



ANNUAL REPORT SUMMARY 2020/21

Welcome to the Gore District Council's Annual Report summary for the 2020/21 financial year.

It is important to read the full Annual Report to get a complete picture of our performance.

You can download the report from our website www.goredc.govt.nz or pick up a copy from our main office, in Gore.



**RURAL
CITY
LIVING**

HIGHLIGHTS

We are pleased to be able to provide a brief commentary on some of the more notable achievements and progress on the key projects that occurred during the 2020/21 financial year.

Financial performance

Our financial statements record a modest surplus of \$334,000. This is a pleasing improvement on the forecast deficit of \$730,000. This result reflects the unpredictable nature of the year under review.

Total borrowings at year end were \$32.5 million, which is \$5.67million less than what was forecast. This difference is due to delays in executing three waters projects, some of which we touch on below.

Subsidies and grants was higher than budget by \$2.04 million. This is mainly due to the Shovel Ready funding from the Government for the MLT Event Centre re-roof, the redevelopment of the Gore library and community rooms, funding for Mayor's Taskforce for Jobs, and the stimulus funding received for 3 Waters.

Other gains/(losses) were higher than budget by \$1.06 million. Interest rate swaps were revalued, delivering a gain on the swaps held.

Other expenses are higher than budget by \$1.83 million. The main contributors to the variance include the additional \$650,000 granted to the Hokonui Moonshine Museum Charitable Trust for the redevelopment of the Hokonui Moonshine Museum and Distillery and a net increase of \$327,000 in the expenses relating to solid waste disposal.

Ouvea premix removal

Since 2014 there were 10,000 tonnes of ouvea premix stored in the former Mataura paper mill. Following the February 2020 floods, a concerted effort was made to accelerate the removal process, to alleviate the high risk to the Mataura community. This resulted in Environment Court sanctioned mediation following proceedings instituted by the New Zealand Environmental Defence Society. After an exhaustive process, which saw eight separate mediations being convened by a retired Environment Court judge, an agreement was struck for the ouvea premix to be rapidly removed back to Tiwai Point. Rio Tinto and the Ministry for the Environment agreed to fund this.

The last bag of ouvea premix left the Mataura premises at the end of June this year, bringing to a close a sad chapter

in the history of Mataura, where the Council was faced with the daunting prospect of seeking cooperation and funding for the removal process from parties who did not believe they had any role to play.



Bridge over troubled water

The proposed Longford Shared Path Bridge dominated political discussion in the first six months of the year under review. It was satisfying to secure consent by the independent commissioners for the new bridge after what had become a heated community debate, punctuated by factual inaccuracies put out by opponents in an endeavour to put the Council off-stride.

It is interesting to note that with the passage of time, a large segment of the community appears to be relaxed to a point of being excited by this ambitious new design.

However, a small number of opponents have appealed the decision to the Environment Court. It is hoped that a decision on a resource consent for the new structure will be issued early in 2022. The delay in securing consent for the bridge has had a knock-on effect with completing the long awaited Gore Water Treatment Plant upgrade. By year end, the installation of the new membrane plant was well advanced, but the bridge and the new pipeline it will carry cannot be commenced until the contested resource consent application is resolved.



New library and community rooms

As reported last year, the Council was successful in obtaining a grant of \$3 million from the Government's Shovel Ready Fund to convert the James Cumming Wing into a modern library and community rooms. The same design and project management teams that worked on the neighbouring civic administration building have been engaged for the James Cumming Wing project.

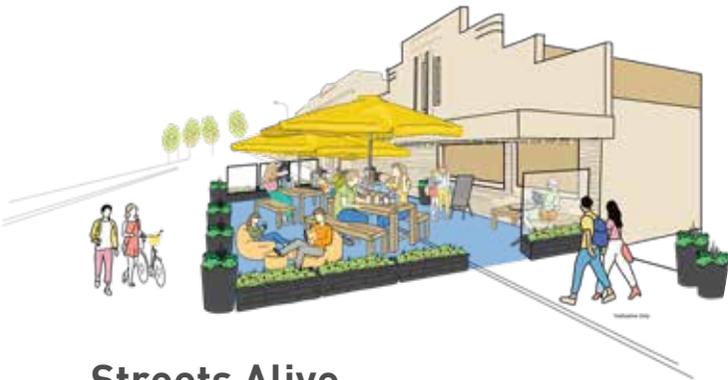
Despite some misgivings within the community, once the concept design was released to the public in the St James Theatre it proved to be a winner in terms of public appeal. A contract was let late in 2021, with completion of the new \$7.7 million facility expected in the latter half of 2022.

