

Buller District Council

# Annual Report Summary 2012/2013

Millett  
ape  
Tauranga Bay  
Blacks Point  
Punakaiki  
Westport  
Granity  
Ikamatua  
Carters Beach  
Inangahua  
Seddonville  
Karamea  
Reefton  
Ngakawau  
Maruia  
Mokihinui  
Waimangaroa  
Denniston  
West Coast  
Birchfield  
Mawheraiti  
Little Wanganui  
Hector  
Stockton  
Seddonville  
Karamea  
Maruia  
Mokihinui  
Waimangaroa  
Denniston  
West Coast  
Birchfield  
Mawheraiti  
Seddonville  
Karamea  
Maruia  
Mokihinui  
Waimangaroa  
Denniston  
West Coast  
Birchfield  
Mawheraiti



**Buller** District

top of the **West Coast**





# Message from the Mayor & CEO

It is with pleasure that we present you with the **Summary** of the Buller District Council 2012/2013 Annual Report. The Summary Annual Report is on our achievements during the period 1 July 2012 to 30 June 2013 and is an important aspect of Council's accountability to you as its constituents.

It is fair to say that 2012/2013 has been a difficult economic year for the Buller District. The impact of downturn in the mining industry has been significant and the newly elected Council will be reassessing the financial affordability of services it delivers. Council has performed admirably financially and has delivered on their capital infrastructural mandate. In addition, important decisions regarding future infrastructural upgrades, such as the Westport water supply upgrades, were made and the new Council can now look forward to seeing these upgrades materialise for our ratepayers.

This year is a substantial improvement on past financial performances, mainly due to improved Council financial prudence and discipline.

The out-going Council continued to strive to keep rates affordable for the community in the 2013/2014 Annual Plan but acknowledged the need to address inequities in the rating structure. The new Council looks forward to the challenges the overall long term strategy for the Council in the face of the more difficult economic climate, while at the same time reviewing the current rating system to improve its transparency and equitability.

In line with the goal of laying the foundations for the future (as set out in their Long Term Plan), Council continued to tackle outstanding infrastructural issues. It was agreed to proceed with a phased upgrade of the Westport Water Scheme costing \$9 million over the next two years. This was a change to the more drawn out upgrade signalled in the Long Term Plan. Accelerating the upgrade has led to savings of \$2.7 million in capital costs. It also means that Council can take maximum advantage of Ministry of Health subsidies and pick up \$1.5 million assistance, instead of only \$0.5 million.

Council also continued with its capital program aimed at improving the drinking water for all residents in the district.

Other significant upgrade projects included the successful relocation of the Coaltown Museum and the i-Site. This project was completed on time and well within budget. The re-vamped building is a big improvement, and its strong presence has lifted the image of the central area of Westport.

The district faced some severe weather challenges and flooding caused approximately \$780,000 in emergency reinstatement work on roading. Fortunately, all of this work was fully funded by NZTA.

Overall Council spent \$6.6 million in the 2012/2013 year on capital infrastructural projects across the district. In the last few years Council has spent \$61.7 million on remedying the deficits in the district's infrastructure. Thankfully we are now close to achieving the necessary degree of catch up.

Over \$876,000 has been distributed towards projects in the region from the Development West Coast Extraordinary Fund. This fund has contributed towards several projects within the community such as the iconic 80km Old Ghost Road Walking and Cycling Trail, construction of an Early Learning Centre in Westport, assistance with the earthquake strengthening of the O'Connor Home and constructing a Medical Staff House in Karamea.

Overall the consolidated financial performance for the council is pleasing. The cost over-runs of the past have been eliminated and, while there are the inevitable ups and downs, the overall result is a \$1 million surplus. This is slightly better than the Annual Plan prediction of a \$0.8 million surplus.

Net debt has remained of \$13.7 million, well below the predicted level of \$15 million.

The out-going Council has delivered what was promised, within the financial parameters predicted and agreed for the process. This has been achieved during "tough times" economically and while the Council organisation has been placed under considerable pressure coping with legislative reforms.



