

Buller District Council

**Annual
Report
2024**

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Councillor Linda Webb
Councillor Graeme Neylon

Part one:

Overview

[A Message From our Mayor and Chief Executive Officer](#)

He waka eke noa – A Canoe which we are all in with no exception.

Welcome to Council's Annual Report for 2023/2024 which details our performance for the third year of the Long-Term Plan (LTP) 2021-2031 "Shaping our District". The year in review has been the start of a move to growth rather than recovery from the flooding events of recent years. Council staff have worked alongside central government funding partners to ensure we have been working on delivering the projects which we committed too.

Our elected members have had their first full year as a collective and are now well established in the process of Council. A mid-term governance structure review was aimed at better meeting the needs of the elected member group whilst still enabling good governance and opportunities to develop and grow. We had started off the year looking ahead to our 2024-2034 LTP, however, due to the changes in central government and the uncertainty regarding water reform, our Council adopted to defer the LTP by one year to complete an Enhanced Annual Plan for the 2024-2025 fiscal year.

We are grateful for the contributions of Acting CEO Sean Judd and Interim CEO Steve Gibling during this period. We are also pleased to announce the appointment of Simon Pickford as CEO, with his five-year term commencing in March 2024.

In November 2023, the General Election resulted in a new Coalition Government in Parliament. This shift has introduced a number of uncertainties particularly around the Local Water Done Well policy and Resource Management reform, which we will need to address and navigate in the coming year. There are also new opportunities for the district with the government's renewed focus on regional development and enabling the minerals sector, these narratives should begin playing out into the next financial year.

[Partnership with Mana Whenua](#)

Under the Crown's obligations arising from Te Tiriti o Waitangi, Te Rūnanga o Ngāti Waewae as mana whenua are engaged in the future direction setting for the West Coast and specifically the Buller District. Our partnership has continued to mature and develop over time with iwi representation at both governance and project level.

[Flood Recovery](#)

The NEMA Tranche 2 package of flood recovery funding for essential infrastructure repairs was completed by 30 June 2024, with the exception of the Westport Wharf repairs. The Wharf repairs for Holcim 2 and Kawatiri wharves on the riverbank are now underway and are scheduled to complete in 2025.

This \$17.1m package of work included repairs to the Three Waters network, the eastern Tiphead, Reefton historic landfill, Reefton stopbank and a programme of dredging of the river channel to enable economic recovery to the Westport Port.

With the NEMA betterment funding and the Crown Infrastructure Partners Better Off Funding, 19 WaStops have been installed across the Westport stormwater network to greatly improve resilience through backflow prevention. Several wastewater pump stations have also been lifted above 100yr flood levels and other network improvements completed to enhance system performance and resilience.

In May 2023, Government set aside \$22.9m for Resilient Westport funding aligned with the PARA framework (Protect, Avoid, Relocate, Accommodate). This programme of work is aimed at improving Westport's flood resilience over time.

BDC (Buller District Council) and WCRC (West Coast Regional Council) are working collaboratively with iwi and Central Government to protect Westport from flooding where possible and to plan residential growth into lower hazard risk areas. Among a range of initiatives, the key projects are building flood mitigation structures for Westport (floodwalls and stopbanks), Master Planning for Westport's future growth and development, working with West Coast Emergency Management to develop a comprehensive emergency management plan, and new equipment to improve the warning systems for Emergency Management.

The goal is to create a safer, stronger Westport for all our residents through a range of solutions and community collaboration.

Roading Network Return to Service

The district's roading network was significantly impacted by the flooding events with over 150 defects recorded. Council has worked with Waka Kotahi / NZTA to determine the repair methodology for each defect. Defects requiring minor repairs were assigned to Council's maintenance contractor in November 2022 with these works completed in late 2023. The remaining 84 sites were packaged into 12 bundles of work. Construction contracts for these bundles of work have been awarded to 8 main Contractors. 22 sites remain to be completed with 5 of these currently under construction. All remaining works are expected to be completed by early December 2024.

Climate Change Adaptation

Over the last year, Council has continued its detailed climate risk assessment process that will be used to help the district adapt to the changing climate. The risk assessment has been developed in partnership with the University of Canterbury and aligns with best practice national guidance. It incorporates both quantitative and qualitative methods, the

latest climate projections, and sea-level rise scenarios, and considers multiple hazards. The first detailed risk assessment will be used to advocate for unambiguous funding and decision-making frameworks and further engage our stakeholders and communities in the ongoing conversation about climate change related risk and adaptation strategies.

[Kotahitanga Mo te Taio Alliance \(KMTT\)](#)

The Buller District Council is part of the [Kotahitanga mō te Taiao](#) (KMTT) Alliance: a collective of nine iwi and five councils from Te Taihū and northern Te Tai Poutini, as well as the Department of Conservation, Ministry for the Environment, Fisheries NZ in partnership with our global supporter, The Nature Conservancy. Kotahitanga mō te Taiao Alliance is dedicated to environmental restoration across our rohe. As the vision grows, so will our whānau of partners, supporters, and collaborators.

In August 2022, the Buller District Council and Te Runanga o Ngāti Waewae hosted the Kotahitanga mō te Taiao Alliance at a hui in Westport. The hui brought 65 participants together from 30 organisations across Te Taihū and Buller Kawatiri.

The hui marked the first step in the Restoration by Design process – a strategic planning process focussed on bringing the KMTT Alliance’s Strategy to life. The Restoration by Design process progressed this year as planned, with the Strategy Implementation Plan being unanimously agreed upon by Alliance partners in February 2024. This process has identified the importance of scaling financing mechanisms, including nature-based economic solutions, climate change adaptation, building capability, as well as specific issues including the threats caused by invasive species, and ways to help support landowners who are undertaking restoration and protection of waterways.

Work continues on prioritising actions under the Strategy Implementation Plan, with an initial focus on reforestation in the lowlands and ungulate (goat and deer) control across the Northwest Nelson region, incorporating northern Buller.

The KMTT Alliance and the Restoration by Design process presents considerable opportunity to create transformational change for our people and nature. Meanwhile, the KMTT Alliance’s Restoring and Protecting Flora project has delivered thousands of hours of weed control and restoration planting at over 40 sites across northern Buller, building strong working partnerships between the Department of Conservation, the Buller District and West Coast Regional Councils, and private landowners and community groups working together to protect and enhance our unique biodiversity. The project was launched in 2021 and formally concluded in June 2024. It delivered 7,500 hectares of weed control and restoration planting in Buller, with a total of over 20,000 hectares of restoration across the Top of the South. It created 20 full-time employment opportunities in Buller.

This funding has enabled the community to get behind the restoration of the Kūkūwai Reserve, a newly acquired DOC site near Martins Creek in Westport, resulting in a further 6,000 plants in the ground and around 2 hectares of precious lowland kahikatea forest restored and buffered to date. The final phase of planting at Kūkūwai Reserve, will see a further 3,500 native plants go in the ground this spring to connect fragments of lowland native forest in the area.

The Nature Conservancy, through the KMTT Alliance, has also provided funding to support KMTT Strategy-aligned community projects focused on landscape scale predator control and other environmentally focused initiatives.

Infrastructure Acceleration Fund

Kainga Ora advised Council in July 2023, that despite signing a funding agreement in 2021, and agreeing a Delivery Plan in April 2023, funding would only be available after the Kainga Ora Board and Joint Ministers had approved the Delivery Plan.

In October 2023 Kainga Ora advised BDC that design funding would be made available after further revisions to the Delivery Plan to reflect the newly imposed construction funding condition. The Delivery Plan was signed by both parties in December 2023.

All IAF projects were in design by February 2024 with design scheduled for completion by the end of 2024.

Master Planning

Master Planning is a comprehensive planning process that looks at options and opportunities for the short, medium, and long-term future of the greater Westport area. The Master Planning process seeks to provide a holistic road map for the community, public and private sectors. It ultimately guides the development of areas of land for future use, creating greater choice for the community around lower hazard risk areas.

Master Planning is part of the Resilient Westport package of works and being led by the Buller District Council. Stage One was initiated in late 2023 when the Isthmus Group was appointed to undertake the scope of works.

The background and early vision are complete.

The process looks at hazard planning as well as the general wellbeing of the region – with areas of focus around economic development opportunities, social development and where and how Westport should grow. In terms of Resilient Westport’s underlying principles under the Protect, Avoid, Retreat and accommodate (PARA) framework, it

incorporates elements of avoid, retreat, and accommodate.

Focus on Youth and Mayor Taskforce for Jobs

Buller District continues to benefit from our participation in the Mayors Taskforce for Jobs programme (MTFJ). This partnership with Ministry of Social Development (MSD) and Local Government New Zealand has supported over 41 sustainable employment outcomes in Buller during the year.

MTFJ Buller is delivered and enhanced through a strong relationship with Buller REAP who provide a district wide reach to identify and support our young people looking for work.

MTFJ has also enabled our participation in the TUIA mentoring programme. This is a kaupapa where the mayor provides mentoring support and the recipient travels to wananga across Aotearoa for leadership and personal development training based around Māori tikanga.

Other Achievements and Projects

Roading

The Karamea tight corner widening project identified 16 sites requiring safety improvements where large rigid vehicles are unable to pass in opposing directions safely. Of the 16 sites, 10 were prioritised and 6 of the 10 identified for delivery to utilise the available funding prior to 30 June 2024. In addition, 3 sites from the northern side of the Karamea bluff to the Karamea bridge have been resealed although further work is planned for late 2024.

Wastewater

A large project within the wastewater portfolio is the renewal of the pump stations overflow discharge consent into the Buller River. This involves the consent application, the development and consultation of a wastewater/stormwater separation policy, modelling for both wastewater and stormwater and improvements to the infrastructure such as pump station controls and grit screen cleaning and plus removal cross connections in the streets.

Water Supplies

The Westport trunk main project continues with the final stage of work underway for delivery in 2025. Other projects include improvements to the Westport water treatment plant and the bulk water meter sectorisation of the Westport water system to put management improvements in place.

Stormwater

The key stormwater project includes the replacement and upgrade of stormwater pipes

to handle typical stormwater events more effectively aiming to reduce flooding on road corridors and surrounding properties.

Waste Management

The waste management team have been upgrading the Karamea, Westport and Reefton transfer stations. In Karamea a new weighbridge, site office and recycling centre have been added. In Westport and Reefton roof repairs and security upgrade have been completed.

Library Recarpeting Project

The Sue Thompson Casey Library recarpeting project was completed in June 2024, within the planned timelines and within the allocated budget.

This was a significant undertaking as the previous carpet had been exposed to public use for more than 20 years.

In Summary

Despite the ongoing challenges and uncertainties, particularly surrounding government legislation in relation to water services, we remain committed to delivering on our priority projects.

While affordability continues to be a key focus, we are adapting to these changes and moving forward with a strategic vision that balances immediate needs with long-term sustainability.

Finally, we would like to thank the community, Councillors, reserve and hall subcommittee members, community board members, council staff, iwi, volunteers, and contractors for their contribution throughout the year to support the success of the Buller District. We also value the support of our key central government funding partners who remain vital to the success of our strategic direction.



Mayor Jamie Cleine



CEO Simon Pickford

Key Financial Data

BULLER DISTRICT FINANCIAL HIGHLIGHTS

Net Surplus	\$2.2
Operating Revenue	\$52.7
Operating Expenditure	\$50.5

Overall Result

Council recorded a surplus of \$2.2 million compared to a budgeted surplus of \$18.3 million, resulting in an unfavourable variance of \$16.1 million. The variance is primarily driven by higher than budgeted expenditure.

The variance is driven by a combination of significant unbudgeted costs and valuation impacts including \$4.1m loss on asset disposals, \$1.6m loss on investment property revaluations, and higher operational expenditure such as dredge crew costs (\$1m), prior year audit fees (\$145k), additional consultancy expenses for covering senior positions in Council, rates and PMO audit, BECA asset management and WSP maintenance support (\$1.7m).

These pressures were compounded by inflationary cost increases, ongoing recovery and maintenance activity and timing of external funding, all of which contributed to a substantially higher operating expenditure than budget.

Overall, the results reflect the continued impact of recovery and infrastructure programmes, the timing of external funding, and revaluation movements, which together have contributed to the variance against budget.

Statement of Position

Fixed Assets

Council's fixed assets are \$507 million, compared to the prior year of \$484 million. Included in the current year is the infrastructure revaluation of \$13 million.

Council's Net Debt Position

Council's net debt position has increased from \$19.4m in 2023 to \$26.4 million in 2024 reflecting the higher payments to suppliers and employee benefit liabilities.

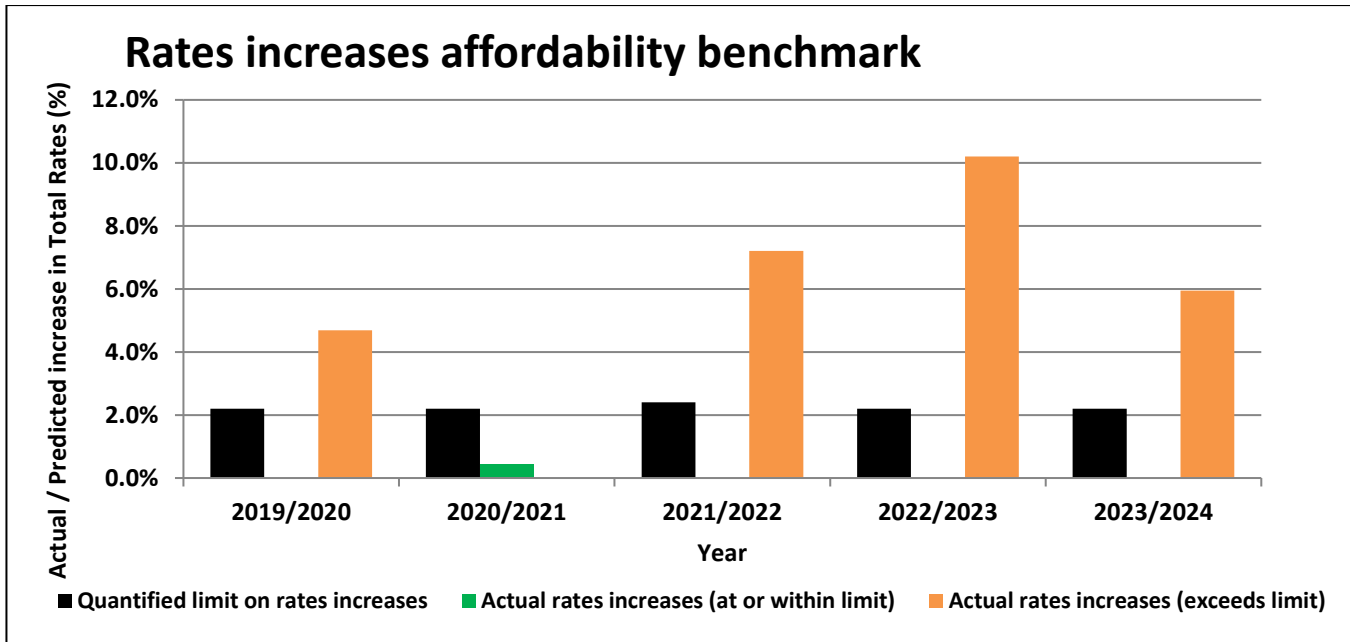
Our Financial Performance at a Glance

Buller District Council Annual Report 2024

Rates Increases Affordability Benchmark

The Council meets the rates affordability benchmark if –

- its actual rates income equals or is less than each quantified limit on rates; and
- its actual rates increase equal or are less than each quantified limit on rates increases.



2023/24

The benchmark was not met in 2023/24, and this was also signalled in the LTP. This is due to the impact of lower investment interest rates that are only partially offset by savings in loan interest rates; an increase in employee benefit expenses necessary to deliver services expected of Council by the community and of a local government; an enhanced subsidised roading programme partially offset by an increase in the Waka Kotahi subsidy rate that aims to improve the network resilience and provide improved freight and visitor access while optimising value for money.

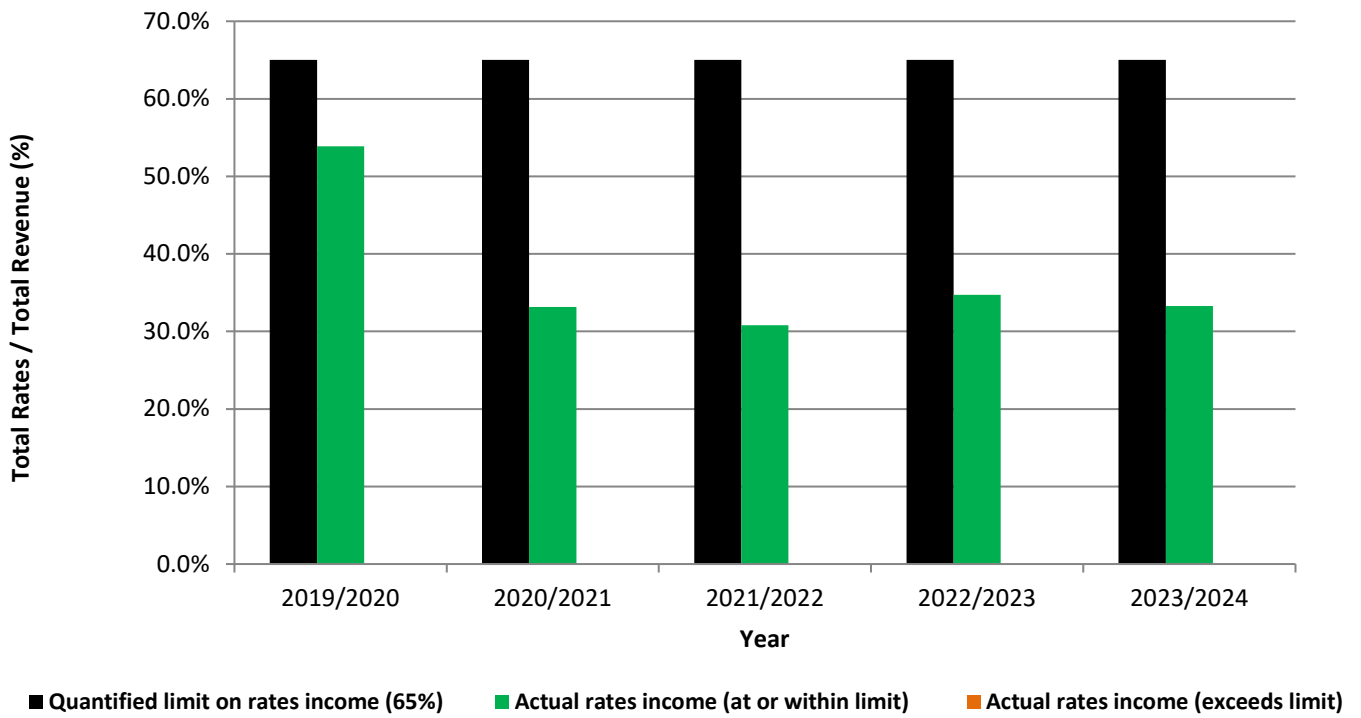
Note Council has actively looked for ways to offset rates increases by utilising income sources other than rates and investment interest e.g. land sales, external grants and making the port a self-sustaining activity.

Rates Income Affordability Benchmark

The Council meets the rates affordability benchmark if

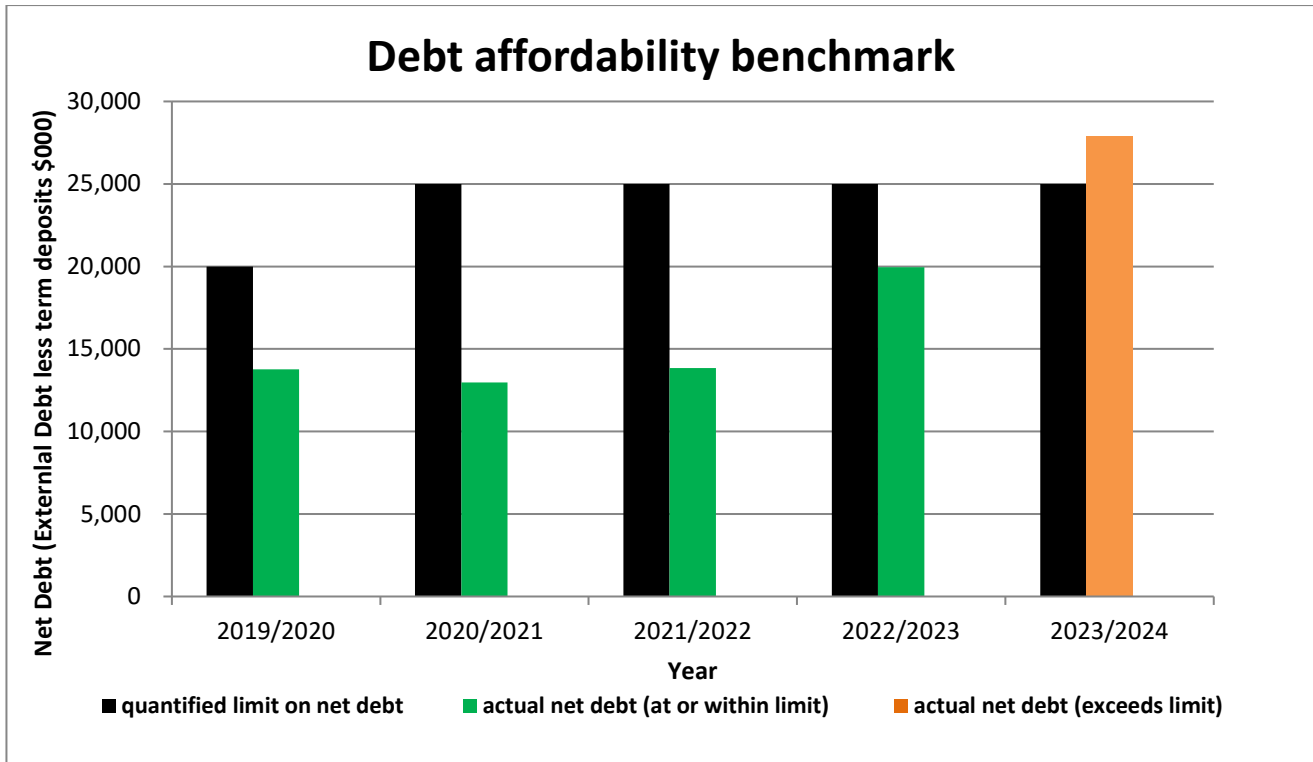
- its planned rates income is less than or equal to each quantified limit on rates, and
- its planned rates increase are less than or equal to each quantified limit on rates increase

Rates income affordability benchmark



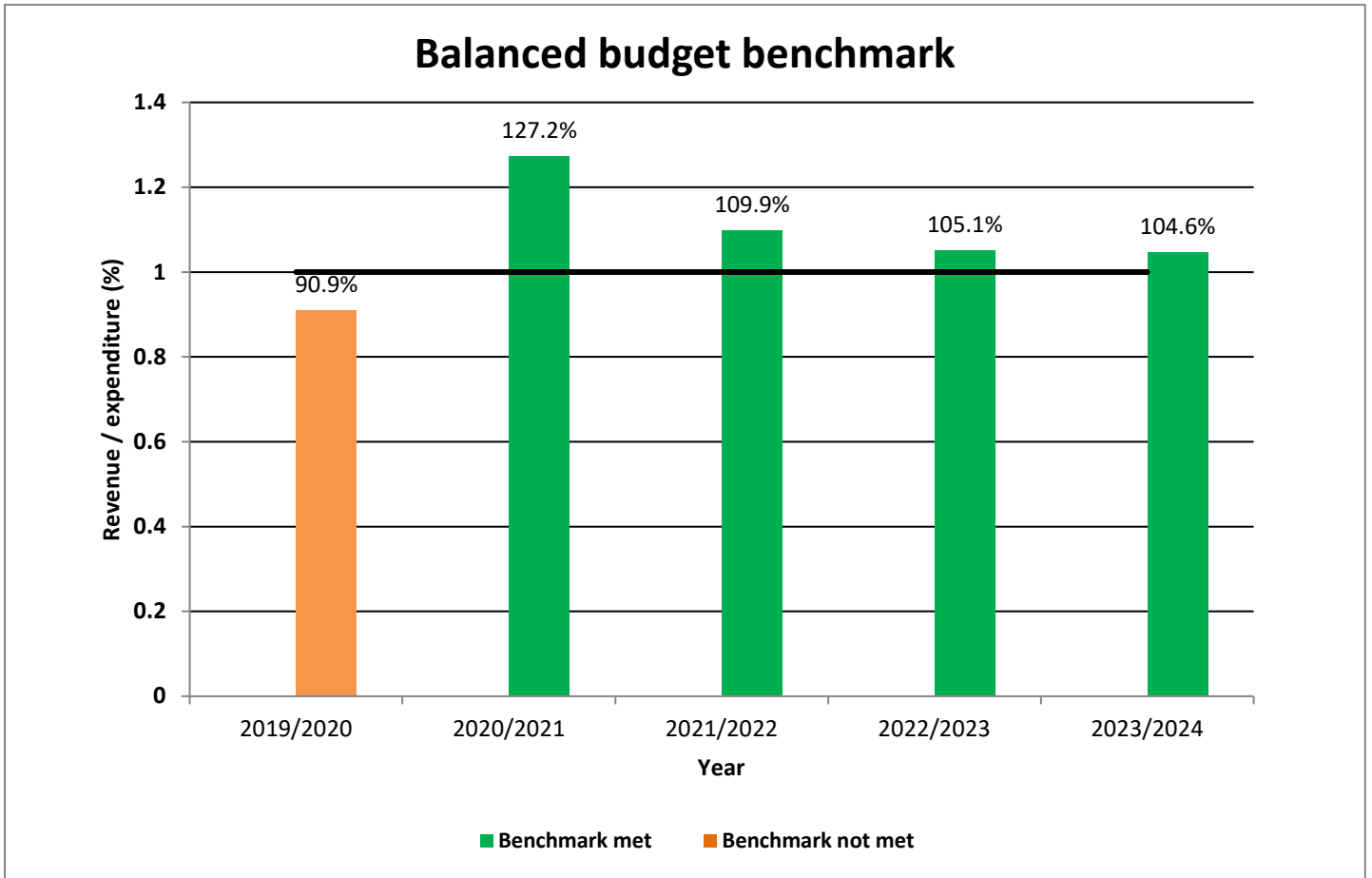
Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing.



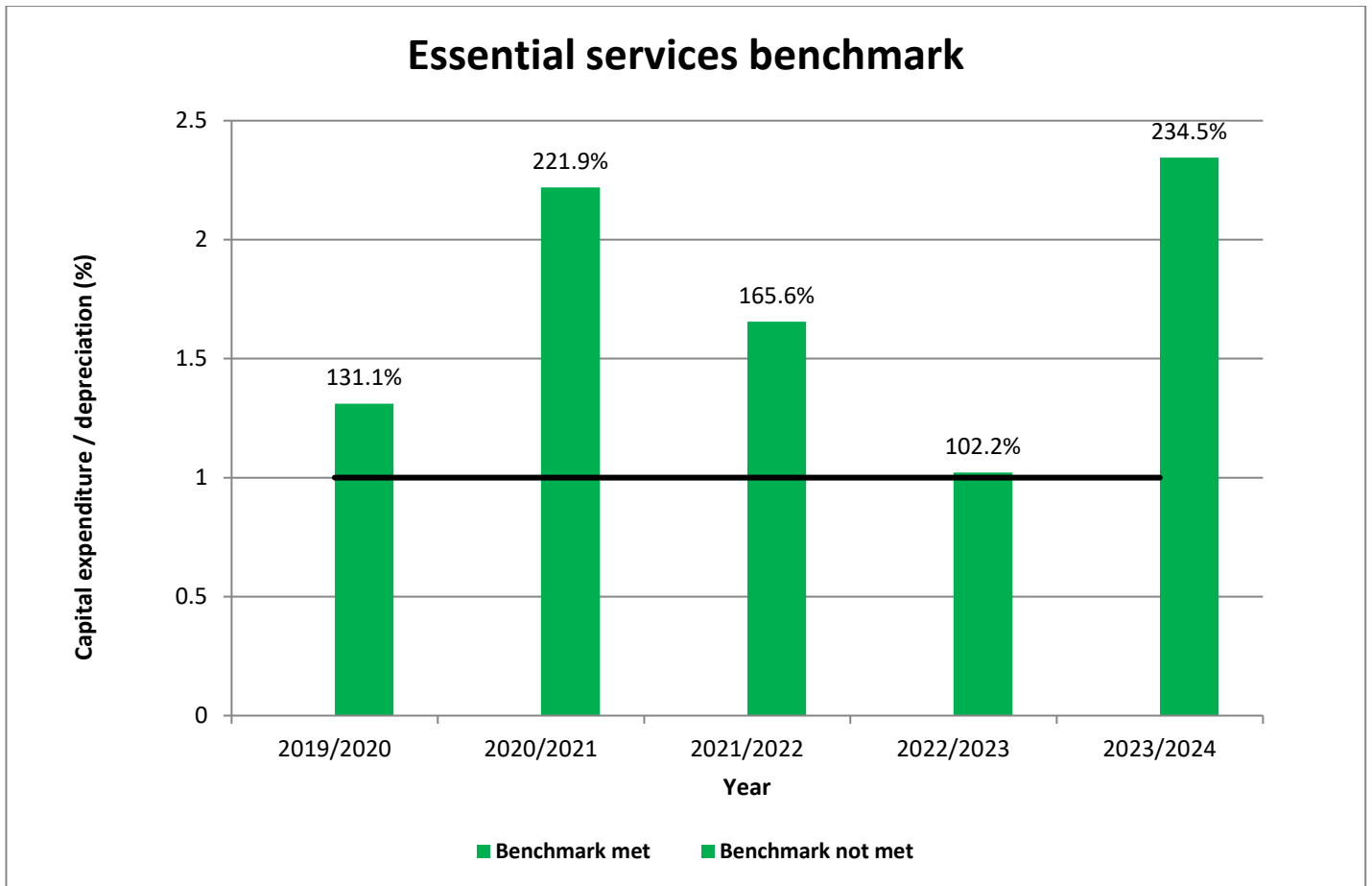
Balanced Budget Benchmark

The Council meets this benchmark if its revenue equals or is greater than its operating expenses.



Essential Services Benchmark

The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.

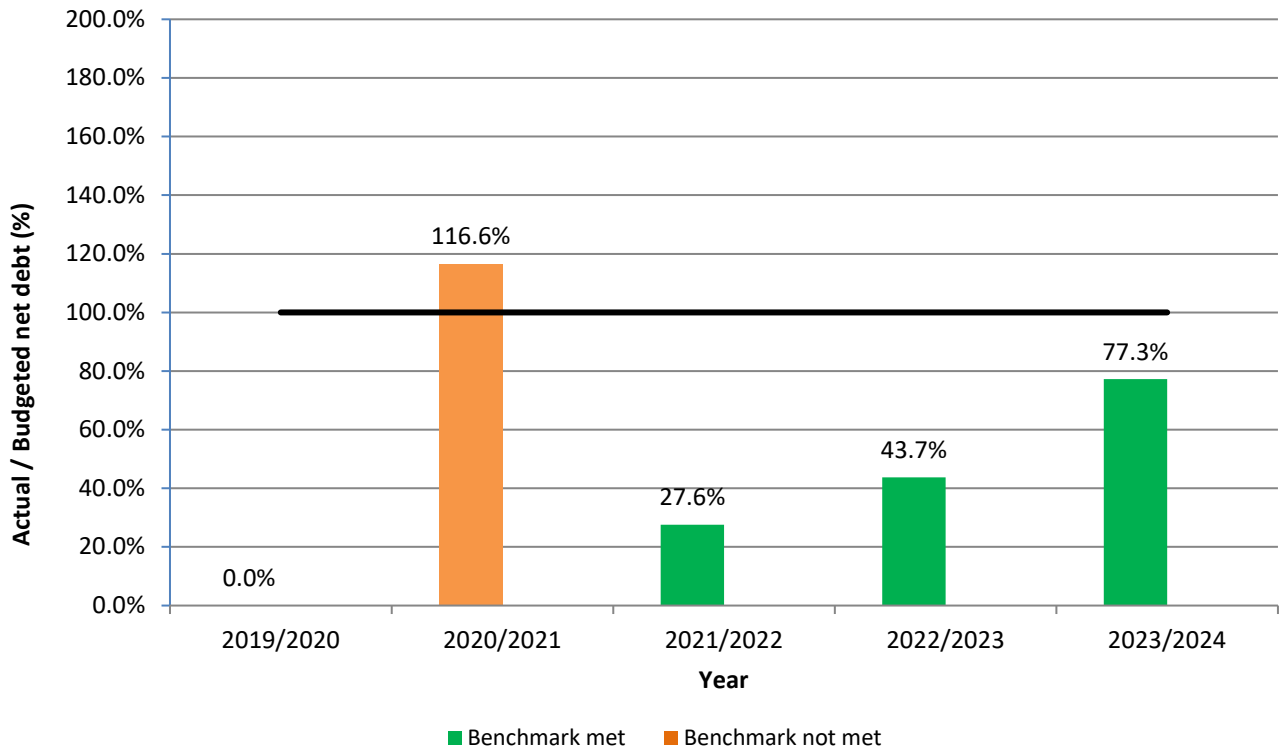


The Council have not met this benchmark for the 23/24 financial year.

Debt Control Benchmark

This benchmark measures the net debt compared to planned debt, to indicate whether Council's net debt at year end has exceeded the planned net debt. For this benchmark to be met, the result should measure less than 100%.

