

ANNUAL REPORT SUMMARY



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BRIDGE JOINS COMMUNITIES



Building a suspension bridge that stretches over 110 metres and rises 17 metres above the stream below was no easy project, but the result is nothing short of spectacular.

The Allan Turner Walkway has earned its place as a top attraction in Waikato district, offering incredible views of the gully below and an experience of being suspended in the air.

Crossing the Mangaharakeke Stream and connecting Tamahere's Woodcock Road and Matangi's Fuchsia Lane, the bridge is met by a 200 metre walkway beautifully landscaped and planted with input from the local community.

The \$535,000 project is named after a Waikato District Council staff member who championed community open spaces and walkways and who sadly passed away in 2012.

The attraction has proven to be popular with a variety of people from Sunday strollers to keen cyclists. Visitors to the bridge will also soon be able to walk below the Mangaharakeke Stream bank, with a project in place to build a walkway reaching Bilsthorpe Lane in Matangi.

An official opening for the Allan Turner Walkway was held on Saturday 4 October and was attended by more than 120 people including Allan Turner's family and two children who officially opened the bridge.

WELCOME TO OUR ANNUAL REPORT SUMMARY FOR 2014/15

Welcome to our snapshot of what we've been doing in the community over the last 12 months.

Each year we produce an Annual Report which compares what we did against what we said we were going to do in our Long Term Planning.

This summary is our 'scorecard' to you, where you can review what we've been working towards.



Your Mayor and Councillors.

FROM THE MAYOR

2014/15 can be characterised by three strong themes:

Engagement

Our goal is to have more conversations with you and encourage you to get involved in our decision making. It's important you know what your rates are being spent on and you have the opportunity to tell us if you agree or disagree.

Whether you have a chat with us at a market day, send us a message on Facebook, attend a Council meeting or make a submission on one of our consultations – we encourage you to connect with us.

Waikato partnerships

Over the last year we've delivered new initiatives and key projects through strong partnerships with neighbouring councils, community groups and agencies.

The Road Asset Technical Accord (a collective Waikato roading agreement) has made significant savings to our road maintenance bill, reducing costs to our ratepayers. This is strengthened by our new roading alliance.

We continue to be involved in the Waikato Plan, working towards a "one Waikato" perspective for our region's future and ensuring we have a single voice about issues common across the region.

Responding to the challenges of our growing district

With growth comes the need to plan for and manage it. We've been working to deliver new and improved services and infrastructure.

The roadworks on the Waikato Expressway have become a familiar and constant sight, with the three final sections beginning soon. It is a great achievement and brings with it further potential to grow and develop.

We've made significant changes to our water network in our northern communities to deliver better quality water and to secure a future water supply that will service the increasing population. We're also looking at forming a Council Controlled Organisation to manage water across the Waikato.

We are really proud of what Waikato district has achieved over the past year.

Thank you for your contribution to our district's future.

RAGLAN LIBRARY'S
NEW CHAPTER

A welcoming and inspirational space that reflects the strong values of the community, Raglan's new-look Library and Office was revealed to the community in July 2014, following three months of renovations.

Local Raglanites made a bid for a refurbished library that was fit for purpose and served as a community hub. Council agreed the Library could better serve the community and funded a \$410,000 upgrade.

The former Post Office building was given a facelift including:

- new roof
- window seals
- guttering and flashings
- new counters
- new toilet for the disabled.

By removing an interior wall and extending the shop front, a bigger open-plan area was created that lets in more sun and light.

A team of enthusiastic Raglan Placemakers then went to work on the interior, creating a vibrant and creative new space for library users and where people of all ages can gather and learn.

Bright bean bag chairs were created from kite fabric; furniture was constructed from pallets and old book covers were used to decorate tables. All of the items were created from donated, recycled materials.

Revealed to the public on 28 July, the finished product is a warm, inviting and environmentally-friendly space with a distinctive Raglan flavour.

The new space has allowed the library to host a number of events including book launches and author visits, comfortably accommodating up to 150 people.

