

2021/2022 Highlights and achievements

Improving our infrastructure and facilities

- The \$1.88 million received through the Government's three-waters stimulus package enabled the Council to upgrade our water supplies to improve our compliance with NZ Drinking Water Standards. The upgrade for all eight Council-owned water supplies resulted in the lifting of the permanent boil-water notices in place for Suburban, Kincaid, Fernleigh and the Clarence Village.
- The Kaikoura Marine Development Project team have been working through commercial arrangements with our funding partner, Cooper Developments Ltd, for the new development at Wakatu Quay. Warren & Mahoney have designed a set of buildings which collectively provide social, cultural, hospitality and commercial operator spaces. The business case for South Bay Marina is also underway.
- The \$1.9M Link Pathway Project funded by MBIE (Tourism Infrastructure Fund) has progressed through the consent stage and archaeological reports are being prepared.
- The new swimming pool, owned and operated by the Kaikoura Community Charitable Trust, opened on the 14th November 2021, with funding support from the Council of \$1M, and further \$1M from NZ Lotteries and an enormous fundraising effort from the Kaikoura Community.
- The Scout Hall reopened in November 2021 after being strengthened and substantially refurbished. Community fundraising will now be required to upgrade the kitchen and toilet facilities.
- The backlog of road refurbishment identified in our LTP 2021-2031 has started with an extra \$1.5M spent on roads in 2021/2022.

Becoming more financially sustainable, efficient, effective

- Our Records Management System, Laserfishe has been implemented and we are transferring our electronic documents into the new system as well as scanning paper records including property files.
- Our new asset management system, Adapt has enabled our three-waters contractors to log information while out in the field – allowing us to measure our response times as required for service reporting.
- The Kaikoura District Plan review is underway, with the Natural Hazards chapter almost completed in June 2022.
- The Council's funding application to the Infrastructure Acceleration Fund (IAF) was successful, with the government pledging \$7.8M towards the infrastructure to support over 400 potential new homes to be built. The project will extend Green Lane to Ocean Ridge, with an adjacent cycleway, plus a new footpath connecting Ludstone Road to schools and the town centre.

Covid-19 and other global impacts

- Since the pandemic began in March 2020, community and customer services helped our community with grocery deliveries, pharmacy prescription pickups, and supporting Kaikoura Health with communications.
- The Mayors Taskforce for Jobs received a further \$500K where 50 people were supported into employment.
- Global supply chain problems, construction delays due to alert level restriction, loss of available workforce and the ever-increasing cost of material has continued to bite in 2021/2022.

Major Government Reforms

- The three water reforms will see the establishment of four publicly owned entities and a new water regulator. The Council has continued to provide information about our three-water assets and other financial information to the Department of Internal Affairs.
- The Resource Management Act is set to be abandoned, with this Act being replaced with three new pieces of legislation. This will have a significant impact on communities including where and how people can build and neighbourhoods can develop.

- The future for Local Government reform aims to reshape the system of local government to one that is "fit for purpose and has the flexibility and incentives to adapt to the future needs of local communities".
- These reviews will continue to evolve over the next two to three years.

From the CEO

The 21/22 was another incredibly busy year, despite the ongoing challenges of Covid-19 on the organisation, our community and the country, it is great to see the list of highlights and achievements. As a Council, we have been able to provide support to Kaikoura Health and our community in the welfare space. The benefits of pulling together as a community in times of adversity are invaluable.

It is also fantastic to see our overall residents satisfaction increasing year on year. Satisfaction with the Mayor, councillors and staff was 71% in 2022, up from 62% in 2021 and well above the New Zealand benchmark of 39%.

Community Projects

It's exciting for the district the number of large projects starting up, either being led by Council or by external parties and fits well with our overall goal of Moving Kaikoura Forward.

Long-Term Plan 2021-2031

We are also starting to deliver on our commitments made in the Long-Term Plan (LTP), especially with regard to footpaths and roading which we have consistently heard from the community needs to be a council focus.