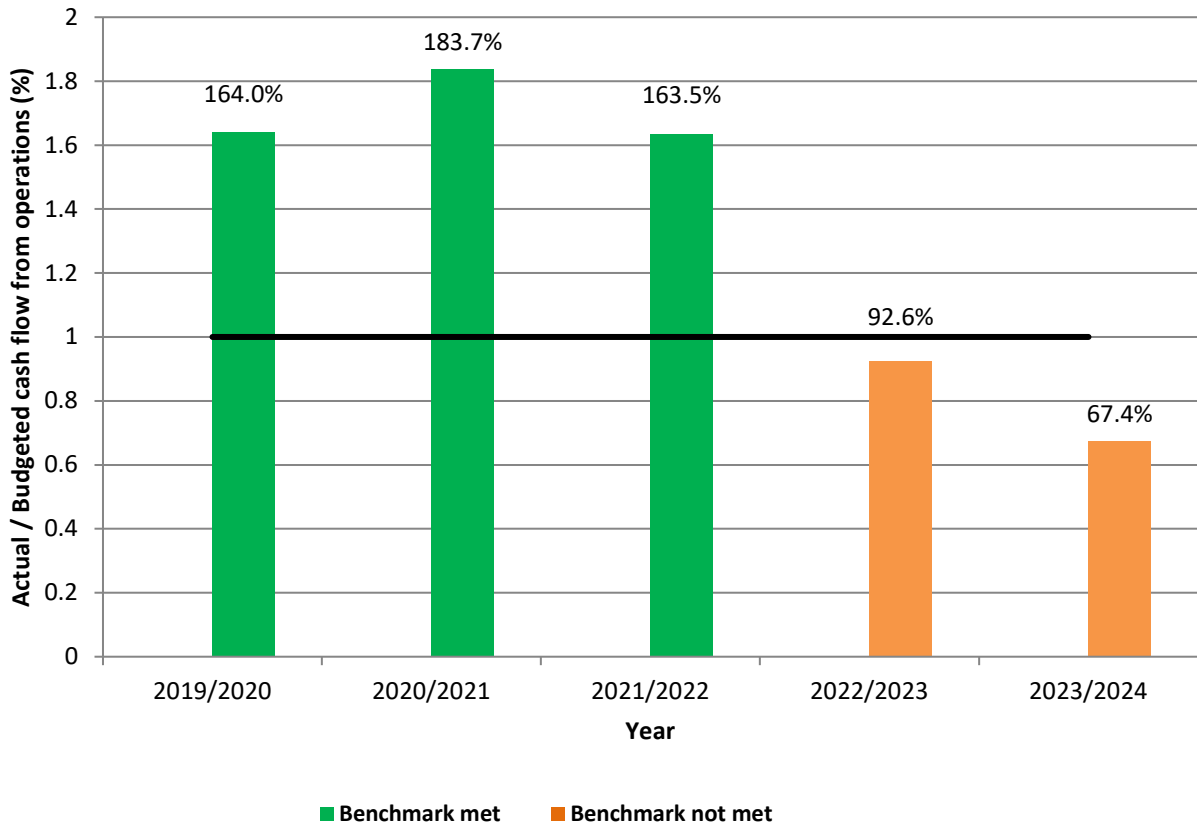
Debt control benchmark



Operations Control Benchmark

Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

Operations control benchmark



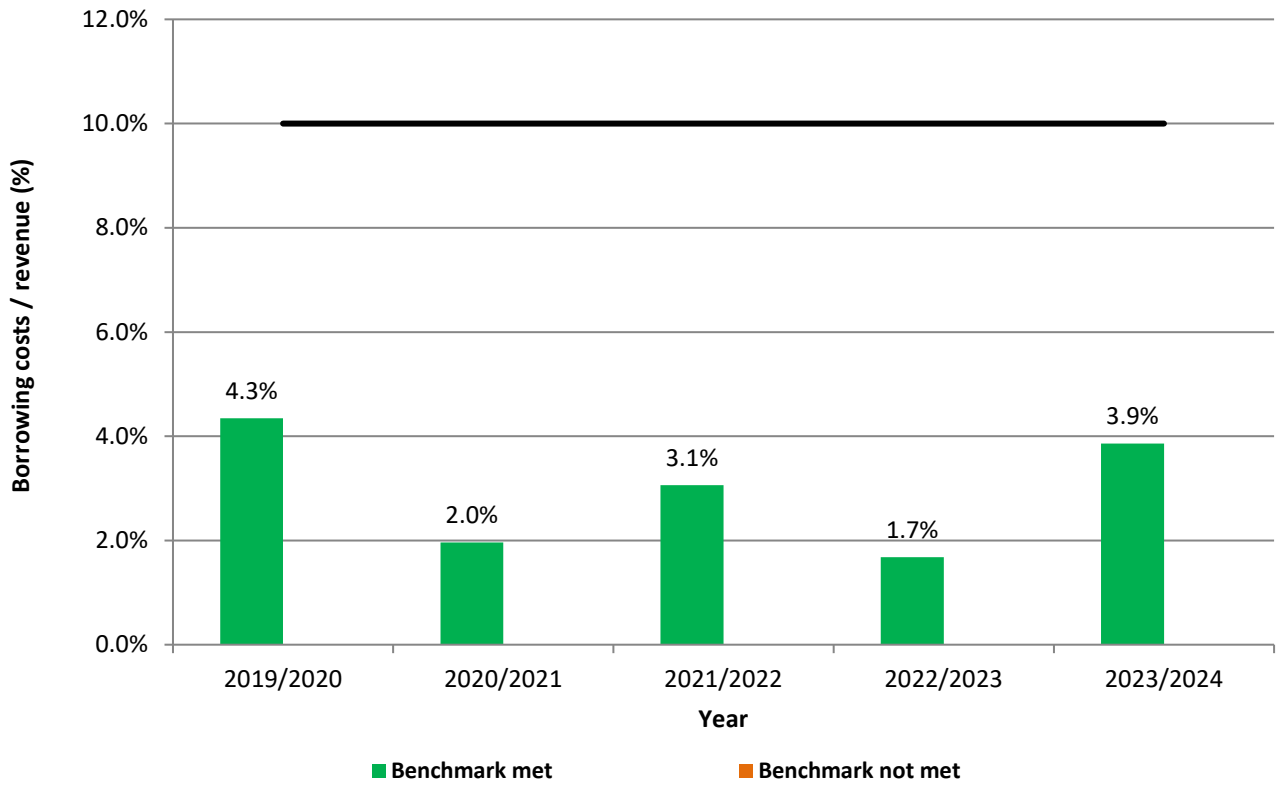
Council have not met the operations control benchmark over 22/23 and 23/24.

Debt Servicing Benchmark

The following graph displays Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

Because Statistics New Zealand projects the Council's population will grow no faster than the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.

Debt servicing benchmark



Part two:

Vision and Community Outcomes

Council Vision and Mission Statements

Our Vision

Our vision is for the Buller district to grow and for the district to become a thriving community where families enjoy a great quality of life and the distinctive nature, cultural and historical environment are treasured.

Our Mission

To serve the residents of the Buller district, conscious of their needs, by providing facilities and services and creating an appropriate environment for progress and development while preserving the distinctive natural environment, as well as the cultural and historical environments.

Our Principles

Community Driven

We are committed to making a difference in the community we call home.

One Team

Shared direction, shared effort.

Future Focused

We seek solutions that are fit for the future.

Integrity

Open and honest in decisions and action.

We Care

About people and place.

Community Outcomes and Wellbeing

Community outcomes and well-beings describe how Council aims to achieve meeting the current and future needs of our communities. This includes providing good-quality infrastructure, public services as well as performing regulatory functions.

Community Outcomes set the direction for the Long-Term Plan (LTP) and Annual Plan (AP). All activities included in the LTP or AP that Council undertakes contribute toward achieving Community Outcomes and Well-beings.

A Shared Inspiration

Council developed its Community Outcomes in exchange with the community as part of the 2021 – 2031 LTP consultation.

Council invited small groups of community representatives across the district to come together to help prioritise their community's goals in the four areas of well-being. An online survey enabled the wider community to also contribute their thoughts.

Councillors, council's senior leadership team, and Ngāti Waewae also participated in workshops to discuss aspirations for the district and review the community's visions. The result was a set of five goals which are the Community Outcomes.

A detailed description of our Community Outcomes is available in the 2021 – 2031 LTP.

Our Measure of Success

The Local Government Act (2002) requires Council to identify the Community Outcomes to which a group of Council activities primarily contribute to, and to report the progress during the year towards the achievement of the outcomes.

Council must also describe any effect that Council activity had on the social, economic, environmental, or cultural well-being of the community.

The results are collated, and a more detailed assessment is included in each activity statement. Each of Council's activities contribute to two or more of the Well-beings.

The following table identifies for each activity the Well-beings that it makes a positive contribution towards. It is not believed that any activity makes a negative contribution to any of the Well-beings.

A Shared Path

Council believes that achieving our Community Outcomes relies on working in partnership with the whole community, including individuals, businesses, government agencies and community organisations.

Community Outcomes and Well-Beings

Council Activities	Community Outcomes				Well-beings				
	Well-being	Learning	Who We Are	Sustainable Environment	Prosperity	Social	Economic	Environmental	Cultural
Regulatory Services	✓	✓	✓	✓		✓	✓	✓	
Roading and Transport		✓		✓	✓	✓	✓	✓	
Water Supplies	✓	✓		✓	✓	✓	✓	✓	
Wastewater/Sewerage	✓	✓		✓	✓	✓	✓	✓	
Stormwater	✓			✓		✓	✓	✓	
Solid Waste	✓	✓		✓	✓	✓	✓	✓	
In-house Professional Services	✓			✓	✓		✓	✓	
Community Services	✓	✓	✓	✓	✓	✓			✓
Governance and Representation	✓	✓	✓	✓	✓	✓	✓	✓	✓
Customer Services and Support Services	✓	✓	✓	✓	✓	✓	✓	✓	✓
Property	✓	✓	✓	✓	✓	✓	✓		✓

The Four Well-beings

The four well-beings are set out in the Local Government Act (2002) and include social, economic, environmental, and cultural.

The Four Well-beings can be described as:

SOCIAL

- ✓ Includes individuals, families, whanau, hapu, iwi, and a range of communities setting and achieving goals such as education, community networks, health, personal and financial security, and having equity of opportunity and rights and freedoms.

AFFORDABILITY

- ✓ Considers if the local economy can generate employment and wealth needed to provide many of the requirements for social well-being such as financial security, health, and community networks.

ENVIRONMENT

- ✓ Looks at the natural environment and if it can sustainably support the activities that are needed for healthy communities, such as fresh air, fresh water, unpolluted land, and environmental controls.

CULTURE

- ✓ includes the beliefs, customs, values, identities, and behaviours shown through arts, language, stories, ceremonies, and heritage of our community.

Working with Iwi

An opportunity for Māori to contribute to the decision-making processes of Buller District Council.

The Buller District Council governance structure formally recognises the importance of the crucial relationship with Te Rūnanga o Ngāti Waewae.

In May 2021 Councillors resolved that the Council Ngāti Waewae representative has voting rights at governance committees outside of Council. The maturity of the relationship has progressed significantly over the past three years.

Te Rūnanga o Ngāti Waewae are already legally recognised as mana whenua by Council in regard to its existing obligations under legislation around consenting. The appointment further strengthens, develops, and extends the Council relationship with Te Rūnanga o Ngāti Waewae especially across Council's wider cultural, social, economic, environmental, and legal interests.

Under the Crown's obligations arising from Te Tiriti o Waitangi, Te Rūnanga o Ngāti Waewae as mana whenua are always going to be heavily engaged in future direction setting for the West Coast Te Tai o Poutini in general, and specifically, for the Buller district. For Council, a strong and positive relationship with Te Rūnanga Ngāti Waewae is important on every level.

Notwithstanding the relationship with Ngāti Waewae, Council will also consult with Ngāti Apa ki Te Rā Tō on matters regarding the Buller district. The input of Māori not associated with Ngāti Waewae may from time to time be received for consideration by Council.

Under Section 81 of the Local Government Act 2002, Council must establish and maintain processes to provide opportunities for Māori to contribute to the decision-making processes of the local authority. Council is also required to look at ways to foster the development of Māori capacity to have input into these processes.

Part three:

Roles and Compliance

The Role of the Annual Report and Financial Statements

We are required to produce an Annual Report each year to account for the money provided by ratepayers, financial institutions, and government agencies.

The Annual Report is also an important tool for showing how our community outcomes are being achieved. This document, therefore, represents an opportunity to provide interested parties with a range of additional information to give a more complete picture of the district's affairs.

The contents of this Annual Report will refer to the district's strategies and plans, including the Long-Term Plan (LTP) 2021 – 2031.

The LTP 2021 – 2031 was adopted by Council on 30 June 2021, after considerable consultation with ratepayers and interested others.

This is the third Annual Report prepared under the LTP 2021 – 2031. Many of the ways in which this information is presented are governed by legislation and standard accounting practices. However, we recognise that the readers of this report are from diverse backgrounds, so we have taken steps to present the information in an accessible and understandable form.

The message from the Mayor and Chief Executive Officer provides commentary on some of the year's key strategies, objectives, highlights, and challenges.

The Financial Statements and Statements of Service Performance look at the district's affairs in greater detail. We thank you for your interest in our activities and our leadership role in developing the Buller District.

Statement of Compliance and Responsibility

Compliance

The Council and Management staff of the Buller District Council confirm that the legislative deadline for the Annual Report was 31 October 2024. Council has breached the deadline for adoption.

Responsibility

The Council and Management staff of the Buller District Council accept responsibility for the preparation of the Annual Financial Statements and the judgments used in them. The Financial Statements are unable to be amended following issue.

The Council and management of the Buller District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Council and management of the Buller District Council, the Annual Financial Statements for the year ended 30 June 2024 fairly reflect the financial position and operations of the Buller District Council and Group.

The Annual Report documents the Council activities until 30 June 2024 and was adopted 25 February 2026. This Annual Report's adoption is subsequent to the statutory reporting date of 31 October 2024. The Council's Acting CEO for the period before 30 June 2023, Rachel Townrow, resigned effective 9 June 2023 and Chief Executive Simon Pickford at the time of the adoption of the Annual Report has signed/certified the Annual Report as required. Steve Gibling was the CEO on the 30 June 2024.

As part of the 2025 Local Government elections, Chris Russell was elected as Buller District Council's Mayor.

[How the Annual Report Fits into Council's Overall Planning Framework](#)

He Kupu Whakataki i te Kaiwhakahaere i te Kaihautu Buller District ratepayers and residents Waiho i te toipoto, kua i te toiroa – let us keep close together, not wide apart.

This whakatauki speaks to the importance of keeping connected, of maintaining relationships and dialogue so that we can keep moving forward together.

Plan Reviews

Council will review and evaluate its LTP every three years. As part of this process, input from the community will be sought through engagement activities.

Annual Plans

Between the three-yearly reviews, Council produces an Annual Plan. This outlines what activities and services Council will undertake in the following year and any changes to the LTP.

Annual Reports

At the end of each financial year, Council produces an Annual Report which details what Council did during the financial year compared to what it planned to do in the LTP or Annual Plan.

The Planning Cycle

Long-Term Plan and Consultation Document

Reviewed every three years.

Lets you know how Council is doing and how it's going to be paid for the next 10 years

Annual Plan

Produced every non-Long Term Plan year.

Lets you know how Council's work is going to be paid for each year, and any variances from the Long-Term Plan.

Annual Report

Produced every year.

Lets you know whether the Council did what it said it would do.

Community Outcomes

Knowing the environment in which people live.

Knowing what the community and people want.

Part four:

Year in Review

Our Work in Detail

The following pages set out in detail the results for each of Council's activities, which have been grouped as follows:

Council Activities:

Flood Recovery Environmental and Planning

- Regulatory Services

Engineering Services

- Roading
- Transport
- Water Supplies
- Wastewater/Sewerage
- Stormwater
- Solid Waste
- Infrastructure Delivery

Community Services

- Community Services

Governance and Support Services

- Governance and Representation
- Customer Services and Support Services

Council Enterprises and Property

- Property/ Community Facilities

Council Controlled Organisations

- Westport Airport
- Westport Harbour
- Buller Holdings Limited
- WestReef Services Limited
- Buller Recreation Limited

This section of the Annual Report outlines what activities Council has undertaken to support the Community Outcomes, strategic goals and legislative requirements that Council aims towards and operates under.

Please note both Council's targets and significant projects/issues form part of the performance management framework against which actual levels of service performance have been assessed.

Targets represent the levels of service to be met annually unless stated otherwise.

Significant judgements used in the following statements of service performance

Significant judgements used for the selection, measurement, aggregation and presentation of the information presented in the service performance sections were:

Activity Section	Significant Judgements Used
Flood Recovery	<p>There were no key performance indicators set as this activity was not planned when the 2021-2031 Long Term Plan was adopted.</p> <p>Council created a Recovery Action Plan (RAP), which included four key areas which are reported on.</p> <ul style="list-style-type: none"> • Reconnecting our community • Restoring the natural and rural environment • Rebuilding the built environment • Regenerating the economic environment <p>Council believed it was important to include a Funding Impact Statement and associated narrative to explain the impact of the significant flooding.</p>
Regulatory	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.
Transport	Mandatory Key Performance Indicators are required under the requirements of the Local Government Act.
Water Supplies	Mandatory Key Performance Indicators are required under the requirements of the Local Government Act.
Wastewater/Sewerage	Mandatory Key Performance Indicators are required under the requirements of the Local Government Act.
Stormwater	Mandatory Key Performance Indicators are required under the requirements of the Local Government Act.
Solid Waste	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.
Infrastructure Delivery	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.

Community Services	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.
Governance & Representation	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.
Customer Services & Support Services	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.
Community Facilities	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.
Westport Airport	Key Performance Indicators are set in the Statement of Intent.
Westport Harbour	Key Performance Indicators were set in the 2021-2031 Long Term Plan which align to the Community Outcomes.
Buller Holdings Limited	Key Performance Indicators are set in the Statement of Intent.
Buller Recreation Limited	Key Performance Indicators are set in the Statement of Intent.
WestReef Services Limited	Key Performance Indicators are set in the Statement of Intent.

Flood Recovery

Links to Community Outcomes

<ul style="list-style-type: none"> • This activity supports all of the community outcomes.

Why Are We Involved in This Activity?

Council’s involvement in flood recovery was and is critical to promote recovery, community resilience and reinstate critical infrastructure that was damaged in the severe weather events.

When Council prepared the 2021 – 2031 Long Term Plan, Council did not know that these two severe weather events would rattle our district. Due to this Council did not consider the extra revenue from central government and the significant expenditure caused by the two flood events. To ensure the Annual Report displays clearly the full impact these two weather events had, this Annual Report includes an additional section covering food recovery. This has not been part of previous Annual Reports.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

Council did not create a contingency fund for severe weather events when preparing the 2021 – 2031 LTP. Consequently, there is no budget for the extra external grant revenue and the related costs for both severe weather events.

Statement of Service Performance

Recovery

Recovery typically is an effort that takes several months, sometimes years, assisting the impacted community to get back on their feet after an event and adjusting to changes.

Council has created a Recovery Action Plan (RAP), which includes four key areas, to achieve this goal:

- Reconnecting our community
- Restoring the natural and rural environment
- Rebuilding the built environment
- Regenerating the economic environment

These are the key pieces of work and milestones that the Recovery Team set out to coordinate or lead. Working with iwi and closely partnering with the various agencies who delivered key actions in each area or contributed their expertise, was key to support our community on the path of recovery.

The RAP Milestones and Outcomes Report outlines the milestones and outcomes that were achieved. Further details on the work done by the flood recovery team are displayed on the pages that follow.

Significant Capital Expenditure

Since the floods, \$9.8m of significant capital expenditure for flood recovery has been undertaken including reinstatement of 3 Waters infrastructure, roading infrastructure, and work at Westport Port.

Work in progress is included at year end due to the timing of project delivery for the rebuild of damaged assets.

Key Performance Indicators

There are no key performance indicators for Flood Recovery in the 2021-2031 Long Term Plan to report against.

Funding Impact Statement for Flood Recovery Services for the year ended 30 June 2024

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		0	0	0
Targeted rates		0	0	0
Subsidies and grants for operating purposes		0	0	4,966
Fees and charges		0	0	0
Internal charges and overheads recovered		0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts		0	0	0
Total operating funding	A	0	0	4,966
Applications of operating funding				
Payments to staff and suppliers		0	0	2,272
Finance costs		0	0	0
Internal charges and overheads applied		0	0	0
Other operating funding applications		0	0	0
Total applications of operating funding	B	0	0	2,272
Surplus/ (deficit) of operating funding	A-B	0	0	2,694
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	8,086
Development and financial contributions		0	0	0
Increase/(decrease) in debt		0	0	0
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	0	0	8,086
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		0	0	0
- to replace existing assets		0	0	9,687
Increase/ (decrease) in reserves		0	0	1,093
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	0	0	10,780
Surplus/ (deficit) of capital funding	C-D	0	0	(2,694)
Funding balance	((A-B)+(C-D))	0	0	0

Regulatory Services

Links to Community Outcomes

SOCIAL

- ✓ *Provide essential services to residents and businesses to support a healthy environment.*
- ✓ *Ensure environmental health standards are met, so food offered for sale is prepared appropriately and safe for consumption.*
- ✓ *Provide and develop safe public places.*
- ✓ *Emergency management is a key function in ensuring that injury to people and damage to property is minimised in the event of natural disasters.*
- ✓ *Council is ready to respond in an emergency and empowers residents to be better prepared physically and psychologically for a Civil Defence event.*

AFFORDABILITY

- ✓ *By applying bylaws and other legal mechanisms to ensure facilities and services are fit for purpose.*
- ✓ *Ensure quality assurance requirements for building consent authorities are met.*

PROSPERITY

- ✓ *Make information easily available about Council, its functions and services.*
- ✓ *Recognise and support education excellence and opportunity in the district.*
- ✓ *Provide essential services to residents and businesses to support a healthy environment.*
- ✓ *Develop policies and implement practices that enhance our environmental sustainability and natural diversity.*
- ✓ *Ensure appropriate management and promotion of the district's natural and physical resources.*

ENVIRONMENT

- ✓ *By providing essential services to residents and businesses to support a healthy environment.*
- ✓ *Develop policies and implement practices that enhance our environmental sustainability and natural diversity.*
- ✓ *Ensure appropriate management and promotion of the district's natural and physical resources.*

What We Do

- Animal management
- Plans, policies and guidance documents
- Provision of consents
- Building control
- Compliance and enforcement management
- Alcohol licensing
- Emergency management and civil defence
- Environmental health

Why We Do It

Council undertakes these activities to contribute to providing a safe, healthy and sustainable environment.

- The animal management service aims to provide a safer district by reducing dog-related offences through the registration of dogs, educating dog owners, and investigating complaints.
- The planning service ensures the district promotes development to support a prosperous community without compromising residents' rights and the district's physical and natural resources. This is achieved by the appropriate application of the Resource Management Act, through the review and implementation of the District Plan and its resource consent and monitoring guidelines.
- Council's building control services ensure that the district's buildings and other structures such as swimming pools, are safe, habitable, and meet national legislative requirements. Of particular importance is Council's role in advising on and, where necessary, enforcing the statutory provisions relating to earthquake prone buildings.
- Compliance and enforcement management focus on working with the community to assure the district remains a peaceful and attractive place to live and work. Through bylaws and other legal mechanisms, Council aims to reduce littering, effectively manage freedom camping, and respond to noise nuisances, as well as encouraging residents to maintain tidy sections.
- Alcohol licensing's role is to safeguard the statutory requirements and objectives of the Sale and Supply of Alcohol Act 2012. If these are met, the sale and supply of alcohol should be undertaken safely and responsibly, and any harm caused by excessive or inappropriate consumption of alcohol should be minimised.
- Under the Civil Defence Emergency Management Act 2002, Council must be ready,

able to respond and assist with the recovery in the event of an emergency. Council staff and resources help in the event of a Civil Defence emergency. The Buller District has an Emergency Management Officer based in Westport through a West Coast wide shared services arrangement with Grey District Council, Westland District Council, and West Coast Regional Council.

- Environmental health ensures that operators meet public health standards in particular for the safe preparation and service of food.

Statement of Service Performance

Animal Management

Buller District Councils Animal Management Team proactively enforce the Dog Control Act 1996 and relevant By Laws. This includes the administration of dog registration each year including the follow up of unregistered dogs.

The Animal Management Team deals with service requests relating to dog attacks, aggressive, roaming, barking dogs etc. across the Buller District. An on-call service for after-hours emergencies such as dog attacks and wandering stock is available and can be accessed via the main phone number.

Alcohol Licensing

Council receives applications for new and renewals of on, off and club licences. All licence applications are publicly notified on our website and Facebook page, all new applications are required to also publish the public notice in the Westport News.

Council also received applications for special licences for one off events, or a series of special events. All applications are checked to ensure all fields required are completed in full before we accept the application and enter the application into the system. All applications are sent to New Zealand Police, Health, and Fire and Emergency NZ for reporting. New and renewal duty manager applications are also received, these are sent to New Zealand Police for approval.

Once all agencies have responded, the application is forwarded to our Licencing Inspector who completes a report to inform the District Licencing Committee of all findings during the application reporting process.

The Licensing Inspector periodically undertakes premise inspections, to ensure statutory compliance with the Sale and Supply of Alcohol Act 2012 and local bylaws, along with education and distributing resources when needed. A tri-agency approach (New Zealand Police, Health, and the Licencing Inspector) is undertaken for new and

some renewal applications or where concerns need clarification. All new duty managers are interviewed to assess their knowledge of the Sale and Supply of Alcohol Act 2012 and prior experience noted before a Duty Managers Certificate is granted. An interview for a duty managers renewal may be undertaken if deemed necessary.

District Plan Review

Every district in New Zealand must have an operational district plan. Rather than each of the West Coast councils preparing a plan, the Te Tai o Poutini Plan (TTPP) Committee is now responsible for preparing and approving a new combined plan for the West Coast. The joint committee comprises members from the Buller, Grey, and Westland District Council, West Coast Regional Council, Te Runanga o Ngāti Waewae, and Te Runanga o Makaawhio.

The proposed TTPP was notified 14 July 2022, and this has been and continues to be a significant undertaking for the Planning team with limited resources available. Council is required to administer both the Operative Buller District Plan and rules that have legal effect in the TTPP. Hearings on the Proposed TTPP began on 30 October 2023. As the TTPP advances different rules under the TTPP may apply as they come into effect.

Civil Defence

After the 2021 and 2022 floods, council staff have become very active participants in Civil Defence. Both senior leaders and staff have undertaken or are currently engaged in Civil Defence training, planning, and exercises.

Our Emergency Management Officer provides our community with assistance in preparing for emergencies and supports the Civil Defence Team with planning, education, and self-preparedness. She has been actively helping the 18 Civil Defence Community Groups in Buller's smaller communities develop their own response plans. This year, 17 of the 18 groups have completed two training sessions each.

Thanks to the Central Government's Better Off Funding, we have been able to better resource our Community Groups and Emergency Operation Centre, enhancing our preparedness for future events.

Building Consent Authority (BCA) Accreditation

Council passed its two-yearly building consent authority accreditation assessment carried out by International Accreditation New Zealand (IANZ) in December 2023.

Despite a challenging year with high consenting numbers and staff changes, that required significant input from the building team, the audit result was above the

national average. The next assessment is due to be carried out in December 2025.

The team is making good use of modern systems and technology to gain better efficiencies for onsite inspections.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

Significant Capital Expenditure

There was no significant capital expenditure for 2023-2024.





Key Performance Indicators

What We Plan to do and Our Levels of Service

Building Consent Authority

Activity Contribution Ensure quality assurance requirements for building consent authorities are met, as required by Regulation 17 of the Building Consent Authorities Regulation 2006.

Community Outcomes Social and economic.

Level of service	Performance measures 2021-2024	Performance outcomes	
Process building consent applications within the statutory timeframes.	100% of building consents are technically correct and granted within statutory timeframes.	2023-24 97.06% of building consents were technically correct and granted within statutory timeframes.	
		2022-23 99.39% of building consents were technically correct and granted within statutory timeframes.	
	Continue to retain accreditation by passing the biennial IANZ Audits.	2023-24 Accreditation passed. Due December 2025.	
		2022-23 Accreditation due Nov 2023.	

Resource Consent Planning

Activity Contribution Ensure appropriate management and promotion of the district’s natural and physical resources.

Community Outcomes Social and economic.

Level of service	Performance measures 2021-2024	Performance outcomes
Process non-notified resource consents within statutory timelines.	Process 100% of non-notified resource consents within statutory timeframes.	2023-24 Land Use Total consents 56 @ 56.25% Subdivisions Total consents 20 @ 28.57% Other Consents 14 @ 71.43% Not achieved because the number of consents exceeded planned delivery capacity. Input required for the proposed TTPP has meant that staff attention has been required in other areas.
		2022-23 Not achieved because the number of consents exceeded planned delivery capacity.

Food Premises | Public Health and Safety

Activity Contribution Ensure environmental health standards are met, so food offered for sale is prepared appropriately and safe for consumption.

Community Outcomes Social and economic.

Level of service	Performance measures 2021-2024	Performance outcomes
Inspect all food premises, hairdressers, funeral homes, camping grounds	All food premises are inspected according to their status of 9, 12 or 18-month	2023-24 85% of inspections have taken place.

and offensive traders, ensuring they meet the Food Hygiene Regulations 1974 and the Food Act 2014.	frequency.	2022-23 92.93% of the annual inspections have taken place.	<
	Inspect 100% of all hairdressers, funeral homes, camping grounds and offensive traders once annually for compliance.	2023-24 New contractor, inspections commenced. 50% completed.	<
		2022-23 Low priority inspections have been delayed as we transition over to a new contractor.	<

Level of service	Performance measures 2021-2024	Performance outcomes	
Civil Defence & Emergency Management	Council carries out its legislative functions as part of West Coast CDEMG.	2023-24 The mayor attended all CDEMG meetings and participated in regional discussions. The CEO participated in all CEG meetings	<
	One Annual education campaign happens to communicate the key points in the Buller District Flood Plan.	Council developed the Westport Evacuation Plan and this was communicated to key stakeholders	>
	Council maintains a dedicated Emergency Operations Centre facility	Council has a dedicated EOC/ECC which is resourced accordingly and on notice to respond as required.	>
	Communities have access to suitable emergency communications equipment to ensure connectivity	Council utilised the Better Off Funding made available to purchase key communications equipment and	>

	during civil defence emergencies.	resourced the communities response groups	
	Council will ensure it has adequate trained staff available to immediately respond to and run the EOC for a minimum period of 48hrs.	Council staff are always being upskilled in emergency management but staff turnover can compromise the total available trained staff to man and EOC. Council committed to ensure staff were provided opportunities to train in functional and technical aspects of EOC operations.	▶

FUNDING IMPACT STATEMENT FOR REGULATORY SERVICES

FOR THE YEAR ENDED 30

JUNE 2024

	2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding			
General rates, uniform annual general charge, rates penalties	1,507	1,598	1,927
Targeted rates	0	0	0
Subsidies and grants for operating purposes	0	0	0
Fees and charges	0	0	1,225
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts	934	953	218
Total operating funding	A 2,441	2,551	3,370
Applications of operating funding			
Payments to staff and suppliers	1,681	1,744	2,086
Finance costs	1	1	1
Internal charges and overheads applied	719	762	841
Other operating funding applications	0	0	0
Total applications of operating funding	B 2,401	2,507	2,928
Surplus/(deficit) of operating funding	A-B 40	44	442
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	0
Development and financial contributions	53	54	331
Increase/(decrease) in debt	(10)	(10)	(10)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding	C 43	44	321
Application of Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	0	0	0
- to replace existing assets	62	11	245
Increase/(decrease) in reserves	21	77	518
Increase/(decrease) in investments	0	0	0
Total applications of capital funding	D 83	88	763
Surplus/(deficit) of capital funding	C-D (40)	(44)	(442)
Funding balance	((A-B)+(C-D)) 0	0	0

Total Operating Funding

Income other than from rates was \$490,000 greater than budget as a result of increased resource consents and building activities in the region.

Payments to staff and suppliers

These were \$342,000 higher than budgeted due to the increased resource consents and building activity in the district.

Roading and Transport

Roading

Links to Community Outcomes

SOCIAL
✓ <i>By providing a safe roading system.</i>
AFFORDABILITY
✓ By providing everyone easy access to the roading network. ✓ By providing links to sustain rural communities.
ENVIRONMENT
✓ By helping reduce energy consumption in our community.

What Do We Do?

The Roothing Team is responsible for the planning, operations, maintenance, development and improvements of Buller's roads to establish an affordable, integrated, safe, responsive and sustainable roading network.

Council provides, maintains and renews sealed and unsealed roads, bridges and culverts to enable people to move around for employment, recreation, shopping, social activities and business purposes. The Roothing Team also arranges road signs, markings and street lighting to ensure that travel is safe and convenient.

Council reviews the road network in response to changing needs and develops plans to ensure the road network is able to cater for future growth.

Why Are We Involved in This Activity?

The Roothing Team ensures people have access to employment, services, education and recreation, as well as ensuring that goods and services can easily move around to support the local economy. The road corridor also creates access for critical services such as electricity, telecommunications, water supply and waste disposal.

Statement of Service Performance

Roothing 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 its vital wide-spread roading network maintained by Council. Of the 588km of Council managed roads, 316km are sealed and 272km are unsealed. Local roads incorporate 140 bridges and large culverts.

The local roads financial assistance rate sits at 72% for 2023/2024 and has increased to 75% for 2024 - 2027 by New Zealand Transport Agency (Waka Kotahi).

A 100% financial assistance rate is guaranteed for special purpose roads (SPRs) until 30 June 2027. Waka Kotahi has determined that SPRs should transfer over to local councils as local roads. A transition plan is being negotiated for this re-classification to determine if these roads should be managed as State Highways or be managed as local roads.

Council has undertaken a classification of all roads in the network in accordance with the One Network Framework guidelines developed by Waka Kotahi. The classification of the roading network will lead to determining the expected standard for each road matching the amount of use. This network classification will inform future maintenance and investment spending.

Major Projects

This year the response and recovery of the two damaging storm events across the district in 2021 and 2022 continued with major repairs reported under the Flood Recovery section.

Council recommenced the normal maintenance, operations and renewals programme. Another focus was to improve the forward planning of road, bridge and footpath renewals.

Subsidies and Grants for Operating Purposes and Capital Expenditure

Subsidies and grants for operating purposes were \$445,000 more than budgeted in the 2021 – 2031 LTP as a result of increased spending in subsidised roading operations outlined below.

Subsidies and grants for capital expenditure were \$94,000 less than allocated in the 2021 – 2031 LTP in line with capital expenditure being down on budget.

Payments to Staff and Suppliers

Payments to staff and suppliers were \$599,000 higher than budgeted for in the LTP as a result of unbudgeted return to service emergency work following the 2021/22 floods

Transport

Links to Community Outcomes

SOCIAL
<ul style="list-style-type: none"> ✓ <i>By providing a safe footpath system.</i> ✓ <i>By promoting cycleways and walkways, signs and wayfinding and parking infrastructure.</i>
ENVIRONMENT
<ul style="list-style-type: none"> ✓ <i>By helping reduce energy consumption in our community.</i> ✓ <i>By creating relationships within the community that contribute to the overall beautification of our transport spaces and ensure that mobility issues are addressed for all stakeholders.</i>
PROSPERITY
<ul style="list-style-type: none"> ✓ <i>Make information easily available about Council, its functions, and services.</i> ✓ <i>Recognise and support education excellence and opportunity in the district.</i> ✓ <i>Provide essential services to residents and businesses to support a healthy environment.</i> ✓ <i>Develop policies and implement practices that enhance our environmental sustainability and natural diversity.</i> ✓ <i>Ensure appropriate management and promotion of the district’s natural and physical resources.</i>

What Do We Do?

The transport activity provides for planning, operations, maintenance, development and improvements to the transport network so that it is affordable, integrated, safe, responsive and sustainable. Although having strong links with roading, transport offers newly established programmes of work and budgets.

These programmes include public transport services, cycle and walkways, signs and wayfinding, parking infrastructure, footpaths and pedestrian access mobility plans.

Council provides, maintains and renews footpaths, seats and shelters to enable people to move around for employment, recreation, shopping, social activities and business purposes. Council reviews the transport network in response to changing needs and develops plans to ensure that a transport network can support future growth. Council also supports the continued operation of the Westport taxi services to provide public transport.

Urban development is undertaken to create a more pleasant environment for our communities through plantings, street treatment and decorative measures. This includes the beautification of main streets through street flags and hanging floral baskets.

Why Are We Involved in This Activity?

The transport activity allows the community to travel to employment, services, education and recreation activities. Benefits include a more active and healthy community, encouraging residents and visitors alike to explore and experience our amazing district and generally improved well-being and sense of community.

Statement of Service Performance

Council is maintaining 85km of footpaths for the community. Waka Kotahi funding assistance for footpath maintenance and renewals is 72% for 2023/2024. Strategic investment in footpath maintenance and renewals is guided by condition rating assessments undertaken every three years.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

No variance

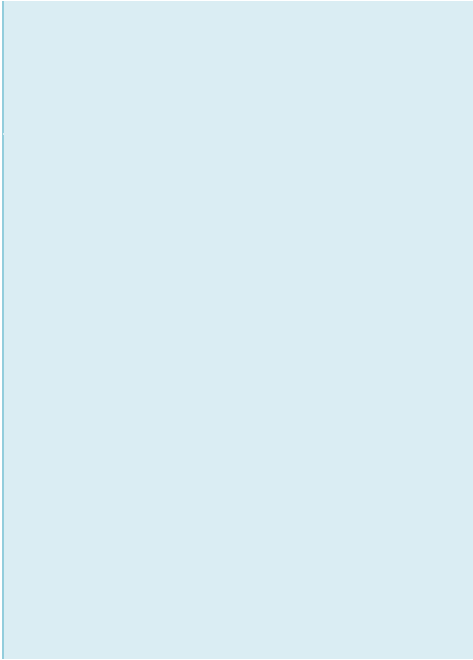
Key Performance Indicators

What We Plan to Do and Our Levels of Service Roads and Transport

Activity Contribution Roads, footpaths, and transport links help to achieve an integrated, safe, responsive, and sustainable land transport system.

