicly available a summary of information contained in its full financial report.
  2. All figures reported in the summary are presented in New Zealand dollars and are rounded to the nearest thousand dollar amount.
  3. Comparative information for the previous reporting period is shown for all items disclosed in the summary financial statements, except when such information is not disclosed in the full financial statements.
  4. The specific disclosures included in the summary financial report have been extracted from the full financial report adopted on 30 October 2019 and authorised for issue by the Buller District Councillors on that date. This summary has been prepared in accordance with Public Benefit Entity (PBE) FRS 43: Summary Financial Statements.
  5. The summary financial report cannot be expected to provide as complete an understanding as provided by the full financial report. The report dated 30 October 2019 has received an unmodified audit report. A copy of the full financial report may be obtained from Council's offices or on the Council's website ([www.bullerdc.govt.nz](http://www.bullerdc.govt.nz)).
  6. This summary financial report has been examined by the auditor for compliance with the full financial report. An unmodified auditors report is included with this summary
  7. The information included in the summary financial report has been extracted from the audited full annual report and authorised for issue by the Chief Executive on 8 November 2019.
  8. Council's summary financial report has been prepared in accordance with NZ GAAP. The report complies with applicable Tier 1 PBE Accounting Standards.
  9. Council's full financial statements have been prepared in accordance with NZ GAAP. They comply with PBE Accounting Standards as applicable for a Tier 1 Public Benefit Entity.
  10. There have been no changes in accounting policies for the period.
  11. **Post Balance Date Events:**
    - In August 2019 the motor vessel Bob Gower categorised as an asset held for sale was sold by Council. The sale price is \$150,000 (GST exclusive) resulting in a gain on carrying value (nil) of \$150,000..
    - Council has entered into a Settlement Agreement in respect to a leaky home claim relating to a residential property in the Reefton area constructed in 2008. The settlement amount paid in September 2019 is \$124,000.
    - Subsequent to balance date the Reserve Bank reduced the Official Cash Rate (OCR) on 7 August to 1.0% and market interest rates have reduced. This will reduce Council's interest costs on floating rate borrowings.
    - (2018: In October 2018 the Ngakawau/Hector Water Society Incorporated was reinstated as the registered supplier with the Ministry of Health for the Ngakawau- Hector Water Supply.
    - On 3 September 2018 the Westport Harbour Limited liquidation was completed and the company was formally removed from the New Zealand Companies Register).
  12. **Contingent Liabilities:**  
Contingent Liabilities for the Council and Group are as follows:  
**Council:**
    - Council has recognised a Housing New Zealand contribution of \$400,000 as a contingent liability. The funds were used for pensioner housing upgrades. The amount will be required to be paid back to Housing New Zealand if Council does not utilise the funds on a pensioner housing project or divests the completed project within a 20 year timeframe. This liability ceases on 11 June 2027.
    - Council has provided Sounds Air with a guarantee for \$108,000 should passenger number on flight to and from Westport Airport fall below 2.9 passengers per flight for a 12 month period.
  - Council has an obligation to construct a rockwall to contain the erosion of the Hector landfill site. The extent of this liability is unknown at balance date but will be limited to the residual cost remaining after external contributions have been secured (2017/2018: nil).
  - Council has one resource consent decision subject to appeal in the Environment Court for which it may be liable for costs should the appeal be upheld. The resource consent decision relates to an open cast coal mine in the Te Kuha area. The extent of any potential liability was unknown at balance date. The court process was put on hold on 22 June 2018 at the request of the resource consent applicant and remains on hold post balance date (2017/2018: Potential liability for unknown level of costs should the Te Kuha open cast coal mine consent decision appeal be upheld in the Environment Court).
  - Council is a participating employer in the National Provident Fund's Defined Benefit Plan Contributors Scheme (the scheme) which is a multi-employer defined benefit superannuation scheme. In the unlikely event that the other participating employers cease to participate in the scheme, the Council could be responsible for the entire deficit of the scheme. Similarly, if a number of employers ceased to participate in the scheme, Council could be responsible for an increased share of the deficit. The Fund has advised that insufficient information is available to use defined benefit accounting as it is not possible to determine, from the terms of the scheme, the extent to which the deficit will affect future contributions by employers, as there is no prescribed basis for allocation.
  - Ministry of Education and Carter Holt Harvey (CHH): In 2013, the Ministry of Education (MOE) initiated High Court proceedings against Carter Holt Harvey (CHH) and others alleging inherent defects in the shadow clad plywood cladding sheets manufactured and distributed by CHH. The MOE's claim against CHH is for 833 school buildings. In 2016, CHH commenced proceedings against 48 councils, including Buller District Council, alleging a breach of duty in the processing of building consents, undertaking building inspections and issuing Code Compliance Certificates. Eight school buildings built outside the 10 year long stop contained within the Building Act 2004 have since been struck out by the High Court. The court has directed that the trial be staged. The first stage will be a 6 month hearing commencing in April 2020, to determine whether shadow clad is inherently defective. At present, there is still insufficient information to conclude on potential liability and claim quantum, if any.
  - Homeowners and CHH: During the year, a group of homeowners initiated High Court proceedings against Carter Holt Harvey (CHH) and others alleging inherent defects in the shadow clad plywood cladding sheets manufactured and distributed by CHH. CHH has joined 19 Councils as co-defendants in this claim. At present, there is still insufficient information to conclude on potential liability and claim quantum, if any (2017/2018: One outstanding leaky home claim, Reefton area residential property).
- Group:**
- WestReef had \$30,000 in Performance Bonds outstanding with Westpac as at 30 June 2019 (2017/2018: \$30,000).
  - Buller Health Trust has no contingent liabilities as at 30 June 2019 (2017/2018: nil).
  - Buller Recreation Limited has no contingent liabilities as at 30 June 2019 (2017/2018: nil).
  - Buller Holdings Limited has no contingent liabilities as at 30 June 2019 (2017/2018: nil).
  - Westport Harbour Ltd has ceased operation during the prior financial year and had no contingent liabilities when liquidated.
  - Tourism West Coast (Inc) has no contingent liabilities as at 30 June 2019 (2017/2018: nil).