Once completed, the new library and community rooms will form part of a civic precinct encapsulating the civic administration building. This will provide the community with three distinct precincts – being the Gore Multisports Complex, Arts and Heritage Precinct and Civic Precinct – and will be the culmination of about 20 years of careful planning.



Civic administration building

The comprehensive upgrade and expansion of the Council's civic administration building was completed at the end of 2020, with an open day being held for the public early in 2021. This modern facility will provide a good standard of accommodation for staff, elected members and visitors. The final cost of \$6.189 million was slightly over the budget of \$6 million.



Streets Alive

This project was once again conceived within the April 2020 lockdown. However, unlike the library/ community rooms project, Streets Alive seemed to just stir up and provoke an agitated community.

In hindsight, it was ambitious to undertake this project. This comment is offered on the basis of both the extent of the changes put before the community and the timing which, from a Council point of view, could not have been worse. To embark on such a large project involving enormous amounts of community engagement and deployment of staff resources, whilst the Council was in the midst of trying to develop its 10-Year-Plan, was certainly ambitious.

In the end, Waka Kotahi NZTA, despite funding 90% of the project, was conspicuous by its absence in partnering with the Council to try explain the rationale for changes to an increasingly intolerant and angry community. While the controversial trial was completed in June 2021, it is hoped funding from Waka Kotahi of permanent aspects that found favour with the community, such as the Irk Street furniture and roundabouts, will be forthcoming.

Three Waters reform

Throughout the last 12 months, debate on Three Waters reform has been raging, both within the sector and in central government circles. There has been a torrent of information released about the reforms although the accuracy and utility in regard to this information is questionable. The topic has been a regular feature on Council agendas in 2021. The Council has endeavoured to sum up the key points for the community in the reform process without being dragged into the arguments of others which may not have any effect on the Gore District. Digesting the information churned out by the Department of Internal Affairs has taken some time and placed pressure on a small council.



In the end, the Government has opted to make the Three Waters reform mandatory, with four new entities proposed to be established in 2024 to govern, manage and deliver three water services throughout New Zealand. This will have a significant impact on all councils. Further information on how this reform will impact on Gore District Council can be expected to be revealed in future annual plans and reports.

Community empowerment

Over the past year, the Council has taken big strides in growing the capacity of the community. This has largely been due to the efforts of Newcomers Network Coordinator, Mark McCann whose title was recently changed to, Community Empowerment Coordinator. This new title reflects the great work performed in both supporting newcomers to the district but also placing young people into jobs via matching them with employers through the Closing the Gaps programme. This employment initiative was spawned via the Mayor's Taskforce for Jobs and has been incredibly successful in making sure young people don't fall through the gaps in the community and are given the chance to secure an employment lifeline. This in turn has widened the Council's network in the community with ongoing contact being made with employers to ensure good outcomes for the young employees involved in this programme.