Garry Howard  
Mayor



Paul Wylie  
Chief Executive



# Buller District Council







## **Derby Street Infrastructure Upgrade:**

The renewals in Derby Street undertaken this financial year which included water main renewals, new water connections and an upgrade of stormwater disposal as well as the reconstruction of the road carriageway - covering the blocks between Pakington Street to Lyndhurst Streets.

# Other highlights....

## **Water Supplies:**

### **~ Long Term Solution for Westport Drinking Water**

In the 2013/2014 Annual Plan, Council agreed to the Partial Upgrade (Option 2) as representing the best value for money while managing risks. Council agreed to partially upgrade the Westport Water Supply at a cost of \$9 million as this option not only delivers clean safe drinking water but also improves the reliability of the supply by upgrading the trunk main.

There were compelling financial reasons to bring the upgrade forward. The accelerated construction programme allows Council to take maximum advantage of Ministry of Health subsidies and increases the subsidy entitlement from \$0.5 million to \$1.5 million.

### **~ Reefton Drinking Water Supply Upgrade**

The upgrading of the Reefton Water Supply was largely completed in 2012/2013 at a cost of \$835,000. Final commissioning was on 9 August 2013.

### **~ Punakaiki Drinking Water Supply Upgrade**

The upgrade was largely completed in 2012/2013 at a cost of \$212,000. The upgrade was commissioned on 30 August 2013.

## **Solid Waste:**

Council signalled in its Long Term Plan their intention to move from a Council delivered waste disposal system, to an enhanced and environmentally sustainable waste solution.

During 2012/2013 Council sought expressions of interest from independent contractors for the proposed Solid Waste Contract and then entered into a tendering process with preferred providers. Council selected Smart Environmental Ltd as the successful tenderer in June 2013. The new service will be effective from 1 February 2014 and the changeover will result in a predicted savings to Council.

## **Community Services:**

### **~ Coaltown Museum / i-Site / Cultural Hub**

The relocation of the museum and the i-site into the Cultural Hub was completed in this financial year. The total cost of the project was \$3.4 million which was significantly lower than the budget of \$4 million.

## **Support Services:**

### **~ Rating Review**

When the Long Term Community Plan which was adopted in 2009, Council signalled that a rating review would be undertaken. The current system of rates, which has developed over time, is based on a very complicated system. As the rating review will be a highly debated high impact project, it is important that the project is adequately resourced and that realistic timelines are set to ensure that a robust rating model can be developed in consultation with the Council and the community.

### **~ Development West Coast Funding**

A one-off \$2 million extraordinary distribution was made available to our Council in this financial year. Of this \$876,000 was distributed in 2012/2013. The pool of funds is used for the development of community assets and/or projects that will contribute to sustainable economic benefits for the Buller District.