Community Outcomes Social, affordability and prosperity

Level of service	Performance measures 2021–2024	Performance outcomes
<p>No change or reduction in the safety quality of the road network from the previous financial year in the number of fatalities and serious crashes.</p>	<p>Mandatory Performance Measure 1: No change or reduction in the safety quality of the roading network from the previous financial year.</p>	<p>2023–24</p> <p>Zero fatalities, zero severe injury accidents recorded for 2023/24.</p> <p>The previous year was zero fatalities and 4 severe injury accidents. The target has been achieved.</p>
		<p>2022–23</p> <p>The number of fatalities on district roads in the previous year and in this reporting year was zero.</p> <p>The number of serious injury crashes on district roads in the previous year was one and in this reporting year was four.</p> <p>The target of no change or reduction has not been met (0 fatal and 4 serious accidents)</p>
<p>The sealed and unsealed roads are fit-for-purpose and provide for comfortable, efficient, and safe travel.</p>	<p>Mandatory Performance Measure 2: STE is greater than 90% STE performance per km of road roughness.</p>	<p>2023–24</p> <p>STE was 87% per km of road roughness (measured in March 2022).</p> <p>Difference between results previously measured can reflect a margin of error.</p>



Low results reflect the low investment for road pavement rehabilitation work.

2022-23


STE was 87% per km of road roughness (measured in March 2022).




Difference between results previously measured can reflect a margin of error.

Low results reflect the low requirement for road pavement rehabilitation work.



Smooth Travel Exposure (STE) – system scoring count) is measured on our sealed road network.	The ten-year average for sealed local road that is resurfaced is greater than 5.8% per annum based on network length.	2023-24 4.88%. Reseal programme for the three years funding cycle were combined into two years of delivery, and so no reseals were completed for 23/24.	
		2022-23 5.83%. Reseal programme for the three years funding cycle were combined into two years of delivery.	
Sealed and unsealed roading network is being maintained.	Unsealed network surfacing renewal annual target of greater than 2,500m ³ road metal.	2023-24 3,276m ³ placed in 23/24. This is similar to the quantity placed in 22/23, both of which are higher than the annual target of 2,500m ³ .	
		2022-23 3,906m ³ placed in 2022/23.	
Footpaths are fit-for-purpose and provide for comfortable and efficient travel.	Mandatory Performance Measure 3: Continue to achieve 75% of district footpaths ranked as grade 1 and 2 (satisfactory).	2023-24 73.1% of district footpaths were ranked as grade 1 and 2 (satisfactory). This is up from the 64% the previous year.	
		2022-23 Last footpath survey completed in 2020/21. 64% of district footpaths were ranked as grade 1 and 2 (satisfactory).	

<p>Footpaths are maintained within the level of service standard for the condition of footpath.</p>	<p>Continue to achieve 95% of district footpaths ranked as grade 1 through to 3 (satisfactory – fair).</p>	<p>2023-24 84.4% of district footpaths were ranked as grade 1 through to 3 (satisfactory – fair). This is lower than in the previous year, but a higher proportion of the</p>	
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		<p>footpaths are satisfactory rather than fair.</p> <p>The last footpath rating survey was completed in 2023/24.</p>	
		<p>2022-23</p> <p>Last footpath survey completed in 2020/21.</p> <p>89% of district footpaths were ranked as grade 1 through to 3 (satisfactory – fair).</p>	
<p>Responsive to, and focus on, the customer.</p> <p>Ensure that customers' service requests relating to road and footpaths are acknowledged and placed into the forward works programme (as appropriate in relation to priority).</p>	<p>Mandatory Performance Measure 4:</p> <p>Service requests are managed through the service request systems and 85% of requests are planned for action, in line with level of service criticality, within 15 working days.</p>	<p>2023-24</p> <p>43% of requests were planned for action within 15 working days.</p>	
		<p>2022-23</p> <p>37% of requests were planned for action within 15 working days.</p>	

FUNDING IMPACT STATEMENT FOR ROADING AND TRANSPORT
FOR THE YEAR ENDED 30
JUNE 2024

	2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding			
General rates, uniform annual general charge, rates penalties	2,262	2,223	2,155
Targeted rates	0	0	0
Subsidies and grants for operating purposes	2,989	2,859	3,180
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts	162	166	102
Total operating funding	A	5,413	5,248
Applications of operating funding			
Payments to staff and suppliers	3,568	3,290	6,023
Finance costs	9	14	20
Internal charges and overheads applied	1,122	1,158	837
Other operating funding applications	0	0	0
Total applications of operating funding	B	4,699	6,880
Surplus/ (deficit) of operating funding	A-B	714	(1,443)
Sources of capital funding			
Subsidies and grants for capital expenditure	4,844	4,580	4,750
Development and financial contributions	0	0	0
Increase/(decrease) in debt	256	258	90
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	0	0	0
Other dedicated capital funding	0	0	0
Total sources of capital funding	C	5,100	4,840
Application of Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	2,248	2,315	0
- to replace existing assets	3,566	3,309	4,704
Increase/ (decrease) in reserves	0	0	(1,307)
Increase/ (decrease) in investments	0	0	0
Total applications of capital funding	D	5,814	3,397
Surplus/ (deficit) of capital funding	C-D	(714)	1,443
Funding balance	((A-B)+(C-D))	0	0

Significant Capital Expenditure

2.1km of Sealed Pavement Rehabilitation was completed on the Karamea at a cost of \$1.7m. This work was 100% funded by Waka Kotahi (NZTA) and forms part of the Life Cycle Asset Management of our sealed roading network.

- \$244,000 (lighting and street development are progressively renewed and improved over the 10-years of the LTP).
- \$567,497 (Expenditure for resurfacing of footpaths in the Buller district for 2023/24).

Significant Variance Explanations in Comparison to the 2021-2031 Long-Term Plan

Storm event emergency works following the July 2021 and the February 2022 floods resulted in significant variances in comparison to the 2021 - 2031 LTP.

Water Supplies

Links to Community Outcomes

SOCIAL
<ul style="list-style-type: none">✓ <i>By providing reticulated water supply to support a healthy community.</i>✓ <i>By providing water for sanitary services.</i>✓ <i>By maintaining sufficient water for firefighting purposes.</i>
AFFORDABILITY
<ul style="list-style-type: none">✓ <i>By meeting commercial and community needs at an affordable cost with equal access to water.</i>
ENVIRONMENT
<ul style="list-style-type: none">✓ <i>By conserving water and encouraging others to do the same.</i>

What Do We Do?

Council manages water supplies to support the health and well-being of the community.

Why Are We Involved in This Activity?

Water is an essential need for individuals and commercial operations. Healthy water provides for healthy communities. Council provides sufficient quantities of potable

water for domestic and commercial needs and public amenities. Council water management is required under a number of legal statutes.

Statement of Service Performance

Westport Water Supply

For the Westport water supply, significant progress was achieved throughout the year. The new trunk main from the Pressure Reducing Valve (PRV) to McKenna Road was successfully commissioned and completed, strengthening the overall resilience of the water network. A study was conducted to assess the feasibility of reconnecting the North Branch water supply, further contributing to the system's robustness.

The Westport Water Main Sectorisation project was initiated to enhance water loss management, and the Westport Treatment Plant Optimisation project was launched to improve treatment performance. The water main replacement programme was partially completed during the year, with some sections finalised as planned. The remaining sections will be carried over to the next financial year to ensure a thorough and comprehensive upgrade.

Additionally, the Backflow Prevention Programme was rolled out to mitigate the risk of backflow from private properties into the Council's water network. This ongoing initiative will continue across multiple financial years, reflecting our commitment to safeguarding water quality.

Waimangaroa Drinking Water Supply

In Waimangaroa, the drinking water supply saw an upgrade to the water intake, and a new water meter was installed at the beginning of Conns Creek to monitor the town's water usage. These improvements are aimed at ensuring a more reliable and accurately monitored water supply for the community.

Reefton Water Supply

The replacement of the main water pipe on Walsh Street was completed in July 2023, and additional backflow prevention devices were installed to ensure a risk-based approach to backflow management. Furthermore, the old water reservoir fencing was completed in May 2024, which eliminated the public safety risks associated with the Reservoir public track.

Punakaiki Water Supply

For Punakaiki, the Public Works Act land acquisition process for the water supply intake

weir continues to progress. The planned chlorination project for Punakaiki, which was scheduled for FY 2023/2024, involved consultations with stakeholders and is set to continue into the next financial year, ensuring the project aligns with community needs and regulatory requirements.

Levels of Service

The overall corporate goals and legislative requirements have been translated into several more specific target performance standards. These are summarised below:

- To ensure that all supplies have sufficient water at the source, and within the system, to meet the reasonable needs of the consumers.
- To ensure that connections are provided with adequate water pressure under normal use.
- To ensure that fire hydrants provide an adequate firefighting supply.
- To ensure the quality of the water supplies meet the expectations of each community and all legal requirements.
- To maintain the service to the consumer with a minimum of disruption and inconvenience.
- To minimise the quantity of unaccounted water.
- To ensure that supplies are managed in a cost-effective manner.
- To ensure that supplies are managed in an environmentally sensitive manner.
- The corresponding levels of service established as a means of achieving the performance standards, as set out above.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

Targeted Rates

These exceeded the budgeted amount in the 2021 – 2031 LTP by \$257,000 as the rates struck for the 2023 – 2024 Annual Plan were higher due to factors such as higher interest rates and inflation rates.

Payments to Staff and Suppliers

These exceeded the budgeted amount in the 2021 – 2031 LTP by \$257,000 as Council renegotiated its contracts with its main sub-contractor WestReef with the new contract rates starting from January 2023.

Finance Costs

These exceeded the budgeted amount in the 2021 – 2031 LTP by \$635,000 as interest rates on floating debt were much higher than forecast in the LTP.

Increase/(Decrease) in Debt

These were \$266,000 higher than budgeted in the 2021 – 2031 LTP, due to loans raised to fund the Reefton and Punakaiki Water Supply Chlorination approved as part of the 2022-2023 Annual Plan not being in the 2021-2031 LTP.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Provide an Adequate Quality of Water

Activity Contribution Safe drinking water supports the health of our community.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021-2024	Performance outcomes	
Council water supplies conform to part 4 and part 5 of the Drinking Water Standards.	Mandatory Performance Measure 1: Full compliance (100%) with part 4 (bacteria compliance criteria).	2023-24 Not met for five supplies: 5 out of 9 supplies have not met bacterial compliance. Refer to Table 2 for each Water Supply.	◀
		2022-23 7 out of 9 supplies have not met bacterial compliance. Refer to Table 2 for each Water Supply.	◀
	Full compliance (100%) with part 5 (protozoa compliance criteria).	2023-24 Not met for six supplies: 6 out of 9 supplies have not met bacterial compliance. Refer to Table 1 for each Water Supply.	◀
		2022-23	◀

6 out of 9 supplies have not met protozoa compliance. Refer to Table 1 for each Water Supply.

Table 1: Drinking Water Standard NZ Compliance

Water Supply (plant compliance)	Population (WINZ)	Bacterial Compliance			Protozoal Compliance			Comments on Performance Outcome
		2022/23 Performance	Performance Outcome (2023-24) Bacterial Compliance	Target	2022/23 Performance	Performance Outcome (2023-2024) Protozoa Compliance	Target	
South Granity Tank Supply (Community managed)	30	No*	No*	No	No*	No*	No	No treatment (Community managed)
Hector / Ngakawau (Community managed)	219	No*	No*	No	No*	No*	No	No treatment (Community managed)
Inangahua Junction	70	No	Yes	Yes	Yes	Yes	Yes	Bacterial Compliant. Protozoa Compliant
Little Wanganui	150	No*	No*	No	No*	No*	No	No treatment
Mokihinui	100	No*	No*	No	No*	No*	No	No treatment

Punakaiki	230	No	Yes	Yes	No	No	Yes	Bacteri al Compli ant. Protozo a Compli ance: 58 out of 354 days, UV operati on is non- compli ant mainly due to high inlet flow and high incomin g turbidit y.
Reefton	951	Yes	Yes	Yes	Yes		Yes	Bacteri al Compli ant. Protozo a Compli ant.
Waimangaroa	300	No*	No*	No	No*	No*	No	No treatme nt
Westport (including Carters Beach)	4,974	Yes	Yes	Yes	Yes	Yes	Yes	Bacteri al Compli ant. Protozo a Compli ant.

Remarks:

* No treatment plant to enable compliance

** E Coli detection in supply

*** Data collection and reporting errors

**** Insufficient sampling, non-compliance of certain parameters

Table 2: Drinking Water Standard NZ Compliance

Water Supply (zone compliance)	Population (WINZ)	Bacterial Compliance			Comments on Performance Outcome
		2022/23 Performance	Performance Outcome (2023-24)	Target	
South Granity Tank Supply (Council managed)	30	No*	No*	No	No treatment in place, not attempting compliance
Hector/Ngakawau (Council managed)	219	No*	No*	No	No treatment in place, not attempting compliance
Inangahua Junction	70	No	Yes	Yes	Complied
Little Wanganui	150	No*	No**	No	No treatment in place, not attempting compliance
Mokihinui	100	No*	No**	No	No treatment in place, not attempting compliance
Punakaiki	230	No**	Yes	Yes	Complied
Reefton	951	Yes	Yes	Yes	Complied
Waimangaroa	300	No**	No**	No	No treatment in place, not attempting compliance
Westport	4617	Yes	Yes	Yes	Complied
Carters Beach	357	Yes	Yes	Yes	Complied

Remarks:

* No treatment plant to enable compliance

**E-Coli detection in supply

Provide a Reliable Supply of Water

Activity Contribution A reliable supply of water is provided through a maintained network.

Community Outcomes Social, affordability, prosperity and environment.



Level of service	Performance measures 2021-2024	Performance outcomes	
<p>No more than a 30% real water loss from the networked reticulation system.</p>	<p>Mandatory Performance Measure 2: No more than 30% water loss from the reticulation system.</p>	<p>2023-24 Not met for all supplies. Refer to Table 3 for each Water Supply.</p>	
		<p>2022-23 Not met for all supplies. Refer to Table 3 for each Water Supply on page 52.</p>	

Table 3: Water Leakage

Water Supply	Connections	2021/22 Performance	Performance Outcome (2023-24)	Target	Method	Comments on Performance Outcome
South Granity Tank Supply (administered by Council)	22	2022/2023 : not measured (2023/2024: not measured).	N/A	30%	MNF	No Flow Meter
Hector/Ngakawau	174	2021/2022 : not measured (2022/2023: not measured).	N/A	30%	MNF	No Flow Meter
Inangahua Junction	32	2021/2022 : not measured (2022/2023: not measured).	N/A	30%	MNF	No understanding of commercial and non-commercial water use.
Little Wanganui	64	2021/2022 : not measured (2022/2023: not measured).	N/A	30%	MNF	No Flow Meter
Mokihinui	47	2021/2022 : not measured (2022/2023: not measured).	N/A	30%	MNF	No Flow Meter
Punakaiki	94	2021/2022 : not measured (2022/2023: not measured).	N/A	30%	MNF	No understanding of commercial and non-commercial water use.
Reefton	677	2021/2022 : not measured (2022/2023: not measured).	N/A	30%	MNF	High flows, but no understanding of commercial and non-commercial water use.
Waimangaroa	140	2021/2022 : not measured (2022/2023: not measured).	N/A	30%	MNF	No understanding of normal water usage patterns.
Westport	2,801	2021/2022 : not measured (2022/2023: not measured).	46%	30%	WB	High night flow is primarily attributed to pipeline leakage. As there are no water meters installed at

						residential properties, it is difficult to assess the potential for internal leakage within households.
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Remarks:

MNF means Minimum Night Flow.

WB stands for water balance.

Water leakage is not measured in some supplies as those supplies have no treatment plant therefore there is no way of determining leakage.

Only Westport has commercial water meters to calculate the water balance.

Provide a Reliable Supply of Water – Demand Management

Activity Contribution Demand on the water supply is managed through a maintained network.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021-2024	Performance outcomes
<p>Meet the average consumption of drinking water per day per resident within the Buller District.</p>	<p>Mandatory Performance Measure 3: 700 litres per resident per day.</p>	<p>2023-24 3 out of 9 supplies compliant. Not met for 6 supplies. The average consumption per day per resident across 4 water supplies was not able to be measured due to their being no flow meter.</p>
		<p>2022-23 The average consumption per day per resident across 5 water supplies was not able to be measured due to their being no flow meter.</p>

Table 4: Water Use

Water Supply	Connections	Performance Outcome (2022-23)	Performance Outcome (2023-24)	Target
South Granity Tank Supply (administered by Council)	22	UTM - no flow meter	UTM - no flow meter	less than 700 l/p/day
Hector/Ngakawau (administered by Council)	174	UTM - no flow meter	UTM - no flow meter	less than 700 l/p/day
Inangahua Junction	32	459 L/person/day	429 L/person/day	less than 700 l/p/day
Little Wanganui	64	UTM - no flow meter	UTM - no flow meter	less than 700 l/p/day
Mokihinui	47	UTM - no flow meter	UTM - no flow meter	less than 700 l/p/day
Punakaiki	94	277 L/person/day	247 L/person/day	less than 700 l/p/day
Reefton	677	1115 L/person/day	1089 L/person/day	less than 700 l/p/day
Waimangaroa	140	UTM - no flow meter	670 L/person/day	less than 700 l/p/day
Westport	2,801	821 L/person/day	791 L/person/day	less than 700 l/p/day

Remarks:

Previously not measured per Water Supply


UTM means unable to measure

Water consumption is not measured in some supplies as those supplies have no treatment plant therefore there is no way of determining water use.

Provide an Acceptable Supply of Water – Customer Satisfaction

Activity Contribution An acceptable supply of water is provided through a maintained network to communities.

Community Outcomes Social, affordability, prosperity and environment.


Level of service	Performance measures 2021 – 2024	Performance outcomes	
<p>Stated performance delivery of the supply does not exceed the total complaints received target on the following aspects of the drinking water:</p> <ul style="list-style-type: none"> • Clarity • Taste • Odour • Pressure or flow • Continuity of supply 	<p>Mandatory Performance Measure 4: Less than 5 valid complaints per 1,000 connections for these measures.</p>	<p>2023–24</p> <p>Clarity: 14 complaints. 3.38 complaints per 1,000 connections (achieved).</p> <p>Taste: 1 complaint. 0.24 complaints per 1,000 connections (achieved).</p> <p>Odour: 4 complaints. 0.96 complaints per 1,000 connections (achieved).</p> <p>Pressure: 19 complaints. 4.59 complaints per 1,000 connections (achieved).</p> <p>Continuity of supply: 17 complaints. 4.11 complaints per 1,000 connections (achieved)</p>	
		<p>2022–23</p> <p>Clarity: 12 complaints. 3.13 complaints per 1,000 connections (achieved).</p> <p>Taste: 1 complaint. 0.26 complaints per 1,000 connections (achieved).</p>	


		<p>Odour: 2 complaints. 0.52 complaints per 1,000 connections (achieved).</p> <p>Pressure: 23 complaints. 6 complaints per 1,000 connections (not achieved).</p> <p>Continuity of supply: 30 complaints. 7.82 complaints per 1,000 connections (not achieved).</p>
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Provide a Reliable Supply of Water – Fault Response Times

Activity Contribution A reliable supply of water is provided through a maintained network.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021 – 2024	Performance outcomes	
<p>Response to network outages, faults and unplanned interruptions are measured.</p>	<p>Mandatory Performance Measure 5:</p> <p>Attendance for urgent callouts: from the time Council receives notification to the time that service personnel reach the site is to be two hours at the most.</p> <p>Resolution of urgent callouts: from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption is to be eight hours at the most.</p>	<p>2023–24</p> <p>Urgent Callouts</p> <p>There were 35 urgent requests.</p> <p><u>Attendance:</u></p> <ul style="list-style-type: none"> • 29 were attended to within two hours. <p><u>Resolution:</u></p> <ul style="list-style-type: none"> • 31 were resolved to within eight hours. 	

	<p>Attendance for non-urgent callouts: from the time Council receives notification to the time that service personnel reach the site is to be two working days at the most.</p> <p>Resolution of non-urgent callouts: from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption is to be five working days at the most.</p>	<p>Non-Urgent Callouts</p> <p>There were 259 non-urgent requests.</p> <p><u>Attendance:</u></p> <ul style="list-style-type: none"> • 183 were attended to within 2 working days. <p><u>Resolution:</u></p> <ul style="list-style-type: none"> • 53 were resolved within 5 working days 	
		<p>2022-23</p> <p>Urgent Callouts</p> <p>There were 12 urgent requests.</p> <p><u>Attendance:</u></p> <ul style="list-style-type: none"> • 2 were attended to within two hours. • 10 were attended late. <p><u>Resolution:</u></p> <ul style="list-style-type: none"> • 5 were resolved to within eight hours. • 7 were resolved late. <p><u>Additional notes:</u></p> <ul style="list-style-type: none"> • The median attendance time was seven days. • 8 involved rural or community supplies where eight hours rectification is often impractical. <p>Non-Urgent Callouts</p> <p>There were 493 non-urgent requests.</p>	

Attendance:

- 139 were attended to within 24 hours.

Resolution:

- 341 were resolved within 72 hours.
- 35 were resolved within seven days.
- 28 were resolved within 14 days.
- 41 were resolved in more than 28+ days.

The longest resolution was 173 days.

**FUNDING IMPACT STATEMENT
FOR WATER SUPPLIES
FOR THE YEAR ENDED 30 JUNE
2024**

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		0	0	0
Targeted rates		3,279	3,420	3,677
Subsidies and grants for operating purposes		0	0	0
Fees and charges		235	238	172
Internal charges and overheads recovered		0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts		0	0	0
Total operating funding	A	3,514	3,658	3,849
Applications of operating funding				
Payments to staff and suppliers		1,404	1,501	1,812
Finance costs		350	346	981
Internal charges and overheads applied		526	548	838
Other operating funding applications		0	0	0
Total applications of operating funding	B	2,280	2,395	3,631
Surplus/ (deficit) of operating funding	A-B	1,234	1,263	218
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	64
Development and financial contributions		0	0	0
Increase/(decrease) in debt		(177)	68	334
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	(177)	68	398
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		370	391	0
- to replace existing assets		867	765	341
Increase/ (decrease) in reserves		(180)	175	275
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	1,057	1,331	616
Surplus/ (deficit) of capital funding	C-D	(1,234)	(1,263)	(218)
Funding balance	((A-B)+(C-D))	0	0	0

Wastewater/Sewerage

Links to Community Outcomes

SOCIAL
✓ <i>By providing a sanitary wastewater collection and treatment service.</i>
AFFORDABILITY
✓ By meeting commercial wastewater needs and meeting community needs at an affordable cost.
ENVIRONMENT
✓ By protecting the environment through the treatment of wastewater. ✓ By providing water conservation programmes.

What Do We Do?

Council provides these activities to support the health and well-being of the community and the environment.

Council currently is responsible for the collection and transportation of wastewater from residential and commercial properties in Westport, Little Wanganui and Reefton through the underground piping infrastructure and treatment facilities.

The rest of the district is serviced by on-site disposal systems maintained by property owners.

Statement of Service Performance

Monitoring and reporting of the wastewater treatment plants have been undertaken in accordance with the resource consents.

Disposal of product generated at the wastewater treatment plants are being appropriately managed. Council continues to work with West Coast Regional Council and Ngāti Waewae on Westport wastewater management, including resource consenting.

The sewer and stormwater system modelling, and separation are 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.

Levels of Service

The overall corporate goals and legislative requirements have been translated into several more specific target performance standards:

- To maintain the systems so that there are no significant blockages.
- To maintain the service to the consumer with a minimum of disruption and inconvenience to the public.
- To ensure that services are managed in a cost-effective manner.
- To ensure that supplies are managed of Service Performance in an environmentally sensitive manner.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

- There are no significant variances in comparison to the 2021-2031 Long Term Plan.

Significant Capital Expenditure

Significant projects included:

- Sewer renewals across Westport including Cobden, Pakington, Bright, Roebuck, Peel and Adderley streets including Bright Street Pump station work, with a new Manhole in Potter St in Reefton to enable relining.
- Backflow prevention has significantly reduced the amount of river water being pumped to the wastewater treatment plant during high tides/river levels.
- Smoke and Dye testing supporting the separation of Stormwater and Wastewater along with separation planning and analysis.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Provide Adequate Wastewater and Sewerage Systems

Activity Contribution Wastewater and sewerage systems contribute to maintaining public health.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021–2024	Performance outcomes
Provide adequate wastewater and sewerage systems.	Wastewater and sewerage systems contribute to maintaining public health. less than five sewerage overflows per 1,000 connections.	2023–24 <ul style="list-style-type: none"> • The number of dry weather overflows per 1,000 connections was 1.51. • Total overflows was 5 • Total connections was 3,307
		2022–23 <ul style="list-style-type: none"> • The number of dry weather overflows per 1,000 connections was 1.89 • Total overflows was 6 Total connections was 3,182

Wastewater and Sewerage Discharge Compliance

Activity Contribution Provision of wastewater and sewerage collection and disposal systems that contribute to ensuring minimal environmental impact.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021 – 2024	Performance outcomes	
Wastewater and sewerage systems are managed within resource consent parameters, with less than five abatement notices and no infringement notices, enforcement orders and convictions in relations to those resource consents.	Mandatory performance measure 2: <ul style="list-style-type: none"> • Less than five abatement notices • 0 infringement notices • 0 enforcement orders • No convictions 	2023–24 <ul style="list-style-type: none"> • 0 abatement notices • 0 infringement notices • 0 enforcement orders • 0 convictions received 	▶
		2022–23 <ul style="list-style-type: none"> • 0 abatement notices • 0 infringement notices • 0 enforcement orders • 0 convictions received 	▶

Provide Reliable Wastewater and Sewerage Systems – Fault Response Time

Activity Contribution Fault response provides a reliable wastewater and sewerage collection and disposal systems.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021 – 2024	Performance outcomes
<p>Response to network overflows resulting from a blockage or other fault in the system.</p>	<p>Mandatory performance measure 3:</p> <p>Attendance time: from the time Council receives notification to the time that service personnel reach the site is to be two hours at the most.</p> <p>Resolution time: from the time Council receives notification to the time that service personnel confirm resolution of the blockage or other fault is to be one working day at the most.</p>	<p>2023-24</p> <p>Total Overflows = 3</p> <p>Attendance - 1<2 hrs, 1<8 hrs, 1<24hrs</p> <p>Resolution times: 2<8 hrs, 1<48hrs</p> <p>2022-23</p> <p>Total number of overflows were 10.</p> <p><u>Attendance times:</u></p> <ul style="list-style-type: none"> • 8 less than 2 hours. • 2 between 2 to 4 hours. • Average time less than 2 hours. <p><u>Resolution times:</u></p> <ul style="list-style-type: none"> • 3 less than 2 hours. • 6 between 2 to 4 hours. • 1 between 4 to 24 hours. <p>None exceeded the time allowed.</p>

Provide Acceptable Wastewater and Sewerage Systems – Customer Satisfaction

Activity Contribution An acceptable wastewater and sewerage collection and disposal system is maintained.

Community Outcomes Social, affordability, prosperity, and environment.

Level of service	Performance measures 2021 – 2024	Performance outcomes
<p>Stated performance delivery of the system does not exceed the total complaints received target on the following aspects of the sewerage and wastewater system:</p> <ul style="list-style-type: none"> .Odour .System faults .System blockages .Council response to any of these issues 	<p>Mandatory performance measure 4: Less than five complaints per 1,000 connections for each of these measures.</p>	<p>2023-24</p> <ul style="list-style-type: none"> a) sewerage odour 0 complaints (0 per 1,000) – achieved. b) sewerage system faults 1 (0.3 per 1,000) – achieved. c) sewerage system blockages 78 (23.58 per 1,000) – NOT achieved. d) Council has received no complaints about its response to issues with its sewerage system (0 per 1,000) – achieved
		<p>2022-23</p> <ul style="list-style-type: none"> a) sewerage odour 2 complaints (0.63 per 1,000) – achieved b) sewerage system faults 5 (1.57 per 1,000) – achieved. c) sewerage system blockages 6 (1.89 per 1,000) – achieved d) Council has received no complaints about its response to issues with its sewerage system (0 per 1,000) – achieved

**FUNDING IMPACT
STATEMENT FOR
WASTEWATER/SEWAGE
FOR THE YEAR ENDED 30
JUNE 2024**

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		0	0	0
Targeted rates		2,753	2,815	2,945
Subsidies and grants for operating purposes		0	0	160
Fees and charges		0	0	0
Internal charges and overheads recovered		0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts		6	6	54
Total operating funding	A	2,759	2,821	3,159
Applications of operating funding				
Payments to staff and suppliers		1,264	1,379	1,288
Finance costs		73	63	148
Internal charges and overheads applied		414	433	521
Other operating funding applications		0	0	0
Total applications of operating funding	B	1,751	1,875	1,957
Surplus/ (deficit) of operating funding	A-B	1,008	946	1,202
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	0
Development and financial contributions		0	0	0
Increase/(decrease) in debt		(403)	(414)	(397)
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	(403)	(414)	(397)
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		153	177	0
- to replace existing assets		762	647	(13)
Increase/ (decrease) in reserves		(310)	(292)	818
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	605	532	805
Surplus/ (deficit) of capital funding	C-D	(1,008)	(946)	(1,202)
Funding balance	((A-B)+(C-D))	0	0	0

Links to Community Outcomes

SOCIAL
✓ <i>By providing stormwater systems reduces the risk of death or injury resulting from flooding on private property.</i>
AFFORDABILITY
✓ The service is deemed to provide a public benefit, through the protection of property.
ENVIRONMENT
✓ The adverse environmental effects of stormwater runoff and disposal can be addressed with appropriate management.

What Do We Do?

Council's stormwater management involves overseeing certain procedures and maintaining infrastructure that are designed to manage the disposal of surface water from rainfall.

Council manages open drain stormwater systems in Hector, Ngakawau, Granity, Waimangaroa, Westport, Carters Beach and Reefton. In addition, Westport and Waimangaroa have piped stormwater systems.

Sections of the Westport wastewater system and the entire Reefton wastewater system also accepts stormwater.

In Punakaiki, the only public stormwater drain is maintained by Waka Kotahi – New Zealand Transport Agency as part of their roading network. In other townships, such as Mokihinui and Little Wanganui, there are no formal stormwater systems, and all stormwater simply soaks to the ground or runs away naturally.

Why Are We Involved in This Activity?

Council provides stormwater systems to manage surface water runoff in a way that achieves a balance between the level of protection from localised flooding and the cost to the community.

Statement of Service Performance

In the year being reviewed, storms continued to test the district's stormwater systems. This resulted in some storm events exceeding the primary network capacity and saw stormwater systems not able to cope without additional pumping. The community still remains with a heightened level of sensitivity to significant rainfall events that continue to test the stormwater system.

Flood damage fault repair across the network has continued in partnership with NEMA. Modelling of the stormwater system will determine areas of the reticulation where additional stormwater works will be required. This project has commenced and will inform future planning and replacements investment programmes.

Our district wide management of stormwater includes scheduled maintenance for open drains and other rural networks.

Levels of Service

The overall corporate goals and legislative requirements have been translated into several more specific target performance standards:

- Ensure that all stormwater systems have sufficient capacity to meet the reasonable needs of the consumers.
- Ensure that stormwater within urbanised areas does not contribute to cross boundary flooding for events up to 10% Annual Exceedance Probability (1 in 10-year event).
- Ensure that stormwater within urbanised areas does not enter dwellings for events up to 2% Annual Exceedance Probability (1 in 50-year event).
- Ensure that secondary flow paths are identified for events exceeding the capacity of the primary systems.
- Ensure that stormwater systems are maintained at or beyond the minimum capacity required.
- Ensure that stormwater systems are managed in a cost-effective manner.
- Ensure that stormwater discharges are managed in an environmentally sensitive manner.

Council has committed to detailed modelling investigations for Westport and Reefton townships to quantify what the capacity of the existing primary and secondary systems are.

The model is expected to indicate significant costs remain associated with upgrading the capacity. Council's investment priority is to ensure that new storm water systems meet demand, recognising that additional funding will be required to retrospectively size and improve existing stormwater networks to meet future flow challenges.

Site specific investigations are undertaken when the existing capacity is not considered acceptable to the individual community. Pragmatic upgrade options are considered based on risk and benefit/cost.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

- There are no significant variances in comparison to the 2021 – 2031 Long Term Plan.

Significant Capital Expenditure

Significant Projects:

- Significant work completed on Brougham St
- The Cobden Street Outfall planning work has started, planning is ongoing to ensure a key stormwater corridor is fit for purpose.
- Stormwater planning for southern Peel Street (low lying) to contain flooding is nearing completion.
- WAstop technology has been implemented across much of the stormwater network reducing backflow into the network when river or tides are high.

Significant Issues

Problematic areas of flooding are being addressed progressively.

The overall stormwater model analysis and planning work is almost finalised with indications that significant upgrades are needed to provide a good level of service, this will provide the roadmap and guidelines for future work.

The stormwater and Wastewater separation works will require more stormwater capacity as more separation happens.

Work on resilience planning around riverside flood defences is under way with preliminary pipe diameters and pumping station analysis received.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Provide Adequate Stormwater Drainage Capacity

Activity Contribution Stormwater systems contribute to maintaining public safety.

Community Outcomes Social, affordability, prosperity and environment

Level of service	Performance measures 2021 – 2024	Performance outcomes
The number of flooding events in the stormwater systems are managed to a target level of service set in the performance measure	Mandatory Performance Measure 1: For each flooding event, the number of habitable floors affected (expressed per 1,000 properties connected Councils stormwater system) is not more than five houses flooded for each event.	2023-24 Achieved. There were zero dwellings affected by flooding
		2022-23 Achieved. There were zero dwellings affected by stormwater.

Stormwater Environmental Discharge Compliance

Activity Contribution Provision of stormwater collection and disposal systems that contribute to ensuring minimal environmental impact through its discharge.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021 – 2024	Performance outcomes
Stormwater systems are managed within resource consent parameters, with no abatement notices, infringement notices, enforcement orders, or convictions in relation to those resource consents.	Mandatory Performance Measure 2: <ul style="list-style-type: none"> •0 abatement notices. •0 infringement notices. •0 enforcement orders •No convictions received 	2023-24 <ul style="list-style-type: none"> •0 abatement notices. •0 infringement notices. •0 enforcement orders. •0 No convictions received.

		2022-23 •0 abatement notices. •0 infringement notices. •0 enforcement orders. •0 No convictions received.	
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Provide Reliable Storm Water Systems – Fault Response Time

Activity Contribution Fault response provides a reliable stormwater collection and disposal systems.

Community Outcomes Social, affordability, prosperity and environment.

Level of service	Performance measures 2021 – 2024	Performance outcomes	
Stated performance delivery of the system does not exceed the total complaints received about the performance of the stormwater system.	Mandatory Performance Measure 4: Less than 10 complaints per 1,000 connections.	2023-24 Not achieved the number of complaints per 1000 connections was 10. Total number of complaints was 34. This is inclusive of roading related stormwater issues and some relating to Ex-Housing New Zealand areas. Southern Peel Street remains an area requiring improvement. Optioneering of solutions is currently in progress.	
		2022-23 Achieved. The number of complaints per 1,000 connections for the year was 5.6. Total number of	

complaints was eighteen.
This is inclusive of roading related stormwater issues and some relating to Ex-Housing New Zealand areas. Southern Peel Street remains an area requiring improvement. Optioneering of solutions is currently in progress.

**FUNDING IMPACT
STATEMENT FOR
STORMWATER
FOR THE YEAR ENDED
30 JUNE 2024**

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		769	863	864
Targeted rates		0	0	0
Subsidies and grants for operating purposes		0	0	30
Fees and charges		0	0	0
Internal charges and overheads recovered		0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts		5	5	(6)
Total operating funding	A	774	868	888
Applications of operating funding				
Payments to staff and suppliers		184	187	204
Finance costs		9	8	8
Internal charges and overheads applied		175	197	295
Other operating funding applications		0	0	0
Total applications of operating funding	B	368	392	507
Surplus/ (deficit) of operating funding	A-B	406	476	381
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	327
Development and financial contributions		0	0	0
Increase/(decrease) in debt		(43)	14	(36)
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	(43)	14	291
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		158	220	0
- to replace existing assets		205	270	0
Increase/ (decrease) in reserves		0	0	672
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	363	490	672
Surplus/ (deficit) of capital funding	C-D	(406)	(476)	(381)
Funding balance	((A-B)+(C-D))	0	0	0

Solid Waste

Links To Community Outcomes

PROSPERITY
✓ <i>Commercial needs for dealing with waste are met.</i>
AFFORDABILITY
✓ The District has a means of safely disposing of its refuse.
CULTURE
✓ Programmes are provided to schools and the community on waste care and reduction. ✓ There is continued public education around composting, food waste reduction strategies and recycling opportunities.
ENVIRONMENT
✓ Refuse is collected and disposed of in a safe, efficient and sustainable manner, minimising the risk of waste being inappropriately or dangerously disposed of. ✓ Waste minimisation is encouraged.