Tracy Hicks (JP)
Mayor



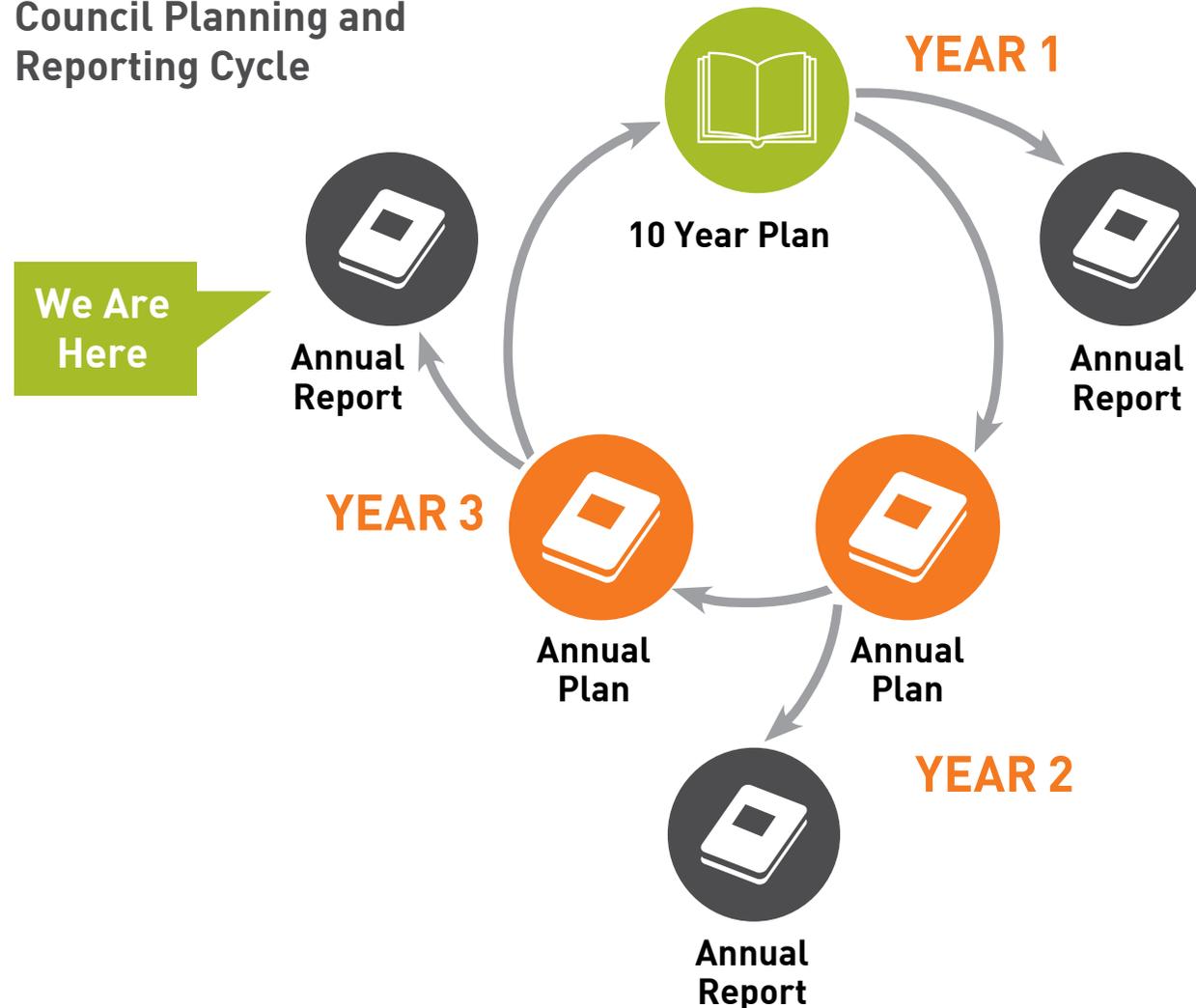
Stephen Parry
Chief Executive

A handwritten signature in black ink, appearing to be 'Tracy Hicks'.

A handwritten signature in black ink, appearing to be 'Stephen Parry'.

ABOUT THE ANNUAL REPORT

Council Planning and Reporting Cycle



What is an Annual Report?

As the name suggests, we produce an Annual Report every year. It is the document that lets our residents know if we are doing what we said we would in the 10-Year-Plan (or Long Term Plan as it's also known) and Annual Plan.

We let you know the key decisions we made, our financial performance and if we met our levels of service measures.

This year's Annual Report covers the third year of our 2018-2028 10-Year-Plan, which is from 1 July 2020 to 30 June 2021.

What are 10 Year Plans and Annual Plans?

Every three years we develop a 10-Year-Plan (10YP) in consultation with the community. It is our lead documents and sets our direction, budgets and work plans. In the two years between adopting a 10YP we develop Annual Plans, also in consultation with the community. These are essentially an update to what was agreed to through the 10YP highlighting any changes to budgets and projects.

HOW THE COUNCIL PERFORMED

Each year we carry out a Residents' Survey to find out what people think about the services we offer, how you like to keep in touch with us, and what you think about the Council's performance.

This year 622 people took part in the survey with 242 people opting to do the survey online and 380 responses to the telephone survey. The survey was carried out between 24 February and 21 March. Survey questions are mostly consistent year on year. This year we continued to the 'hot topic' section, which allows us to get feedback on a significant event or issue that may have dominated the year under review. Not surprisingly COVID-19 was the subject this year. We asked residents what the Council should do differently in a post COVID-19 environment. Over half (53%) of respondents did not know. Of those who provided a response, the majority (19%) focused on Council spending and debt. Satisfaction levels for our recreational facilities, and parks and reserves in the Gore District were once again high, even though we had to deal with a number of disruptions.

In the survey you told us we continue to meet your expectations in delivering outstanding recreational facilities, and parks and reserves with and Gore District.