The final touch was the installation of a mural to the exterior wall of the library in June 2015. The piece titled, "Ngunguru i te Po, i te Ao", pays homage to the past, present and future generations of Whaingaroa. Local artist Simon Te Wheoro's mural reflects Raglan as a community, acknowledges Tangata Whenua and the diverse culture of Whaingaroa.

Raglan's new community facility is a great example of Council and community working together to achieve a fantastic outcome.



ENGAGE WITH US!

Traditionally community engagement meant attending council meetings or providing formal submissions. This can be time consuming, inconvenient and quite daunting.

We're working on giving you more opportunity to have your say on what's important to you; and at a time and place that's more convenient to you. This is all part of our new Community Engagement Strategy.

You may have seen us at your market day, career expo, on the main street of your town or at your local school or festival.

We've been out and about in the community asking for your feedback on a variety of topics.

We've also started encouraging feedback through Facebook and our website.

There's still a lot more we can, and plan to do in this space and we're looking forward to interacting with you more in the online world.

It's been great to see you involved in the work we're doing and the team behind it, whether it's:

- attending the unveiling of the Raglan Library mural
- chatting to Sam our Youth Engagement Advisor
- hearing about the presentation our Animal Control Team made to your children at school
- sending us a message on Facebook
- chatting to library team members about the new release books
- joining us 'on the road' for the District Plan Review.

We're trying to be visible in the community and make it easier for you to collaborate with us and be a decision maker.

So, will you engage with us?



PEDALLING TOWARDS A CYCLE FRIENDLY DISTRICT

The Waikato River, stunning landscape and open spaces are three of the things Waikato district is best known for, and the Te Awa Cycleway brings all three together.

The network of cycle trails (dubbed the Great NZ River Ride) is an easy and safe way to explore the Waikato riverside from Horahora (near Karapiro) to Ngaruawahia, making our stunning riverside location accessible for everyone, all year round.

Pedal takes precedence as enthusiastic users' ride, not race, to experience views you'll never see by car.

As well as providing opportunities for economic development and promoting health and wellness in our communities, the goal is to link the Waikato communities of Ngaruawahia, Horotiu, Hamilton, Tamahere and Cambridge by river side cycleway.

The Ngaruawahia to Horotiu ride is the next section of the cycleway underway. The first stage, between the Ngaruawahia Bridge and Thomas Street, is completed and work is set to begin on the next phase which will see the cycleway reach the northern end of the Ngaruawahia Golf Course.

This section of the trail offers riders impressive views of the riverside, framed by the Hakarimata ranges in the north.

More than 6000 people a week are enjoying the safe and accessible cycleway which is suitable to all cycling levels, including families.

The cycleway is thanks to a funding partnership between Te Awa Trust,

central government, NZ Transport Agency and Waikato District Council.

The complete Horotiu to Ngaruawahia section is expected to open to cyclists and pedestrians in November 2015.

If you haven't checked it out already, make sure you pop out for a ride or walk!



CONNECTING POKENO

Water, wastewater, stormwater; it's a key Council service. So much so, that we're responsible for delivering water to nearly 13,000 houses in Waikato district.

An on-going challenge for Council is making sure our infrastructure can support the level of growth we're experiencing.

One of our largest projects has been construction of the new water reticulation and treatment plant in Pokeno and connecting to the Watercare water supply.

The water in Pokeno has been an on-going issue that needed to be fixed, especially given the interest in our northern communities.

Completion of the project has replaced poor-quality bore water with quality water for all Pokeno residents. Where residents were seeing a brown tinge in their water, caused by iron and manganese, they are now seeing crystal clear water.

The project was long-awaited and we experienced a few delays along the way. A big thank you to the Pokeno community for your patience.

Cheers!