Government Reforms

A number of central government reforms are gaining momentum which will influence multiple aspects of local government. We have heard a strong voice from our community against aspects of the proposed three waters reform so far and so will continue to promote and advocate the views of our community as the agenda unfolds and the various implications of the reforms become clearer.

Financial position

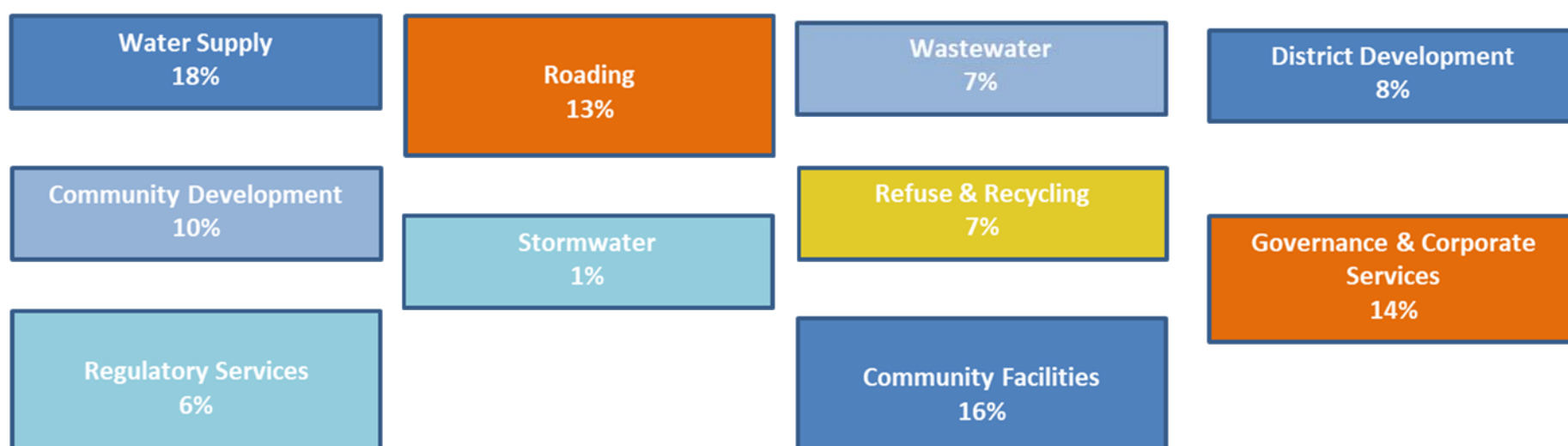
The net deficit for the year was \$227K compared to a budgeted surplus of \$1.739M. Debt remained lower than predicted levels at \$5.3M, which was once again predominantly the result of significant unforeseen grants paid to Council. The Council continues to remain well within our self-imposed debt limit and within our ability to service debt. Total revenue for the year was \$16.1M including total grants received of \$4.5M. Our current financial position remains very strong.

My thanks once again to both the Council team and elected members for all their hard work through the year. It has been a challenging, but very rewarding one. Thanks must also go to all the community groups, volunteers and our partner organisations who year on year tirelessly contribute to making Kaikoura a very special place.



Will Doughty
Chief Executive Officer

How we invested your rates



How well did Council perform?

Across our groups of activities this year, the Council achieved 60 out of 87 performance measures (69%).

This year, the Council was able to accurately report on 71% of its performance measures (62 of 87).

For the remaining performance measures, 12 measures were incomplete (part-year, part area, or only KDC results excluding contractors). In 13 cases no results were available, or the measure was not applicable.

Roads & bridges, Footpaths and Streetlights

92% of our sealed local roads met our target for smooth travel exposure and 20% of the sealed network was resurfaced, exceeding our target of more than 7%. Resident satisfaction with footpaths was 44%.

Water supplies

Not all service requests or complaints were adequately recorded, or the time taken was not accurately captured. This means we had to disclose our performance against target as not available. We are working on improving the way we capture and record this information so that it is more meaningful in the future.

Sewerage services

The number of complaints regarding sewer odour is 0.63 this was significantly lower than last year, however the number of complaints around sewer faults was higher than last year at 11.67 along with the number of complaints regarding sewer blockages at 4.42.