 **98%**

satisfied with sports grounds and the MLT Event Centre



 **97%**

satisfied with the Gore Aquatic Centre



 **98%**

satisfied with parks and reserves

In the survey you told us customer service at our Libraries, Gore Visitor Centre, Hokonui Moonshine Museum and Eastern Southland Gallery is outstanding with:



 **94%**

satisfied with the Library service



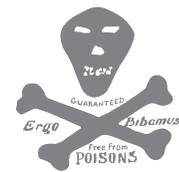
 **96%**

satisfied with the Gore Visitor Centre



 **98%**

satisfied with the Eastern Southland Gallery



 **98%**

satisfied with the Hokonui Moonshine Museum

Residents' top priorities over the next 12 months were consistent with previous year. Improving roading was the main priority. The number of residents mentioning roading has increased since 2020 and may be due to the continuing dissatisfaction with road conditions (e.g. potholes), but also a renewed focus on roads due to the Streets Alive Trials. Recycling and waste services made their first appearance as a priority in the wake of changes to our service in July 2020.

Residents priorities in order were:

1. Roading
2. Water issues
3. Wastewater/stormwater
4. Recycling/waste services
5. Footpaths



Quality of life

Feedback over the last few years shows most residents hold very positive perceptions of the area. This has remained relatively stable.

However, less people see the Gore District as a safe place to live. This perception has been on a downward trend over the years and is at its lowest point (78%). Results also show the sense of community and residents' pride in the area they live were also at a low point.

Mataura residents were generally less likely to feel as positively about the District.

 **90%** agreed the Gore District is a great place to live

3 Waters

There was a noticeable improvement in satisfaction levels with water quality and reliability in Gore. Overall, 92% (up from 87%) of survey respondents said they were satisfied with the reliability of town water supplies. There has been a consistent improvement in terms of perceptions of reliability since 2018.

Satisfaction with our wastewater and stormwater services was relatively consistent with previous years at 85% and 75% respectively. Comments by residents dissatisfied with any of these services highlight the need to remedy surface flooding from stormwater in certain areas.

The last financial year saw some significant projects and issues. The Government's Three Waters Reform has been a large tranche of work for Council staff. Under the current delivery model we will not be able to sustainably meet future legislative requirements and customer expectations. A final decision on the reform is expected towards the end of this calendar year.

Our vision to centralise Gore's water treatment began to take shape with the construction of a new membrane treatment plant at the East Gore Water Treatment Plant site. The new plant is expected to be commissioned in early 2022. Unfortunately, the resource consent for the proposed walking and cycling bridge, which will carry the new pipeline connecting the Jacobstown wellfield and the East Gore plant, was appealed in the Environment Court. Consequently, the installation of this pipeline and the decommissioning of the Hilbre Ave treatment plant is currently on hold.

Design work was started on a \$2.2 million upgrade of the Mataura water treatment plant, with construction expected to begin in late 2022. We also started a \$2.6 million upgrade of the Wigan Street water main.

 **65%** of residents support water restrictions to manage water use in town

Roading

Key features of the past year included:

- Climate change – we got a reminder of the impact of climate change earlier this year with flooding throughout the District
- National initiatives – Innovative Streets consumed a significant amount of time. Its enduring aspects are the street art, seating areas in Irk Street and roundabouts on Fairfield Street

The District's ageing demographics, bridge structures and an increase in high productivity motor vehicles (HPMVs) on our network continue to be the main challenges.



1,852m² of footpath was renewed
We graded **1,012km** of gravel roads



Customer Service / Communication

Face-to-face visits and phone contact remain the most preferred ways to get in touch with the Council. There was a significant increase in use of our app Antenna (up from 14% to 19%).

The newspaper continues to be people's main avenue for information about what we do. However, more people are using our own channels with 41% of those who took part in our residents' survey using our Facebook page and 39% using our website. The main reasons people go to our website are:

- Confirm opening hours 67%
- Road closures and conditions 44%
- Contact details 40%
- To pay a bill 25%



94% 

of residents are satisfied with the Council's Facebook page

SIGNIFICANCE PERFORMANCE MEASURES

Overall, we achieved 62% (33 out of 53) of our performance measures, which is an increase on the last financial year.

It is worth noting, some of our KPIs were not achieved due to the impact of COVID-19 alert level lockdowns.



Wastewater

We achieved 90% (nine out of 10) of our performance measures in wastewater.

We lodged our application to renew discharge resource consents for the Gore and Mataura wastewater treatment plants, complete with a proposal to invest between \$48 million and \$63 million over the next 30 years. The application is currently on hold as we continue consultation with the Hokonui Runanga.