What Do We Do?

Council solid waste portfolio oversees the collection, transfer and final disposal of waste generated by households and businesses within the district.

Council contracts out the solid waste collection and recycling services to an environmentally sustainable contractor.

Council signed a 10-year contract with Smart Environmental Ltd to provide this service until 1 February 2024. This has been extended until June 2025. This includes the kerbside refuse and recycling collection, and disposal of residual refuse and recycling, the management of the transfer stations and the transportation of waste to a landfill.

The contract will be re-tendered for the period 2025–2035. As part of this procurement process, further investigation will be undertaken with the other Coast Councils to see if we can manage a level of cross-district landfill management in a collaborative regional context.

Council also operates two active landfills and recycling centres at Karamea and Maruia. Central government policy is moving away from a reliance on landfilling for waste management, and towards making New Zealand a more carbon neutral, circular

economy.

Council oversees the aftercare of Council's closed landfill sites (Hector, Birchfield, Westport, Charleston, Inangahua, Reefton, Springs Junction, Mawheraiti and Ikamatua) and monitors surface and groundwater quality at these sites as required under resource consent conditions.

Council also has a role to play in fostering residents' waste minimisation behaviours. This is taken care of through providing resources for education programmes in schools about sustainability and waste minimisation. Support is also provided to businesses to develop more sustainable practices.

Why Are We Involved in This Activity?

Ensuring residents have access to kerbside collection for their household refuse and recycling, providing waste disposal options for rural communities and offering ways to divert materials from landfill, helps to maintain the quality of life in the district. These services combined with Council's waste education encourage waste minimisation through re-use, recycling and recovery. It also minimises illegal dumping of refuse.

Statement of Service Performance

Contracted Approach to Solid Waste

Council has continued to take care of the legacy landfills by undertaking surface water monitoring, visual inspections, and noxious plant control.

The Reefton Historic Landfill was scoured out as a result of the February 2022 flood event. The reinstatement of the landfill sidewall has been completed in 2024.

Council is considering a collaborative approach with the other two West Coast District Councils, Greymouth District Council and Westland District Councils, to develop a regional waste management and minimisation approach, with benefits including reduced operational costs, maximising economies of scale, and pooled resources. A round of public consultation was undertaken around the community's preferred level of service. The consultation resulted in Council adopting a fortnightly rubbish collection service through wheelie bins and funded via a Pay as You Throw model to be implemented from July 2025.

Council has completed the first and second stage of the Westport and Reefton Transfer Station upgrade and maintenance project. This involved installing a new weighbridge, renewing the recycling storage shed roof, a new shelter site office, new access gates, security cameras and fencing, and maintenance of the refuse tip. The third stage will be completed in 2024 -2025.

The three West Coast District Councils, Buller, Grey, and Westland are working collaboratively with the Ministry for the Environment, and Development West Coast to

deliver a coastwide feasibility study into the collection and processing of food and garden waste for urban centres on the West Coast. The feasibility study is comprised of multiple stages, a community survey, modelling processing options and market research. The Feasibility Study began in March 2024, and it is expected to be completed in May 2025.

Council has continued with education campaigns around recycling, reminding residents what can be recycled, as well as encouraging people to reduce and reuse waste through a district-wide campaign focusing on the messages of reduce, reuse, recycle. Recycling contamination has reduced in the last year from 30% to 28%.

Karamea and Maruia Landfills

Karamea and Maruia landfills are operating in compliance with resource consent conditions and national regulations. There is a very active solid waste community group in Karamea who work in conjunction with Council staff to optimise the use of the landfill and explore recycling opportunities.

Council is developing the Karamea Landfill and Recycling Centre upgrade project. A weighbridge and a site office have been installed and began operation in April 2024. The installation of a recycling shelter building is underway and due to be completed in the FY 2024-25.

The Karamea landfill and Recycling Centre is operated by WRSL on behalf the Council. The contract expires in June 2025. A Procurement Plan and Request for Proposal is in progress to commence a new contract in July 2025.

The Maruia Landfill re consenting was completed in August 2023, and a recycling facility on site was installed in April 2023. The landfill has been re consented until 2038.

Central Government Grants

- Council received \$50,000 central government grant for the Karamea Landfill and Recycling Centre Upgrade project and last year received another \$50,000 for the same project.
- \$900,000 is secured for a regional construction and demolition waste project for the West Coast. The project planning and feasibility study has been completed. Three construction and demolition recovery facilities have been designed, and construction is expected to take place in 2024 - 2025 upon Council approval to cover the ongoing operational cost to run the facilities.
- Council received \$66,000 from the Ministry for the Environment and Development West Coast to fund the West Coast Region feasibility study into the collection and processing of food and garden wastes for urban centres. An additional \$19,000 will be received upon completion of the study in May 2025.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

Targeted Rates

The targeted rates for refuse were increased to cover increased cost of operations across all three waste management zones.

Subsidies and Grants for Operating Expenditure

These exceeded the budgeted amount in the 2021 - 2031 LTP by \$118,000 as Council secured \$78,000 from the Ministry for the Environment for the feasibility phase of the commercial and demolition waste project.

Payments to Staff and Suppliers

The kerbside collection and transfer station operations contract was higher than budgeted in the Long-Term Plan.

Internal Charges and Overheads Applied

These exceeded the budgeted amount in the 2021 - 2031 LTP by \$150,000 as internal charges for the Infrastructure Delivery Team's time on these activities was greater than expected with the additional projects undertaken.

Significant Capital Expenditure

Capital expenditure was \$308,000 over budget, reflecting additional costs incurred for both level of service improvements and the replacement of existing assets. The variance includes the overspend on the weighbridge installation – comprising new site office, and associated technology and earthworks.

In addition, the Karamea Recycling Centre exceeded the Long-Term Plan budget allocation.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Level of service	Performance measures 2021 – 2024	Performance outcomes
<p>Provide landfill operations in Karamea, Maruia, and Springs Junction.</p> <p>Offer recycling services at Karamea landfill.</p> <p>Provide transfer station services in Westport and Reefton, as well material recovery facilities at Westport Transfer Station.</p> <p>Education activities to encourage waste reduction, reduce contamination in recycling material, and compliance regarding recycling rules.</p>	<p>100% compliance with regulations set in the Resource Management Act, resource consents and national environmental regulations.</p> <p>Undertake two community engagement events, and two community education events to encourage the reduction of waste generated and increase of diversion from landfill.</p>	<p>2023-24</p> <p>Landfills operations in Maruia and Karamea have been provided.</p> <p>Recycling drop off services at Karamea landfill are also offered.</p> <p>Rubbish and recycling collection services have been provided without interruption. As well as operation of transfer station, recycling drop off facilities,</p> <p>90% Compliance with consent conditions. There were no abatement notices, infringement notices, or enforcement orders and no convictions received.</p> <p>Six community education events were undertaken to reduce waste and minimise waste going to landfill. The events/activities were:</p> <ul style="list-style-type: none"> - Recycling Bin Audits during summer.

- e-waste recycling schemes
communications

- Polystyrene Programme implementation and communication

- Solid waste management
Website updated.

- EnviroSchools Programme developed (6 schools involved).

- Maruia Recycling container facility installed.

40 residents have participated in the composting workshops completed so far.

After the implementation of the Recycling Bins Audit Programme, the recycling contamination in kerbside collection has decreased from 32% to 30%

FUNDING IMPACT

**STATEMENT FOR SOLID
WASTE
FOR THE YEAR ENDED 30
JUNE 2024**

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		520	616	653
Targeted rates		763	788	908
Subsidies and grants for operating purposes		45	45	163
Fees and charges		0	0	30
Internal charges and overheads recovered		0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts		101	103	148
Total operating funding	A	1,429	1,552	1,902
Applications of operating funding				
Payments to staff and suppliers		1,122	1,213	1,429
Finance costs		13	27	32
Internal charges and overheads applied		206	218	368
Other operating funding applications		0	0	0
Total applications of operating funding	B	1,341	1,458	1,829
Surplus/ (deficit) of operating funding	A-B	88	94	73
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	42
Development and financial contributions		0	0	0
Increase/(decrease) in debt		(25)	(101)	(43)
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	(25)	(101)	(1)
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		214	78	0
- to replace existing assets		10	83	383
Increase/ (decrease) in reserves		(161)	(168)	(31)
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	63	(7)	72
Surplus/ (deficit) of capital funding	C-D	(88)	(94)	(73)
Funding balance	((A-B)+(C-D))	0	0	0

Links to Community Outcomes

SOCIAL

- ✓ *By managing capital asset renewal programmes.*

AFFORDABILITY

- ✓ *By monitoring the conditions of Council assets and issuing requests for maintenance.*

ENVIRONMENT

- ✓ *By monitoring landfills and wastewater treatment plants.*

What Do We Do?

The Professional Services Business Unit (PSBU) provides engineering services to support the maintenance, development and construction of Council's infrastructure.

This includes the preparation of contracts for roading, water, wastewater, solid waste and property, amenities and reserves. The PSBU monitors the performance of contractors and issues instructions for work in response to requests for service and comments from the community.

Why Are We Involved in This Activity?

An in-house professional services business unit allows Council to access engineering services on a cost-effective basis. In-house expertise assists the efficient management of Council roading and other infrastructure assets including water, wastewater and solid waste.

Statement of Service Performance

The Infrastructure Delivery unit provides regular governance project updates on contracts under their jurisdiction in a timely manner. Significant workload in response to flooding and district-wide storm event damage has been resourced through the establishment of the Project Management Office. Regular project delivery reporting has been undertaken via the Projects in Partnership (PiP) reporting functions.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

Following the 2021 flood events, Council established a dedicated Project Management Office (PMO) to oversee recovery and rebuild activities. The PMO was primarily staffed by contractors and consultants due to the urgency, scale, and specialist project management expertise required to manage the extensive recovery programme. None of these costs were included in the 2021 - 2031 LTP but was essential to ensure timely and effective project delivery during the recovery phase.

As the recovery programme progressed and activity levels reduced, the PMO structure was gradually phased out, with its functions integrated into Council's ongoing infrastructure delivery operations. During 2023/24 several contracted roles remained in place to support the final stages of the programme, however these roles were subsequently transitioned to permanent Council positions in the 2024/25 year.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Provide Engineering Advice to Council and Administer Contracts

Activity Contribution Roads, transport, solid waste, and Three Waters service delivery is effectively managed.

Community Outcomes Social, affordability, prosperity, and environment.

Level of service	Performance measures 2021 - 2024	Performance outcomes
<p>Provide engineering services to support the maintenance and development of Council infrastructure.</p>	<p>Quarterly programme reports provided to the Chief Executive Officer.</p>	<p>2023-24 Eleven Projects in Partnership reports were presented in this year. Engineering Services were embedded in the Infrastructure Services reports and the RAC reports. The latter covered operations and capital works.</p>

		2022-23	>
		Eleven PIP reports were presented in this year. Engineering Services were embedded in the Infrastructure Services reports and also the RAC reports. The latter covered operations and capital works. Programme reports provided to the Chief Executive Officer via the Project in Partnership reporting.	

**FUNDING IMPACT STATEMENT FOR INFRASTRUCTURE DELIVERY
FOR THE YEAR ENDED 30 JUNE
2024**

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		0	0	0
Targeted rates		0	0	0
Subsidies and grants for operating purposes		0	0	0
Fees and charges		0	0	0
Internal charges and overheads recovered		1,085	1,120	1,322
Local authorities fuel tax, fines, infringements fees and other receipts		0	0	72
Total operating funding	A	1,085	1,120	1,394
Applications of operating funding				
Payments to staff and suppliers		788	812	1,194
Finance costs		0	0	0
Internal charges and overheads applied		223	238	488

Other operating funding applications		0	0	0
Total applications of operating funding	B	1,011	1,050	1,682
Surplus/ (deficit) of operating funding	A-B	74	70	(288)
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	0
Development and financial contributions		0	0	0
Increase/(decrease) in debt		0	0	0
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	0	0	0
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		0	0	0
- to replace existing assets		36	0	0
Increase/ (decrease) in reserves		38	70	(288)
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	74	70	(288)
Surplus/ (deficit) of capital funding	C-D	(74)	(70)	288
Funding balance	((A-B)+(C-D))	0	0	0

Links to Community Outcomes

SOCIAL
✓ <i>Recreation facilities allow people to connect socially, play sport, and achieve their fitness and recreational goals. Developing community cohesion which supports mental and social well-being.</i>
AFFORDABILITY
✓ <i>The range of services and facilities provided are managed with the aim of being efficient and fit-for-purpose, with an eye on the current and future needs of our community and are funded through a mix of rates and user-pays to keep them as affordable as possible.</i>
PROSPERITY
✓ <i>Economic development strategies, along with a focus on building partnerships of trust and collaboration, along with advocating on behalf of the district will achieve economic development through specific projects.</i>
ENVIRONMENT
✓ <i>Building a strong relationship with the Ministry for the Environment and creating jobs for nature through Council's Environmental Improvement and Prosperity Strategy (EIPS) will create jobs and improve our waterways and natural environment.</i>
CULTURE
✓ <i>Libraries assist with the development of lifelong learning and literacy. Theatres provide performance space for artistic and cultural performances all of which facilitate social and cultural connections.</i>

Activities and Services Delivered

- Funding – community grants, museum support, community-led revitalisation projects, arts funding, facilities hire, rural travel fund.
- Libraries
- NBS Theatre
- Reefton cinema/community hall
- Communications – website, Connect newsletter, news releases, social media,

advertising.

- Customer services – over the counter and by phone and email through offices in Westport and Reefton
- Economic development
- Community engagement and consultation – Council works alongside our communities to support them to identify and implement solutions to the complex social issues in our society. The team works strategically and practically to ensure issues are identified, prioritised and addressed through a collaborative approach.
- Sub-committees – working collaboratively with the liaison officer, community volunteer representatives administer, promote and care for Council owned halls and reserves.

Grants and Funding

The Council provides and administers a variety of funding options to community organisations and groups throughout the district, with two additional grants administered for Creative New Zealand and Sports New Zealand.

Each funding option has specific criteria, and applications are assessed by the Council, with the Creative Communities Schemes assessed by a subcommittee. In partnership with GrantGuru, the Buller Funding Finder has been established as a free tool to help community groups and organisations discover and apply for grants.

Libraries

The two district libraries in Westport and Reefton provide a diverse up-to-date range of services to the community. The facilities and services meet information, learning, recreational and cultural needs of residents of all ages and backgrounds. Access to information will continue to be available in a variety of formats including books, media, and online apps. Free internet access is provided through Aotearoa People's Network (APNK). The two district libraries and their offerings enhance the community's well-being.

NBS Theatre

Buller's premiere entertainment venue features a live theatre auditorium and two cinemas. The venue offers multiple movie screenings each week and the auditorium is used regularly for live performances, meetings, weddings, cabaret, and funerals. The outdoor stage is well used over the summer months.

Reefton Cinema/Community Hall

The Reefton Cinema provides movie screenings, and the venue is also used for conferences, live performances, meetings, and community events.

Communications

The Council shares key information with residents, businesses, and stakeholders to inform the community about activities, policies, services, and decisions that may affect them. The focus is on ensuring transparency and public awareness of Council operations.

This is achieved through various channels, including face-to-face interactions, the Council's website, email, social media, radio, newspapers, print collateral, signage, and letters. To further enhance transparency and engagement, the Council also live-streams meetings and publishes them in a user-friendly format.

Council staff actively support national and local campaigns where appropriate, strengthening community engagement and involvement in local government.

Customer Services

Council has offices in Westport and Reefton, where staff are available to assist over the counter, by phone and by email with customer enquiries. An after-hours telephone service is provided via a call centre.

Council is consistently promoting the use of the service request system and is looking at alternative platforms to be able to contact and connect with customers.

Economic Development

The Council actively supports economic development plans and initiatives in partnership with Development West Coast (DWC). It engages with communities on major projects that shape the district's future growth, appearance, and overall development, ensuring residents have opportunities to provide input and participate in the decision-making process.

According to the latest Infometrics Quarterly Economic Monitor (Q2 2024), Buller District's economic activity remains strong. The district's provisional GDP grew by 0.1% in the year to June 2024, outperforming the West Coast region (-0.3%) and the national average (-0.2%), largely driven by a resurgence in the mining sector.

Employment for Buller residents increased by 0.9%, though slightly behind the West Coast region (1.6%) and the national average (2.1%). The mining sector and administration and support services opportunities primarily lead growth.

Tourism expenditure in Buller rose by 14.6% in the same period, significantly outpacing the

national increase of 1.8%.

Community Engagement and Consultation

The Council develops engagement opportunities and consultations to ensure the community can actively participate in the decision-making process. These opportunities are promoted and implemented during key processes such as the Annual Plan, Long-Term Plan, policy and bylaw reviews, and other significant changes. The Council ensures consultation decisions are guided by the relevant legislation and clear criteria, helping to prioritise when and how the community is involved.

In addition, the Council works closely with key stakeholders and community groups to strengthen collaboration and encourage ongoing participation. This engagement approach is integrated into all major initiatives to ensure the community's input is incorporated into decision-making processes.

Through these ongoing efforts, the Council ensures that local voices are included and considered in shaping the district's future.

Subcommittees

Under the Council sit eleven Reserve and Hall Subcommittees, which manage their respective reserves and halls with the support of the Council. They ensure these assets are maintained and operated for the benefit of the community. Each subcommittee is delegated authority by the Council to oversee their assigned reserve or hall's day-to-day operations, maintenance, and general upkeep. Additionally, they are responsible for preparing an annual budget to support these activities, which must be submitted for each financial year.

As subcommittees of the Risk and Audit Committee, they play a critical role in ensuring that community facilities are well-maintained and financially sustainable. By collaborating with the Council, the subcommittees ensure transparency and accountability in their decision-making processes, enabling the efficient use of public resources while enhancing community engagement and trust.

Statement of Service Performance

Communications

The Council utilised a multi-channel communication approach to proactively distribute media releases to the community and media outlets as required. These releases were uploaded and promoted through the Council's social media platforms.

Information regarding major projects was regularly shared across various channels,

including radio, digital, and print media, ensuring comprehensive public reach. In addition, public notices were shared promptly, and targeted user groups were directly engaged via email and postal mail when appropriate. The Council's 'Connect' newsletter was distributed quarterly to all households within the district and made available at various public locations, such as libraries.

The Council website offers easier access to information, the ability to make online payments, and tools to stay informed on important issues. The Council's YouTube page further enhanced transparency by live-streaming Council meetings across multiple platforms, with recordings published to be viewed.

Reefton Visitor and Service Centre

As previously identified in the 2021 - 2031 Long-Term Plan and after consultation with the community, the amalgamation of the Reefton Visitor Centre and Reefton Service Centre was actioned and completed with the first day of operation for the newly formed Reefton Visitor and Service Centre (RVSC) taking place on 21 November 2022.

Since the amalgamation, the RVSC has continued to successfully retain and provide the original five services. The facility operates across six days per week during the quieter winter season, extending to seven days per week during the busier summer/visitor season. Discussions with staff have begun in regard to potentially extending services and community use of the facility.

It is still anticipated that through sharing resources and increasing efficiencies, the amalgamation over time could lead to a decrease in cost while achieving an increase in the level of service. A full operational review of the facility has yet to be completed. This review has been delayed due to staff resourcing challenges.

Economic Development

Council staff actively engaged with key local economic development partners through meetings, networking events, and one-on-one support. They organised meetings, facilitated connections, and fostered partnerships between local and regional stakeholders to strengthen collaboration.

For the fifth consecutive year, the Council secured the Mayor's Taskforce for Jobs (MTFJ) programme contract. The Council oversees the contract and works closely with its collaborative partner organisation, which delivers the programme, to ensure its success. A total of \$10480 was allocated to support youth in obtaining sustainable employment opportunities.

Buller District Council continued its involvement in the TUIA programme by appointing

Matiu Manuel from Reefton as Kawatiri's candidate for 2024. The Tuia programme is an initiative under the Mayors Taskforce for Jobs (MTFJ).

The Tuia youth leadership programme brings together young Māori, 18 – 25 years old, from across Aotearoa/New Zealand, connecting their passions, aspirations, and dreams of rangatahi to serve our communities well.

The youth leadership programme seeks to weave people together so that their collective contribution positively impacts communities.

During the Tuia journey, candidates will do 100 hours of community service and attend five wananga with other Tuia participants to build networks, obtain support, and expose themselves to diversity.

Community Engagement and Consultation

The Council undertook numerous engagements and consultations with the community for 2023/2024, allowing the community's voices to be heard and considered in the decision-making process.

In preparation for the 2024 – 2034 Long-Term Plan (LTP), elected members and council staff engaged with the Buller community during October and November 2023. Various methods, including polls, surveys, and in-person conversations, were used to gather feedback, which helped shape the Draft LTP. The community's active participation resulted in over 500 responses.

In February 2024, Buller District Council decided to defer the adoption of the 2024 – 2034 LTP by 12 months, to June 2025, due to the government's announcement to repeal the existing Water Services Legislation. In response to these significant legislative changes, the Council opted to adopt an Enhanced Annual Plan for the 2024–2025 financial year instead.

Other key consultations carried out through the FY 2023/24 were the Draft West Coast Speed Management Plan, the Zone One rubbish collection, a proposed new Class 4 Gambling and Totalisator Agency Board (TAB) Venue Policy, and the Proposed Keeping of Animals Bylaw 2022.

NBS Theatre

The NBS Theatre is a vibrant, safe and welcoming theatre/cinema environment that contributes to a community that is vibrant and inclusive. It provides a wide range of shows, movies and events that meet the cultural interest of our community. The NBS Theatre continues to be the venue of choice for many local, national and international shows/events and meetings. Several local groups, schools and the community use the

venue for entertainment of all genres such as film and live events.

Long term annual users continue to support the NBS Theatre. Groups such as Gravity Dance Studio and Westport Performing Arts Society are regular guests. They hold their annual competition at the theatre which draws many visitors to the district.

A local theatre group, Onstage Productions, calls the NBS Theatre its home. When fully active, the group rehearses at the theatre and stores their costumes there. This group aims to ensure that everyone has an opportunity to experience theatre etiquette and what a theatre can offer.

The NBS Theatre continues to attract overseas acts, through its membership with the Events Venues Association of New Zealand (EVANZ). Current bookings are being taken beyond 2025, ensuring future events for the community.

The Fred Gregory Screen Room is very popular with private hires and birthday parties. This highlights the value the cinema brings to the community as a versatile all-round venue. The front offices are regularly hired, emphasizing the versatility of the theatre.

Reefton Cinema/Community Hall

The Reefton Cinema offers the Reefton community the enjoyment of a mix of old and new blockbuster and arthouse movies. The venue is also hired for meetings and shows. The Reefton Operatic and Repertory Society annually takes over the Reefton Cinema stage.

Buller District Libraries – One Library/Two Locations (Westport & Reefton)

The libraries continue to be well-used and resourced community hubs. Aotearoa People's Network (APNK) hardware is extremely popular and seating outside the libraries allows customers to use comfortably the free Wi-Fi after business hours. The Westport Library was successfully recarpeted in May/June 2024.

The library consistently delivers programmes and services that improve the wellbeing, inclusion, and literacy of our community.

Some examples of the programmes offered are Tuesday Kids Club, School Holiday events, adult book club, Saturday Scrabble, digital literacy device-advice one-on-one sessions, visiting authors and community talks, Storytimes, a knitting group and Lego Club in Reefton, school visits, housebound service, Karamea book return.

There has been a continuation of more 'passive programmes' including take-home options for children and activities such as scavenger hunts, the ever-popular Summer Reading Programme, book clubs and reading challenges for children and adults. The

history room in Westport also remains popular.

Over the past year, the library has had on average 3164 active members, an increase of 972 from the previous year.

Virtual visits remain a significant part of our engagement with 72,022 (50,181 previous year) virtual visitors across our Library App, Instagram & Facebook pages, eHive webpage and Library website.

545 events were held across our two libraries. This includes activities, programmes, and digital assistance sessions, with 2212 people attending.

Our libraries have continued to partner with community groups, examples of these are Dementia Canterbury with our Next Chapter initiative. Pub Charities Limited again funded the summer reading programme. For Better Digital Futures Pathways, and Skinny Jump the library worked with Digital Inclusion Alliance Aotearoa (DIAA).

Buller District Libraries commits to networking with the wider library profession including Library and Information Association New Zealand Aotearoa (LIANZA), Kōtui, and Public Libraries New Zealand (PLNZ). Staff attended online workshops and meetings for professional development.

The library aims to have a well-balanced collection that meets the needs and interests of the community. Our recent biennial survey indicates that 92% of respondents were satisfied with our collection.

Connections with our wider communities and districts are strong and are now further enhanced with a Reciprocal Borrowing Agreement signed between Grey, Westland and Buller District Libraries.

The library reviews opportunities to remove barriers to use where possible. Both the Westport and Reefton Libraries became 'fines free' in October 2023.

Subcommittees

Four of the 11 subcommittees manage campgrounds that provide recreational spaces for locals and visitors alike. Additionally, several of the halls serve a dual purpose as civil defence centres, playing a crucial role in community safety during emergencies.

The subcommittees are actively involved in improving the campgrounds and halls, continuously supporting renovations, upgrades, and facility enhancements to meet the community's evolving needs.

These facilities also serve as vibrant community hubs, hosting various events and gatherings that foster local connections. Annual events such as the Whitebaiters Ball at Little Wanganui Hall and the

Matariki Festival at Carter's Beach Hall bring residents together in celebration and support of local traditions. The halls also serve as meeting spaces where residents can gather, exchange ideas, and focus on the well-being of community members.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

Subsidies and Grants for Operating Purposes

These exceeded the budgeted amount in the 2021 - 2031 LTP by an additional \$503,000, \$341,000 was received through the Mayor's Taskforce for Jobs (MTFJ) grants.

Local Authorities Fuel Tax, Fines, Infringement Fees and Other Receipts

These exceeded the budgeted amount in the 2021 - 2031 LTP by \$191,000 due to increased revenue from rent.

Payments to Staff and Suppliers

These exceeded the budgeted amount in the 2021 - 2031 LTP by \$557,000 due to additional staffing costs of \$141,000 and \$ 196,000 of running costs.

Finance Costs

External interest expense was \$330,000 higher than budgeted due to the 2021 - 2031 Long-Term Plan

Other Operating Funding Applications

These exceeded the budgeted amount in the 2021 - 2031 LTP by \$334,000 due to the additional unbudgeted MTFJ payment of \$286,000 offset by the community grants being lower than budgeted in the LTP as the 2022-2023 reduced these by 25%.



Key Performance Indicators

What We Plan to Do and Our Levels of Service

Provide Information About Council Services, Decisions, and Opportunities to Engage.

Activity Contribution The community feels informed, included, and empowered to access Council services and resources. The provision of access to a wide range of information relevant to the community's needs.

Community Outcomes Social, prosperity, environment and culture.





Level of service	Performance measures 2021 – 2024	Performance outcomes
<p>Council’s website and social media are kept up to date as a source of information about Council projects, services, and resources.</p> <p>Quarterly newsletter is produced.</p> <p>Communications plans are created to support projects considered to be of significant interest.</p>	<p>A biennial customer satisfaction survey will be carried out and will ask how satisfied the community is with the information they receive from Council and their opportunities to engage with Council.</p>	<p>2023-24</p> <p>Council biennial Customer Satisfaction Survey (CSS) is planned for 2024-25</p> 
		<p>2022-23</p> <p>Council biennial Customer Satisfaction Survey (CSS) was completed May 2023, the revised Residents Survey is planned for 2025 . Council’s website and social media have been kept up to date as a source of information about Council projects, services, and resources. Communications plans have been created to support projects considered to be of significant interest. Quarterly newsletters were produced.</p> 



Public Library Services

Activity Contribution A safe and welcoming library environment contributes to a community that is vibrant and inclusive. The library offers quality facilities and services that meet our current and future needs.

The provision of access to a wide range of information relevant to the community’s recreation and learning needs.

Community Outcomes Social, prosperity, environment, and culture.


Level of service	Performance measures 2021 – 2024	Performance outcomes
<p>The library is a safe social space which community members want to visit.</p>	<p>Total visits to the libraries maintained or increased by 0 - 4% per annum.</p>	<p>2023-24</p> <p>Delayed due to a change in format to capture information required from all facilities as a combined survey instead of multiple. This combined survey will be completed in 2024/25.</p> 
		<p>2022-23</p> <p>In person visits to the libraries has increased by 31.39%, from 36,816 to 48,374.</p> 
<p>The library offers quality facilities and services that meet our current and future needs.</p>	<p>At least 80% respondents satisfied or very satisfied with the libraries' services, as measured through a biennial survey.</p>	<p>2023-24</p> <p>Delayed due to a change in format to capture information required from all facilities as a combined survey instead of multiple. This combined survey will be completed in 2024/25.</p> 
		<p>2022-23</p> <p>97% of respondents were satisfied or very satisfied with the libraries' services.</p> <p>The above results are based on the biennial survey conducted in the 2021-22 financial year.</p> 


The library's collection reflects the community's learning and recreational interests.	At least 80% of library users satisfied or very satisfied with the public libraries' collection, as measured through a biennial survey.	2023-24 Delayed due to a change in format to capture information required from all facilities as a combined survey instead of multiple. This combined survey will be completed in 2024/25.	
		2022-23 92% of respondents were satisfied with the library collection, as measured in our biennial collection survey	

Economic Development

Activity Contribution Networks and connections are facilitated to enable economic growth. Economic development plans are created and shared with the community and key stakeholders.

Community Outcomes Social, prosperity, environment and culture.

Level of service	Performance measures 2021 - 2024	Performance outcomes	
Staff actively build networks and connections across the community, with central government, regional partners, and stakeholders. Community and/or economic development plans are shared via presentations to the	Four community and/or economic development presentations are delivered within the community each year.	2023-24 Throughout the financial year, Development West Coast (DWC) facilitated three economic development workshops, covering key topics such as "Using AI for Marketing Your	



community and/or industry groups.		Business" in Westport, and "Effective Governance for Community Groups and NGOs" in both Westport and Reefton. These workshops were actively promoted through Council's communication channels. Additionally, Council staff hold monthly meetings with DWC to exchange knowledge and insights, ensuring continued support for the Buller business community.	
		2022-23 Development West Coast (DWC) delivered four economic development workshops throughout the financial year	





NBS Theatre and Reefton Cinema

Activity Contribution A vibrant, safe, and welcoming theatre/cinema environment contributes to a community that is vibrant and inclusive.

Provide a wide range of shows, movies and events that meet the current cultural interest of our community.

Community Outcomes Social, prosperity, environment and culture.

Level of service	Performance measures 2021 – 2024	Performance outcomes	
The theatre team delivers a high level of service that meets our community's current and future needs.	Total admissions to the theatre maintained or increased by 0-4% per annum.	2023-24 Admissions increased by 7.5%	
		2022-23 Visits to the NBS Theatre have risen against last year's drop in numbers	

<p>The theatres' variety of shows, hires, and films reflects our community's cultural interests.</p>	<p>80% of respondents were satisfied or very satisfied with the theatres' services as measured by the biennial survey.</p>	<p>2023-24</p> <p>Delayed due to a change in format to capture information required from all facilities as a combined survey instead of multiple. This combined survey will be completed in 2024/25.</p>	
		<p>2022-23</p> <p>Delayed until August 2023 due to biennial Council Customer Satisfaction Survey.</p>	
	<p>A biennial survey will be carried out to establish customers' satisfaction in relation to services.</p>	<p>2023-24</p> <p>The next Council biennial Customer Satisfaction is due to begin the first quarter of 2025 with the final report to Council prior to June 2025.</p>	
		<p>2022-23</p> <p>Delayed until August 2023 due to biennial Council Customer Satisfaction Survey.</p>	

**FUNDING IMPACT
STATEMENT FOR
COMMUNITY SERVICES
FOR THE YEAR ENDED 30
JUNE 2024**

	2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding			
General rates, uniform annual general charge, rates penalties	3,693	3,736	4,124
Targeted rates	0	0	0
Subsidies and grants for operating purposes	74	31	534
Fees and charges	0	0	0
Internal charges and overheads recovered	0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts	269	276	467
Total operating funding	A	4,036	4,043
Applications of operating funding			
Payments to staff and suppliers	1,956	1,974	2,531
Finance costs	452	432	762
Internal charges and overheads applied	786	795	744
Other operating funding applications	499	501	835
Total applications of operating funding	B	3,693	4,872
Surplus/ (deficit) of operating funding	A-B	343	253
Sources of capital funding			
Subsidies and grants for capital expenditure	0	0	136
Development and financial contributions	0	0	0
Increase/(decrease) in debt	(142)	647	(163)
Gross proceeds from sale of assets	0	0	0
Lump sum contributions	36	37	0
Other dedicated capital funding	0	0	0
Total sources of capital funding	C	(106)	(27)
Application of Capital expenditure			
- to meet additional demand	0	0	0
- to improve the level of service	44	0	0
- to replace existing assets	198	876	91
Increase/ (decrease) in reserves	(5)	149	135
Increase/ (decrease) in investments	0	0	0
Total applications of capital funding	D	237	1,025
Surplus/ (deficit) of capital funding	C-D	(343)	(253)
Funding balance	((A-B)+(C-D))	0	0

Grants and Funding

Through its Annual Plan 2023/24, the Council allocated \$308,616 to various community groups, supporting youth groups, museums, swimming pools, visitor centres, and cycle trails. An additional \$75,000 was distributed through the Council's Community Grants and \$50,000 through the Community-Led Revitalisation Fund. Facilities Hire Grants, totalling \$3,560, were also disbursed.

The Council also distributed \$24,706 through the Creative Communities Scheme from Creative New Zealand and \$12,150 through the Rural Travel Fund, provided by Sports New Zealand.

Governance and Representation

Links to Community Outcomes

Governance and Representation

- ✓ ***activity covers all the Community Outcomes as it provides the oversight and strategy to achieve them.***

What Do We Do?

Council is an elected body that provides a Governance structure for effective leadership, advocacy and accountable stewardship of Council's assets and resources.

Council is made up of 11 elected members including 10 Councillors and one Mayor who are elected to serve a three-year term of office which coincides with the local authority elections. Two Councillors represent the Inangahua Ward, two represent the Seddon Ward and six represent the Westport Ward. The Mayor chairs the Council. The Inangahua Community Board is comprised of four elected members plus the two Inangahua Ward Councillors. Governance is supported by a Chief Executive Officer and staff.

Council functions based on democratic local decision making that has the overall benefit of the community, for current and future generations at heart. Council's decision making and actions are concerned with meeting the current and future needs of Buller's communities. These include good quality infrastructure, local public services and performing regulatory functions in a cost-effective way for businesses and households.

Buller District Mayor and Councillors set the direction, monitor, and review Council performance, represent the community as well as inform the community of key decisions made.

Why Are We Involved in This Activity?

The Local Government Act 2002 requires Council and Elected Members to lead and represent their community. This Act requires Council to meet current and future needs of the community in terms of good quality infrastructure and services and provide quality regulatory functions in a cost-effective way. Additionally, Council is well placed to advocate and lead on other local matters that are outside of those core functions.

Council and Community Boards Provide:

- Advocacy for community issues.
- Monitoring of performance.
- Strategy setting to decide the level of services and activities to be provided to the district's communities.
- A way for our community to have its views heard.
- A way to promote social, economic, environmental, and cultural wellbeing for the Buller district.