Stormwater

The council met all their performance measures for complaints and service requests.

Recycling

The total weight of waste produced per person has decreased from 471kg last year to 327kg. The percentage of recycled materials that had to be treated as refuse due to contamination was 6% which is higher than our target of 5%.

Community & customer services

82% of respondents to our resident survey said they are satisfied with the customer services team, this is an increase on the previous year.

Our Community Events Co-ordinator supported, promoted and in some cases directly assisted or organised 10 community events.

The Council funded 25 individuals or organisations to offer an arts, sport or other opportunity to the community, exceeding our target of 10.

Community facilities

Several projects have been completed including the Scout Hall refurbishment and the demolition of the old Council Building on the Esplanade. New projects are on the horizon including the development of the Link Pathway from the town centre to Point Keen (Seal Colony).

We continue to refurbish housing for the elderly.

New rubbish and recycling stations have been installed, funded from the Tourism Infrastructure Fund.

The Council exceeded the resident satisfaction with the cemetery, public toilets and playgrounds at 82%.

Regulatory services

Staffing shortages have heavily impacted our building, planning and regulatory teams. Despite these challenges the Building Control team successfully achieved accreditation as a Building Control Authority (BCA) and have processed over 90% of building consents within statutory timeframes.

We approved 166 building consent applications and issued 148 code compliance certificates which had a combined value of \$25.88M.

Alongside various new garages, sheds, fit outs and house extensions, 38 new houses were built, 36 fireplaces installed, 12 homes had earthquake

damage remediated and 5 commercial buildings were constructed or refurbished.

Due to staff shortages within the planning team, only 79% of resource consents processed were within the statutory timeframes this did not meet our target of 97%.

There is currently 1180 known dogs in the district. The number of complaints about dogs decreased to 69 calls.

District development

The geotechnical research on natural hazards in our district has been substantially completed. Additional work has also been undertaken by GNS Science taking into account the effect of climate change and allows our community to make informed decisions.

Responsible Camping Bylaw ambassadors were able to enforce inappropriate camping and littering when problems arose.

The District Plan is required to be reviewed every 10 years, the Council is progressing the rolling review of the District Plan – a road map for the District Plan has been developed which outlines how the District Plan will be reviewed over the next 10 years.

The Council supported 6 external environmental projects exceeding our target of not less than 3.

The Council plays a role in supporting and promoting economic development for the district, the scale of the support and assistance is relative to the funding available for this activity. 7 projects or events were undertaken during the year that benefited the local economy.

Tourism is the dominant contributor to the economy of Kaikōura. The Council provides substantial funding to support Destination Kaikōura (DK), this enables DK to market Kaikōura as a world class visitor destination.

Summary financial statements

	Council			Group	
	2022 Budget \$000	2022 Actual \$000	2021 Actual \$000	2022 Actual \$000	2021 Actual \$000
Summary Statement of Comprehensive Revenue & Expense					
Total Revenue	16,905	16,102	27,465	17,017	28,628
Total Expenses (excl financing)	15,048	16,276	20,455	17,279	21,399
Financing expenses	118	93	69	95	70
Operating surplus/(deficit)	1,739	(267)	6,941	(357)	7,159
Ecan share of MRF surplus	-	40	43	40	43
Net surplus/(deficit) before tax	1,739	(227)	6,984	(317)	7,202
Income tax	-	-	-	28	(66)
Net surplus/(deficit) after tax	1,739	(227)	6,984	(288)	7,136
Gains on asset revaluation	-	74,460	6,491	74,460	6,491
Impairment losses	-	-	-	-	-
Total Comprehensive Revenue & Expense	1,739	74,233	13,475	74,172	13,627

Summary Statement of Changes in Equity					
Equity at start of year	209,084	211,265	197,790	212,363	198,736
Total comprehensive revenue & expense	1,739	74,233	13,475	74,172	13,627
Equity at end of year	210,823	285,503	211,265	286,540	212,363