Roading

We achieved three of the seven performance measures in roading. Mindful of our ageing demographics, emphasis remains on upgrading the District's footpaths. Moderate progress was made over the year with some areas being held back so they could be coordinated with extensive reticulation work.

1,852m² of footpath
was renewed.



80% agreed there
is a **GREAT SENSE
OF COMMUNITY**
where they live.



 **78%**

stated they were
SATISFIED with the
performance of the Gore
District Council.

Water

Our 3 Waters team achieved eight out of 13 performance targets. One of the targets – compliance with protozoa criteria – wasn't achieved due to external factors.

Democracy and Administration

We achieved a 68% satisfaction rating (78% in 2020) with regard to the Council's decisions and actions. The target is 80%. There have been some significant issues before councillors during the year in review. These include:

- The Longford Shared Pathway
- Three Waters Reform
- Resource Management Act changes
- The new library and community centre rebuild.
- We gave \$1.056million to 33 different organisations, groups and events in our District. This is considerably more than we budgeted to spend, mainly due to a grant of \$656,500 to the Hokonui Heritage Centre for the revamp of the moonshine museum and distillery.



OUR ANNUAL INCOME

What was our planned income?

We budgeted for an income of **\$25.1 million**

What was our actual income?

Our actual income was **\$29.1 million**

Why is there a difference?

The main difference was due to the shovel ready funding from central government for the multisports centre re-roof and the redevelopment of the library and community rooms, funding for the Mayor's Taskforce for Jobs – Closing the Gaps initiative, and the stimulus funding received for 3 Waters.

The Council also experienced a gain of \$1.06m over budget for the revaluation of interest rate swaps.

OUR ANNUAL SPEND

What did we plan to spend?

We planned to spend **\$25.8 million**

What did we actually spend?

Our actual spend was **\$28 million**

Why is there a difference?

The difference was due to a number of factors, including:

- Additional \$650k funding granted to the Hokonui Moonshine Museum Charitable Trust to cover increased construction costs.
- Unbudgeted expenses for the Mayors Taskforce for Jobs (\$221k) and additional operational expenditure in 3 Waters (\$305k) relating to the stimulus funding (matched against the unbudgeted income received).
- Increase in the disposal levies for solid waste, resulting in increased costs of \$327k above budget.
- An impairment on the James Cumming Wing asset whilst it is being redeveloped.
- More details can be found in the full Annual Report.

OUR ASSETS

What was our planned spend?

We planned to spend **\$19.1** million

Why is there a difference?

The difference was due to delays in commencement of the new bridge across the Mataura River, which is progressing through the resource consenting process. Another contributing factor were delays in the footpath and drainage programme.

What was our actual spend?

Our actual spend was **\$15.8** million

How do we pay for our assets?

A number of our capital projects are receiving full or partial funding from central government. We borrow money to pay for large projects that provide services to the community for a long time. By borrowing the money over the long period, it means people who will benefit in the future also contribute to the cost.

OUR BORROWING

What was our planned borrowing?

We planned to borrow **\$38.2** million

Why is there a difference?

We didn't borrow as much as we planned because of project delays. The project delays were attributed to a combination of awaiting the appropriate resource consents, contractor availability, and ongoing effects from the national lockdown in 2019/20.

What was our actual borrowing?

Our actual borrowing was **\$32.5** million

SUMMARY FINANCIAL STATEMENTS

Operating revenue: This is day to day income received from things such as rates, fees and charges

Operating expenses:

These are our day to day expenses such as the cost of collecting rubbish, mowing reserves and maintaining roads

Total comprehensive income:

This is the difference between operating revenue and operating expenses for the current year i.e. more revenue = surplus
more expenses = (deficit)

Assets: The property we own

Liabilities: The amount we owe

Operating activities: The difference between operating revenue and operating expenses

Investing activities: The difference between buying and selling assets

Financing activities: The difference between borrowing and the repayment of loans