Statement of Service Performance

Advocating for the District

Council has continued to work proactively with central government and related agencies to get the best results for the district during the year. This includes collaboration on key issues including economic development opportunities to grow our district; and the very important work seeking flood recovery funding to reinstate Council's assets as well as support the community through the rebuild.

Council works with Waka Kotahi and other regional partners to develop and deliver a regional transport infrastructure plan; govern the Te Tai o Poutini Plan (TTPP), and it participates in a regional leadership group. This group is a collaboration of central government agencies interfacing with local government.

Council has worked closely with a raft of government agencies since the severe weather events in 2021 and 2022 including Waka Kotahi, Temporary Accommodation Service, National Emergency Management Agency, Ministry of Building and Innovation, Department of Internal Affairs, Prime Minister and Cabinet, Minister for Local Government, Infrastructure Acceleration Fund, and Regional Investment Fund. This collaboration has seen significant grant funding being brought into the district that benefited all ratepayers.

After the results of the 2023 election, the newly formed coalition government repealed the affordable waters reform, and our water assets are now not transferring to the new water services entity as expected.

The government created a new reform called Local Water Done Well. Council have delivered a Water Services Delivery Plan (WSDP) to Parliament on 3 September 2025 with an agreement to create a Water Services Council Controlled Organisation with Grey and Westland District Councils.

Significant Variance Explanations in Comparison to the 2021-2031 Long-Term Plan




There were no significant variances between the 2021-2031 Long-Term Plan and the reported results for the year.



Significant Capital Expenditure

No significant capital expenditure was planned and there are no variances to report.

Key Performance Indicators

What We Plan to Do and Our Levels of Service



Level of service	Performance measures 2021 – 2024	Performance outcomes	
Community engagement occurs across the district with representatives from a broad range of community groups.	Meet statutory deadlines for Councils Long-Term Plan or Annual Plan before 30th June in each respective year	2023-24 The 2024/2025 Enhanced Annual Plan was adopted on 26 June 2024.	
		2022-23 The 2023/2024 Annual Plan was adopted on 28 June 2023.	
Publishing annual plans, Annual Reports, and Long-Term plans so the community is well informed.	Meet statutory obligations for requests for information under LGOIMA, greater than or equal to 90% of the time.	2023-24 95% statutory compliance achieved. 133 LGOIMA received between 1 July 2023 – 30 June 2024. 7 breaches occurred over this time period.	
		2022-23 97% statutory compliance achieved. 114 LGOIMAs received between 1 July 2022 –	

		30 June 2023. Three of these breached the statutory time periods. Of these two were breaches one day overdue, and the third breach was three days overdue.	
	To meet legislative requirements for Strategic planning workshops held with Councillors	2023-24 Fifteen strategic planning workshops were held	
		2022-23 Three strategic planning workshops were held	

Governance and Representation

Activity Contribution To maintain transparency, accountability, and accessibility to the public.

Community Outcomes Social, affordability, prosperity, culture, and environment.



Level of service	Performance measures 2021 – 2024	Performance outcomes	
Conduct as much as Council business in public forum. Public to be excluded for reasons as set out in the Local Government Act 2002.	Council meetings to be held in Westport and at least one meeting a year in Karamea and Reefton.	2023-24 Significant additional workload has limited out of Westport in-person meetings. This has been offset by the introduction of livestream and recorded public meetings being made available in Council digital platforms.	
		2022-23 Significant additional workload has limited remote in-person meetings. This has been offset by the introduction of livestream and	

recorded public meetings being made available in Council digital platforms.

Governance and Representation

Activity Contribution Advocating for Buller District, forming strong alliances and partnership opportunities.

Community Outcomes Social, affordability, prosperity, culture, and environment.

Level of service	Performance measures 2021–2024	Performance outcomes
<p>Participate in the mayors, chairs, and CEO meetings with the other West Coast Councils.</p>	<p>Continue to attend 100% of mayors, chairs, and CEO meetings.</p>	<p>2023–24 Mayor and CEO attended all meetings either in person or via Zoom</p> 
		<p>2022–23 100% attendance at Mayors Chairs and Iwi meetings by Mayor and CEO. CEO Meetings - one meeting was not attended. The Acting CEO was unable to attend due to a calendar clash with the BDC council meeting and MP Simon Watts visit to Buller taking precedence.</p> 

**FUNDING IMPACT STATEMENT
FOR GOVERNANCE AND
REPRESENTATION FOR THE YEAR
ENDED 30 JUNE 2024**

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		1,680	1,850	2,139
Targeted rates		0	0	0
Subsidies and grants for operating purposes		0	0	0
Fees and charges		0	0	3
Internal charges and overheads recovered		0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts		39	0	0
Total operating funding	A	1,719	1,850	2,142
Applications of operating funding				
Payments to staff and suppliers		651	730	818
Finance costs		0	0	0
Internal charges and overheads applied		1,068	1,120	1,346
Other operating funding applications		0	0	0
Total applications of operating funding	B	1,719	1,850	2,164
Surplus/(deficit) of operating funding	A-B	0	0	(22)
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	0
Development and financial contributions		0	0	0
Increase/(decrease) in debt		0	0	0
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	0	0	0
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		0	0	0
- to replace existing assets		0	0	0
Increase/ (decrease) in reserves		0	0	(22)
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	0	0	(22)
Surplus/(deficit) of capital funding	C-D	0	0	22
Funding balance	((A-B)+(C-D))	0	0	0

-Support Services

Links to Community Outcomes

Support services

- ✓ ***are related to all Community Outcomes as they provide the administrative and operational capacity to achieve them.***

What Do We Do?

Support services provide internal support to the different departments within Council. Ensuring a smooth functioning they are integral for Council's customers. They include:

- Corporate planning and support to governance
- Financial and accounting operations
- Production of Annual Plans, Long Term Plans and Annual Reports
- Rating operations
- Human resources management
- Information technology management
- General administration.
- Health and safety compliance
- Monitoring and compliance of all Council Controlled Organisations
- Guidance and monitoring of holding company performance
- Asset management
- Management functions

Why Are We Involved in This Activity?

The support services all Council's departments to function and provide their services to the community.

Statement of Service Performance

Health & Safety

Staff training, including warden, first aid and health and safety system training is ongoing. Site audits carried out to maintain health and safety compliance.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

Subsidies and Grants for Operating Purposes

Subsidies and grants for operating purposes were \$599,000 higher than defined in the budget due to staff costs funded by the Department of Internal Affairs (DIA) for a staff secondment to work for the National Transition Unit (NTU) as well as additional funding from the NTU for new staff working on 3 Waters for Council.

Payments to Staff and Suppliers

These exceeded the budgeted amount by \$2,522,000 for the following reasons: Audit expenses were \$ 145,000 over budget as a result of the PMO Audit. Additional climate change adaptation project costs of \$230,000 as well as a further \$30,000 of consultancy fees relating to an aquiline ground water study.

Legal costs incurred during the year were \$ 252,000 more than budget.

Increase/(Decrease) in Debt

This relates to an internal loan raised in 2023 internal loan to fund the work to date on the Information Management project.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Health and Safety



Activity Contribution High functioning Health and Safety Committee that empowers employees, contractors, and visitors. Our systems and processes allow staff and contractors to gain the training and development required to comply with Health and Safety at Work Act 2015.

Community Outcomes Social and affordability.

Level of service

Performance measures
2021 – 2024

Performance

		outcomes	
100% compliance with Health and Safety Work Act 2015 (HSWA 2015).	100% compliance with Health and Safety Work Act 2015 (HSWA 2015).	2023-24 No breach of Health and Safety at Work Act have occurred.	
		2022-23 No breach of Health and Safety at Work Act have occurred.	

**FUNDING IMPACT
STATEMENT FOR CUSTOMER
SERVICE AND SUPPORT FOR
THE YEAR ENDED 30 JUNE
2024**

		2022/23	2023/24	2023/24
		LTP Budget	LTP Budget	Actual
		\$000	\$000	\$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		205	216	242
Targeted rates		0	0	0
Subsidies and grants for operating purposes		0	0	599
Fees and charges		0	0	3
Internal charges and overheads recovered		5,903	6,202	7,383
Local authorities fuel tax, fines, infringements fees and other receipts		76	78	120
Total operating funding	A	6,184	6,496	8,347
Applications of operating funding				
Payments to staff and suppliers		4,492	4,678	7,200
Finance costs		48	47	208
Internal charges and overheads applied		1,417	1,466	1,788
Other operating funding applications		0	0	0
Total applications of operating funding	B	5,957	6,191	9,196
Surplus/(deficit) of operating funding	A-B	227	305	(849)
Sources of capital funding				
Subsidies and grants for capital expenditure		0	0	0
Development and financial contributions		0	0	0
Increase/(decrease) in debt		0	0	271
Gross proceeds from sale of assets		500	500	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	500	500	271
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		0	0	0
- to replace existing assets		348	155	171
Increase/ (decrease) in reserves		379	650	(749)
Increase/ (decrease) in investments		0	0	0
Total applications of capital funding	D	727	805	(578)
Surplus/(deficit) of capital funding	C-D	(227)	(305)	849
Funding balance	((A-B)+(C-D))	0	0	0

Community Facilities

Links to Community Outcomes

SOCIAL
<ul style="list-style-type: none">✓ <i>By ensuring our parks and reserves are healthy and safe.</i>✓ <i>By providing areas for people to engage in healthy activities, social interaction and recreation.</i>
AFFORDABILITY
<ul style="list-style-type: none">✓ <i>By contributing to the district's image and attracting businesses, skills, employment and tourism, and focusing on future growth for the district and community.</i>
ENVIRONMENT
<ul style="list-style-type: none">✓ <i>By providing green spaces and open areas that contribute to people's enjoyment of our environment.</i>

What Do We Do?

Amenities, Parks, Domains, Reserves, and Public Spaces

Council provides and maintains active and passive recreational land and facilities in the Buller district to meet community and environmental needs. These areas may be managed by Council, or in conjunction with subcommittees. These green spaces include gardens, sports grounds, playgrounds, and parks.

Cultural and Community Facilities, Buildings, and Structures

A number of facilities, buildings and structures are owned by Council and are made available for a range of cultural and community uses. These community facilities range from community halls, theatres, aquatic centres, sporting facilities to meeting places.

Other Property Management

Council also owns and manages other properties, land and buildings in the district. These have a range of uses including community groups, private licences and commercial leases.

Managing these properties includes assisting with property transfers and acquisitions, and helping with Council property licences, leases and legal agreements.

An agreement with the Ministry of Business, Innovation and Employment (MBIE) was signed in late June 2024 that saw BDC lease the housing development at Paparoa Way in Westport. The Temporary Accommodation Service (TAS) lease agreement for BDC land on Stafford Street expired in July 2024.

Public Toilets

Public toilet facilities are provided by Council at Westport, Carters Beach, Tauranga Bay, North Beach, Reefton, Fox River, Springs Junction and Waimangaroa. The Tauranga Bay toilet was recently reinstated with 50% funding from the Tourism Infrastructure Fund.

Council assists in providing toilet facilities in Karamea, Granity, Inangahua Junction, and Ikamatua.

Cemeteries

Council provides adequate land and plots to meet the district's burial needs. Council is operating the following cemeteries:

- Orowaiti
- Mokihinui
- Reefton – suburban
- Council assists the Karamea Cemetery Trust

Council maintains closed cemeteries at Charleston, Lyell, and Boatmans near Reefton

Senior Housing

Council offers and manages affordable housing for seniors in our community, with 32 housing units across the district:

- 4 in Karamea
- 14 in Reefton (plus two in care and maintenance)
- 14 in Westport

Rents were reviewed in 2023-24 and the new rates will take effect in 2024-25.

There is further work planned to consider the scope and direction for senior housing in the District.

Urban Renewals and Revitalisation

In conjunction with Council's roading and transport team, property staff assist with

urban revitalisation. This creates a more pleasant environment for our communities by improving urban spaces. Urban revitalisation and renewal shapes the district's public spaces by giving form, shape and character to buildings, neighbourhoods and towns.

Urban development in partnership with roading and transport includes the use of plantings, street treatments and decorative measures with a focus on the beautification of main thoroughfares with street flags and hanging floral baskets.

Punakaiki Beach Camp

The Punakaiki Beach Camp is in a picturesque setting on the beach and adjoins the Paparoa National Park.

The camp provides 10 various sized cabins, 32 powered sites and 30 tent sites. It has been leased to a private operator for a term of 20 years. Council is working with the lessee to improve the facilities for expected tourism growth and demand.

Why Are We Involved in This Activity?

- The provision and maintenance of amenities and reserves creates a pleasant environment in which to live, work and play, which is an important part of the vision for the district. Amenities and reserve areas provide for social interaction and promote sport and recreation.
- Council owned buildings allow for cost effective provision of property for community use.
- Public toilet facilities assist with promoting the health and well-being of the community and environment and enhances our visitor experiences.
- Jointly funding facilities with other agencies allows the public access to facilities at an acceptable cost.
- Housing for seniors assists members of our community to remain in the district, close to public facilities and family or support agencies.

Statement of Service Performance

Amenities, Parks, Domains, Reserves and Public Spaces

Council maintained all owned parks and recreation facilities in the district. 11 subcommittees assist the local communities with halls and recreation reserves. A liaison officer works alongside the subcommittees to assist with the effective running and use of the reserves.

Cultural and Community Facilities, Buildings and Structures

Council maintained all council-owned buildings and facilities to the required standards. Installation of new Heating Ventilation and Air Conditioning (HVAC) systems will be installed at Brougham House, Westport Clocktower chambers, NBS Theatre and the Reefton Swimming Pool during 2024-2025.

Other Property Management

Private licences and commercial leases have been administered accordingly. The property rationalisation project to sell un-utilised land is continuing.

Cemeteries

Land and plots continue to be administered by Council. A natural burial site in Karamea continues its progression towards completion. An extension to the Westport Cemetery is planned for 2024-25.

Housing For Seniors

After the existing land lease expired, ownership of the McAuley flats, in Peel Street, was transferred to the St Canices' Parish Trust. These flats are being maintained as senior housing but administered directly by the parish.

Other senior housing stock is maintained to required standards.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Community Facilities



Activity Contribution Ensuring our parks, reserves, cemeteries and public amenities are compliant, safe and vibrant environments that encourage community inclusion and use.

Community Outcomes Social, affordability and culture

Level of service

Performance measures
2021 – 2024



Performance outcomes

<p>The district's parks, reserves, cemeteries and other amenities are maintained to ensure we are providing compliant, safe and vibrant social spaces for the community and visitors. Maintenance work is contracted out and is undertaken by qualified personnel.</p>	<p>Receive and review monthly reports from the Reserves and Public Amenities Contractor.</p>	<p>2023 –24 Service levels were maintained and complaints dealt with adequately. Quarterly contract reviews have been held with WestReef Services to ensure standards are maintained. The existing contract is being reviewed, and a new contract is expected to be signed by 30-Jun-25.</p>	
		<p>2022-23</p> <p>Service levels were maintained, and reports of issues were logged. Actions were taken to rectify the issues. Reports were provided with each monthly claim.</p>	

Community Facilities

Activity Contribution Ensuring Council buildings and associated property infrastructure is maintained to relevant standards.





Community Outcomes Social, affordability and culture

Level of service	Performance measures 2021 - 2024	Performance outcomes
<p>Council’s property staff manage these contracts to ensure the work is being done to the agreed level of service, and that contractual obligations are being met.</p>	<p>An up-to-date register of Council owned and operated buildings and associated infrastructure is maintained.</p>	<p>2023 -24 Not met - Significant work is being undertaken in 2024-25 to re-examine the register to ensure that all Council assets have been captured, and that appropriate rentals and conditions are in place.</p> 
		<p>2022-23 Register is up to date.</p> <p>An up-to-date register of Council owned and operated buildings has been maintained.</p> <p>Building Warrant of Fitness checks were carried on as per the schedule.</p> 

Community Facilities

Activity Contribution Ensuring land and property owned, vested and managed by the Council is rationalised and utilised responsibly, and for the benefit of the Buller community.

Community Outcomes Social, affordability and culture

Level of service	Performance measures 2021-2024	Performance outcomes	
<p>Council provides public, community and commercial buildings that are safe and compliant.</p>	<p>The Council Property Department maintains up-to-date records of Council land appointments, including:</p> <ul style="list-style-type: none"> - Reserve Subcommittees and community organisations utilising Council land for community non-profit purposes; and 	<p>2023-24</p> <p>The 2024-25 Register review work will also ensure all lease and licences are being fairly assessed and applied.</p>	
		<p>2022-23</p> <p>An up-to-date register of Council's leases, licenses to occupy and subcommittees has been maintained.</p>	
<p>Council land is managed to support use by non-profit community enterprises and community organisations, and also commercial use when appropriate.</p>	<p>Council maintains a register recording commercial contracts including licences, leases and land use agreements</p>	<p>2023-24</p> <p>The 2024-25 Register review will also ensure all lease and licences are being fairly assessed and applied.</p>	
		<p>2022-23</p> <p>Information is kept up to date on Council's electronic file system.</p>	

FUNDING IMPACT STATEMENT FOR COMMUNITY FACILITIES (Property)
FOR THE YEAR ENDED 30 JUNE 2024

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		1,795	1,724	1,792
Targeted rates		0		0
Subsidies and grants for operating purposes		0		94
Fees and charges		0		0
Internal charges and overheads recovered		606	564	558
Local authorities fuel tax, fines, infringements fees and other receipts		1,304	1,332	1,273
Total operating funding	A	3,705	3,620	3,717
Applications of operating funding				
Payments to staff and suppliers		2,727	2,463	3,036
Finance costs		77	91	32
Internal charges and overheads applied		447	440	470
Other operating funding applications		0		0
Total applications of operating funding	B	3,251	2,994	3,538
Surplus/ (deficit) of operating funding	A-B	454	626	179
Sources of capital funding				
Subsidies and grants for capital expenditure		510	0	9
Development and financial contributions		0	0	0
Increase/(decrease) in debt		627	(241)	(67)
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	1,137	(241)	(58)
Application of Capital expenditure				
- to meet additional demand		0		0
- to improve the level of service		1,512	148	0
- to replace existing assets		491	490	317
Increase/ (decrease) in reserves		(412)	(253)	(196)
Increase/ (decrease) in investments		0		0
Total applications of capital funding	D	1,591	385	121
Surplus/ (deficit) of capital funding	C-D	(454)	(626)	(179)
Funding balance	((A-B)+(C-D))	0	0	0

Significant Capital Expenditure

To Improve the Level of Service

2023/24 includes \$534k of expenditure, mostly relating to Tourism Infrastructure Fund projects at Punakaiki, Mokihinui, Carters Beach, and Tauranga Bay. These were 50% funded by BDC and related to toilet amenities. In addition, there were unbudgeted costs of \$100k relating to new senior housing property at 177 Queen Street to make it fit for purpose

Commercial Infrastructure

Westport Airport

Links to Community Outcomes

SOCIAL
✓ <i>Our communities are vibrant, healthy, safe, and inclusive.</i>
AFFORDABILITY
✓ <i>Our communities are supported by quality infrastructure, facilities and services that are efficient, fit-for purpose, affordable and meet our current and future needs.</i>
PROSPERITY
✓ <i>Our district is supported by quality technology and an innovative and diverse economy that creates opportunities for self-sufficiency, sustainable growth, and employment.</i>

What Do We Do?

Westport Airport is an unattended aerodrome certified under Part 139 of the NZ Civil Aviation Regulations, located 8km to the south-west of Westport. The airport has facilities for commercial airline and charter operations, aero-medical evacuation and transfer and general aviation including training and recreational activities.

The Westport Airport is a joint venture between the Buller District Council and the Ministry of Transport. The airport is managed and operated by the Buller District Council which oversees the daily operation.

The airport is occasionally used as an airfield for military operations and training and is an essential point of entry for regional Civil Defence emergencies. The airfield has a

sealed main runway and one grass taxiway. The airfield navigation aids are provided and maintained by Airways Corporation of New Zealand under an agreement for services.

Why Are We Involved in This Activity?

- Ensuring the Buller district has a key transport link to support the community and economy.
- To operate as close as possible to a commercial business in a cost effective and efficient manner.
- To maintain the Westport Airport assets.
- To enter into any commercial undertakings that will complement the airport operations.
- Ensuring the Airport is available for lifeline and Civil Defence purposes.

Performance Commentary

Operating Revenue for the Westport Airport Authority was \$7k lower than budgeted due to a small shortfall in other income.

Operating Expenditure was \$21k higher than budgeted primarily due to more repairs and maintenance being required.

Key Performance Indicators






What We Plan to Do and Our Levels of Service

Airport

Activity Contribution Our airport provides public transportation links for the region. Providing a safe and sustainable transport system. We provide a lifeline link for our rural community.

Community Outcomes Social and affordability.

Level of service	Performance measures 2021 – 2024	Performance outcomes
An airport facility that is safe, compliant, and available for use. Providing a high level of customer service and community opportunity.	Complete an annual customer survey.	2023–24 The annual customer survey was postponed as the timing conflicted with other Council public

		consultations.	
		2022-23 An annual customer survey was not completed throughout the year.	
Retain CAA certification 100% of the time.	2023-24	CAA Certification is current, Airport has passed a robust Part 139 100 external audit. Recertification is due in September 2024 (5 yearly certificate).	
	2022-23	CAA certification held 100% of the time.	
Operate in a cost-effective manner – judged against projected income and expenditure.	2023-24	Income less than budget due to number of flights reduced due to demand, however corresponding reduction in expenditure offsets this.	
	2022-23	Income less than budget due to number of flights reduced due to demand, however corresponding reduction in expenditure offsets this.	

Commercial Infrastructure

Westport Harbour

Links to Community Outcomes

SOCIAL
✓ <i>Our communities are vibrant, healthy, safe, and inclusive.</i>
AFFORDABILITY
✓ <i>Our communities are supported by quality infrastructure, facilities and services that are efficient, fit for purpose, affordable and meet our current and future needs.</i>
PROSPERITY
✓ <i>Our district is supported by quality technology and an innovative and diverse economy that creates opportunities for self-sufficiency, sustainable growth, and employment.</i>
ENVIRONMENT
✓ <i>Our distinctive environmental and natural resources are healthy and valued.</i>

What Do We Do?

Located on the West Coast of the South Island at the mouth of the Buller River, the Westport Harbour provides a sheltered haven for commercial, and recreational vessels, as well as supplying good berthage and marine services.

The harbour is ideally located for exporting and importing cargo for the region and, with the renaissance of coastal shipping, an increase in bulk shipping is anticipated in the near future.

Further work due to repair the damage to some of the wharves, caused by the 2021 – 2022 flood events, the port facilities will provide fit-for-purpose infrastructure for the region.

Once completed, the port will be well positioned to play an important role in the aftermath of an AF8 event, providing an alternative route for establishing an emergency supply chain in the aftermath.

The fishing industry will continue to play an important part in the local economy and

create employment, as will the bulk shipping sector once it increases in volume.

To allow dredging of the harbour to continue, the Kawatiri dredge completed its five yearly marine survey in September 2022 which resulted in its survey certification extending to September 2027. Rehabilitation and upgrade work has extended the Kawatiri dredge lifespan, allowing further contract work to be considered at Westport and other ports in New Zealand.

Why Are We Involved in This Activity?

- Ensuring the Buller District diversifies its economies by opening the port for fisheries.
- To operate as close as possible to a commercial business in a cost effective and efficient manner.
- To maintain the Westport Harbour assets, including the Kawatiri dredge.
- To enter into any commercial undertakings that will complement the port operations.

Statement of Service Performance

Work continued on the Kawatiri Holcim wharves as part of the NEMA funded flood recovery programme.

As part of continuous improvement in marine operations, the Port and Harbour Marine Safety Code was further developed and updated to strengthen safety management and compliance practices.

During the year, pilot training and proficiency plans were completed, resulting in the training and approval of a Westport based pilot. In addition, harbour vessel certification was achieved, enabling the harbour boat to operate as an approved pilot vessel, enhancing local capability and service delivery.

Significant Variance Explanations in Comparison to the 2021-2031 Long Term Plan

The overspend on Port operations relates to the additional work done on the wharf (wharf fenders) and increased security costs at the start of the NEMA project relating to the rental of fences – these costs were later taken over by NEMA.

There was no significant capital expenditure planned or incurred for 2023/2024.

Key Performance Indicators




What We Plan to Do and Our Levels of Service

Port

Activity Contribution Westport Harbour provides a sheltered port for fishing and recreational vessels. It supplies berthage and marine services and is ideally situated for exporting and importing cargo via the West Coast.

Community Outcomes Social, affordability, prosperity, and environment

Level of service	Performance measures 2021 – 2024	Performance outcomes
<p>A port facility which has health and safety at a high standard and provides a high level of service and commercial opportunity.</p>	<p>To operate in a cost-effective manner. Financial performance to be judged against projected income and expenditure.</p>	<p>2023-24 Challenging period due to Westland Mineral Sands vessel grounding on Carters Beach. This cut all revenue from the shipping of mineral sands out of Westport. Growth occurred in the berthage and wharfage areas in line with budget for fishing vessels using Westport Harbour and facilities.</p>
		<p>2022-23 The Kawatiri dredge had a busy year. It undertook a dredging programme at the Nelson Port and commenced the dredging programme in the Westport Harbour to remove material dumped as a result of the 2021 and 2022 flood events. This work was funded by Central Government</p>

		<p>2021-22</p> <p>Sundry income related to dredge slipping not received this year due to timing of port projects. However corresponding reduction in dredge slipping expenditure. In addition, greater than budgeted grant income and gravel removal income resulted in a net positive variance.</p>	
	<p>100% compliant with legislative, health and safety requirements.</p>	<p>2023-24 Port remains code compliant with the MNZ administered Port and Harbour Marine Safety Code.</p>	
		<p>2022-23</p> <p>The dredge renewed its survey for operations. The next expiry date is 27 September 2027.</p>	

FUNDING IMPACT STATEMENT FOR COMMERCIAL INFRASTRUCTURE
FOR THE YEAR ENDED 30 JUNE
2024

		2022/23 LTP Budget \$000	2023/24 LTP Budget \$000	2023/24 Actual \$000
Sources of Operating Funding				
General rates, uniform annual general charge, rates penalties		129	125	159
Targeted rates		0	0	0
Subsidies and grants for operating purposes		0	0	369
Fees and charges		232	237	77
Internal charges and overheads recovered		0	0	0
Local authorities fuel tax, fines, infringements fees and other receipts		2,976	2,827	4,269
Total operating funding	A	3,337	3,189	4,874
Applications of operating funding				
Payments to staff and suppliers		2,360	2,401	3,855
Finance costs		70	68	109
Internal charges and overheads applied		241	252	291
Other operating funding applications		0	0	0
Total applications of operating funding	B	2,671	2,721	4,255
Surplus/(deficit) of operating funding	A-B	666	468	619
Sources of capital funding				
Subsidies and grants for capital expenditure		1,500	0	0
Development and financial contributions		0	0	0
Increase/(decrease) in debt		(126)	(129)	(1,500)
Gross proceeds from sale of assets		0	0	0
Lump sum contributions		0	0	0
Other dedicated capital funding		0	0	0
Total sources of capital funding	C	1,374	(129)	(1,500)
Application of Capital expenditure				
- to meet additional demand		0	0	0
- to improve the level of service		0	0	0
- to replace existing assets		18	38	327
Increase/(decrease) in reserves		522	1,301	(1,208)
Increase/(decrease) in investments		1,500	(1,000)	0
Total applications of capital funding	D	2,040	339	(881)
Surplus/(deficit) of capital funding	C-D	(666)	(468)	(619)
Funding balance	((A-B)+(C-D))	0	0	0

Significant Capital Expenditure

The Capital Budget allowed for \$55k of capital expenditure for Signs, Website, Other Plant, Other Assets. Total expenditure was \$6k higher than budget.

Significant Variance Explanations in Comparison to the 2021-2034 Long Term Plan

No significant variances.

Council Controlled Organisations

Buller Holdings Limited

The nature and scope of Buller Holdings Limited (BHL) is to provide a holding company structure for the ownership of selected Council assets and investments.

BHL provides a commercial focus in the governance and administration of these assets, enabling more effective management of Council's commercial activities therefore allowing for maximum returns on behalf of the ratepayers.

Objective

To operate as a successful business and to be guided by the following principles:

- Financial performance;
- Service;
- Employee relationships;
- Safety; and
- Environment.

Nature and Scope of Activities

The nature and scope of Buller Holdings Limited is to provide a holding company structure for the ownership of selected Council assets and investments.

Financial Results

The 2024 year has been a challenging one with rising costs across the Group driven by high inflation. The group generated a profit before taxation of \$0.75m compared to \$1.47m in 2023. However, a significant change to tax legislation occurred on 1 April 2024 disallowing future depreciation on commercial buildings.

As a consequence, a one-off deferred tax expense of \$1.75m is recognised in the

Annual Report. A subvention payment of \$611k was made during the year from Buller Holdings to Council. The distribution is accordance with the Group Distribution Policy and is a good outcome given difficult trading conditions.

Subsidiary Companies

WestReef Services Ltd has had a satisfactory year, given the circumstances, generating a profit of just over \$1.2m (before non-operating debt forgiveness and subvention payment) against a target of \$1.6m. A slowing economy and rising costs have hit civil construction firms hard in recent times as costs cannot always be fully recovered in contracted works. On a positive note, WRSL completed the Westport Truck Main project for Council during the year, has completed its IT project successfully which significantly increases organisational capability, and has been granted an extension to the NOC roading contract.

WRSL has a strategy of growing competitively tendered works and remains focused on this strategy to ensure it reduces its dependency on the Council for revenue. The company is one of the largest employers in the Buller District and are proud of the social and economic benefits we provide for the community. WRSL maintained the same level of community support and sponsorship throughout the year as in previous years.

Buller Recreation Ltd has performed extremely well throughout the year generating a loss before taxation of \$704,000 against a budgeted deficit of \$849,000. Insurance and power costs have increased substantially in the current environment. There have been large increases in members attending fitness sessions and increases in swim lesson numbers. Buller Recreation Limited (BRL) focused on increasing membership numbers and ensuring income streams are optimised. The multi-membership income generated by BRL for the year was a record since the inception of the centre.

BHL has completed purchase of the land for the Depot project. This area will be leased to WRSL for future development.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Performance Measure	Target	Achievement 2024	Achievement 2023
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Operational	The Board of Directors will meet with the Buller District Council CCO Committee on a formal basis a minimum of three times per year and at other times by request.	The Board met with the CCO Committee two times during the year		The Board met with the CCO Committee four times during the year	
	The Buller Holdings' Chief Executive will provide a formal and/or informal report to Council as requested.	Three quarterly reports were provided as scheduled		Three quarterly reports were provided as scheduled	
	The Chief Executive of Buller Holdings will meet with the Chief Executive of Buller District Council when requested.	Ten meetings with the CEO and BDC have been completed		Nine meetings with the CEO and BDC have been completed	

Performance Measure	Target	Achievement 2024	Achievement 2023
Health and Safety	Medical Treatment Injury target nil	0 - achieved	5, not achieved
	Nil serious harm incidents to customers or staff	0 - achieved	0 - achieved
	Lost Time Incident target nil	0 - achieved	3 not achieved

Performance Measure	Target	Achievement 2024	Achievement 2023
Operate Within Budgets	The financial performance measures for revenue, expenditure, surplus and capital expenditure included in the Statement of Intent are met	Not Achieved	Achieved
Provision of quarterly reports to Council	Provision of quarterly reports to Council within 2 months after the end of the quarter of each financial year, except for the June full year report	Achieved	Achieved

Provision of Annual Report and audited financial statements	The provision of the Annual Report and the Audited Financial Statements by 30 September for adoption by Council as shareholders	Achieved		Achieved	
Statement of Intent	The Directors shall provide a Statement of Intent (SOI) by 1 March for approval by Council	Achieved		Achieved	
Annual Review of Financial Performance	The financial performance measures included in the Statement of Intent are to be met	Not Achieved		Achieved	

Buller Recreation Limited

Buller Recreation Limited (BRL) is 100% owned by Buller Holdings Limited (BHL).

The principal objective of BRL is to operate as a successful business. The company was established to purchase the Pulse Energy Recreation Centre (PERC) from the Buller District Council (Council), and to fulfil a service contract with Council for the provision of recreation services to the Buller community.



BRL continues to provide the community with high quality recreation facilities and services.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Performance Measure	Target	Achievement 2024	Achievement 2023	
Revenue, expenditure and provision for Capex in line with the budget.				
Financial	Revenue target- \$735,000 (excluding management fees).	\$779,000	\$720,000	
	Expenditure budget - \$2.435m	\$2.334m	\$2.404m	
	Ratio of shareholder funds to total assets >60%.	96%	98%	

Performance Measure	Target	Achievement 2024	Achievement 2023
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Fitness membership	Average membership over 12 months of 700 members.	761	736	
	Average retention rate over 12 months >75%.	95%	95%	

Performance Measure	Target	Achievement 2024	Achievement 2023	
Aquatic centre usage	Average 4100 visits per month over 12 months.	4,347	3,855	>
	Achieve 150 swimming students averaged over four swimming terms.	170	190	>

Performance	Target	Achievement 2024	Achievement 2023	
Safety	Medical treatment injuries, target Nil.	Nil	Nil	>
	No serious harm incidents to customers or staff.	Nil	Nil – no serious harm incidents (as defined by Worksafe NZ) were recorded in the incident register during the year	>
	Lost time incidents target of zero.	Nil	Nil	>

Performance Measure	Target	Achievement 2024	Achievement 2023	
Asset Management Plan (AMP).	Complete review of the Asset Replacement Schedule annually.	Achieved-Ongoing	Achieved-ongoing	>
	Complete maintenance and replacement in accordance with AMP (monitor monthly)	Achieved-Ongoing	Achieved-ongoing	>

Performance Measure	Target	Achievement 2024	Achievement 2023	
Work environment	Hold meetings with all staff every four months.	Achieved. Weekly meetings held with Management and Quarterly meetings with each department	Achieved. Weekly meetings held with Management and Quarterly meetings with each department	▶
	Review the succession plan for key positions and identify training needs and actions for the next 12 months.	Achieved. Consideration is given at Management meetings to skills and training if personnel in key positions leave	Achieved. Consideration is given at Management meetings to skills and training if personnel in key positions leave	▶
	Complete annual review process with all staff to ensure staff are working to their full potential.	Achieved	Achieved by 30 June 2023	▶
	Undertake a staff satisfaction survey every second year.	Achieved	Not Required until June 2024	▶

Objective

To operate as a successful business and to be guided by the following principles:

- Financial performance;
- Service;
- Employee relationships;
- Safety; and
- Environment.

Nature and Scope of Activities

The nature and scope of the company's activities are to provide accessible sport, recreation and event services and facilities to residents and visitors to the Buller District. Its activities will include provision of services for:

- Recreational swimming and learn to swim programmes

- Aquatic sports events
- Indoor court sports competitions and events
- Fitness centre programmes and classes
- Outdoor turf sports

The directors consider opportunities, from time-to-time, regarding other types of activities or expanding the reach of the Buller Recreation Limited for the provision of services outside of the centre's physical location.

Buller Recreation Ltd has performed extremely well throughout the year generating a loss before taxation of \$704,000 against a budgeted deficit of \$849,000. Insurance and power costs have increased substantially in the current environment. There have been large increases in members attending fitness sessions and increases in swim lesson numbers. BRL focused on increasing membership numbers and ensuring income streams are optimised.

The multi-membership income generated by BRL for the year was a record since the inception of the centre.

Council Controlled Organisations

WestReef Services Limited

WestReef Services Limited is 100% owned by Buller Holdings Limited (BHL).

The company is the largest civil and maintenance company in the Buller District and is the Council's most utilised contractor.

Objective

The principle objective of WestReef Services Ltd is to operate as a successful business while working for the benefit of the shareholders. In pursuing this objective, the company is guided by the following key principles:

- Financial performance;
- Service;
- Employee relationships;
- Safety; and
- Environment.

Nature and Scope of Activities

The nature and scope of WestReef Ltd activities will be predominantly to provide contracting services for the construction and maintenance of infrastructure and amenity assets on the West Coast of the South Island.