Summary Statement of Financial Position					
Current assets	2,085	4,415	7,154	4,762	7,519
Non-current assets	218,544	291,788	215,762	292,674	216,686
Total Assets	220,629	296,203	222,916	297,436	224,205
Current liabilities	1,723	3,539	7,695	3,719	7,865
Non-current liabilities	8,084	7,161	3,956	7,178	3,977
Equity	210,823	285,503	211,265	286,540	212,363
Total Liabilities & Equity	220,630	296,203	222,916	297,437	224,205

Summary Statement of Cashflows					
Net cash from operating activities	5,283	(260)	1,890	(220)	2,153
Net cash from investing activities	(10,983)	(2,687)	1,215	(2,772)	1,001
Net cash from financing activities	1,000	300	(2,000)	280	(2,010)
Net increase/(decrease) in cash held	(4,700)	(2,647)	1,105	(2,712)	1,144
Opening cash at start of year	5,442	5,437	4,331	5,777	4,633
Closing cash balance	742	2,790	5,436	3,065	5,777

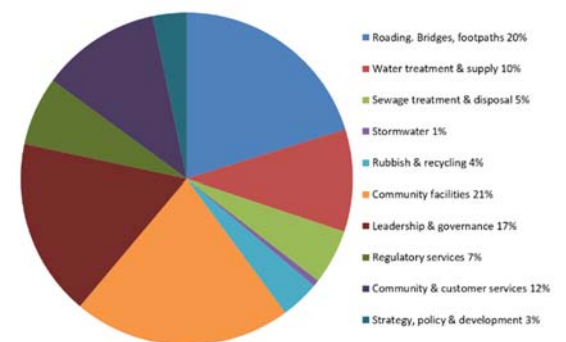
Equity	2022 Actual \$000	2021 Actual \$000	2022 Actual \$000	2021 Actual \$000
Year end equity is split into the following reserves:				
Public equity	115,080	111,703	116,116	112,801
Special reserves & special funds	4,089	7,432	4,089	7,432
Asset revaluation reserves	166,333	92,130	166,333	92,130
	285,503	211,265	286,540	212,363

Financial Highlights

- We had an overall deficit of \$227 thousand, with a total revenue of \$16.1 million.
- Our total expenditure was \$16.4 million.
- We collected \$8.26 million in rates
- We currently own \$292 million of non-current assets including infrastructure.
- We invested \$5.6 million in capital expenditure.
- There was a significant gain on asset revaluations relating to three-waters, roading, land and buildings this is highlighted in the non-current assets.
- Debt has remained steady at approx. \$5 million, this is all long term debt.

Where we spent our money

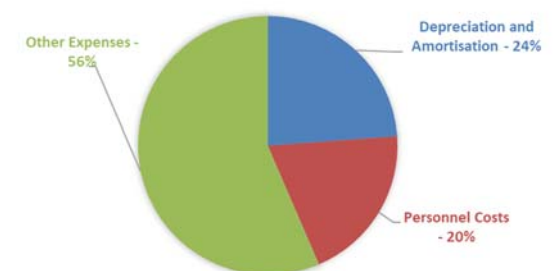
This includes operating and capital expenditure. Overall, roads, bridges and footpaths received 20% of total expenditure, Leadership and Governance 17% and Community Facilities were 21%.



Operating Expenditure

Overall total operating expenditure of \$16.4 million exceeded the budget of \$15.1 million this includes revaluation losses of \$559 thousand.

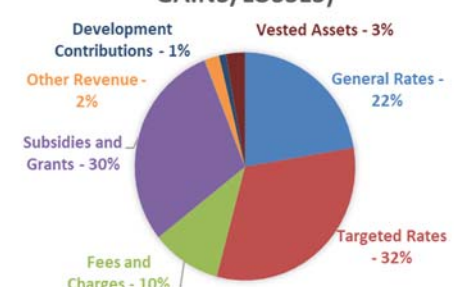
OPERATING EXPENDITURE



Revenue

Kaikoura District Council rates contributed to 54% of revenue totaling \$8.26 million. Subsidies and grants made up 30%, fees and charges 10%. Vested assets made up 3% of revenue being the MBIE housing units.