**IN THE LAST
12 MONTHS
WE HAVE....**

**Resealed 148km
of road**

**Completed
\$400,000 worth of
new footpaths
'district-wide'**

**Finished a
\$309,000 culvert
upgrade to Market
Street in Pokeno**

**Started a new
Animal Control
education
programme**

**Donated \$361,846
to organisations and
charities throughout
the district**

**Supported the
construction of the
Meremere Community
Hall with \$411,000
from Council**

**Formed a new
roading alliance
to service our
road network.**

WHAT YOU GOT FOR \$1

We deliver a broad range of services to our diverse district of residents, business owners and visitors. Here's how we spent every \$1 we received from general rates

 **Animal control
2 CENTS**

**Area offices and
other properties**

 **10.1 CENTS**
All properties owned by WDC


Community and safety

  **0.3
CENTS**
This includes Civil Defence
Emergency Management

**Corporate and
Council leadership**

 **11.1
CENTS**
Ensuring communities have an opportunity
to influence the decision-making process

**Environmental
health**

 **2 CENTS**
Monitoring, noise control

 **Grants and
donations
2 CENTS**

Parks and reserves

  **19.1
CENTS**

Libraries

 **3.8
CENTS**

Resource management

 **9.1
CENTS**
Providing efficient and punctual
services to our customers.

Roading

 **38.8
CENTS**

Solid waste 0.8 CENTS

Storm water

    **0.1 CENTS**

 **Waste water 0.4
CENTS**

Water supply

 **0.4 CENTS**

*This does not include targeted rates. A targeted rate funds a specific council activity or group of activities, rather than general council services. E.g. those who receive a rubbish collection pay for it through a targeted rate. Those who don't receive it don't pay for it.



Poihaakena Marae during a workshop to prepare their marae for an emergency.

IN CASE OF EMERGENCY – WE’RE PREPARED

We’ve been busy developing a Civil Defence Emergency Management Plan so if a disaster strikes we’re in the best position to help you and your community.

This plan looks at potential hazards and risks in our district and how we can manage a major emergency. We now have a specialist team in place to co-ordinate our emergency response and we’ve been holding internal exercises and staff training to ensure we’re as prepared as we can be.

We’ve been focusing on our communities’ readiness and ensuring the public is well-educated and informed. Part of this is working with our communities to develop Community Response Plans and working with local Iwi to develop Marae Preparedness Plans.

So far we have completed the community plan for Port Waikato and begun putting together plans for Raglan, Tamahere, Huntly and Eureka. There has been a great response from these communities and we look forward to working with more communities over the coming year.

WAIKATO’S LIFESTYLE A DRAW CARD

For a change of pace and high quality of life – it’s got to be Waikato district.



It’s no surprise with our strong and vibrant communities, great schools and huge lifestyle advantages that a growing number of people and families are moving to our district.

We’ve had an extremely busy 12 months in property consents and information requests as growth and development in our district continues to rise.

In the last 12 months we have:

- processed 731 resource consents, 11.9% more than 2013/14
- responded to 4012 Duty Planner questions, 9.07% more than 2013/14
- received 1530 LIM applications, 39.1% more than 2013/14
- completed 1502 property enquiries, 25.3% more than 2013/14.

Because of the high demand we had to temporarily stop offering our urgent LIM applications (five working day turnaround) and instead focus on getting all customers their LIMs within our ten working day time frame.

We’re committed to helping new and existing customers to invest in our district and have developed a pre-application service to guide our customers through the consenting process.

Moving forward we’re looking at what we can do to help you understand Development Contributions and their levies.



“We’re committed to helping new and existing customers to invest in our district”

INVEST VISIT LIVE – WAIKATO DISTRICT IS OPEN FOR BUSINESS



Encouraging growth, development and business to Waikato district – Explore Open Waikato district is the answer.

Open Waikato is designed to promote Waikato district to people and assist them with the information they need to invest in the Waikato district.

The website, You Tube Channel and in-house support service offers key information from economic data, to the story of Waikato-Tainui, to video case studies of businesses establishing themselves in the district.

Open Waikato has been driven by our commitment to being a business-friendly Council. We’re determined to help our district grow in a sensible and sustainable way.

To support this commitment we also co-hosted, with Waikato Tainui, ‘E Tu Waikato’, a one-day economic development conference at Hampton Downs on 20 October 2014.

“The event included a range of inspiring speakers, workshops and exhibitions and was a great success.”

The conference promoted the district’s opportunities for potential investors and highlighted successes so far of industries and businesses which have seen the value of being in Waikato district.

The event included a range of inspiring speakers, workshops and exhibitions and was a great success.