Its activities will include maintenance and civil construction services for:

- Roads and bridges
- Response to road and Civil Defence emergencies
- Parks and reserves (including associated facilities)
- Utility services (water and sewerage reticulation, wastewater treatment, storm water collection)
- Solid and liquid waste collection and disposal
- Vehicle workshop repairs and maintenance
- Transfer stations
- Recovery parks
- Roadside vegetation control
- Property maintenance
- Refuse collection
- Environmental and backcountry projects

How WestReef Services Limited Performed

2024 was a challenging year of operation for WestReef. Challenges included reduced workflow, competition at the tender box and financial pressures. We continued to operate in a high inflationary environment which impacted adversely on our margin.

Despite challenges we continued to develop and build capability and resilience in other areas of the business.

The year began with implementation of the new IT system, Workbench. This was a complete shift change for the business and was a culmination of over one year's scoping and planning.

Implementation of the system came with a myriad of issues and 'teething problems' most of which were worked through successfully throughout the year. Upon review the roll-out can be considered a success. Continuous development will be required moving ahead and all staff must be acknowledged for their hard work, participation and positive acceptance of the new system/s.

Continued investment and emphasis were placed upon Health & Safety, policy review and staff training. We were again successful in our external audits and key Health & Safety & Quality Accreditations (ISO45001 and TQSI) were retained. Our auditing programme continued to trend in a positive direction with significantly more on-job auditing completed internally when compared to previous years. Holistically our health & safety trends show a decline in terms of quantity and severity which is encouraging.

Changes within our management structure were implemented early in the financial year with an aim to improve service delivery and communication lines to our main clients. We have continued working hard and maintain productive working relationships with key clients including Fulton Hogan/Waka Kotahi, DoC and Buller District Council.

Work continued with strategic planning and design of a new depot up on Hamilton's terrace. Gravel consents and associated permitting was acquired. Physical stripping and site preparations were also undertaken.

The upcoming financial year is set to remain challenging as the government restricts levels of funding. This represents a risk to project viability in the district. We look forward to securing opportunities including the Parks & Reserves, NOC and Westport Trunk main contracts.

Community support and sponsorship remained important to us, and we continued to provide assistance and support in a variety of ways to an array of local organisations during the year.

The company remains in a sound position, and we look forward to the opportunities & challenges ahead.

Key Performance Indicators

What We Plan to Do and Our Levels of Service

Performance Measure	Target	Achievement 2024	Achievement 2023
Revenue, expenditure and provision for Capex in line with the budget.			
Financial	Revenue over budget - target \$16.124m	\$20.398m	\$22.055m
	Expenditure target - \$14.156m	\$19.119m	\$20.064m
	Net operating surplus target \$1.608m	\$1.279m	\$1.955m
	Provision for Capex target \$1.255m	\$3.931m	\$1.511m
	Ratio of shareholder funds to total assets target greater than 60%.	75%	70%
	45% of revenue to be competitively procured	94%	97%

Performance Measure	Target	Achievement 2024	Achievement 2023
Community support	Support at least 25 community activities.	46 community activities were supported.	48 community activities were supported.

Performance Measure	Target	Achievement 2024	Achievement 2023
Environmental	Receive no enforcement notices.	Nil - no enforcement notices were received.	Nil - no enforcement notices were received.

Performance Measure	Target	Achievement 2024	Achievement 2023
Employee satisfaction	Undertake staff satisfaction survey (every 2nd year)	Not applicable. Due next year	Staff engagement survey was completed in September 2022
	Employee satisfaction – Staff turnover excluding retirement, redundancy, and internal transfers within the range of +/- 5% per annum of national benchmark	Total turnover – 19.4%. 1.6% below the national average industry. This is positive as it is	14.4%. 4.1% below the national average of industry. This is positive as it is below the

		below the national average.		national average.	
	Hold weekly staff meetings with minutes kept.	Regular weekly meetings held.	>	Regular meetings held. Achieved.	>

Performance Measure	Target	Achievement 2024		Achievement 2023	
Safety	Medical treatment injuries, target Nil.	7 - not achieved	>	5 - not achieved.	>
	Lost time incidents target of zero.	Not applicable (discontinued measure)	N/A	3 - not achieved.	>
	Nil serious harm incidents to customers or staff.	Not applicable (discontinued measure)	N/A	0 serious harm incidents.	>
	ISO 45001 Accreditation (Target: maintain)	Achieved	>	Not applicable	

Part five:

Financial Statements

2023/2024

Statement of Comprehensive Revenue and Expenses for the Year Ended 30 June 2024

The accompanying notes and accounting policies form part of these financial statements.

	Notes	Parent			Group	
		2023/24 Actual \$000	2023/24 AP Budget \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
OPERATING REVENUE						
General Rates	1	11,167	11,418	10,211	11,150	10,194
Targeted Rates (excluding Metered Water)	1	7,530	7,487	7,436	7,526	7,432
Metered Water Charges		172	235	169	172	169
Rate Penalties	1	166	0	131	166	131
Subsidies and Grants	2	23,807	25,522	23,301	24,132	23,301
Investment Income	2	1,512	2,008	1,867	898	702
Other Income	2	0	0	0	104	208
Development and Financial Contributions		331	55	169	331	169
Fees & Charges		7,943	7,502	5,983	19,326	14,905
Gain on Sale of Investment Property		7	0	62	7	62
Vested Assets		0	0	315	0	315
Profit on Sale of Assets		47	0	119	47	119
Gain on Derivative Contracts	16	0	0	407	0	407
Gain on Revaluations of Investment Property	12d	0	222	1,125	0	1,106
Total Operating Revenue	3	52,681	54,449	51,293	63,858	59,219
OPERATING EXPENDITURE						
Employment Costs		8,496	8,263	7,752	18,795	16,839
Depreciation & Amortisation		8,191	8,733	8,777	9,435	10,091
Finance Costs (excluding loss on derivative contracts)		2,019	1,991	851	2,013	851
Loss on Derivative Contracts	16	408	0	0	408	0
Other Expenses		24,032	16,689	28,875	23,299	26,522
Roading Impairment Loss		1,597	0	0	1,597	0
Loss on Disposal of Asset		4,151	476	1,601	4,151	1,601
Loss on Revaluations of Investment Property	12d	1,577	0	243	1,596	243
Loss on Sale/Write Off of Investment Property		-0	0	81	-0	81
Total Operating Expenditure	4	50,470	36,152	48,181	61,293	56,229
Net Surplus (Deficit) before Taxation	5	2,211	18,297	3,113	2,565	2,991
Income Tax Expense/(Benefit)	6	502	-	(677)	2,256	(2,556)
Net Surplus (Deficit) after Taxation		1,708	18,297	3,790	309	5,547
Other Comprehensive Revenue & Expense						
Increase/(decrease) in Infrastructure Revaluation Reserves	22	12,657	0	41,489	12,099	41,453
Total Comprehensive Revenue & Expense		14,365	18,297	45,278	12,408	47,000

Statement of Changes in Equity for the 12 Months Ended 30 June 2024

	Notes	Parent	Parent	Parent	Group	Group
		2023/24 Actual \$000	2023/24 AP Budget \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Equity as at 1 July		498,133	507,827	452,855	499,734	452,734
Total Comprehensive Revenue & Expense		14,365	18,297	45,278	12,408	47,000
Total Equity at End of Year		512,498	526,124	498,133	512,141	499,734
Components of Equity						
Accumulated Funds	20	188,789	256,448	186,727	185,481	185,984
Reserves	21	5,414	4,185	5,414	5,414	5,414
Asset Revaluation Reserve	22	318,296	265,492	305,993	321,246	308,336
Total Equity at End of Year		512,499	526,125	498,133	512,141	499,734

Statement of Financial Position as at 30 June 2024

	Notes	Parent			Group	
		2023/24 Actual \$000	2023/24 AP Budget \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
CURRENT ASSETS						
Cash and Cash Equivalents	8	1,418	808	4,395	3,865	5,828
Trade and Other Receivables	9	10,568	9,934	7,567	11,164	8,463
Derivative Financial Instruments	16	36	0	0	36	0
Inventories		14	16	12	170	332
Other Current Assets	10	468	259	627	762	1,537
Short Term Investments	12a	10,333	12,323	10,437	10,610	13,030
Assets Held for Sale	11	5	5	5	5	5
Total Current Assets		22,841	23,345	23,044	26,611	29,196
NON CURRENT ASSETS						
Investment in Council Controlled Organisations	12b	19,893	19,894	19,538	0	0
Other Investments	12c	783	719	758	783	758
Investment Property	12d	9,702	11,302	11,578	9,047	10,923
Infrastructural Assets	13	477,236	467,533	454,558	477,236	453,504
Other Non Current Assets	13	29,922	57,413	30,155	46,771	45,086
Derivative Financial Instruments	16	1,019	1,497	1,462	1,019	1,462
Deferred Tax	6	174	0	677	1,007	3,264
Intangible Assets	14	501	390	496	531	1,224

Total Non Current Assets		539,230	558,748	519,223		536,394	516,221
Total Assets		562,071	582,093	542,266		563,005	545,417
CURRENT LIABILITIES							
Trade and Other Payables	15	8,648	11,200	7,342		8,762	8,066
Employee Benefits	17	1,021	998	904		2,199	1,731
Provisions	19	45		36		45	36
Current Portion of Borrowings	18	10,000	130	6,030		10,000	6,030
Total Current Liabilities		19,714	12,328	14,313		21,006	15,863
NON CURRENT LIABILITIES							
Provisions	19	1,374	1,716	1,253		1,374	1,253
Bond Deposits		182	208	208		182	208
Employee Benefits	17	89	161	148		89	148
Deferred Tax	6	0	0	0		0	0
Borrowings	18	28,214	41,555	28,214		28,214	28,214
Total Non Current Liabilities		29,858	43,640	29,822		29,858	29,822
EQUITY							
Accumulated Funds	20	188,789	256,448	186,727		185,481	185,984
Reserves	21	5,414	4,185	5,414		5,414	5,414
Asset Revaluation Reserve	22	318,296	265,492	305,993		321,246	308,336
Total Equity		512,499	526,125	498,133		512,141	499,734
Total Liabilities & Equity		562,071	582,093	542,267		563,005	545,418

Statement of Cashflows for the 12 Months Ended 30 June 2024

	Note	Parent			Group	
		2023/24 Actual \$000	2023/24 AP Budget \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Cashflows from Operating Activities						
Cash was provided from:						
Rates		18,896	18,999	17,793	18,875	17,772
Other Income		29,496	25,932	28,334	40,554	37,228
Interest Received		801	708	614	1,214	898
Dividends & Subvention Payments		1,139	1,300	1,300	611	187
		50,332	46,939	48,041	61,254	56,085
Cash was applied to:						
Payments to Suppliers and Employees		32,314	21,439	37,403	40,423	44,415
Interest Paid		1,889	2,003	1,578	1,883	1,578
Income Tax Paid	6	0	0	0	(0)	38
Net GST Movement		290	0	148	240	211
		34,494	23,442	39,129	42,545	46,242
Net Cash from Operating Activities	7	15,838	23,497	8,912	18,708	9,843
Cashflows from Investing Activities						
Cash was provided from:						
Sales of Assets		353	562	388	353	388
Investments Realised		10,959	13,103	22,489	14,338	25,090
		11,313	13,665	22,877	14,691	25,478
Cash was applied to:						
Purchase of Fixed Assets		23,742	27,601	15,768	28,698	18,147
Purchase of Investments		10,357	355	19,205	10,634	22,240
Purchase of Intangibles		0	12,323	0	0	0
		34,099	40,279	34,973	39,333	40,386
Net Cash from Investing Activities		(22,786)	(26,614)	(12,095)	(24,641)	(14,908)
Cashflows from Financing Activities						
Cash was provided from:						
Loans Raised		3,970	2,280	1,030	3,970	1,440
		3,970	2,280	1,030	3,970	1,440
Cash was applied to:						
Repayment of Loans		0	0	0	0	410
Net Cash from Financing Activities		3,970	2,280	1,030	3,970	1,030
Net Increase/(Decrease) in Cash		(2,978)	(837)	(2,153)	(1,963)	(4,035)
Opening Cash as at 1 July		4,396	1,645	6,549	5,829	9,864
Closing Cash as at 30 June	8	1,418	808	4,396	3,866	5,829

The accompanying notes and accounting policies form part of these financial statements.

Notes to Financial Statements

Statement of Accounting Policies

Reporting Entity

Buller District Council ('the Council') is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Buller District Council consists of the ultimate parent, the Council, and the following subsidiaries (the Group):

Buller Holdings Limited	Buller Holdings Limited	Buller Recreation Limited
100%	100%	100%

The primary objective of the Council and Group is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, the Group is a public benefit entity (PBE) for the purposes of financial reporting.

The financial statements of the Council and Group are for the year ended 30 June 2024. The financial statements were authorised for issue by Council on 25 February 2026

Basis of Preparation

Statement of Compliance

The financial statements of the Council and Group have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which include the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The financial statements have been prepared in accordance with and comply with PBE Accounting Standards.

Functional and Presentation Currency

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

Standards Issued and Not Yet Effective That Have Been Early Adopted

There have been no standards and amendments issued but not yet effective that have been early adopted.

Other Changes in Accounting Policies

The below amendment came into effect in the accounting period and has been adopted by Council.

2022 Omnibus Amendments to PBE Standards, Issued June 2022

The 2022 Omnibus Amendments include several general updates and amendments to several Tier 1 and Tier 2 PBE accounting standards. The revised PBE standards are effective for reporting periods beginning on or after 1 Jan 2023. They have not had any significant impact on the financial statements.

Standards Issued and Not Yet Effective and Not Early Adopted

Council will adopt the following accounting standards in the reporting period after the effective date.

PBE IFRS 17 Insurance Contracts

PBE IFRS 17 Insurance Contracts for public sectors was issued in June 2023. This standard establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. It is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted. Council have not assessed in detail the effect of the new standard, and it is unlikely to be material as the Council is not an insurer.

Summary Of Significant Accounting Policies

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note are outlined below.

Basis of Consolidation

The consolidated financial statements are prepared adding together like items of assets, liabilities, equity, revenue and expenses on a line-by-line basis. All significant intragroup balances, transactions, revenue and expenses have been eliminated on consolidation. The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. The consolidation of an entity begins from the date when the Council obtains control of the entity and ceases when the Council loses control of the entity.

Control over an entity is determined when the Council has exposure, or rights, to variable benefits from its involvement with the entity and has the ability to affect the nature or amount of those benefits through its power over the other entity.

The Council considers all relevant facts and circumstances in assessing whether it has power over another entity. For example, the ability to appoint or remove a majority of the entity's governance and management, binding arrangements the Council enters into, group voting rights, and pre-determination mechanisms.

The Council reassesses whether or not it controls another entity if facts and circumstances change.

Foreign Currency Transactions

Foreign currency transactions (including those for which forward foreign exchange contracts are held) are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

Cost Allocation

The cost of service for each significant activity of Council has been derived using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of goods and services tax (GST), except for debtors and other receivables and creditors and other payables, which are presented on a GST-inclusive basis. GST not recoverable as input tax is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from, the IRD, including the GST relating to investing

and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Budget Figures

The budget figures are those approved by the Council in its 2023/24 Annual Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

Borrowing Costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

Statement of Cash Flows

The year-end cash balance in the Statement of Cash Flows consists of cash on hand; bank account balances, plus call deposits that form part of the day-to-day cash management of the Council.

The cash flows are classified into three sources:

1. **Operating Activities** – includes cash received from all revenue sources of Council and cash paid for the supply of goods and services, including interest on debt
2. **Investing Activities** – includes the purchase and sale of long-term assets and investments such as land and buildings, term investments, infrastructural and other operational assets
3. **Financing Activities** – includes movements in the Council's public debt from loans raised and loans repaid.

Inventories

Inventory held for use in the production of goods and services on a commercial basis is valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the first in, first out basis.

Cash and Cash Equivalents

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

Investment Properties

Investment properties are valued at fair value which is measured annually. Revaluation increments and decrements are recognised in the surplus or deficit. Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Comparative Figures

Comparative figures disclosed in the accounts may have been re-classified as appropriate to align with current year reporting formats, to those presented in the 2022/23 Annual Report. This has only been done in cases where the changes result in more meaningful comparisons.

Critical Accounting Estimates and Assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

Critical Judgements in Applying Council's Accounting Policies

Management have exercised the following critical judgements in applying accounting policies:

- Classification of property
- Other investments
- Remaining useful life of infrastructure assets
- Valuation of Infrastructure assets
- Valuation of Investment properties
- Provisioning for Doubtful debts

Funding Impact Statement for Whole of Council for the Year Ended 30 June 2024

		2022/23	2022/23	2023/24	2023/24
		AP Budget \$000	Actual \$000	AP Budget \$000	Actual \$000
Sources of Operating Funding					
General rates, uniform annual general charge, rates penalties		10,418	10,342	11,107	11,215
Targeted rates		6,795	7,436	7,023	7,530
Subsidies and grants for operating purposes		3,107	12,474	2,935	10,352
Fees and charges		467	1,510	475	1,510
Interest and dividends from investments		1,432	1,867	1,443	1,512
Local authorities fuel tax, fines, infringements fees and other receipts		5,871	4,691	5,746	6,717
Total operating funding	A	28,090	38,320	28,729	38,835
Applications of operating funding					
Payments to staff and suppliers		21,946	35,772	22,112	33,193
Finance costs		849	1,578	845	1,979
Other operating funding applications		499	887	501	835
Total applications of operating funding	B	23,294	38,237	23,458	36,007
Surplus/ (deficit) of operating funding	A-B	4,796	83	5,271	2,828
Sources of capital funding					
Subsidies and grants for capital expenditure		6,855	10,777	4,581	13,415
Development and financial contributions		53	169	54	331
Increase/(decrease) in debt		(313)	1,030	(320)	3,790
Gross proceeds from sale of assets		561	504	562	0
Lump sum contributions		36	0	37	0
Other dedicated capital funding		0	0	0	0
Total sources of capital funding	C	7,192	12,480	4,914	51,960
Application of Capital expenditure					
- to meet additional demand		0	7	0	0
- to improve the level of service		4,698	6,387	3,329	0
- to replace existing assets		6,563	9,031	6,645	16,252
Increase/ (decrease) in reserves		(956)	(801)	1,055	7,709
Increase/ (decrease) in investments		1,683	(2,061)	(844)	(3,557)
Total applications of capital funding	D	11,988	12,563	10,185	54,788
Surplus/ (deficit) of capital funding	C-D	(4,796)	(83)	(5,271)	(2,828)
Funding balance	((A-B)+(C-D))	0	0	0	0

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Group and the revenue can be reliably measured, regardless of when payment is made. Revenue is measured at the fair value of

consideration received or receivable. The specific recognition criteria described below must also be met before revenue is recognised.

Revenue From Non-Exchange Transactions General and Targeted Rates (Excluding User Charge Water Rates).

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised at the start of the financial year to which the rates resolution relates.

Fees and charges Revenue from the provision of services in a non-exchange transaction is recognised when the Group obtains control of the transferred asset and when the transfer is free from conditions that require the asset to be refunded or returned if the conditions are not met.

To the extent there is a condition attached that gives rise to a liability to return the asset, a deferred-revenue liability is recognised. Revenue is then recognised when the Group has satisfied the conditions. Fees and charges that are non-exchange transactions include infringements and dog licences.

Vested Assets

Assets vested in the Council are recognised when control over the asset is obtained and as revenue when the transferred asset is free from conditions that require the asset to be returned if the conditions are not met. Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised.

Revenue From Exchange Transactions

Fees and charges

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided. Fees and charges that are exchange transactions include consent fees and permits. Revenue from the sale of goods is recognised when the risks and rewards of ownership pass to the buyer.

Other Revenue

Investment revenue in the form of interest is recognised using the effective interest method.

Dividend revenue is recognised when the right to receive payment has been established.

Government grants are received from New Zealand Transport Agency (Waka Kotahi), which subsidises part of the costs of maintaining the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other Government grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Revenue from insurance claims is recognised when a claim is notified as approved by the insurance provider.

Note 1 – Rates Revenue

	Parent	
	2023/24 Actual \$000	2022/23 Actual \$000
Rates Revenue		
General Rates	11,167	10,211
Targeted Rates Attributable to Activities		
Water	3,677	3,660
Refuse and Sanitation	3,852	3,776
Penalties	166	131
Total Revenue from rates	18,862	17,778

Rates Remissions

	Parent	
	2023/24 Actual \$000	2022/23 Actual \$000
Rates Remissions		
Total Rates Revenue	18,765	17,870
Rates Remissions		
Land used for sport	58	55
Land protected for historical or cultural purposes	39	37
Total Remissions	97	92
Rates Revenue Net of Remissions	18,862	17,778

Rating Base Information

The rating base used to set the rates for 2023/24 were 7570 rating units within the Buller District as at 30 June 2024. The total capital value of these rating units as at 30 June 2024 was \$3,338,416,330 of which \$1,586,077,800 consisted of land value. (2022/2023: 7,603 rating units, capital value of \$3,273,689,830 which includes a land value of \$1,597,331,800).

Note 2 – Investment and Other Revenue

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/2024 Actual \$000	2022/23 Actual \$000
Investment Revenue				
Interest	1,314	1,011	1,314	1,011
	1,314	1,011	1,314	1,011
Less: Internal Interest	413	284	416	284
Total Investment Revenue	901	727	898	727

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Other Investment Revenue				
Subvention Income	611	1,139	0	(26)
Other income	0	0	104	208
Total Other Income	611	1,139	104	182

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Subsidies and Grants				
Flood Recovery funding	12,564	15,616	12,564	15,616
Better Off funding (Excluding recovery portion)	1,464	82	1,464	82
DIA Subsidy for Three Waters	210	371	210	371
PGF Grant for Port Projects	369	599	369	599
Toki Bridge, Revitalisation and War Memorials Grants	0	255	0	255
Waka Kotahi Road and Transport Subsidy	7,508	5,435	7,508	5,435
Old Hector Landfill Grants	(3)	81	(3)	81
Other Sundry Grants	1,346	862	1,671	862
DIA RWP Funding	348	0	348	0
	23,807	23,301	24,132	23,301

Note 3 – Operating Revenue

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Revenue by Activity				
Regulatory Services	1,774	1,462	1,774	1,462
Roading & Transport	8,031	5,753	8,031	5,753
Water Supplies	4,169	3,850	4,169	3,850
Wastewater	3,159	2,951	3,159	2,951
Stormwater	1,216	827	1,216	827
Solid Waste	1,292	1,170	1,292	1,170
Infrastructure Delivery	1,394	1,030	1,394	1,030
Community Services	1,137	879	1,137	879
Governance & Representation	3	26	3	26
Support Services	7,875	6,885	7,875	6,885
Property	1,944	1,879	1,944	1,879
Commercial Infrastructure	4,945	3,202	4,945	3,202
	36,939	29,915	36,939	29,915
Plus:				
General Rates	10,302	9,388	10,285	9,371
Rates Penalties	166	131	166	131
Investment Income	1,503	1,861	888	696
Flood Recovery Income	13,052	15,696	13,378	15,696
Profit on Sale of Assets	47	119	47	119
Gain on Sale of Investment Property	7	62	7	62
Vested Assets	0	315	0	315
Sundry Income	0	0	104	208
Gain on Derivative Contracts	0	407	0	407
Gain on Revaluation of Investment Land	0	1,125	0	1,106
Group Fees and Charges	0	0	11,379	8,918
	62,016	59,018	73,194	66,944
Less: Internal Recoveries	(9,335)	(7,725)	(9,335)	(7,725)
Total Income	52,681	51,293	63,859	59,219

Note 4 – Operating Expenditure Leases

An operating lease is a lease that does not transfer substantially all the risks and reward incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Finance Leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and

liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to procure a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Grant Expenditure

Non-discretionary grants criteria are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of Council's decision.

	Parent			Group	
	2023/24 Actual \$000	2023/24 AP Budget \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Expenditure by Activity					
Regulatory Services	2,928	3,077	2,502	2,928	2,502
Roading & Transport	6,901	4,209	4,998	6,901	4,998
Water Supplies	3,630	3,682	3,093	3,630	3,093
Wastewater	1,919	2,169	1,809	1,919	1,809
Stormwater	508	500	570	508	570
Solid Waste	2,006	1,693	847	2,006	847
Infrastructure Delivery	1,709	1,853	1,291	1,709	1,291
Community Services	4,850	4,132	4,569	4,850	4,569
Governance & Representation	2,143	2,139	1,898	2,143	1,898
Support Services	9,198	7,567	6,771	9,198	6,796
Property	3,560	3,190	3,157	3,560	3,157
Flood recovery	2,273		9,304	2,273	9,304
Commercial Infrastructure	4,256	3,022	4,677	4,256	4,652
	45,881	37,233	45,488	45,881	45,488
Plus					
Depreciation and Amortisation					
- Regulatory Services	62	54	23	62	23
- Rooding & Transport	4,253	4,403	4,693	4,253	4,693
- Water Supplies	971	1,262	1,291	971	1,291
- Wastewater	949	1,034	1,153	949	1,153
- Stormwater	510	372	377	510	377
- Solid Waste	80	119	81	80	81
- Infrastructure Delivery	18	18	10	18	10

- Community Services	286	279	202	286	202
- Governance and Representation	0	0	0	0	0
- Support Services	220	299	148	220	148
- Property	673	677	644	673	644
- Commercial Infrastructure	179	216	157	179	157
- Group Depreciation	0	0	0	0	0
Other Group Expenses	0	0	0	10,804	8,044
Assets Written Off	4,151	476	1,601	4,151	1,601
Loss on Sale of Assets	0	0	0	0	0
Loss on Derivative Contracts	408	0	0	408	0
Loss on Revaluations of Investment Property	0	0	0	0	0
Loss on Revaluations of Assets Held for Sale	0	0	0	0	0
Loss on Sale/Write Off of Investment in Associate	0	0	0	0	0
Loss on Sale/Write Off of Investment Property	1,577	0	324	1,596	324
Loss on Sale/Write Off of Investments	0	0	0	0	0
Less				0	
Internal Recoveries	(9,334)	(9,762)	(7,725)	(9,334)	(7,725)
Internal Interest	(413)	(529)	(284)	(413)	(284)
Total Operating Expenditure	50,471	36,152	48,185	61,293	56,229

Note 5 – Operating Surplus

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Operating Surplus Was Determined After Accounting For				
Fees to principal auditor				
Fees to Ernst & Young for audit of Financial statements	218	195	218	195
Grants and Donations Expense	860	833	860	833
Lease Income	446	393	446	393
Lease Expense	65	65	65	65
Movement in provision doubtful debts				
Accounts Receivable	115	(64)	115	(64)
	1,704	1,423	1,704	1,423

(i) Remuneration

During the year to 30 June 2024, the total remuneration and value of non-financial benefits received by or payable to the Mayor, other Councillors and the Chief Executive of the Council were as follows:

Group

	2023/24 Actual	2022/23 Actual
Chief Executive		
Simon Pickford (Commenced 25/03/2024)	69,268	0
Sharon Mason	0	162,266
Rachel Townrow (Acting CE)	0	183,911
Sean Judd (Acting CE)	139,825	10,163
Stephen Gibling (CE)	192,936	0
Total Chief Executive:	402,028	356,341
CE Allowances		
Simon Pickford (Commenced 25/03/2024)	0	
Sean Judd (Acting CE)	14,652	
Stephen Gibling	40,609	
Mayor		
Jamie Cleine	119,650	106,526
Councillors		
Andrew Basher (Dept Mayor)	45,660	29,520
Ivor Grafton	30,883	18,363
Annelise Pfahlert	30,321	18,363
Toni O'Keefe	35,145	18,363
Graeme Neylon	46,286	27,180
Linda Webb	33,923	19,211
Colin Reidy	30,883	18,363
Dave Hawes	0	7,649
Robyn Nahr	0	8,179
Sharon Roche	0	13,321
Philip Rutherford	0	9,388
Rosalie Sampson	44,528	32,430
John Bougen	0	7,854
Grant Weston	30,883	26,499
Joanne Howard	40,569	34,496
Margaret Montgomery	0	9,388
Alun Bollinger	3,684	0
Dean Giddens	3,684	0
Ashleigh Neil	3,684	0
Robyn Abbey	3,684	0
Total Mayor & Councillors	503,467	405,095

(ii) Severance Payments

Schedule 10 of the Local Government Act 2002 requires the Council to disclose any severance payments to staff.

Severance payments include any consideration (monetary or non - monetary) provided to any employee in respect of the employee's agreement to the termination of their employment with the Council.

For the year ended 30 June 2024, the council made two severance payments to the value of \$73.6k and \$15k (2022/2023: two payment to the value of \$33.6k).

(iii) Employee Staffing Levels and Remuneration

	2023/24	2022/23
Number of Employees		
Number of Full -time Staff	63	58
Number of Part -time FTE's	26	15

Buller District Council defines a full time equivalent employee as one that works a minimum of 40 hours per week. At balance date the total number of employees employed by Council was 108 (2022/2023: 92).

Councillors are not included in employee staffing levels and remuneration disclosures.

Remuneration levels

2023/2024	less than \$60,000	\$60,000 to \$79,999	\$80,000 to \$99,999	\$100,000 to \$119,999	\$120,000 to \$200,000
Number of Employees	65	18	12	8	5

2022/2023	less than \$60,000	\$60,000 to \$79,999	\$80,000 to \$99,999	\$100,000 to \$139,999	\$160,000 to \$219,999
Number of Employees	51	15	12	8	6

The Local Government Act (2002) requires that if the number of employees in a remuneration band is 5 or fewer, then that band is combined with the next highest band.

In 2022/2023 there were 5 or fewer employees in the \$100,000 to \$119,999 and \$120,000 to \$139,000 categories, hence the inclusion of those employees in \$100,000 to \$139,999 category.

Note 6 – Income Tax

The Council is exempt from income tax except on income received from Council Controlled Trading Organisations.

Income tax expense includes current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax in respect of prior years. Current tax is calculated using rates that have been enacted or substantially enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that any taxable surplus will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary differences arise from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination and, at the time of the transaction, affects neither accounting surplus nor taxable surplus.

Deferred tax is neither recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where the company can control the reversal of the temporary difference, and the temporary difference will not reverse in the foreseeable future.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance day. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the group expects to recover or settle the current amount of its assets and liabilities.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expenses or directly in equity.

Future tax benefits attributable to tax losses or timing differences are only recognised when there is virtual certainty of realisation.

	Parent		Group	
	2023/24	2022/23	2023/2024	2022/23
	Actual	Actual	Actual	Actual
	\$000	\$000	\$000	\$000
Components Of Tax Expense				
Current Tax Expenses	0	0	0	0
Deferred Tax Expense/Credit	502	(677)	2,256	(2,556)
Income Tax Expense/Credit	502	(677)	2,256	(2,556)

	Parent		Group	
	2023/24	2022/23	2023/24	2022/23
	Actual	Actual	Actual	Actual
	\$000	\$000	\$000	\$000
Relationship Between Tax and Accounting Profit				
Surplus/(Deficit) Before Tax	2,211	3,113	3,143	2,991
Tax @ 28%	619	872	880	837
Non-Deductible Expenditure	472	(553)	(368)	(741)
Non-Taxable Revenue	0	0	0	0
Prior Year Adjustment	0	0	0	(2,372)
Group Loss Offset	(611)	(319)	0	0
Temporary Differences Not Recognised	0	0	0	0
Removal of tax depreciation on commercial buildings	21	0	1,743	0
Tax Losses Previously Not Recognised	0	(597)	0	(202)
Deferred Tax Adjustments	1	(80)	2	(78)
Tax Expense	502	(677)	2,256	(2,555)

Deferred Tax Assets/(Liabilities)

Parent	Property, Plant & equipment	Employee entitlements	Other provisions	Tax Losses	Total
Balance at 1 July 2023	(19)	0	0	19	0
Credited to Profit and Loss	80	0	0	597	677
Balance at 30 June 2023	61	0	0	616	677
Credited to Profit and Loss	(341)	0	0	(160)	(502)
Charged to Equity	0	0	0	0	0
Balance at 30 June 2024	(281)	0	0	456	175

Group	Property, Plant & equipment	Employee entitlements	Other provisions	Tax Losses	Total
Balance at 1 July 2023	83	176	34	414	707
Credited to Profit and Loss	2,373	6	(25)	202	2,556
Charged to Equity	0	0	0	0	0
Balance at 30 June 2023	2,456	182	9	616	3,263
Credited to Profit and Loss	(2,146)	43	6	(159)	(2,256)
Charged to Equity	0	0	0	0	0
Balance at 30 June 2024	310	225	15	457	1,007

Additional Disclosures

On 28 March 2024 the Taxation (Annual Rates for 2023–24, Multinational Tax, and Remedial Matters) Act passed into law. The Act removed tax depreciation deductions for industrial and commercial buildings with an estimated tax useful life of 50 years or more, with effect from 2024/25 income tax year. Application of the enacted tax law has resulted in a \$1,743k (\$21k relating to the Parent) increase in the recognition of deferred tax expense in the group Statement of Comprehensive Income and a corresponding increase to the deferred tax liability recognised in the Statement of Financial Position.

Note - 7 Reconciliation of Net Surplus/(Deficit) After Tax to Net Cash Flow From Operating Activities

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Surplus/(deficit) after tax	1,708	3,789	309	5,546
Add/(less) non-cash items:				
Depreciation & Amortisation Expense	8,191	8,777	9,435	10,091
Movement in Provisions	130	(727)	130	(727)
Movement in Deferred Taxation	0	(615)	2,256	(2,556)
Asset Write-Down/Impairment	5,748	1,601	0	0
Vested Assets	0	(315)	0	(315)
(Gains)/Losses on Derivative Financial Instruments	408	(407)	0	(407)
(Gains)/Losses on Disposal of Investment Property and PPE	1,244	(388)	(353)	(388)
Non cash movement in Fixed Assets	0	0	5,748	1,601
Gain/(Loss) in Fair Value of Financial Assets	(391)	(0)	(36)	0
(Gains)/Losses in Fair Value of Investment Property	1,876	(593)	1,876	(574)
	17,205	7,334	19,056	6,725
Add/(less) Movements in Working Capital Items:				
Trade and Other Receivables	(3,000)	277	(2,701)	391
Inventories	20	4	184	(250)
Other Current Assets	138	(368)	754	(1,278)
Trade and Other Payables	1,307	(2,065)	697	(1,188)
Income Tax Payable	0	0	0	0
Employee Benefits	58	(59)	409	(66)
	(1,478)	(2,211)	(657)	(2,392)
Net cash inflow/(outflow) from operating activities	17,435	8,912	18,708	9,880

Note 8 – Cash and Cash Equivalents

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Cash at bank and in hand	1,418	537	3,865	1,970
Short term deposits maturing three months or less from the date of acquisition	0	3,859	0	3,859
Total cash and cash equivalents	1,418	4,396	3,865	5,829

The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.

Note 9 – Trade and Other Receivables

Short-term receivables are recorded at the amount due, less an allowance for Expected Credit Losses (ECL).

The Council and group apply the simplified ECL model of recognising lifetime ECL for short-term receivables.

In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are 'Written-Off':

- When remitted in accordance with the Council's rates remission policy; and
- In accordance with the write off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Trade Receivables	3,672	3,326	4,918	5,631
Amounts due from Controlled Entities (excluding GST)				
WestReef Ltd	19	7	0	0
Buller Holdings Ltd	19	101	0	0
Interest Receivable	259	159	259	159
Dividend / Subvention Receivable	611	1,139	0	(161)
Other Receivables:				
NZTA Rooding Subsidies	4,849	1,817	4,849	1,817
Rates Receivable	1,288	1,051	1,288	1,051
Total Trade Receivables	10,717	7,601	11,314	8,497
Less:				
Provisions for doubtful debts	(149)	(33)	(149)	(33)
	10,568	7,567	11,164	8,463
Represented by:				
Current Portion	9,711	6,457	10,307	7,467
Term Portion	857	1,110	857	1,110
	10,568	7,567	11,164	8,577
Buller District Council has classified the following receivables as exchange transactions	1,137	3,136	1,137	4,146
Buller District Council has classified the following receivables as non exchange transactions	9,431	4,431	10,027	4,431
	10,568	7,567	11,164	8,577

Fair Value

Trade and other receivables are non-interest bearing and receipt is normally on 30 day terms. The carrying value of trade, and other receivables (excluding loans to related parties and community loans) approximates their fair value.