REVENUE (EXCLUDING OTHER GAINS/LOSSES)



Annual Report Disclosure Statement

This Summary Annual Report provides an overview of Kaikōura District Council and group's operational and financial performance for the financial year ended 30 June 2022. It is prepared in accordance with section 98(4) of the Local Government Act 2002, and in line with section 98(5) of that Act, it represents fairly and consistently the information regarding the major matters dealt within the full Annual Report.

The specific disclosures included in this summary have been extracted from the full Annual Report. The auditor, Audit New Zealand, issued a qualified opinion on the financial statements and the statement of service provision (reported as Council activities). Council's service performance information because of lack of sufficiently reliable systems and processes in place during the year to accurately report on a number of performance measures. The Council also has a qualified opinion due to the carrying value of the District Council and Group's revalued property, plant and equipment at 30 June 2021. Based on an analysis of relevant cost indices since the last revaluation, there is evidence that there could be a material change in fair value of the revalued asset classes. As the District Council and Group did not carry out a revaluation as at 30 June 2021, it is impracticable to determine the amount of any adjustment required – any misstatement of the property, plant and equipment's carrying value as at 30 June 2021 consequently affects the amount of depreciation for these revalued assets for the year ended 30 June 2022, and revaluation movement recognised in the statement of comprehensive revenue and expense for the year ended 30 June 2022. An Emphasis of matter relating to the Governments three-water reform programme announcement was also noted. The full annual report was authorised for issue by the Council on 29 March 2023. Audit New Zealand acknowledge their audit was completed later than required by the sections 98(7) of the Local Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$,000). This Summary Annual Report complies with PBE FRS43 Summary Financial Statements, and the full Annual Report was prepared in accordance with public benefit entity accounting standards with reduced disclosure requirements (Tier 2).

This summary report cannot be expected to provide as complete an understanding of the Council and group's financial and service performance, financial position and cash flows as the full Annual Report.

The full version of the Annual Report is available on our website; www.kaikoura.govt.nz or via the Council office.

Summary of Major Variances Against our Budget

Revenue

Revenue was \$16.1 million compared to budgeted revenue of \$16.9 million. While the result is close to budget, there were significant ups and downs within Council's activities.

- Waiau Toa Bridge is the main timing issue as the budget assumed construction would have commenced, however progress has been stalled while the Council has tried to work through concerns raised with the Runanga – this project is 95% funded through Waka Kotahi.
- \$562 thousand showing in gains through the vesting of MBIE Housing units and a land sale.
- Wakatu Quay has a timing issue as we had budgeted the project to be mid-construction with grant revenue received of \$1.38 million, this project has been delayed significantly.
- Other unbudgeted funds received were \$500 thousand for the Mayoral Taskforce for Jobs, \$85 thousand for New Zealand Library Partnership Programme, \$30 thousand to develop an Arts strategy.
- We also received the last grants for the earthquake rebuild projects – this was unbudgeted as the project should have been completed by the end of 2021.

Expenses

Operating expenditure of \$16.4 million is \$1.2 million more than budget, \$559 thousand of this is due to fair value losses being the loss on disposal of the old council building and the valuation of the forestry assets.

Other areas where expenditure exceeded budget were:

- Due to staffing shortages and the difficulty recruiting personnel there was lower than expected personnel expenses, however the use of external resources in some areas has increased other expenses especially in the building and regulatory activities.
- Losses in the value of forestry assets and the value of the Esplanade offices now demolished
- Unforeseen grant revenue paid over to other organisations (such as Mayoral Taskforce and swimming pool),
- Increased spend in the roading was indicated in the LTP, this was anticipated to be more capital expenditure than operating however increased roading maintenance was necessary.
- Depreciation was \$692k this is higher than budgeted due to the change in value of assets.

Statement of Financial Position

Investment Property was budgeted to increase due to the construction undertaken at Wakatu Quay – this is progressing slower than anticipated resulting in the value of the asset not increasing accordingly.