# Performance Measures - Key Performance Indicators

TARGET	ACTUAL
<b>DEMOCRACY</b>	
90% attendance by Council members at meetings	2012/2013: 89% attendance by members at Council meetings (2011/2012: 88%)
Adoption of Long Term Plan and Annual Report within statutory deadline	2012/2013: Adopted within statutory timeframes (2011/2012: no change)
<b>COMMUNITY SERVICES</b>	
Maintain or increase active library members by 0-4% per annum	2012/2013: 3,143 active members, membership decreased by 3.2% (2011/2012: 3,247)
Occupancy of NBS cinema - 25% per month	2012/2013: 17.04% occupancy per month (2011/2012: 23.6%)
Number of shows/performance - 30 days per year	2012/2013: 46 days per year (2011/2012: 42)
All Council grants and national funding distributed in accordance with policies	2012/2013: National funding distributed 96% (2011/2012: 92%). Council grants distributed 94% (2011/2012: 100%)
Availability of doctors and dental services to Buller residents for 100% of the year	2012/2013: Dental services 100% available (2011/2012: 100%)
Completion of Cultural Hub Project	2012/2013: Council approved the project and successful tenderer on 27 June 2012. The Coaltown Museum officially opened on 12 June 2013. The i-Site was also fully operational at this date.
<b>REGULATORY SERVICES</b>	
Process all building consent within 20 working days and LIM's within 10 working days	2012/2013: 450 building consents issued, 99% within statutory timeframe (2011/2012: 491 consents, 99%), 172 LIM's 100% (2011/2012: 312 LIMs, 100%)
Processed non-notified resource consents within 20 days	2012/2013: 100% achieved within statutory timeframes (2011/2012: 96.8%)
Investigate all animal related complaints-100%	2012/2013: 418 complaints investigated; 100% achieved (2011/2012: 100% 468 complaints)
Plan changes processes initiated as part of the District Plan Review.	2012/2013: The plan changes intended to be carried out in the 2012 calendar year (relating to the National Policy Statement on Electricity Transmission) have been put on hold following consultation with Transpower (2011/2012: Plan changes 122-132)
<b>AMENITIES &amp; RESERVES</b>	
Weekly safety and maintenance inspections of playground equipment 100%	2012/2013: 100%. The contractor completed weekly safety checks on all playground equipment (2011/2012: 100%)
90% occupancy for elderly housing	2012/2013: 97% occupancy of elderly housing (2011/2012: 98.7%)
<b>SOLID WASTE</b>	
At least 4 articles published per annum to encourage waste minimisation	2012/2013: 2 articles were distributed (2011/2012: 4 articles)
Reduce total amount of waste (tonnes) sent to landfill by 5% per annum	2012/2013: Reduction over the last 12 months is 1% (2011/2012: residual waste reduced by 1%)



# Performance Measures - Key Performance Indicators

TARGET	ACTUAL
<b>ROADING &amp; URBAN DEVELOPMENT</b>	
Annually audit 10% of the roading network	2012/2013: Audit covered 79km which is 8% of the network. The audit found that the road was in a well maintained condition (2011/2012: 93.15km; 15.5%)  The audits recommended maintenance work and programmed capital expenditure
Reducing trend of the number of fatal injury accidents, or accident contributing behaviour as measured by statistics published by New Zealand Transport Agency	2012/2013: Based on the crash analysis report produced by the New Zealand Transport Agenda (NZTA) overall there were 93 accidents (2011/2012: 84)  2012/2013: Injury related accidents were 12, have trended down from previous year (2011/2012: 26)
Monitor sealed roads to a roughness not greater than an average of 120 NAASRA (sealed) 200 NAASRA (unsealed). The roughness for a good sealed road is 70 NASSRA and 170 NASSRA for an unsealed road.	2012/2013: Sealed road roughness was 87.9 (2011/2012: 89.8) which meets the target of less than 120, while unsealed roughness was not measured as this measurement is considered by the industry to not be of value. The roughness of an unsealed road is constantly changing
<b>WATER SUPPLIES</b>	
Seven water supplies will comply with Drinking Water Standards 2005 (revised 2008)	2012/2013: The Council programme in the Long Term Plan allows for all seven water supplies with the exception of Mokihinui to be upgraded to meet the Drinking Water Standards in accordance with the Health Act, this will, however, only be achievable if Council receives financial assistance  2012/2013: As at balance date Reefton and Punakaiki were not fully compliant as upgrades had not been finally commissioned  2012/2013: The Waimangaroa and Ngakawau/Hector water supplies have funding approved and the upgrades will be completed in 2013/2014  Waimangaroa and Ngakawau/Hector compliance will be achieved in 2014/2015
No confirmed E coli contamination	2012/2013: A total of 21 E-coli tests were recorded showing contamination (17 from Punakaiki, 1 from Westport and 3 from Reefton) (2011/2012: 2 tests showed contamination)  2012/2013: For the Reefton and Punakaiki water supply transgressions where a permanent 'boil water' notice is in place. This will remain in place until the water treatment plant telemetry is fully operational.
Water supplied 99% of the time	2012/2013: Water was supplied for 99.6% of the time (mains only) (2011/2012: 99.8%)  2012/2013: Measurement of the availability to individual laterals not currently measured.  2012/2013: There were 2 occasions when water was provided on low pressure because of repairs being undertaken (2011/2012: 2 occasions)
<b>WASTEWATER &amp; STORMWATER</b>	
100% compliance with resource consent conditions for sewerage collection and disposal	2012/2013: 100% compliance with resource consent conditions. In practical terms there are technical breaches beyond Council's control, e.g. heavy rain. These are reported weekly to the West Coast Regional Council (2011/2012: 100% compliance)
No more than 10 overflows throughout the district	2012/2013: 13 overflows during the last twelve months (2011/2012: 16 sewerage overflows). The number of overflows are related to the severe weather events experienced in the Buller District in 2013.