Why not see what our district has to offer, you might be surprised, visit www.openwaikato.co.nz

THIS IS WAIKATO DISTRICT

WAIKATO IS HOME TO...

63,381
PEOPLE



AROUND 100
NEW NZ
CITIZENS A YEAR

14,000



WE OPERATE...

31

WATER RESERVOIRS
WITH A TOTAL CAPACITY OF
19,527 CUBIC METRES

10

WATER TREATMENTS
PLANTS WITH A TOTAL CAPACITY
OF **19,000 CUBIC METRES**
PER DAY



6



LIBRARIES
THAT SERVICE
16,345 LIBRARY
MEMBERS

22

CEMETERIES

19

DOG
EXERCISE AREAS



2

ANIMAL
SHELTERS



WAIKATO SPANS...

OVER

400,000

HECTARES
OF LAND

WE MAINTAIN...

1,816KM
OF SEALED
ROADS



606KM
OF UNSEALED
ROADS



200KM
OF FOOTPATHS



OVER 40  **NEIGHBOURHOOD RESERVES**



1996

HECTARES
OF PARK LAND

34 COMMUNITY HALLS



WE PROVIDE...

50

PLAYGROUNDS

12

SKATEPARKS

OVER 40
SPORTS PARKS



3

SWIMMING
POOLS

53 PUBLIC
TOILET
BUILDINGS

12,673,590

LITRES OF
DRINKING WATER A DAY

10,300 TONNES OF
RUBBISH COLLECTED PER YEAR

WE SUPPORT...

100

COMMUNITY
GROUPS
PER YEAR



180




DOGS BEING
RE-HOMED EVERY YEAR



HOW WE DID

Our projects and work programmes are contained in eight groups of activities. This graph summarises how we did, where we met expectations and where we need to improve. Our performance measures provide us with targets to meet, such as responsiveness, safety, timeliness, meeting statutory requirements and compliance.

See the colour coding system below to indicate how well we've done.

-  We've achieved
-  We're on track towards the target but haven't quite made it (within 5% and expected to reach target)
-  We've not met the target (variance greater than 5%)

PERFORMANCE TARGET RESULTS

Water supply	33.3%	33.3%	33.3%
Wastewater	50%	25%	25%
Stormwater	75%		25%
Roading	71%		29%
Animal control	50%		50%
Building control	75%		25%
Strategic & district planning	80%	20%	
Solid waste	67%	33%	
Environmental health	50%	25%	25%
Economic development			100%
Leisure facilities	50%		50%
Community facilities	67%	33%	
Emergency management	67%	33%	
Customer delivery			100%
Council leadership			100%
Organisational support	67%	33%	

SUMMARY FINANCIAL STATEMENTS

Statement of comprehensive revenue and expense
For the year ended 30 June 2015

	Council			Group	
	2014/15 Actual \$'000	2014/15 Budget \$'000	2013/14 Actual \$'000	2014/15 Actual \$'000	2013/14 Actual \$'000
Total revenue	142,881	121,687	103,638	148,210	108,747
Finance costs	(2,705)	(3,411)	(2,251)	(2,915)	(2,461)
Operating expenditure excluding finance costs	(97,729)	(87,028)	(86,227)	(103,017)	(90,209)
Share of joint venture's surplus (deficit)	–	–	–	288	80
Surplus (deficit) before tax	42,447	31,248	15,160	42,506	16,157
Income tax expense	–	–	–	168	(129)
Surplus (deficit) after tax wholly attributable to Waikato District Council	42,447	31,248	15,160	42,674	16,028
Other comprehensive income					
Gain (loss) on property revaluations	16,280	48,541	12,084	16,691	12,084
Revaluation reserve – landfill	(592)	–	10	(592)	10
Financial assets at fair value through other comprehensive income	–	–	1	–	1
Total other comprehensive income	15,688	48,541	12,095	16,099	12,095
Total comprehensive income wholly attributable to Waikato District Council	58,135	79,789	27,255	58,773	28,123