Property, plant and equipment have seen a significant increase on revaluation across three-waters, roading, land and buildings increasing by over 35%.

The Council has kept borrowing at \$5.3 million against a budget of \$6 million.

Statement of Cash Flows

Cash decreased over the year by \$2.6 million, to a balance of \$2.8 million at 30 June 2022.

- Purchase of property, plant and equipment was the bulk of the decrease in funds, meaning the grants received in the 2021 year have progressively been spent.
- A \$3 million tranche of current loan were repaid during the year, this was replaced with \$3.3 million long term debt.



Post Balance Date Events

The Council assesses that COVID-19 has had, and will continue to have, minimal impact on its financial performance and position. The Council may, however, be required to provide additional support to the Kaikōura medical centre and to vulnerable people in the community, to minimise harm from the virus. Additionally, if Council staff were to become sick from COVID-19, it is likely that our ability to deliver our usual level of service will be affected.

Three-Waters Reform

In 2020, the Government announced it was commencing the three waters reform programme, with the aim of improving three waters services. In 2021, the Government outlined its proposal to reform the three waters service delivery by creating four statutory water services entities to be responsible for the service delivery and infrastructure from local authorities from 1 July 2024. In October 2021, the Local Government Minister announced that central government will proceed with the three waters service delivery reforms using a legislated “all in” approach.

The proposed reforms and announcements will mean Kaikoura District Council (the Council) is no longer responsible for the delivery and infrastructure of three water services from 1 July 2024, and this is likely to have an impact on the Group's three waters contracts with the Council from that date, although the extent of that impact is uncertain (2021: the same disclosure applied).

Council Spending at a Glance

Area of Spend

Capital Spend

Operating Spend

Governance and Corporate Services

- Governance
- Administration
- Chief Executive Office
- Finance
- IT
- Communications

\$55,000

\$3,494,000

Roads, Bridges and Footpaths

- Roads and bridges
- Footpaths
- Streetlights
- Cycleways

\$2,539,000

\$1,625,000

Water treatment and Supply

- Water treatment
- Reticulation

\$961,000

\$1,082,000

Sewerage treatment and disposal

- Sewerage treatment
- Reticulation

\$428,000

\$676,000

Stormwater

- Urban stormwater
- Stormwater treatment

\$0

\$129,000

Rubbish and recycling

- Solid Waste
- Recycling

\$198,000

\$582,000

Commercial Facilities

- Parks and Reserves
- Property
- Harbour
- Airport

\$1,422,000

\$2,951,000

Regulatory Services

- Building control
- Traffic and parking control
- Dog and stock control
- Food premises and environmental health
- Liquor licensing
- Other TA regulatory functions

\$6

\$1,378,000

Community and Customer Services

- Customer Services
- Community Development
- Civil Defence emergency management
- Community grants, events and fundraising
- Youth Development
- Library

\$43,000

\$2,354,000

District Development

- Strategy and Policy
- District Planning
- Statutory Planning
- Economic Development
- Tourism & Marketing

\$0

\$681,000

Independent Auditor's Report

To the readers of Kaikōura District Council's and group summary of the annual report for the year ended 30 June 2022

The summary of the annual report was derived from the annual report of the Kaikōura District Council (the District Council) and group for the year ended 30 June 2022. The summary of the annual report comprises the following summary statements on pages 2 to 5:

- the summary statement of financial position as at 30 June 2022;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cashflows for the year ended 30 June 2022;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision (reported as 'How well did our Council perform?').

Opinion

In our opinion:

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

However, the summaries of the financial statements and statement of service provision include a limitation of scope to the equivalent extent as the full audited financial statements and statement of service provision (reported as 'Council activities' in the full annual report). These limitations are explained below in the *full annual report and our audit report thereon* section.

Summary of the annual report

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

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

The full annual report and our audit report thereon

We expressed a qualified opinion on the financial statements and statement of service performance in the full annual report, and an unmodified opinion on the other audited information in the full annual report for the year ended 30 June 2022 in our auditor's report dated 29 March 2023. The basis for our qualified opinions on the financial statements and statement of service provision are explained below.