# Financial Overview

## Financial discipline

Council has had a pleasing financial result with an operating surplus of \$1.1 million as compared to a predicted surplus of \$0.8 million.

Total revenue was \$26.5 million, \$2.8 million above budget of \$23.7 million. This was primarily due to the following:

- Additional financial assistance totalling \$780,000 to fund the emergency reinstatement works associated with the December 2012 flood.
- \$876,000 grants income being received from Extraordinary Fund of Development West Coast to be distributed to community projects.
- Unanticipated Reserve Contributions from subdivisions totalling \$389,000.
- Gain on Derivative Contracts totalling \$469,000.
- Vested Assets mainly associated with subdivisions totalling \$635,000 (2012/2013 budget \$100,000).
- Operating Expenditure totalled \$25.5 million as compared with a budget of \$22.9 million. This was mainly attributable to items classified in other operating expenses:
- Granting of the Coaltown fitout and associated assets to the Coaltown Trust (\$742,000). This is the result of all funding and cost being paid by Council and consequently vests Museum related assets to the Museum.
- \$876,000 grants expenditure being distributed to fund community based projects benefitting the region. This was funded from the Extraordinary Fund of development West Coast.
- Emergency reinstatement roading repairs and maintenance associated with the December 2012 flood totalled \$780,000.
- Unbudgeted legal expenses associated with resource consents appealed to the Environment Court where Council is obliged to defend its decisions totalled \$201,000. The majority of these costs were associated with high profile cases involving the Bathurst mine proposal.
- The workload associated with the high profile Environmental Consents resulted in a reliance on the use of external consultants. This led to higher than anticipated expenditure on external consultants (\$118,000). All of this expenditure is fully recoverable.
- External consultants, used for the changes to the Council Waste Management proposals, exceeded budget by \$92,000.
- These areas of over-expenditure were offset by lower than anticipated repairs and maintenance costs in Reefton and Westport (\$148,000).

## Capital Expenditure: Addressing past infrastructure deficits

Council incurred \$6.7 million on capital expenditure in 2012/2013. Of this \$2.4 million improved the level of service for the community and \$4.3 million replaced existing assets.

This was lower than budget by \$2.9 million mainly due to:

- Deferral of the Westport Water Supply Upgrade (\$860,000). Council made the decision during the 2013/2014 Annual Plan process to accelerate the upgrade of the Westport water supply upgrade over the next two years.
- Cultural Hub construction was completed at \$0.6 million lower than budget.
- Transferring ownership of the fitout assets to Coaltown Trust (\$742,000)
- Deferral of Roding capital works (drainage, pavement and minor improvement) totalling \$251,000
- Deferral of the completion of the Karamea Pensioner units (\$400,000)
- Deferral of property upgrades until completion of the earthquake strengthening assessments (\$250,000)
- Capacity constraints deferring completion of Information Services Projects (\$140,000)

Major projects completed included the upgrade of the Reefton and Punakaiki water supply to comply with Drinking Water Standards.

## Managing the amount of income that comes from Rates

Our target is to contain rates revenue at no more than 65% of total revenue. For 2012/2013 this was 46% of total revenue generated.