Statement of financial position
As at 30 June 2015

	Council			Group	
	2014/15 Actual \$'000	2014/15 Budget \$'000	2013/14 Actual \$'000	2014/15 Actual \$'000	2013/14 Actual \$'000
Current assets	32,444	18,395	17,271	37,525	22,046
Non-current assets	1,584,918	1,671,211	1,512,311	1,592,185	1,519,037
Total assets	1,617,362	1,689,606	1,529,582	1,629,710	1,541,083
Current liabilities	41,070	31,506	28,965	45,156	29,422
Non-current liabilities	54,126	75,713	36,586	54,192	40,072
Total liabilities	95,196	107,219	65,551	99,348	69,494
Net assets	1,522,166	1,582,387	1,464,031	1,530,362	1,471,589
Total equity	1,522,166	1,582,387	1,464,031	1,530,362	1,471,589

Statement of changes in net assets/equity
For the year ended 30 June 2015

	Council			Group	
	2014/15 Actual \$'000	2014/15 Budget \$'000	2013/14 Actual \$'000	2014/15 Actual \$'000	2013/14 Actual \$'000
Balance at start of year					
Accumulated funds including share of joint venture	909,588	913,512	885,542	913,308	889,271
Reserves	554,443	589,087	551,234	558,281	554,195
Balance at 1 July as previously reported	1,464,031	1,502,599	1,436,776	1,471,589	1,443,466
Total comprehensive income for the year wholly attributable to Waikato District Council	58,135	79,788	27,255	58,773	28,123
Other equity movements	–	–	–	–	–
Balance at 30 June wholly attributable to Waikato District Council	1,522,166	1,582,387	1,464,031	1,530,362	1,471,589
Represented by equity at the end of the year					
Accumulated funds	964,246	947,306	909,588	968,085	913,308
Other reserves	557,920	635,081	554,443	562,277	558,281
Balance at 30 June wholly attributable to Waikato District Council	1,522,166	1,582,387	1,464,031	1,530,362	1,471,589

Statement of cash flows
For the year ended 30 June 2015

	Council			Group	
	2014/15 Actual \$'000	2014/15 Budget \$'000	2013/14 Actual \$'000	2014/15 Actual \$'000	2013/14 Actual \$'000
Net cash from operating activities	39,058	35,508	33,701	38,537	34,632
Net cash from investing activities	(45,187)	(74,008)	(31,363)	(45,625)	(31,906)
Net cash from financing activities	15,492	38,500	(2,273)	15,492	(2,773)
Net (decrease) increase in cash and cash equivalents	9,363	–	65	8,404	(47)

SUMMARY ACCOUNTING POLICIES

Waikato District Council is a territorial local authority governed by the Local Government Act 2002 (LGA 2002) and is domiciled and operates in New Zealand.

The Group consists of the ultimate parent Waikato District Council (Council), its 100% owned subsidiary Strada Corporation Limited (Strada) and the Waikato district Community Wellbeing Trust. Strada is a 50% party to a Joint Venture Agreement, Waikato Quarries Limited.

All the companies in which Council has an interest, directly or through Strada, are incorporated and domiciled in New Zealand.

The principal activity of Council is the provision of local infrastructure, local public services and the performance of regulatory functions to the community. Council does not operate to make a financial return.

Council has designated itself and the Group as public benefit entities (PBE's) for financial reporting purposes.

The financial statements of Council and the Group have been prepared in accordance with and are fully compliant with Tier 1 PBE accounting standards.

Council's summary annual report complies with PBE FRS 43 Summary Financial Statements.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000's).

The summary financial statements of Council are for the year ended 30 June 2015. The full annual report and summary financial statements were authorised for issue by Council on 12 October 2015.

SUMMARY ADDITIONAL DISCLOSURES

Contingencies

Contingent liabilities for Council at balance date are \$1,500,000 (2014: \$1,500,000) The Group's contingent liabilities at balance date are: \$2,079,000 (2014: \$2,059,000). They include guarantees, uncalled capital contributions, outstanding insurance and other claims.

Council is a 35% capital beneficiary of the WEL Energy Trust. The life of the Trust ends in 2073 unless terminated earlier if its purpose is completed. Given the uncertainty surrounding the life of the Trust, Council is unable to accurately establish the appropriate value of the 35% share.

Commitments

Council has \$86,476,000 (2014: \$12,252,000) of capital commitments. Strada had no capital commitments at balance date (2014: \$191,028).