Financial statements: Our work was limited over the comparative year carrying value of the District Council and group's revalued property, plant and equipment assets and the depreciation expense and asset revaluation movement in the current year

As stated in the statement of accounting policies on page 83 to the full annual report, the District Council and the group measures land (excluding land under roads), buildings, and infrastructure asset classes at fair value. PBE IPSAS 17: *Property, Plant and Equipment* requires entities that measure assets at fair value to carry out revaluations with sufficient regularity to ensure that revalued assets are not included at a value that is materially different to fair value.

Our audit report on the 30 June 2021 financial statements was qualified because we considered that there were reliable indicators that there could be a material increase in the fair value of asset classes not revalued during the 30 June 2021 financial year. However, because the District Council did not carry out a revaluation as at 30 June 2021, it was impracticable to determine the amount of the adjustment required.

As disclosed in note 20 to the financial statements in the full annual report, the District Council revalued its property, plant and equipment asset classes held at fair value as at 30 June 2022 resulting in a revaluation movement of \$74.509 million recognised in the statement of comprehensive revenue and expense for the year ended 30 June 2022. We have obtained sufficient appropriate evidence over this valuation. However, any misstatement of the property, plant and equipment's carrying value as at 30 June 2021 would consequently affect the amount of depreciation for these revalued assets for the year ended 30 June 2022, and the revaluation movement recognised in the statement of comprehensive revenue and expense for the year ended 30 June 2022.

As a result of the matter described above, we are unable to obtain sufficient audit evidence to support:

- the carrying value of property, plant, and equipment in the statement of financial position as at 30 June 2021;
- the amount of depreciation for these revalued assets for the year ended 30 June 2022; and

- the asset revaluation movement for the year ended 30 June 2022, that has been recognised in the other comprehensive revenue and expense section of the statement of comprehensive revenue and expense, and the statement of changes in equity.

Information about these matters is also disclosed on page 3 of the summary annual report.

Council activities: Our work was limited with respect to the reporting on a number of performance measures

The Council did not have sufficiently reliable systems and processes in place during the year to accurately report on a number of performance measures. Consequently, as explained in the introduction section of the Council Activities on page 16 to the full annual report, for just over a quarter of the performance measures, the Council is either:

- *not able* to report any performance for the year; or
- has reported performance as *incomplete*.

We also draw attention to the fact that we issued a modified opinion on the District Council's 30 June 2021 Council Activities, which are presented as comparative information in the 30 June 2022 Council Activities.

As a result, our work was limited, and we have been unable to obtain sufficient appropriate evidence over the reported performance against these performance measures. Information about these matters is also disclosed on page 2 of the summary annual report.

Our auditor's report on the full annual report also including paragraphs drawing attention to the following disclosures, which did not further modify our opinion.

Emphasis of matter – Uncertainty over the financial impact of Three Waters Reform

The Water Services Entities Act 2022 received royal assent on 14 December 2022. The Act establishes four publicly owned water services entities to take over responsibilities for three waters service delivery and infrastructure from local authorities from 1 July 2024, or earlier by Order in Council. In December 2022, the Government introduced two additional water services Bills, one of which will enable the transfer of three waters related assets and liabilities to the water services entities. Until the Bills receive royal assent, the financial impact of the transfer on the District Council remains uncertain. Information about this matter is disclosed on page 4 of the summary annual report.

Other matter – Our audit was completed late

Our auditor's report on the full annual report also includes a paragraph acknowledging that our audit was completed later than required by the section 98(7) of the Local Government Act 2002. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns. Information about this matter is disclosed on page 3 of the summary annual report.

Council's responsibility for the summary of the annual report

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

Auditor's responsibility

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

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

In addition to reporting on the summary and full annual reports, we have performed a limited assurance engagement related to the District Council's Debenture Trust Deed. This engagement is compatible with those independence requirements.

Other than these engagements, we have no relationship with, or interests in the District Council or any of subsidiaries and controlled entities.



Dereck Ollsson
Audit New Zealand
On behalf of the Auditor-General
Christchurch, New Zealand
28 April 2023