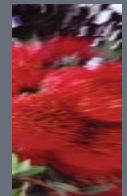
## Taking a Conservative Approach

This ensures that Council maintain the ability to service and repay the borrowings. Council continue to operate well within the Treasury Management limits and Banking Covenants. In terms of our Treasury Management Policy debt servicing costs must remain below 15% of Total Operating Revenue. The actual result was 5% for 2012/2013.

Net debt being term debt less term deposits is favourable at \$13.7 million compared to a budgeted \$15 million. The net debt is lower due to the deferral of the Westport Water Supply Upgrade. Debt is an important tool for Councils but managing debt is critical. Too much will result in future ratepayers subsidising the current ratepayers. Conversely, too little and the reverse happens. Our debt levels remain sustainable and debt servicing cost well within the limits defined.

The weighted average cost of capital to Council is 5.50% (2011/2012: 5.85%) which is indicative of sound Treasury and Debt Management undertaken by Council.





# Summary Financial Statements for the Year Ended 30 June 2013

	Parent 2012/2013 Actual \$'000	Parent 2012/2013 Budget \$'000	Parent 2011/2012 Actual \$'000	Group 2012/2013 Actual \$'000	Group 2011/2012 Actual \$'000
<b>Summary of Statement of Comprehensive Income For The Year Ended 30 June 2013</b>					
Total Operating Revenue	26,584	23,725	23,717	30,916	27,451
Total Operating Expenditure	25,508	22,914	24,218	29,830	28,298
Net Surplus (Deficit) Before Taxation	1,076	811	(501)	1,086	(847)
Income Tax Expense	0	0	0	(30)	97
Net Surplus (Deficit) After Taxation	1,076	811	(501)	1,116	(944)
Other Comprehensive Income - Increase in Asset Revaluation & Other Reserves	8	0	13,812	8	14,334
<b>Total Comprehensive Income</b>	<b>1,084</b>	<b>811</b>	<b>13,311</b>	<b>1,124</b>	<b>13,390</b>
<b>Summary of Statement of Changes in Equity For The Year Ended 30 June 2013</b>					
Equity As At 1 July	308,821	331,651	295,510	307,085	293,695
Total Comprehensive Income	1,084	811	13,311	1,124	13,390
<b>Equity At The End Of The Year</b>	<b>309,905</b>	<b>332,462</b>	<b>308,821</b>	<b>308,209</b>	<b>307,085</b>
Accumulated Funds	171,741	184,451	171,516	169,364	169,099
Reserves	2,723	(17)	1,872	2,723	1,872
Asset Revaluation Reserve	135,441	148,028	135,433	136,122	136,114
<b>Total Equity</b>	<b>309,905</b>	<b>332,462</b>	<b>308,821</b>	<b>308,209</b>	<b>307,085</b>
<b>Summary of Statement of Financial Position As At 30 June 2013</b>					
Total Current Assets	20,072	18,618	18,009	22,577	20,156
Total Non Current Assets	321,447	349,750	321,074	319,769	318,640
<b>Total Assets</b>	<b>341,519</b>	<b>368,368</b>	<b>339,083</b>	<b>342,346</b>	<b>338,796</b>
Total Current Liabilities	3,854	6,300	4,552	4,701	4,475
Total Non Current Liabilities	27,760	29,606	25,710	29,436	27,236
<b>Total Equity</b>	<b>309,905</b>	<b>332,462</b>	<b>308,821</b>	<b>308,209</b>	<b>307,085</b>
<b>Total Liabilities And Equity</b>	<b>341,519</b>	<b>368,368</b>	<b>339,083</b>	<b>342,346</b>	<b>338,796</b>
<b>Summary of Statement of Cash Flows For The Year Ended 30 June 2013</b>					
Net Cash Inflow (Outflow) From Operating Activities	4,690	6,817	5,529	6,480	5,895
Net Cash Inflow (Outflow) From Investing Activities	(7,218)	(11,136)	(3,833)	(8,325)	(4,937)
Net Cash Inflow (Outflow) From Financing Activities	2,626	2,994	(0)	2,626	0
<b>Net Increase (Decrease) In Cash Held</b>	<b>98</b>	<b>(1,325)</b>	<b>1,696</b>	<b>781</b>	<b>958</b>
Opening Cash Balance At 1 July	1,986	2,954	290	2,560	1,602
<b>Closing Cash Balance</b>	<b>2,084</b>	<b>1,628</b>	<b>1,986</b>	<b>3,341</b>	<b>2,560</b>
<i>Operating expenditure includes finance costs of:</i>	<i>1,322</i>	<i>1,339</i>	<i>1,219</i>	<i>1,248</i>	<i>1,217</i>