# 2019 Local Government Elections

The 2019 Local Government Elections took place on Saturday 12 October 2019, with the newly elected members being sworn in on Wednesday 23 October 2019.

## **Buller District |**

Mayor Jamie Cleine

## **Seddon ward |**

Councillor's Martin Hill and Rosalie Sampson

## **Inangahua ward |**

Councillor's John Bougen and Dave Hawes

## **Westport ward |**

Councillor's Joanne Howard, Margaret Montgomery, Robyn Nahr, Sharon Roche (Deputy Mayor), Phil Rutherford and Grant Weston

## **Inangahua Community Board |**

Member's Alun Bollinger, Rachel Fifield, Ina Lineham and Linda Webb



### ***Buller District Council***

*(back, from left)*

Councillor's Phil Rutherford, Margaret Montgomery, Joanne Howard, Robyn Nahr, John Bougen

*(middle, from left)*

Councillors Dave Hawes and Rosalie Sampson

*(front, from left)* Deputy Mayor Sharon Roche, Mayor Jamie Cleine, Councillor Grant Weston and Iwi Representative Francois Tamahai.

# Audit Report

AUDIT NEW ZEALAND  
Mana Arotake Aotearoa

## Independent Auditor's Report

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

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

The summary of the annual report comprises the following summary statements on pages 2 to 9:

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

### Opinion

In our opinion:

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

### Summary of the annual report

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

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

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

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

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

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

### Auditor's responsibility

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

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

In addition to reporting on the summary annual report, we have reported on the full annual report and we performed a limited assurance engagement related to the District Council's debenture trust deed. Other than these engagements, we have no relationship with, or interests in, the District Council or its subsidiaries and controlled entities.



Jacques Coetzee,  
Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand  
29 November 2019



For further information please contact your elected representatives:

**Buller District Mayor:**

**Mayor Jamie Cleine**

e: [jamie.cleine@bdc.govt.nz](mailto:jamie.cleine@bdc.govt.nz)

**Westport ward:**

**Councillor Joanne Howard**

e: [joanne.howard@bdc.govt.nz](mailto:joanne.howard@bdc.govt.nz)

**Councillor Margaret Montgomery**

e: [margaret.montgomery@bdc.govt.nz](mailto:margaret.montgomery@bdc.govt.nz)

**Councillor Robyn Nahr**

e: [robyn.nahr@bdc.govt.nz](mailto:robyn.nahr@bdc.govt.nz)

**Deputy Mayor Sharon Roche**

e: [sharon.roche@bdc.govt.nz](mailto:sharon.roche@bdc.govt.nz)

**Councillor Phil Rutherford**

e: [phil.rutherford@bdc.govt.nz](mailto:phil.rutherford@bdc.govt.nz)

**Councillor Grant Weston**

e: [grant.weston@bdc.govt.nz](mailto:grant.weston@bdc.govt.nz)

**Inangahua ward:**

**Councillor John Bougen**

e: [john.bougen@bdc.govt.nz](mailto:john.bougen@bdc.govt.nz)

**Councillor Dave Hawes**

e: [dave.hawes@bdc.govt.nz](mailto:dave.hawes@bdc.govt.nz)

**Seddon ward:**

**Councillor Martin Hill**

e: [martin.hill@bdc.govt.nz](mailto:martin.hill@bdc.govt.nz)

**Councillor Rosalie Sampson**

e: [rosalie.sampson@bdc.govt.nz](mailto:rosalie.sampson@bdc.govt.nz)

**Council representative:**

**Dean Phibbs**

Group Manager Commercial and Corporate Services

e: [dean.phibbs@bdc.govt.nz](mailto:dean.phibbs@bdc.govt.nz)

## Statement of Compliance and Responsibility

The Annual Report Summary provides an overview of Council's activities, services and finances for the year 1 July 2018 to 30 June 2019. The information is taken from Council's audited 2018/2019 Annual Report, adopted by Council on 30 October 2019. Complete information about Council's financial position and operation is provided in the full 2018/2019 Annual Report. The summary Annual Report was authorised by the Chief Executive Officer of the Buller District Council on 29 November 2019.

**A copy of the full 2018/2019 Annual Report is available to read online at [www.bullerdc.govt.nz/annual-report/](http://www.bullerdc.govt.nz/annual-report/), from Council libraries and offices in Reefton and Westport.**

**[www.bullerdc.govt.nz](http://www.bullerdc.govt.nz)**

Westport office:

6-8 Brougham Street, PO Box 21, Westport 7866

t: 03 788 9111 or 0800 807 239

Reefton office:

66 Broadway, PO Box 75, Reefton 7851

t: 03 732 8821 or 0800 808 821