Impairment

There is no concentration of credit risk with respect to receivables outside the group, as the group has a large number of customers.

Buller District Council has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. Ratepayers can apply for payment plan options in special circumstances. Where such payment plans are in place debts are discounted to the present value of future repayments.

These powers allow Council to commence legal proceedings to recover any rates that remain unpaid 4 months after the due date for payment. If payment has not been made within 3 months of the Court's judgement, then Council can apply to the Registrar of the High Court to have the judgement enforced by sale of lease or the rating unit.

	2023/24			2022/23		
	Gross \$000	Impairment \$000	Net \$000	Gross \$000	Impairment \$000	Net \$000
Council						
Not past due	9,261	0	9,261	6,457	0	6,457
Past due 1-60 days	379	0	379	138	0	138
Past due 61-120 days	71	0	71	243	0	243
Past due > 120 days	1,006	149	857	763	33	730
Total	10,717	149	10,568	7,600	33	7,567

Group						
Not past due	9,857	0	9,857	7,353	0	7,353
Past due 1-60 days	379	0	379	138	0	138
Past due 61-120 days	71	0	71	243	0	243
Past due > 120 days	1,006	149	857	763	33	730
Total	11,314	149	11,164	8,497	33	8,464

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Provision for Impairment				
Individual Impairment	149	33	149	33
Collective Impairment	0	0	0	0
Total Provision for Impairment	149	33	149	33

The doubtful debt provision has been calculated based on expected losses for Council's pool of debtors. Expected losses have been determined based on an analysis of Council's losses in previous periods, and review of specific debtors as detailed above.

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/2024 Actual \$000	2022/23 Actual \$000
Individual Impairment				
Past due 1-60 days	0	0	0	0
Past due 61-120 days	0	0	0	0
Past due > 120 days	149	33	149	97
Total Individual Impairment	149	33	149	97

Individually impaired receivables have been determined to be impaired because of the significant financial difficulties being experienced by the debtor. An analysis of these individually impaired debtors are as above.

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Movement in the provision for impairment of receivables				
At 1 July	33	97	131	97
Additional provisions made during the year	115	33	115	34
Provisions reversed during the year	0	0	0	0
Receivables written-off during the period	0	(97)	0	0
At 30 June	149	33	246	131

Buller District Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired. Except for rates receivables when the Council has legislative powers to recover any outstanding debts.

The carrying value of receivables that would otherwise be past due or impaired whose terms have been renegotiated is nil (2023: nil).

Note 10 – Other Current Assets

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Other Current Assets				
Work In Progress	0	21	0	21
Prepayments	468	605	762	1,515
	468	627	762	1,537

Note 11 – Non Current Assets Held For Sale

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Non-current Assets held for sale				
Structures	5	5	5	5
Total Assets Held for Sale	5	5	5	5

As at 30 June 2024 Council had one asset held for sale (2022/2023: One asset for sale).

Note 12 – Current and Non-Current Investments

Note 12a – Short Term Investments

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Term Deposits	10,333	10,436	10,610	13,029
Total Short Term Investments	10,333	10,436	10,610	13,029

Council classifies investments with a maturity date of less than 12 months at balance date as short term investments.

Term deposits with a maturity date of less than 3 months from acquisition date is classified as cash and cash equivalents. Council classified \$6,495,838 of term deposits to cash and cash equivalents (2023: \$3,589,038).

Note 12b – Investment in Council Controlled Organisations Subsidiaries

The Council consolidates in the Group financial statements all entities where the Council has the capacity to control their financing and operating policies so as to obtain benefits from the activities of the subsidiary.

The power exists where the Council controls the majority voting power on the governing body or where such policies have been irreversibly predetermined by the Council or where the determination of such policies is unable to materially affect the level of potential ownership benefits that arise from the activities of the subsidiary.

Investments in subsidiaries are carried at cost in the Council's parent entity financial statements.

Buller Holdings Limited is 100% owned by the Council.

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Investment in CCO's (Buller Holdings Ltd)	18,393	18,038	0	0

Investment in CCO's (Loans to Subsidiaries)	1,500	1,500	0	0
Total Investment in CCO's	19,893	19,538	0	0

All loans to Council Controlled Organisations have been advanced at market interest rates.

The fair value of loans to related parties in 2023/2024 is \$1,500,000 (2022/2023: \$1,500,000). Fair value has been determined using cash flows discounted at a rate based on market interest rates including an additional risk to take into account the specific risks of each loan. The interest rate on the loan of \$1,500,000 to Buller Holdings Ltd is the 90 day interest rate plus 1%.

	Parent	
	2023/24 Actual \$000	2022/23 Actual \$000
Investments acquired – shares issued by Buller Holdings Limited	355	183
	355	183

Council subscribed for 355,000 of additional shares in Buller Holdings Limited in 2023/2024 for \$355,000 in cash payments. The equity was to be used to fund capital expenditure in Buller Recreation Limited (2022/2023: \$183,000 of additional shares acquired by Buller District Council to fund capital expenditure in Buller Recreation Limited).

There was no impairment of investment in Buller Holdings in 2023/24 (2022/2023 Nil impairment).

Note 12C – Other Investments

Term Deposits

the carrying amount of term deposits approximates their fair value.

Unlisted Shares and Borrower Notes

The fair value of the unlisted shares has been determined as follows:

- If an active market is present for unlisted shares, the fair value of such shares is determined by their market value.

- If an active market is absent for unlisted shares, the fair value of such shares is determined by their redemption value.

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Investments in other CCO's (NZ Local Government Insurance Corporation Ltd)	26	26	26	26
DWC Community Loans	(5)	(5)	(5)	(5)
Bond Deposits	262	237	237	237
Borrower Notes LGFA	500	500	500	500
Total Other Investments	783	758	758	758

Council received \$700,000 grant funding from the Provincial Growth Fund over the 2022 and 2023 financial years for investment in an aquaculture project with New Zealand Whitebait Limited.

This grant was in two parts: \$200,000 for administration and \$500,000 for the purchase of shares.

Note 12D – Investment Property

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Investment Property				
Balance at 1 July	11,578	10,985	10,923	10,349
Additions: Purchases		0	0	0
Sale of asset	(299)	(289)	(299)	(289)
Net gains/(losses) from fair value adjustments	(1,577)	882	(1,577)	863
Balance 30 June 2024	9,702	11,578	9,047	10,923

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Investment Property - Revenue and Expenses				
Rental Revenue from Investment Property	218	208	145	138

Buller District Council investment properties are valued annually at fair value effective 30 June. All investment properties were valued based on open market evidence as at 30 June 2024. The valuation was performed by Quotable Value, an independent valuer.

Quotable Value are an experienced valuer with extensive market knowledge in the types of investment properties owned by Council. The total value of investment property valued by Quotable Value as at 30 June 2024 was \$9,702,000 (2022/2023: \$11,578,000).

As at 30 June 2024 there were no leasehold properties lodged at Council's solicitors pending completion of sale, this is disclosed in note 11. (2023/2024: nil properties).

Note 13 – PPE

Property, Plant and Equipment Consist of:

- Operational assets – these include land, buildings, landfill post closure, library books, plant and equipment, and motor vehicles.
- Restricted assets – restricted assets are parks and reserves owned by the Council and Group that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.
- Infrastructural assets – infrastructure assets are the fixed utility systems owned by the Council and Group. Each asset class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

(a) Revaluation

Land and Buildings (operational and restricted), library books, and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years with the exception of heritage assets which are valued every five years. All other asset classes are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis. The net revaluation results are credited or debited to other comprehensive revenue and expenses and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expenses but is recognised in the surplus or deficit.

Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expressed and then recognised in other comprehensive revenue and expenses.

(b) Additions

The cost of an item of property, plant, and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and Group and the cost of the item can be measured reliably.

Infrastructural asset additions between valuations are recorded at cost, except for assets which are vested in the Council as part of the sub-divisional consent process. Vested infrastructure assets are valued based on the Council's standard unit cost rate.

Work-in-progress is recognised at cost less impairment and is not depreciated.

Property, plant, and equipment are recognised at cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

(c) Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluations reserves in respect of those assets are transferred to accumulated funds.

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal.

(d) Subsequent Costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant, and equipment are recognised in the surplus or deficit as they are incurred.

(e) Depreciation

Land is not depreciated.

All other assets with the exception of Plant, Machinery and Vehicles are depreciated on a straight-line basis at rates estimated to write off their cost over the expected useful economic life. Plant, Machinery and Vehicles are depreciated using a combination of straight line and diminishing value. The expected lives of major classes of assets are as follows:

Council 2023

	Cost/ Revaluation 01- 07-22	Accumulated depreciation	Carrying Amount 01-07- 22	Current year Addition	Current Year Disposals	Transfer (to)/from Assets Held for Sale	Accumulated Depreciation on disposals	Current Year Depreciation/ Impairment Charges	Elimination of Accumulated Depreciation on Valuation	Transfers/ Others	Revaluation Gains	Cost/ Revaluation 30-06-23	Accumulated Depreciation 30-06-23	Carrying Amount 30-06- 23
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
INFRASTRUCTURE ASSETS														
Land under roads	19,404	0	19,404	0	0	0	0	0	0	0	0	19,404	0	19,404
Sewerage	30,243	0	30,243	1,992	(111)	0	0	(1,153)	0	0	2,765	33,736	0	33,736
Stormwater	13,353	0	13,353	902	(48)	0	0	(377)	0	0	877	14,707	0	14,707
Roads and Bridges	294,155	0	294,155	2,921	(722)	0	0	(4,682)	0	0	34,215	325,887	0	325,887
Water supplies	41,435	0	41,435	9,799	(301)	0	0	(1,291)	0	0	3,792	53,434	0	53,434
Airport runway	311	(163)	148	0	0	0	0	(8)	0	12	0	323	(171)	152
Landfills/Transfer Stns	1,811	(1,035)	776	0	0	0	(29)	(61)	0	55	0	1,866	(1,096)	770
Wharves	1,998	(840)	1,158	0	(14)	0	0	(33)	0	9	0	2,007	(873)	1,134
Work in Progress	9,464	(1)	9,463	3,507	0	0	0	0	0	(7,636)	0	5,335	(1)	5,334
Subtotal	412,174	(2,039)	410,135	19,121	(1,196)	0	(29)	(7,605)	0	(7,560)	41,649	456,699	(2,141)	454,558

Council 2023

	Cost/ Revaluation 01-07-22	Accumulated depreciation	Carrying Amount 01-07-22	Current year Addition	Current Year Disposals	Transfer (to)/from Assets Held for Sale	Accumulated Depreciation on disposals	Current Year Depreciation/ Impairment Charges	Elimination of Accumulated Depreciation on Valuation	Transfers/ Others	Revaluation Gains	Cost/ Revaluation 30-06-23	Accumulated Depreciation 30-06-23	Carrying Amount 30-06-23
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
OTHER FIXED ASSETS														
Land	5,609	0	5,609	0	(55)	0	0	0	0	0	0	5,554	0	5,554
Leasehold Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	24,366	(8,743)	15,623	1,173	(268)	0	(99)	(613)	0	63	0	25,314	(9,435)	15,879
Office Equipment, Furniture	2,373	(2,017)	356	163	0	0	(6)	(127)	0	0	0	2,536	(2,150)	386
Vehicles	1,324	(1,015)	309	44	(21)	0	0	(49)	0	0	0	1,347	(1,064)	283
Library Books	1,233	(1,210)	23	71	0	0	0	(15)	0	0	0	1,304	(1,225)	79
Plant and Equipment	2,480	(2,259)	221	169	(46)	0	(32)	(65)	0	0	0	2,603	(2,356)	247
Other Assets	8,036	(2,979)	5,057	1,340	0	0	(29)	(283)	0	128	0	9,504	(3,291)	6,213
Vessels	4,384	(4,341)	43	0	0	0	0	(1)	0	0	0	4,384	(4,342)	42
Work in Progress	1,547	0	1,547	823	0	0	0	0	0	(898)	0	1,472	0	1,472
Subtotal	51,352	(22,564)	28,788	3,783	(390)	0	(166)	(1,153)	0	(707)	0	54,018	(23,863)	30,155
Total	463,526	(24,603)	438,923	22,904	(1,586)	0	(195)	(8,758)	0	(8,267)	41,649	510,717	(26,004)	484,713

Group 2023	Cost/ Revaluation 01-07-22	Accumulated depreciation	Carrying Amount 01-07-22	Current year Addition	Current Year Disposals	Transfer (to)/from Assets Held for Sale	Accumulated Depreciation on disposals	Current Year Depreciation/ Impairment Charges	Elimination of Accumulated Depreciation on Valuation	Transfers/ Others	Revaluation Gains	Revaluation Cost/ 30-06-23	Accumulated Depreciation 30-06-23	Carrying Amount 30-06-23
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
OTHER FIXED ASSETS														
Land	6,194	0	6,194	0	(55)	0	0	0	0	276	0	6,415	0	6,415
Leasehold Improvements	295	(119)	176	21	0	0	0	(15)	0	0	0	316	(134)	182
Buildings	41,251	(16,351)	24,900	1,255	(268)	0	(99)	(965)	0	(88)	0	42,150	(17,415)	24,735
Office Equipment, Furniture	3,107	(2,597)	510	184	0	0	(6)	(174)	0	0	0	3,291	(2,777)	514
Vehicles	9,270	(5,741)	3,529	1,158	(21)	0	0	(664)	0	(152)	0	10,255	(6,405)	3,850
Library Books	1,234	(1,210)	24	71	0	0	0	(15)	0	0	0	1,305	(1,225)	80
Plant and Equipment	5,269	(4,175)	1,094	433	(46)	0	(32)	(315)	0	0	0	5,656	(4,522)	1,134
Other Assets	8,055	(2,986)	5,069	1,326	0	0	(29)	(283)	0	84	0	9,465	(3,298)	6,167
Vessels	4,387	(4,341)	46	0	0	0	0	(1)	0	0	0	4,387	(4,342)	45
Work in Progress	2,039	0	2,039	823	0	0	0	0	0	(898)	0	1,964	0	1,964
Subtotal	81,101	(37,520)	43,581	5,271	(390)	0	(166)	(2,432)	0	(778)	0	85,204	(40,118)	45,086
Total	492,679	(39,563)	453,116	24,159	(1,586)	0	(195)	(9,220)	0	(8,295)	0	506,880	(48,949)	457,931

Group 2023	Cost/ Revaluation 01-07-22	Accumulated depreciation	Carrying Amount 01-07-22	Current year Addition	Current Year Disposals	Transfer (to)/from Assets Held for Sale	Accumulated Depreciation on disposals	Current Year Depreciation/ Impairment Charges	Elimination of Accumulated Depreciation on Valuation	Transfers/ Others	Revaluation Gains	Revaluation Cost/ 30-06-23	Accumulated Depreciation 30-06-23	Carrying Amount 30-06-23
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
INFRASTRUCTURE ASSETS														
Land under roads	19,408	0	19,408	0	0	0	0	0	0	0	0	19,408	0	19,408
Sewerage	30,242	0	30,242	1,844	(111)	0	0	(947)	0	0	0	31,975	(947)	31,028
Stormwater	13,367	0	13,367	839	(48)	0	0	(337)	0	0	0	14,158	(338)	13,820
Roads and Bridges	294,159	0	294,159	2,825	(722)	0	0	(4,323)	0	0	0	296,262	(4,323)	291,939
Water supplies	40,825	0	40,825	9,650	(301)	0	0	(1,079)	0	0	0	50,174	(1,079)	49,095
Airport runway	312	(163)	149	0	0	0	0	(8)	0	7	0	319	(170)	149
Landfills/Transfer Stns	1,798	(1,038)	760	188	0	0	(29)	(61)	0	21	0	2,007	(1,099)	908
Wharves	2,004	(842)	1,162	0	(14)	0	0	(33)	0	13	0	2,003	(875)	1,128
Work in Progress	9,464	0	9,464	3,542	0	0	0	0	0	(7,636)	0	5,370	0	5,370
Subtotal	411,578	(2,043)	409,535	18,888	(1,196)	0	(29)	(6,788)	0	(7,517)	0	421,676	(8,831)	412,845

Council 2024

	Cost	Accumulated Depreciation	Carrying Amount	Current Year Addition	Current Year Disposal	Accumulated Depreciation on Disposals	Current Year Depreciation	Elimination of Accumulated Depreciation	Transfers/ Others	Impairment	Revaluation	Cost/ Revaluation	Accumulated Depreciation	Carrying Amount
	1/07/2023	1/07/2023	1/07/2023									30/06/2024	30/06/2024	30/06/2024
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
INFRASTRUCTURE ASSETS														
Land under roads	19,404	0	19,404									19,404	-	19,404
Sewerage	33,736	0	33,736	2,783	(1,471)			(1,011)			4,447	38,484		38,484
Stormwater	14,707	0	14,707	2,192	(373)			(365)			8,770	24,931		24,931
Roads and Bridges	325,887	0	325,887	12,636	(31)			(4,240)		(1,597)	(3,272)	329,383		329,383
Water supplies	53,434	0	53,434	3,634	(2,150)			(1,050)			2,711	56,579		56,579
Airport Runway	194	(52)	142				(8)					194	(60)	134
Landfills/Transfer Stns	1,953	(1,051)	902	1,452			(62)					3,405	(1,113)	2,292
Wharves	1,978	(868)	1,110				(32)					1,978	(900)	1,078
Work in Progress	5,179		5,179						(228)			4,951	-	4,951
Subtotal	456,472	(1,971)	454,501	22,697	(4,025)	-	(102)	(6,666)	(228)	(1,597)	12,656	479,309	(2,073)	477,236

Council 2024

	Cost	Accumulated Depreciation	Carrying Amount	Current Year Addition	Current Year Disposal	Accumulated Depreciation on Disposals	Current Year Depreciation	Elimination of Accumulated Depreciation	Transfers/ Others	Revaluation	Cost/ Revaluation	Accumulated Depreciation	Carrying Amount	
	1/07/2023	1/07/2023	1/07/2023								30/06/2024	30/06/2024	30/06/2024	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	
OTHER FIXED ASSETS														
Land	5,561	0	5,561		(11)							5,550		5,550
Buildings	24,716	(8,910)	15,806	232			(610)					24,948	(9,520)	15,428
Other Equipment, Furniture & Fitting	2,412	(2,027)	385	111			(113)					2,523	(2,140)	383
Vehicles	1,007	(712)	295	45			(78)					1,052	(790)	262
Library Books	1,300	(1,221)	79	69			(114)					1,369	(1,335)	34
Plant & Equipment	2,536	(2,289)	247	279			(82)					2,815	(2,371)	444
Other Assets	9,277	(3,130)	6,147	343			(283)		17			9,620	(3,413)	6,224
Vessels	3,545	(3,502)	43	270			(10)					3,815	(3,512)	303
Work in Progress	1,668	0	1,668						(374)			1,668	-	1,294
Subtotal	52,022	(21,791)	30,231	1,349	(11)	0	(1,290)	0	(357)	0	53,360	(23,081)	29,922	
Total	508,494	(23,762)	484,732	24,046	(4,036)	0	(1,392)	(6,666)	(585)	12,656	532,669	(25,154)	507,158	

Group 2024

	Cost	Accumulated Depreciation	Carrying Amount	Current Year Addition	Current Year Disposal	Accumulated Depreciation on Disposals	Current Year Depreciation	Elimination of Accumulated Depreciation	Transfers/ Others	Revaluation	Cost/ Revaluation	Accumulated Depreciation	Carrying Amount
	1/07/2023	1/07/2023	1/07/2023								30/06/2024	30/06/2024	30/06/2024
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
INFRASTRUCTURE ASSETS													
Land under roads	19,404	0	19,404	0	0	0	-	0	0	0	19,404	-	19,404
Sewerage	33,736	0	33,736	2,783	(1,471)	0	-	(1,011)	0	4,447	38,484	-	38,484
Stormwater	14,707	0	14,707	2,192	(373)	0	-	(365)	0	8,770	24,931	-	24,931
Roads and Bridges	325,887	0	325,887	12,636	(31)	-	-	(4,240)	0	(3,272)	329,383	-	329,383
Water supplies	53,434	0	53,434	3,634	(2,150)	0	-	(1,050)	0	2,711	56,579	-	56,579
Airport Runway	194	(52)	142	0	-	0	(8)	0	0	0	194	(60)	134
Landfills/Transfer Stns	1,953	(1,051)	902	1,452	-	0	(62)	0	0	0	3,405	(1,113)	2,292
Wharves	1,978	(868)	1,110	0	-	0	(32)	0	0	0	1,978	(900)	1,078
Work in Progress	5,179	0	5,179	0	-	0	-	0	(228)	0	4,951	-	4,951
Subtotal	456,472	(1,971)	454,501	22,697	(4,025)	-	(102)	(6,666)	(228)	(1,597)	479,309	(2,073)	477,236

Group 2024

	Cost	Accumulated Depreciation	Carrying Amount	Current Year Addition	Current Year Disposal	Accumulated Depreciation on Disposals	Current Year Depreciation	Elimination of Accumulated Depreciation	Transfers/ Others	Revaluation	Cost/ Revaluation	Accumulated Depreciation	Carrying Amount
	1/07/2023	1/07/2023	1/07/2023								30/06/2024	30/06/2024	30/06/2024
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
OTHER FIXED ASSETS													
Land	5,561	0	5,561	0	(11)	0	0	0	0	0	5,550	-	5,550
Buildings	34,334	(8,910)	25,424	7,463	-	0	(610)	0	0	0	41,797	(9,520)	32,277
Other Equipment, Furniture & Fitting	2,412	(2,027)	385	111	-	0	(113)	0	0	0	2,523	(2,140)	383
Vehicles	1,007	(712)	295	45	-	0	(78)	0	0	0	1,052	(790)	262
Library Books	1,300	(1,221)	79	69	-	0	(114)	0	0	0	1,369	(1,335)	34
Plant & Equipment	2,536	(2,289)	247	279	-	0	(82)	0	0	0	2,815	(2,371)	444
Other Assets	9,277	(3,130)	6,147	343	-	0	(283)	0	17	0	9,620	(3,413)	6,224
Vessels	3,545	(3,502)	43	270	-	0	(10)	0	0	0	3,815	(3,512)	303
Work in Progress	1,668	0	1,668	0	-	0	0	0	(374)	0	1,668	-	1,294
Subtotal	61,640	(21,791)	39,849	8,580	(11)	0	(1,290)	0	(357)	0	70,209	(23,081)	46,771
Total	518,112	(23,762)	494,350	31,277	(4,036)	0	(1,392)	(6,666)	(585)	(1,597)	549,518	(25,154)	524,007

The opening balances for property, plant and equipment for the 2023/24 financial year differ from the comparative closing balances previously published in the 2022/23 Annual Report. This variance reflects the correction of underlying balances identified during the preparation of the 2023/24 Annual Report.

These corrected opening balances have been used as the basis for the audited 2023/24 closing balances.

Note 13 Property, Plant & Equipment (continued)

Property, plant & equipment in the course of construction by class of asset is detailed below:

	Parent		Group	
	2023/24	2022/23	2023/24	2022/23
	Actual \$000	Actual \$000	Actual \$000	Actual \$000
Work in Progress				
Property, Plant and Equipment in the course of construction by class of asset				
Water Systems	1,895	1,175	1,175	1,175
Road Network	3,056	2,807	2,807	2,807
Other Assets	1,294	2,824	2,263	3,352
Total Work in Progress	6,245	6,806	6,245	7,334

(f) Note 14 - Intangibles

	Parent		Group		
	Computer Software & Licences \$000	Total \$000	Goodwill \$000	Computer Software & Licences \$000	Total \$000
Cost:					
Balance at 1 July 2022	757	757	728	769	1,497
Transfers	0	0	0	0	0
Additions	535	535	0	535	535
Disposals	10	10	0	10	10
Balance at 30 June 2023	1,282	1,282	728	1,294	2,022
Balance at 1 July 2023	1,282	1,282	728	1,294	2,022
Transfers	0	0	0	0	0
Additions	140	140	0	140	140
Disposals	0	0	0	0	0
Balance at 30 June 2024	1,422	1,422	728	1,434	2,162
Accumulated Amortisation and Impairment:					
Balance at 1 July 2022	743	743	0	755	755
Transfers	0	0	0	0	0
Amortisation charge	48	48	0	48	48
Disposals	5	5	0	5	5
Balance at 30 June 2023	786	786	0	798	798
Balance at 1 July 2023	786	786	0	798	798
Transfers	0	0	0	0	0
Amortisation charge	136	136	0	136	136
Disposals	0	0	0	0	0

Balance at 30 June 2024	922	922	0	934	934
Carrying Amounts					
Balance at 30 June 2023	496	496	728	496	1,224
Balance at 30 June 2024	500	500	728	500	1,228

Goodwill has been assessed for impairment during the year. Due to the performance of the subsidiary during the period it was determined that goodwill was not impaired.

Note 15 - Trade and Other Payables

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Trade payables	5,004	3,429	6,367	6,030
Amounts due to related parties:				
WestReef Ltd	1,775	1,877	0	0
Revenue Received in Advance	2,024	2,035	2,024	2,035
Total trade and other payables	8,648	7,341	8,762	8,065

Trade and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of creditors and other payables approximates their fair value.

Note 16 - Derivative Financial Instruments

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Current Asset Portion				
Interest Rate Swaps	36	0	36	0
Total Current Asset Portion	36	0	36	0
Non Current Asset Portion				
Interest Rate Swaps	1,019	1,462	1,019	1,462
Total Current Asset Portion	1,019	1,462	1,019	1,462
Current Liability Portion				
Interest Rate Swaps	0	0	0	0
Total Current Liability Portion	0	0	0	0
Non Current Liability Portion				
Interest Rate Swaps	0	0	0	0
Total Non-Current Liability Portion	0	0	0	0
Total Derivative Financial Instruments	1,054	1,462	1,054	1,462

The national principal amounts of the outstanding interest rate swap contracts at 30 June 2024 were \$26,340,000 (2022/2023: \$26,340,000). This includes a starting swap with an effective date of 30 March 2027.

At 30 June 2024 the fixed interest rates of interest rate swaps range from 1.84% to 3.87% (2022/2023: 1.84% to 3.87%).

The interest rate swaps have been included at fair value.

The termination date of the interest rate swap contracts of \$26,340,000 at 30 June 2024 range from 31 March 2025 to 30 March 2032 (2022/2023: 31 March 2025 to 30 March 2032).

Note 17 – Employee Benefits

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Accrued Pay	416	274	416	274
Annual Leave & Long Service Leave	605	646	1,783	1,473
Retirement Gratuities	89	132	89	132
Sick Leave	0	0	0	0
Total Employee Benefit Liabilities	1,110	1,052	2,288	1,879
Comprising:				
Current	1,021	904	2,199	1,731
Non-current	89	148	89	148
Total Employee Benefit Liabilities	1,110	1,052	2,288	1,879

Note 18 – Borrowings

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Current				
Bank overdraft	0	0	0	0
Secured loans	10,000	6,030	10,000	6,030
Total current borrowings	10,000	6,030	10,000	6,030
Non-current				
Secured loans	28,214	28,214	28,214	28,214
Total non-current borrowings	28,214	28,214	28,214	28,214
Total Borrowings	38,214	34,244	38,214	34,244

As an LGFA Guarantor, Council has ongoing access to LGFA funding and is not subject to a predetermined borrowing limit. As at 30 June, Council has LGFA borrowings totalling. As at 30 June Council has LGFA borrowings of \$20 million, and borrowings of \$18,2 million drawn from the \$26 million Westpac facility.

Buller District Council's has debt of \$18,213,860 on floating interest rates (2022/2023: \$12,903,860). Floating interest rates are set quarterly at the 90-day bill rate + margins between 1.89% and 3.87%

Council has interest rate swaps and floating rates for fixed interest rates for \$26,340,000 (2022/2023: \$21,340,000) of this debt. For more details of the swaps refer to note 16 in the financial accounts.

Credit Cards

Council has credit card facilities provided by Westpac Banking Corporation with credit limits totalling \$30,000 (2018: \$30,000)."

Council has credit card facilities provided by Westpac Banking Corporation with credit limits totalling \$55,000 (2023: \$30,000).

Security

The overdraft is secured by a general security agreement. The maximum amount that can be drawn down against the overdraft facility is \$500,000 (2022/2023: \$500,000). There are no restrictions on the use of this facility.

Council's loans are secured over either separate or general rates of the district.

Refinancing

Council manages its borrowings in accordance with its funding and financial policies, which includes a Treasury policy. These policies have been adopted as part of Council's Long Term Plan 2021-2031.

Maturity analysis and effective interest rates

The following is a maturity analysis of Council's borrowings

	Overdraft Council	Overdraft Group	Secured Loans Council & Group
2023/24			
Less than one year	0	0	28,214
Weighted average effective interest rate	12.1%	12.1%	3.8%
Later than one year but not more than five years	0	0	10,000
Weighted average effective interest rate	0.0%	0.0%	3.0%
Later than five years	0	0	0
Weighted average effective interest rate	0.0%	0.0%	0.0%

	Overdraft Council	Overdraft Group \$000	Secured Loans Council & Group
2022/23			
Less than one year	0	0	17,904
Weighted average effective interest rate	12.1%	12.1%	3.4%
Later than one year but not more than five years	0	0	28,214
Weighted average effective interest rate	0.0%	0.0%	3.9%
Later than five years	0	0	0
Weighted average effective interest rate	0.0%	0.0%	0.0%

Fair value of non-current borrowings

The carrying amounts of borrowings are at market interest rates and approximate their fair values.

Internal Borrowings

Council has internal borrowings. Internal borrowings are funds which are utilised from Councils term deposits with banks, generally on terms which are more favourable than borrowing the funds externally. The cost of borrowing these funds is then allocated to the activities that utilise them. Internal borrowing are eliminated on consolidation of activities in the Council's financial statements.

Internal Loans

Council had the following Internal Loans allocated to the listed Groups of Activities at balance date:

Internal Loans

Council had the following Internal Loans allocated to the listed Groups of Activities at balance date:

Council had the following Internal Loans allocated to the listed Groups of Activities at balance date:

	Loans repaid during period	Loans drawn down during period	Interest paid for the year	Balance as at 30 June
2023/24	\$000	\$000	\$000	\$000
Support Services	60	0	14	271
Community Services	163	0	84	1,749
Regulatory Services	10	0	1	26
Property Management , Amenities & Reserves	67	0	30	631
Water Supplies	182	499	68	1,761
Commercial Infrastructure	1,500	0	51	0
Solid Waste	93	0	31	621
Wastewater	397	0	109	2,132
Stormwater	36	0	8	160
Roading	14	0	15	440
Professional Services Business Unit	0	0	0	0
	2,523	499	413	7,790

	Loans repaid during period	Loans drawn down during period	Interest paid for the year	Balance as at 30 June
2022/23	\$000	\$000	\$000	\$000
Support Services	0	331	0	331
Community Services	165	0	72	1,912
Regulatory Services	9	0	1	36
Property Management , Amenities & Reserves	68	0	26	699
Water Supplies	154	513	37	1,444
Commercial Infrastructure	0	1,500	0	1,500
Solid Waste	89	50	26	714
Wastewater	393	0	99	2,530
Stormwater	36	0	8	196
Roading	15	108	12	454
Professional Services Business Unit	0	0	0	0
	929	2,502	281	9,815

Note 19 – Provision

	Landfill Aftercare Provision	Contaminated Site Remediation	Total Environmental Provisions	Total Environmental Provisions
Council and Group	2023/24 Actual \$000	2023/24 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Environmental Provision				
Opening Balance	1,281	9	1,289	2,016
Additional Provisions	0	0	0	0

Amounts Used	(43)	0	(43)	(46)
Other Adjustments (incl. unused provision reversed)	8	0	8	11
Discounting Changes	166	0	166	(692)
Closing Balance	1,411	9	1,420	1,289

	Parent		Group	
	2023/24 Actual	2022/23 Actual	2023/24 Actual	2022/23 Actual
Total Provisions				
Council and Group:				
Current Liability	45	36	45	36
Non-current Liability	1,375	1,253	1,375	1,253
	1,420	1,289	1,420	1,289

Landfill Aftercare Provision

Council has responsibility under its resource consents to provide ongoing maintenance and monitoring of its landfills after the sites are closed. Council's closure and post closure responsibilities include:

Closure Responsibilities:

- Lay cover and revegetation
- Drainage control
- Water quality monitoring

Post Closure Responsibilities:

- Ground and surface water quality monitoring
- Landfill gas monitoring
- Site maintenance
- Mitigation of environmental effects identified
- Annual reporting in accordance with consent conditions

The expected closure dates for Council's landfill sites are as follows:

Westport	closed 2008
Birchfield	closed 2005
Karamea	2034
Ikamatua	closed 2005
Charleston	closed 2010 (now capped)
Mawheraiti	closed 2005
Inangahua	closed 2010 (now capped)
Reefton	closed 2005
Maruia	Resource consent issued 2021 for another 25 years

The cash outflows for landfill post-closure costs have been estimated to occur for a period of 25–50 years from the closure of the site. The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred.

The provision has been estimated taking into account existing technology and is discounted using a discount rate of 4.67% which is based on the spot NZ Government 10 Year Bond rate at year end (2022/2023: 2.81% based on the rolling ten-year average).