# Notes to the Summary Financial Statements

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 2013. This summary has been prepared in accordance with 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 2013 has received an unqualified audit report. A copy of the financial report may be obtained from the 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 2013.
8. Council's summary financial report has been prepared in accordance with NZ GAAP. It complies with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.
9. Council's full financial statements have been prepared in accordance with NZ GAAP. They comply with NZ IFRS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities.
10. There have been no changes in accounting policies for the period.
11. **Post Balance Date Events**

There are no significant events occurring after balance date that impact on the reported financial information for the year ended 30 June 2013 for Buller District Council and the Group. (2012: nil.)
12. **Contingent Liabilities**

Contingent Liabilities for the Council and Group are as follows:

  - Council has a suspensory loan as at 30 June 2013 of \$400,000 owing to Housing New Zealand. If Council decides not to proceed with planned pensioner housing upgrades then this amount is required to be paid back (2012: \$400,000).
  - Council has provided the Coaltown Trust with a guarantee for \$500,000.
  - Council has no outstanding leaky home claims for which Council may be liable (2012: no leaky home claims).
  - There is currently a claim against Council by a commercial property owner. The owner claims a building that they purchased in 2007 should have been signed off as meeting earthquake standards by Council when it issued a building consent for alterations performed on the building in 2007. The matter is being handled by Council insurers and Council's exposure is limited to the excess on Council's insurance policy (2012: There was a legal dispute between Council and developer Swordfish Co Limited which has been resolved. Council's exposure was limited to the excess on its insurance policy).
  - Council has a potential liability under its Local Authority Protection Programme (LAPP) Fund. The maximum Council has a potential liability for at this point in time is \$603,000 based on the contribution for the 2013/2014 financial year.
  - 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. If a number other participating employers ceased to participate in the scheme, the Council could be responsible for an increased share of the deficit. The Fund has advised that insufficient information is available to quantify the risk.
  - Westreef had \$64,000 in Bonds outstanding with Westpac (2012: \$64,000)
  - Buller Health Trust has no contingent liabilities as at 30 June 2013 (2012: rework or settlement on a patient treated in 2007. No values were known at 30 June 2012).
  - The Group has no other contingent liabilities as at 30 June 2013.
13. **Contingent Assets**

Buller District Council has a contingent asset relating to construction of the Solid Energy Centre hockey turf. The turf has not met expectations as a playing surface. Council has met with the contractors involved in the original construction of the hockey ground to seek settlement. However no estimate of a settlement can be made at balance date.

The Group has no other contingent assets as at 30 June 2013.



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

**AUDIT NEW ZEALAND**  
Mana Arotake Aotearoa

The summary annual report was derived from the annual report of the Buller District Council (the District Council) and group 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.

- the summary statement 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;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision 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 30 October 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.

### 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 30 October 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 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 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 or any of its subsidiaries.

Scott Tobin,  
Audit New Zealand  
On behalf of the Auditor General  
Christchurch, New Zealand  
8 November 2013





# Buller District Council

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New Zealand  
Freephone 0800 807 239  
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Fax 64 3 788 8041



## Reefton Office and Library

66 Broadway  
PO Box 75  
Reefton 7851  
New Zealand  
Freephone 0800 808 821  
Ph 64 3 732 8821  
Fax 64 3 732 8822



## Sue Thomson-Casey Memorial Library

87-89 Palmerston Street  
Westport 7825  
New Zealand  
Ph 64 3 788 8030  
Fax 64 3 788 8147

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