Events after balance date

On 13 August 2015 Council was served with a leaky home claim and proceedings have been filed in the High Court where council is one of five defendants. The amount of the claim against Council has not yet been quantified.

Explanation of major variances

There was an increase between actual revenue and budgeted revenue mainly from vested assets, contributions and subsidy revenue.

Other revenue encompasses Council's fees and charges including infringements, consent applications, dog registrations, service connections and other regulatory function revenue.

This category also covers cost sharing arrangements for capital work programmes and vested assets. Vested asset revenue relates to infrastructure that is transferred to council to maintain upon completion of development works.

Vested asset revenue is not budgeted and accounts for the large variance (\$11.6 million).

Contribution revenue was significantly higher than budgeted due to staging of development and related timing of uplift of consents. During the 2014/15 year residential and industrial development in Pokeno contributed \$7.2 million more than what was budgeted. When offset with lower levels of development activity in other areas of the district the variance for this revenue category comes down to \$6.9 million more than budget.

Subsidies and grant income is sourced mainly from the New Zealand Transport Agency in relation to the roading work programmes. There was a timing variance between budget and actual in 2013/14 due to timing and the remaining subsidy was redistributed by the agency into the 2014/15 programme. Hence, actual subsidy received is higher in 2014/15 than budgeted.

Asset write offs were not budgeted for and arise as assets are disposed because they have reached the end of their useful lives, been replaced or transferred. Asset write-offs account for the majority of the variance against budget for operating expenses (\$7.4 million) with increased consultancy costs also contributing significantly.

The loss on Council's financial instruments, revaluation of interest rate derivatives, is not budgeted for hence the \$2.6 million variance in net other gains and losses.

The gain on property, plant and equipment revaluations was significantly lower than expected mainly due to differences in predictive cost indices compared to actual cost escalations and relative completion of budgeted works.

A number of adjustments in the roading, bridges and wastewater valuation processes, coupled with movements in vested assets and asset disposals has also contributed to this major variance.

At balance date, cash and cash equivalents on hand are higher than budgeted due to receipt of a large development contribution payment and normal working capital

fluctuations. Debtors were also higher than budget due to timing differences for development works.

Staging of capital work programmes have resulted in less physical works being recognised as property, plant and equipment.

The variation in the revaluation also impacts on the net book value of these assets. In addition, borrowings are affected by the timing of capital works with actual loans \$32 million lower than anticipated.

Adjustments to the comparative year financial statements

The Council and group has adjusted its comparative year financial statements for the year ended 30 June 2014 due to the transition to the new PBE accounting standards and to the reclassification of some items.

The adjustments are detailed in note 39 of the full annual financial statements.

Disclaimer

The specific disclosures included in this summary annual report have been extracted from the full annual report which was authorised for issue on 12 October 2015.

The summary cannot be expected to provide a complete understanding as provided by the full annual report of the financial and service performance, financial position and cash flows of Waikato District Council.

The summary has been examined for consistency with the full annual report and was audited by Audit New Zealand on behalf of the Auditor General. The full annual report and summary received an unmodified audit opinion on 12 October 2015.

The full annual report can be obtained from any of the Council's offices or can be accessed online at www.waikatodistrict.govt.nz

INDEPENDENT AUDITOR'S REPORT

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

To the readers of Waikato District Council and group's summary annual report for the year ended 30 June 2015

The summary annual report was derived from the annual report of the Waikato District Council (the District Council) and group for the year ended 30 June 2015. 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 6 to 8:

- the summary statement of financial position as at 30 June 2015;
- the summaries of the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended 30 June 2015;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision (referred to as performance target results) of the District Council and group.

We expressed an unmodified audit opinion on the District Council and group's full audited statements in our report dated 12 October 2015.

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 PBE FRS-43: *Summary Financial Statements*.

Basis of opinion

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 12 October 2015 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 and group.

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 PBE FRS 43: *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 PBE FRS 43: *Summary Financial statements*.

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

 Leon Pieterse,
Audit New Zealand
On behalf of the
Auditor-General
Auckland, New Zealand
12 October 2015