Note 20 – Accumulated Funds

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Opening Balance as at 1 July	186,727	181,215	185,985	178,146
Net Surplus (Deficit) for the Period	1,708	3,790	309	5,547
Transfer from Reserves	0	2,488	0	2,488
Transfer from asset revaluation reserve on disposal of assets	353	997	(811)	1,567
Transfer to Reserves	0	(1,763)	0	(1,763)
Balance at 30 June	188,788	186,727	185,482	185,985

Note 21 – Reserves

Separate Reserves	Activity that the Reserve relates to	Purpose of the Reserve	Opening Balance	Transfers to Reserves	Transfers from Reserves	Balance	Opening Balance	Transfers to Reserves	Transfers from Reserves	Balance
			1 July 2022			30 June 2023	1 July 2023			30 June 2024
			\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Amenities Reserve	various not specified	Proceeds from general ratepayer to fund various infrastructure where there was no government subsidy available	365			365	365			365
Community Development - Other	various not specified	Funds from depreciation used for the upgrade and construction of replacement Council assets	4,434	1,484	2,410	3,508	3,508			3,508
Reserve Contributions	Regulatory	Proceeds from subdivision for public reserve upgrades	1,174	275	85	1,364	1,364			1,364
Isdell Trust	Property Management, Amenities and Reserves	Funds bequested for the purpose of providing assistance towards relief of poverty, improvement of public reserves, parks and Crown Land, the erection of public or school gymnasiums, all educational purposes and recreations pursuits of benefit to society in promotion of public welfare.	14			14	14			14
Mayor's Relief Fund	Democracy	Funds for providing grants for relief at the discretion of the Mayor	13	3	0	16	16			16
Boiler Replacement Fund	Property Management, Amenities and Reserves	Funds set aside to go toward replacement of boiler at Brougham Street offices	7			7	7			7

Development Contributions	Regulatory	Proceeds from commercial and industrial development to provide for social and recreation need of the area	119			119	119			119
Sale of Gifted Property	various not specified	Funds set aside from the sale of property gifted to Council	11			11	11			11
Infrastructure Contributions	Regulatory	Funds set aside for upgrading infrastructure where appropriate	10			10	10			10
Total Reserves Only			6,147	1,763	2,496	5,414	5,414	0	0	5,414

Separate Reserves	Activity that the Reserve relates to	Purpose of the Reserve	2022				2023			
			Opening Balance 1 July 2022	Transfers to Reserves	Transfers from Reserves	Balance 30 June 2023	Opening Balance 1 July 2023	Transfers to Reserves	Transfers from Reserves	Balance 30 June 2024
			\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Contracted Refuse/Recycling	Solid Waste	Separates all funding and expenditure and surpluses or deficits for the refuse collection and recycling activities	(65)	817	855	(103)	(103)	0	0	(103)
Karamea Solid Waste	Solid Waste	Separates all funding and expenditure and surpluses or deficits for the Karamea Solid Waste activity	38	163	184	16	16	10	63	69
Maruia Solid Waste	Solid Waste	Separates all funding and expenditure and surpluses or deficits for the Maruia Solid Waste activity	(28)	50	51	(29)	(29)	0	16	(13)
Westport Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	59	2,803	3,868	(1,006)	(1,006)	(254)	1,261	509
Reefton Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	(351)	1,033	997	(314)	(314)	141	223	(232)

Little Wanganui Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	29	19	32	17	17	10	20	27
Mokihinui Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	15	15	31	(1)	(1)	13	19	5
Ngakawau Hector Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	417	54	26	445	445	43	46	448
Waimangaroa Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	(601)	132	1,009	(1,478)	(1,478)	710	1,662	(526)
Cape Foulwind Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	661	56	97	620	620	126	160	654
Punakaiki Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	(768)	218	284	(833)	(833)	134	182	(785)
Inangahua Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	(199)	27	90	(262)	(262)	46	71	(237)
South Granity Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	18	6	3	21	21	3	3	21

Separate Reserves	Activity that the Reserve relates to	Purpose of the Reserve	Opening Balance	Transfers to Reserves	Transfers from Reserves	Balance	Opening Balance	Transfers to Reserves	Transfers from Reserves	Balance
			1 July 2022			30 June 2023	1 July 2023			30 June 2024
			\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Karamea Water	Water	Separates all funding and expenditure and surpluses or deficits for each water scheme	(54)	0	0	(54)	(54)	0	0	(54)

Westport Sewerage	Wastewater/Sewerage	Separates all funding and expenditure and surpluses or deficits for each sewerage scheme	130	2,487	2,801	(184)	(184)	800	1,719	735
Reefton Sewerage	Wastewater/Sewerage	Separates all funding and expenditure and surpluses or deficits for each sewerage scheme	526	416	485	457	457	148	351	660
Little Wanganui Sewerage	Wastewater/Sewerage	Separates all funding and expenditure and surpluses or deficits for each sewerage scheme	57	48	46	58	58	0	10	68
Inangahua Junction Sewerage	Wastewater/Sewerage	Separates all funding and expenditure and surpluses or deficits for each sewerage scheme	(2)	0	0	(2)	(2)	0	0	(2)
Punakaiki Sewerage	Wastewater/Sewerage	Separates all funding and expenditure and surpluses or deficits for each sewerage scheme	(16)	0	0	(16)	(16)	0	0	(16)
Punakaiki Camp	Property Management, Amenities and Reserves	Separates all funding and expenditure and surpluses or deficits for the Punakaiki Camp activity	(321)	44	48	(324)	(324)	19	27	(316)
Punakaiki Sea Wall	Property Management, Amenities and Reserves	Separates all funding and expenditure and surpluses or deficits for the Punakaiki seawall activity	2	0	0	2	2	0	0	2
Dog Control	Regulatory	Separates all funding and expenditure and surpluses or deficits for the dog control activity	(260)	231	275	(305)	(305)	10	55	(260)
Promotion & Development	Community Services	Separates all funding and expenditure and surpluses or deficits for the promotion and development activity	(341)	177	127	(291)	(291)	14	305	0
Westport Port and Kawatiri Dredge	Commercial Infrastructure	Separates all funding and expenditure and surpluses or deficits for the Westport Port and Kawatiri dredge activities	(534)	3,111	4,822	(2,245)	(2,245)	134	531	(1,848)
Total Separate Balances only			(1,588)	11,906	16,130	(5,811)	(5,811)	2,107	6,724	(1,194)
Total Reserves & Separate Balances			4,559	13,669	18,626	(397)	(397)	2,107	6,724	4,220

Note 22 – Asset Revaluation Reserves

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Opening Balance as at 1 July	305,993	265,501	308,336	268,450
Change in Asset Values through Comprehensive Revenue	12,657	41,489	12,099	41,453
Transfer to accumulated funds on disposal of assets	(353)	(997)	811	(1,567)
Closing Balance as at 30 June	318,297	305,993	321,246	308,336
Comprising:				
Library Books	(0)	258	(0)	258
Roads and Bridges	249,316	252,676	249,316	253,435
Sewerage	20,392	19,904	20,392	20,203
Stormwater	22,432	12,829	22,432	13,172
Water Supplies	26,156	20,327	26,156	21,269
Landfill	0	0	0	0
Assets held for Sale	0	0	0	0
Investment Revaluation Reserve	0	0	2,949	0
Balance at 30 June	318,296	305,993	321,245	308,336

Note – 23 Related Party Transactions and Balances

Buller District Council is the ultimate parent of the group and controls three entities in the Buller Holdings Group, being Buller Holdings Limited, Westreef Services Limited and Buller Recreation Limited. Council also controls Westport Airport Authority and Buller Health Trust.

The following transaction were carried out with related parties on an arms length basis:

	2023/24 Actual \$000	2022/23 Actual \$000
WestReef Services Limited		
Services provided by Council during the year	146	121
Services provided to Council during the year	12,150	15,208
Accounts payable to Council at 30 June	19	7
Accounts receivable from Council at 30 June	1,775	1,877
Asset purchased from Council during the year	0	0
Subventions revenue to Council during the year	611	1,139
Subventions payable to Council at 30 June	611	1,139
Buller Recreation Limited		
Service level fee paid by Council to Buller Recreation	851	851
Grant provided to Buller Recreation during the year	0	0
Services provided to Council during the year	1	1
Services provided by Council during the year	4	4
Accounts payable to Council at 30 June	0	0

Accounts receivable from Council at 30 June	82	82
Loans owed to Council at 30 June	0	0
Buller Holdings Limited		
Accounts payable to Council at 30 June	19	101
Loans owed to Council at 30 June	1,500	1,500
Subventions revenue to Council during the year	0	0
Subventions payable to Council at 30 June	0	0
Interest Expenses paid to Council	100	101
Total Shares Issued to Council	20,472	20,117
Shares Issued during the year	355	183
Asset purchased from Council during the year	0	0
Assets Purchased by Council during the Year	0	0
Westport Airport Authority		
Services provided by Council during the year	333	308
Services provided by Westreef during the year	0	6
Rates, lease and interest charges paid to Council during the year	49	38
Current account balance owed (to) from Council at 30 June	(267)	(286)
Equity contribution made by Council for the year ended 30 June	229	274
Lease Payments made to Westport Harbour during the year	0	0
Buller Health Trust		
No related party transactions other than administration services provided by Council to Buller Health Trust during the year for no consideration.	0	0

No debts or transactions were written off between parties during the period. (2023/2024: No debts were written off.)

Key Management and Members of Council

	2023/24 Actual	2022/23 Actual
Key Management Personnel Compensation		
Mayor and Councillors Full-time equivalent members	10	10
Remuneration Senior Management Team, including Chief Executive Full-time equivalent members	\$466,920 5	\$405,095 6
Remuneration	\$679,788	\$1,564,563
Total full-time Equivalent personnel	15	16
Total key management personnel remuneration	1,146,708	1,969,657

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent figure is taken as the number of Councillors.

An analysis of Councillor remuneration and further information on Chief Executive remuneration is provided in Note 5.

There were a number of vacancies in the senior management team for the year which has resulted in a reduction in the remuneration year on year.

Note 24 – Council Subsidiaries, Associates and Joint Ventures

The Council has a significant interest in the following entities:

Entity	Principal Activities	Ownership	Status	Interest held by Council
Westreef Services Limited	Infrastructure Maintenance & Construction	Subsidiary	CCO	100%
Buller Holdings Limited	Ownership of Selected Council Assets and Investments	Subsidiary	CCO	100%
Buller Recreation Limited	Sports & Recreation Facilities	Subsidiary	CCO	100%
Buller Health Trust	Dental & Medical Services	Controlled	Exempted as a CCO	100%
Buller Arts & Recreation Trust	Charitable Trust	Controlled	Controlled	100%
Westport Airport Authority	Airport Operation	Joint Venture	CCO	50%
Denniston Heritage Trust	Incorporated Society	Associate	Trust	29%

CCO – Council Controlled Organisation

Westport Airport Authority

- Westport Airport Authority is proportionately consolidated on a line-by-line basis in the Parent Financial Statements.
- In 2023/2024 contributions totalling \$424,886 were made by the joint operation holders (2022/2023: contributions totalling \$370,000 were made).
- Buller District Council's 50% share of its interest in the joint operation is detailed below.

	2023/24 Actual \$000	2022/23 Actual \$000
Current Assets	44	30
Long Term Assets (represented by Equity)	5,679	5,679
Current Liabilities	305	358
Long Term Liabilities	0	0
Operating Revenue	196	184
Interest Expense	45	38
Depreciation and Amortisation	93	87
Total Operating Expenses	543	540

Note 25 – Statement of Commitments, Contingent Liabilities & Contingent Assets

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Commitments				
Capital Commitments Approved and Contracted				
Westport Water Supply	0	817	0	192
Reefton Water Supply	78		78	0
Reefton Pool	389		389	0
Reefton Historical Landfill Reinstatement	58	723	58	723
Little Wanganui Water Supply	0	0	0	0
Waimangaroa Water Supply Resilience Project	0	440	0	440
Inangahua Water Supply	0	0	0	0
Westport Wharf Repairs	1,026	81	1,026	0
Roading Flood Recovery Works	0	1,165	0	0
Punakaiki Water Supply	312	0	312	0
Buildings Special	1,240		1,240	0
Pensioner Housing	63		63	0
Road Metalling	448	0	448	0
Road Resurfacing	689	0	689	0
Roading Drainage	102	0	102	0
Westport Town Precinct and Pathways	1,869	0	1,869	0
	6,273	3,226	6,273	1,355
Non-cancellable Operating Lease Commitments				
Office Equipment				
Not later than a year	31	31	31	38
Later than one year but not later than five years	0	0	0	0
Later than five years	0	0	0	0
	31	31	31	38
Land and Buildings				
Less than a year	0	0	0	8
More than 1 year less than 2	0	0	0	0
More than 2 years less than 5	0	0	0	0
Later than five years	16	16	16	0
	16	16	16	8

Other Contracts Commitment

The following contracts (except for the Refuse, Recycling and Landfill contract) were renewed in 2018/2019 for another 5 years and expire on 25 January 2024. The Refuse, Recycling and Transfer Station contract was awarded to Smart Environmental Limited in

2013/14 for a term of 10 years and expired on 31 January 2024. We expect the annual amounts to be as follows:

	2023/24 Actual \$000	2022/23 Actual \$000
Utility Services and Maintenance	2,593	2,788
Parks, Reserves, and Cemeteries	1,129	1,090
Refuse Collection, Recycling and Landfill Operation	795	740
	4,517	4,618

The Westreef Limited contracts have a 7 year right of renewal subject to negotiation between the parties. It has been agreed that the existing contracts be rolled over for a further year until further notice.

Roading

Council's Roothing Network Maintenance Contract was renewed in July 2010 under NZTA's Competitive Pricing Procedures. The existing contract with Westreef Limited has been extended for subsequent renewable yearly terms since then. The commitments under this contract are as follows:

	2023/24 Actual \$000	2022/23 Actual \$000
Roothing Network Maintenance	2,491	3,972

Lease Commitments as Lessor

Council has a lease in place with Coaltown Trust, New World Investment NZ Limited and the West Coast Primary Health Organisation. The lease commitments are as follows:

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Less than a year	123	0	123	0
More than 1 year less than 2	123	0	123	0
More than 2 years less than 5	290	54	290	54
Greater than 5 years	254	66	254	66
	790	120	790	120

Contingent Liabilities for Council and the Group are as Follows:

Council has recognised a Kainga Ora 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.

WestReef had \$130,000 in Performance Bonds outstanding with Westpac as at 30 June 2024 (2022/2023: \$130,000).

Buller Health Trust has no contingent liabilities as at 30 June 2024 (2022/2023: Nil).

Buller Recreation Limited had no contingent liabilities at 30 June 2024 (2022/2023: Nil).

Buller Holdings Limited has no contingent liabilities as at 30 June 2024 (2022/2023: Nil).

Contingent Assets

The Buller District Council and the Group has no contingent assets as at 30 June 2024 (2022/2023: Nil).

Note 26 – Capital Management

The Council's capital is its equity (or ratepayers funds), which comprise retained earnings, reserves and asset revaluation reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long-Term Plan (LTP) and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. And the Act sets out the factors that Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the Funding and Financial

Policies in the Long-Term Plan.

Buller District Council has the following Council created reserves:

- Reserves for different areas of benefit;
- Self-insurance reserves; and
- Trust and bequest reserves.

Reserves for different areas of benefit are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds generally can only be approved by Council.

Trust and reserves are set up where Council has been donated funds that are restricted for particular purposes. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose they were donated.

Note 27 – Financial instruments

Financial Instrument Risks

Buller District Council has a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities. Council has established Council Approved Liability Management and Investment Policies. These policies do not allow any transactions that are speculative in nature to be entered into.

Market Risk

Price Risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. Council may be exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through equity. This price risk on its investment portfolio in accordance with the limits set out in Council's Investment Policy.

Council currently doesn't hold listed equity instruments which are publicly traded and included in the NZX50 equity index.

Currency Risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. Council is not exposed to currency risk, as it does not enter into foreign currency transactions.

Interest Rate Risk

The interest rates on Council's investments are disclosed in Note 12 and on Council's borrowings in Note 18.

Fair Value Interest Rate Risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowings issued at fixed rates expose Council to fair value interest rate risk. Council's Liability Management Policy outlines the level of borrowing that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where Council has borrowed at fixed rates. In addition, investments at fixed interest rates expose Council to fair value interest rate risk.

Cashflow Interest Rate Risk

Cashflow interest rate risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk.

Council manages its cashflow interest rate risk on borrowings by using floating-to-fixed interest rate swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates and swaps them into fixed rates that are generally lower than those available if Council borrowed at fixed rates directly.

Under the interest rate swaps, Council agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts.

Credit Risk

Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss. Council has no significant concentrations of credit risk, except for funds owed to by New Zealand Transport Agency (NZTA) for subsidised roading works. Other than this it has a large number of credit customers, mainly ratepayers. Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers.

Liquidity Risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Council aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements Council maintains a target level of investments that must mature within the next 12 months. Council manages its borrowings in accordance with its funding and financial policies, which includes a Liability Management Policy. These policies have been adopted as part of Council's 2021/2031 Long Term Plan.

Council has a maximum amount that can be drawn against its overdraft facility of \$500,000 (2023/2024: \$500,000). There are no restrictions on the use of this facility.

The maturity profiles of Council's interest-bearing investments and borrowings are disclosed in Note 12 and 18.

Financial Instrument Categories

	Parent		Group	
	2023/24 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2022/23 Actual \$000
Financial Assets				
Loans and Receivables				
Cash and Cash Equivalents	1,418	4,395	3,865	5,829
Debtors and Other Receivables	10,794	7,567	11,019	8,463
Other Financial Assets:			0	
- Short Term Deposits	10,333	10,437	10,610	14,296
- Bond Deposits	262	237	262	262
- Borrower Notes LGFA	500	500	500	500
- Community Loans	(5)	(5)	(5)	(5)
- Loans to Related Parties	1,500	1,500	0	0
Total Loans and Receivables	24,801	24,631	26,250	29,345
Fair Value Through Other Comprehensive Income				
Other Financial Assets:				
- unlisted shares	26	26	26	26
Total Fair Value Through Other Comprehensive Revenue	26	26	26	26
Fair Value Through Surplus or Deficit - Held for Trading				
Derivative Financial Instrument Assets	1,054	1,462	1,054	1,462
Total Financial Assets at Fair Value Through Surplus or Deficit	1,054	1,462	1,054	1,462

Financial Liabilities				
Fair Value Through Surplus or Deficit – Held for Trading				
Derivative Financial Instrument Liabilities	0	0	0	0
Total Financial Liabilities at Fair Value Through Surplus or Deficit	0	0	0	0
Financial Liabilities at Amortised Cost				
Creditors And Other Payables	6,228	5,307	6,485	4,584
Borrowings:			0	
- Bank Overdraft	0	0	0	0
- Bond Deposits	182	208	182	208
- Secured Loans	38,214	34,244	38,214	34,244
Total Financial Liabilities at Amortised Cost	44,623	39,759	44,880	39,036

Fair Value Hierarchy Disclosures

For those instruments recognised at fair value in the statement of financial position fair values are determined according to:

- Valuation techniques using quoted prices (Level 1) – Financial instruments with quoted prices in active markets for identical assets or liabilities that can be accessed at the measurement date.
- Valuation techniques using observable inputs (level 2) – Financial instruments with quoted prices for similar instruments in active markets or quoted with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- Valuation techniques with significant non-observable inputs (level 3) – Financial instruments valued using models where one or more significant inputs are not observable.

2023/24	Observable Inputs \$000	Significant Non- observable Inputs \$000	Total \$000
Parent			
Financial Assets			
Unlisted Shares	0	26	26
Derivative Financial Instrument Assets	1,054	0	1,054
Financial Liabilities			
Derivative Financial Instrument Liabilities	0	0	0
Group			
Financial Assets			
Unlisted Shares	0	26	26

Derivative Financial Instrument Assets	1,054	0	1,054
Financial Liabilities			
Derivative Financial Instrument Liabilities	0	0	0

2022/2023	Observable Inputs \$000	Significant Non- observable Inputs \$000	Total \$000
Parent			
Financial Assets			
Unlisted Shares	0	26	26
Derivative Financial Instrument Assets	1,462	0	1,462
Financial Liabilities			
Derivative Financial Instrument Liabilities	0	0	0
Group			
Financial Assets			
Unlisted Shares	0	26	26
Derivative Financial Instrument Assets	1,462	0	1,462
Financial Liabilities			
Derivative Financial Instrument Liabilities	0	0	0

Contractual Maturity Analysis of Financial Liabilities

The table below analyses Buller District Council's financial liabilities into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. Future interest payments on floating rate debt is based on the floating rate on the instrument at balance date.

The amounts disclosed are the contractual undiscounted cash flows.

2023/2024	Carrying Amount \$000	Contractual Cash Flows \$000	Less than 1 Year \$000	1-2 Years \$000	2-5 Years \$000	More Than 5 Years \$000
Parent						
Creditors and Other Payables	6,228	6,228	6,228	0	0	0
Net Settled Derivative Liabilities	0	0	0	0	0	0
Bond Deposits	182	182	182	0	0	0
Bank Overdraft	0	0	0	0	0	0
Secured Loans	38,214	41,199	24,894	5,532	10,773	0
Total	44,623	47,608	31,303	5,532	10,773	0
Group						
Creditors and Other Payables	6,485	6,485	6,485	0	0	0
Net Settled Derivative Liabilities	0	0	0	0	0	0

Bond Deposits	182	182	182	0	0	0
Bank Overdraft	0	0	0	0	0	0
Secured Loans	38,214	41,199	24,894	5,532	10,773	0
Total	44,880	47,865	31,560	5,532	10,773	0

2022/2023	Carrying Amount	Contractual Cash Flows	Less than 1 Year	1-2 Years	2-5 Years	More Than 5 Years
	\$000	\$000	\$000	\$000	\$000	\$000
Parent						
Creditors and Other Payables	5,307	5,307	5,307	0	0	0
Net Settled Derivative Liabilities	0	0	0	0	0	0
Bank Overdraft	0	0	0	0	0	0
Secured Loans	34,244	37,961	7,681	18,997	11,283	0
Total	39,551	43,268	12,989	18,997	11,283	0
Group						
Creditors and Other Payables	6,030	6,030	6,030	0	0	0
Net Settled Derivative Liabilities	0	0	0	0	0	0
Bank Overdraft	0	0	0	0	0	0
Secured Loans	34,244	37,961	7,681	18,997	11,283	0
Total	40,274	43,991	13,712	18,997	11,283	0

Contractual Maturity Analysis of Financial Assets

The table below analyses Buller District Council's financial assets into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date.

The amounts disclosed are the contractual undiscounted cash flows.

2023/24	Carrying Amount	Contractual Cash Flows	Less than 1 Year	1-2 Years	2-5 Years	More Than 5 Years
	\$000	\$000	\$000	\$000	\$000	\$000
Parent						
Cash and Cash Equivalents	1,418	1,418	1,418	0	0	0
Debtors and Other Receivables	10,568	10,568	10,568	0	0	0
Other Financial Assets:						
- Short Term Deposits	10,158	10,663	10,663	0	0	0
- Bond Deposits	262	262	262	0	0	0
- Borrower Notes LGFA	500	500	500	0	0	0
- Community Loans	(5)	(5)	(5)	0	0	0
- Net Settled Derivative Assets	1,054	1,054	36	40	864	114
- Loans to Related Parties	1,500	1,500	1,500	0	0	0
	25,454	25,958	24,940	40	864	114
Group						
Cash and Cash Equivalents	3,865	3,865	3,865	0	0	0
Debtors and Other Receivables	10,793	10,793	10,793	0	0	0

Other Financial Assets:						
- Short Term Deposits	10,158	10,663	10,663			
- Bond Deposits	262	262	262	0	0	0
- Borrower Notes LGFA	500	500	500	0	0	0
- Community Loans	(5)	(5)	(5)	0	0	0
- Net Settled Derivative Assets	1,054	1,054	36	40	864	511
- Loans to Related Parties	0	0	0	0	0	0
	26,626	27,131	26,113	40	864	511

2022/23	Carrying Amount	Contractual Cash Flows	Less than 1 Year	1-2 Years	2-5 Years	More Than 5 Years
	\$000	\$000	\$000	\$000	\$000	\$000
Parent						
Cash and Cash Equivalents	537	537	537	0	0	0
Debtors and Other Receivables	7,567	7,567	7,567	0	0	0
Other Financial Assets:						
	13,232	13,741	13,741	0	0	0
- Short Term Deposits						
- Term Deposits (maturity greater than one year)	1,375	1,522	0	1,198	325	0
- Community Loans	(5)	(5)	(5)			0
- Net Settled Derivative Assets	1,462	1,462	0	84	1,023	355
- Loans to Related Parties	1,500	1,513	1,513	0	0	0
	25,668	26,336	23,353	1,282	1,348	355
Group						
Cash and Cash Equivalents	1,970	1,970	1,970			
Debtors and Other Receivables	8,366	8,366	8,366			
Other Financial Assets:						
	16,888	21,016	21,016			
- Short Term Deposits						
- Term Deposits (maturity greater than one year)	1,375	1,522	0	1,198	325	0
- Community Loans	(5)	(5)	(5)	0	0	0
- Net Settled Derivative Assets	1,462	1,462	0	84	1,023	511
- Loans to Related Parties	0	0	0	0	0	0
	30,056	34,331	31,347	1,282	1,348	511

Financial Instrument Risks

Sensitivity Analysis

The tables below illustrate the potential profit and loss and equity (excluding retained earnings) impact for reasonably possible market movements, with all other variables held constant, based on Buller District Council's financial instrument exposures at the balance date.

	Note	2023/24				2022/23			
		\$000				\$000			
		-100bps		+100bps		-100bps		+100bps	
Council - Interest Rate Risk		Profit	Other Equity	Profit	Other Equity	Profit	Other Equity	Profit	Other Equity
Financial Assets									
Cash and Cash Equivalents	1	0	0	0	0	0	0	0	0
Other Financial Assets - Short Term Deposits & deposits with maturities greater than 1 year	2	(103)	0	103	0	(143)	0	143	0
Financial Liabilities									
Derivatives - Held for Trading	3	(213)	0	213	0	(213)	0	213	0
Borrowings - Secured Loans	4	169	0	(169)	0	129	0	(129)	0
Total Sensitivity to Interest Rate Risk		(148)	0	148	0	(227)	0	227	0

Explanation of Sensitivity Analysis - Council

Financial Assets

1. Cash and Cash Equivalents

Cash and cash equivalents of \$1,022,000 (2022/2023: \$537,000) of which \$nil (2022/2023: Nil) are held in non-interest-bearing cheque deposit accounts.

2. Other Financial Assets - Short Term Deposits & Deposits with maturities greater than 1 year

Short Term Deposits consist of term deposits at financial institutions and total \$10,334,000 (2022/2023: \$13,573,000). A movement in interest rates of plus or minus 1.0% has an effect on investment revenue of \$103,000 (2022/2023: \$143,000).

Financial Liabilities

3. Derivatives - Held for Trading

Derivative financial instruments held for trading consist of interest rate swaps with a fair value totalling \$1,054,000 (2022/2023: \$1,462,000). A movement in interest rates of plus or minus 1.0% has an effect on realised receipts/(payments) on the derivatives during the period of \$213,000 (2022/2023: \$146,000).

4. Borrowings - Secured Loans

Council has floating rate debt with a principal amount totalling \$16,873,860 (2022/2023: \$12,904,000). A movement in interest rates of plus or minus 1.0% has an effect on interest expense of \$169,000 (2022/2023: \$129,000). A movement in market interest rates on fixed rate debt does not have any impact on interest expense.

Group - Interest Rate Risk	Note	2023/24 \$000				2022/23 \$000			
		-100bps		+100bps		-100bps		+100bps	
		Profit	Other Equity	Profit	Other Equity	Profit	Other Equity	Profit	Other Equity
Financial Assets									
Cash and Cash Equivalents	1	(24)	0	24	0	(12)	0	12	0
Other Financial Assets - Short Term Deposits & deposits with maturities greater than 1 year	2	(106)	0	106	0	(190)	0	190	0
Financial Liabilities									
Derivatives - Held for Trading	3	(213)	0	213	0	(213)	0	213	0
Borrowings - Secured Loans	4	169	0	(119)	0	129	0	(119)	0
Total Sensitivity to Interest Rate Risk		(175)	0	225	0	(285)	0	295	0

Explanation of Sensitivity Analysis - Group

Financial Assets

1. Cash and Cash Equivalents

Cash and cash equivalents of \$3,469,000 (2022/2023: \$1,970,000) of which \$2,447,000 (2022/2023: \$1,214,000) are held in non-interest-bearing cheque deposit accounts. A movement in interest rates of plus or minus 1.0% has an effect on interest revenue of \$24,000 (2022/2023: \$12,000).

2. Other Financial Assets - Short Term Deposits & Deposits with Maturities Greater Than 1 Year

Short Term Deposits consist of term deposits at financial institutions and total \$10,610,000 (2022/2023: \$18,990,000). A movement in interest rates of plus or minus 1.0% has an effect on investment revenue of \$106,000 (2022/2023: \$190,000).

3. Derivatives - Held for Trading

Derivative financial instruments held for trading consist of interest rate swaps with a fair value totalling \$1,054,000 (2022/2023: \$1,462,000). A movement in interest rates of plus or minus 1.0% has an effect on realised receipts/(payments) on the derivatives during the period of 2023/2024 \$213,000 (2022/2023: \$213,000).

Financial Liabilities

4. Borrowings - Secured Loans

Council has floating rate debt with a principal amount totalling \$16,873,860

Note 28 - Post Balance Date Events

3 Waters Reform

In response to the Local Government (Water Services Preliminary Arrangement) Act 2024 (the Act) and Local Water Done Well reforms currently underway, the Council has been required to prepare, consult on, and adopt a Water Service Delivery Plan (WSDP), detailing how the Council plans to fund, manage and deliver water services in future.

The Water Services Delivery Plan to deliver water services through an external Multi Council Controlled Water Services Council Controlled Organisation was adopted by the Council and formally approved by the Department of Internal Affairs in November 2025. It is expected the new entity will go live on 1 July 2027.

Note 29 - Insurance Disclosures

Water, Waste Water and Storm Water Assets

The total value of this asset category in the financial statements as at 30 June 2024 is \$119,994,000 (2023: \$94,900,000) (cost/revaluation). These activities have a total asset value for insurance purposes of \$158,218,754 (2023: \$169,642,000). Of this \$26,578,287 (2023: \$26,578,000) of mainly above ground infrastructure plant is fully insured for replacement value. Council insures 40% of the remaining assets of \$93,415,713 (2023: \$143,063,000) via Lloyd's of London with the remaining 60% being funded by Central Government.

Roading and Footpath Assets

The total value of this asset category in the financial statements as at 30 June 2024 is \$329,383,000 (2023: \$292,029,000) (cost/revaluation). These activities are not insured by Council and do not have an asset value for insurance purposes for this activity of assets. Council would receive a minimum of 72% subsidy from NZTA with the remaining portion of the loss likely to be a loan funded by Council to replace the assets. There is no self-insurance fund maintained by Council for replacement of roading assets in the event of a loss.

Wharves, Vessels and Maritime Navigation Assets

The total value of these assets in the financial statements as at 30 June 2024 is \$5,523,000 (2022/2023: \$6,383,000) (cost/revaluation). These assets have an asset value for insurance purposes of \$5,408,200 (2023: \$4,504,000). Vessels and hydrographical equipment are fully insured for \$1,844,000 (2023: \$1,844,000). The remaining assets comprising wharves and land based navigational assets \$3,564,200

(2023: \$2,660,000) are partially insured.

Buildings, Plant & Equipment & Other Assets

The total value of these assets in the financial statements as at 30 June 2024 is \$57,125,824 (2023: \$32,291,000) (cost/revaluation). This activity has a total asset value for insurance purposes of \$74,523,000 (2022/2023: \$94,984,615). This includes assets such as non-infrastructure assets, Council plant and buildings and airport assets, excluding runways.

Vehicles

The total value of assets in this category in the financial statements as at 30 June 2024 is \$1,052,000 (2023: \$1,336,000) (cost/revaluation). This activity has a total asset value for insurance purposes of \$854,772 (2023: \$1,009,000). All vehicles are insured for market value. The Council is insured for all glass related claims.

Note 30 – Statement of Non-Compliance

The Council notes that, due to unexpected delays, and the impact of the delay to the 22/23 Annual Report, this Annual Report was not adopted by 31 October 2024 as required by Section 98 of the Local Government Act 2002. The Council has worked closely with auditors to ensure this report is finalised as soon as possible and continues to review its reporting processes.



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF THE ANNUAL REPORT OF BULLER DISTRICT COUNCIL FOR THE YEAR ENDED 30 JUNE 2024

The Auditor-General is the auditor of Buller District Council (the Council) and its subsidiaries and controlled entities (the Group). The Auditor-General has appointed me, Stuart Mutch, using the staff and resources of Ernst & Young, to carry out the audit on his behalf.

We have audited the information in the annual report of the Council and the Group that we are required to audit in accordance with the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations).

We refer to this information as "the disclosure requirements" in our report.

Opinions on the audited information

Qualified opinion on the financial performance and cash flows

In our opinion, except for the possible effects of the matters described in the *Basis for our qualified and unmodified opinions on the audited information and the disclosure requirements* section of our report:

- the statements of comprehensive revenue and expenses and the statements of cash flows and associated notes of the Council and Group on pages 151 to 215:
 - present fairly, in all material respects, the Council and the Group's results of operations and cash flows for the year ended 30 June 2024; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities for the year ended 30 June 2024 on pages 34 to 138, has been prepared, in all material respects, in accordance with clause 24 of Schedule 10 to the Act;



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- the funding impact statement for each group of activities for the year ended 30 June 2024 on pages 35 to 137 have been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act; and
- the funding impact statement for the year ended 30 June 2024 on page 160, has been prepared, in all material respects, in accordance with clause 30 of Schedule 10 to the Act.

Opinion on the financial position and statement of service performance

In our opinion the statements of financial position of the Council and Group and associated notes on pages 152 to 215:

- present fairly, in all material respects, the Council and the Group's financial position as at 30 June 2024; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.

In our opinion the statement of service performance on pages 30 to 34; 36 to 43; 45 to 53; 55 to 70; 72 to 77; 79 to 84; 86 to 91; 93 to 95; 97 to 110; 112 to 116; 118 to 120; 122 to 128, 130 to 136 and 139 to 149:

- provides an appropriate and meaningful basis to enable readers to assess the actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
- fairly presents, in all material respects, the actual levels of service for each group of activities, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.

Report on the disclosure requirements

We report that except for the possible effects of the matters described in the *Basis for our qualified and unmodified opinions on the audited information and the disclosure requirements* section of our report:

- the Council has complied with the information disclosure requirements of Part 3 of Schedule 10 to the Act for the year ended 30 June 2024; and



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- the Council's disclosures about its performance against benchmarks required by Part 2 of the Regulations for the year ended 30 June 2024 are complete and accurate.

Date

We completed our work on 27 May 2026. This is the date on which we give our opinion on the audited information and our report on the disclosure requirements.

Basis for our qualified and unmodified opinions on the audited information and the disclosure requirements

Disclaimer of opinion on the 2023 annual report

We did not express an opinion on the financial statements, the performance information or the funding impact statement of the Council and the Group or the disclosure requirements for the year ended 30 June 2023 (2023 disclaimer of opinion). This has the following effects on our 2024 opinion:

We were unable to obtain sufficient appropriate audit evidence about the 2024 revenue, expenditure, other comprehensive revenue & expense and cash flows. This is because the amounts reported in the 30 June 2023 statement of financial position affect how these 2024 amounts are determined. Consequently we were unable to determine whether any adjustments were necessary to the statements of comprehensive revenue and expense, cash flows and changes in equity for the year ended 30 June 2024 or the related notes to the financial statements.

We were also unable to determine whether any adjustments were necessary to the 2024 amounts in:

- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities;
- the funding impact statements for each group of activities;
- the funding impact statement for the whole of Council;
- the information disclosures required by Part 3 of Schedule 10 of the Act; and
- the disclosures about the Council's performance against benchmarks as required by Part 2 of the Regulations.

Our opinion on the current period's audited information and our report on the 2024 disclosure requirements are also qualified because of the possible effect of this matter on the comparability of the current period's figures and the 2023 corresponding figures.

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities



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under those standards are further described in the *Responsibilities of the auditor for the audited information and the disclosure requirements* section of our report.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified and unmodified opinions on the audited information and our report on the disclosure requirements.

Emphasis of Matter – Future of Water Delivery

Without modifying our opinion, we draw attention to Note 28 on page 214 which outlines that in response to the Government's Local Water Done Well reform, the Council has decided to establish a multi-council-owned water organisation to deliver water, wastewater and stormwater services from 1 July 2027. The financial impact of this decision is unknown because details of the exact arrangements are still being considered.

Responsibilities of the Council for the audited information and the disclosure requirements

The Council is responsible for preparing the audited information and the disclosure requirements in accordance with the Act.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the audited information and the disclosure requirements that are free from misstatement, whether due to fraud or error.

In preparing the audited information and the disclosure requirements the Council is responsible for assessing the Council and the Group's ability to continue as a going concern.

Responsibilities of the auditor for the audited information and the disclosure requirements

Responsibilities for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion.

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

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the Council's annual plan and long-term plan.



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We did not evaluate the security and controls over the electronic publication of the audited information.

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council and Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate whether the Statement of Service Performance includes all groups of activities that we consider are likely to be material to the readers of the annual report.
- We evaluate whether the measures selected and included in the Statement of Service Performance for groups of activities present an appropriate and meaningful basis that will enable readers to assess the actual performance. We make our evaluation by reference to generally accepted accounting practice in New Zealand.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.
- We plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the Group audited information. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

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



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Responsibilities for the disclosure requirements

Our objective is to provide reasonable assurance about whether the Council has complied with the disclosure requirements. To assess whether the Council has met the disclosure requirements we undertake work to confirm that:

- the Council has made all of the disclosures required by Part 3 of Schedule 10 to the Act and Part 2 of the Regulations; and
- the disclosures required by Part 2 of the Regulations accurately reflect information drawn from the audited information and, where applicable, the Council's long-term plan and annual plans.

Our responsibilities for the audited information and for the disclosure requirements arise from the Local Government Act 2002 and the Public Audit Act 2001.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises all the information included in the annual report other than the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

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



**Shape the future
with confidence**

Other than the audit and our report on the disclosure requirements, we have no relationship with, or interests in, the Council or the Group.

A handwritten signature in blue ink, appearing to read 'Stuart Mutch', written over a horizontal line.

Stuart Mutch
Ernst & Young
On behalf of the Auditor-General
Wellington, New Zealand