Cash held: Money in the bank

Summary statement of comprehensive revenue and expense for the year ended 30 June 2021	2021 \$000	AP 2021 \$000	2020 \$000
Operating revenue	29,132	25,108	26,932
Finance costs	(920)	(1,002)	(806)
Other operating expenses	(27,098)	(24,836)	(26,106)
Total operating expenses	(28,018)	(25,838)	(26,912)
Net surplus/(deficit)	1,114	(730)	20
Other comprehensive revenue and expense	(780)	-	(635)
Total comprehensive revenue and expense	334	(730)	(615)
Summary statement of changes in net assets/equity for the year ended 30 June 2021	2021 \$000	AP 2021 \$000	2020 \$000
Balance at 1 July	429,830	433,140	430,446
Total comprehensive revenue and expense	334	(730)	(615)
Balance at 30 June	430,164	432,410	429,831
Equity represented by:			
Retained earnings	135,209	135,739	135,478
Reserves	294,955	296,671	294,354
Summary statement of financial position as at 30 June 2021	2021 \$000	AP 2021 \$000	2020 \$000
Current assets	11,746	7,290	8,747
Non-current assets	459,284	469,020	451,199
Total Assets	471,030	476,310	459,946
Current Liabilities	12,764	9,644	15,928
Non-current Liabilities	28,102	34,256	14,187
Total Liabilities	40,866	43,900	30,115
Net assets/equity	430,164	432,410	429,831
Summary cash flow statement for the year ended 30 June 2021	2021 \$000	AP 2021 \$000	2020 \$000
Net from operating activities	8,956	5,834	5,052
Net from investing activities	(18,325)	(19,103)	(9,188)
Net from financing activities	10,000	13,306	3,556
Net increase/decrease in cash held	631	37	(580)
Opening cash balance	2,305	2,926	2,885
Closing cash balance	2,936	2,962	2,305

Notes

1. Section 98 (4) (b) of the Local Government Act 2002 requires the Council to make publicly available a summary of the information contained in its Annual Report.
2. The specific disclosures included in the summary report have been extracted from the full financial report completed on 23 December 2021.
3. The summary financial report cannot be expected to provide as complete an understanding as provided by the full financial report. The full financial report dated 23 December 2021 has received a qualified audit report. A full copy of the financial report may be obtained from the Council's offices or on its website (www.goredc.govt.nz).
4. This summary financial report has been examined by the auditor for consistency with the full financial report.
5. The Council's full financial report has complied with NZ GAAP and Tier 1 Public Benefit Entity (PBE) standards.
6. The Summary Financial Report Complies With PBE FRS 43 Summary Financial Statements.
7. The presentation currency of the Summary Financial Statements is New Zealand dollars.
8. The Summary Financial Statements were authorised by the Council on 23 December 2021.
9. In May 2019 the Otama Rural Water Supply Bill received royal assent. The bill provides a process whereby the Otama Rural Water Supply scheme can be transferred to the users of the scheme, despite section 130 of the Local Government Act 2002, and provides for certain related matters if the scheme is transferred. At 30 June 2021 the water scheme assets have a carrying value of \$3,427,579 (2020: \$3,531,000) and the Council holds reserves of \$442,005 (2020: \$404,000) which are transferrable to the Otama Rural Water Scheme when certain criteria set out in the Bill are met.
10. The Council is a guarantor of the New Zealand Local Government Funding Agency Limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and it has a current credit rating from Standard and Poor's of AA.
11. The Council has been charged by WorkSafe and entered a not guilty plea. The matter is still before the Court and a trial date has not been allocated. If the Court were to find the Council guilty or a guilty plea is entered prior to the trial then a fine could be in the range of \$350,000 to \$450,000.
12. On 27 October 2021, the Minister for Local Government announced that central government will proceed with the three waters service delivery reforms using a legislated "all in" approach. The three waters reform involves the creation of four statutory water service entities to be responsible for the service delivery and infrastructure from local authorities from 1 July 2024. There is still a number of uncertainties associated with the three waters delivery model, including the mechanism for how assets will be transferred to the newly established entities and the control and governance of these entities. Notwithstanding the current uncertainty the announcement once legislated will mean Council is no longer responsible for the delivery and infrastructure of three water services from 1 July 2024.

Explanation of major variances against budget

Statement of Comprehensive Revenue & Expense

- a. Subsidies and grants is higher than budget by \$2.04m. This is mainly due to the Shovel Ready funding from Government for the multisports centre re-roof, the redevelopment of the Library and Community rooms, funding for Mayor's Taskforce for Jobs, Streets Alive and the stimulus funding received for 3Waters.
- b. Other gains/(losses) is higher than budget by \$1.06m. Interest rate swaps were revalued, with the Council realising a gain on the fair value of swaps held.
- c. Depreciation and amortisation expense is higher than budget by \$783k. This was largely due to the impairment on the James Cumming Wing, where redevelopment has started.
- d. Salaries and wages are favourable by \$324k due to a number of vacancies throughout the organisation.
- e. Other expenses are higher than budget by \$1.83m. The main contributors to the variance include the additional \$650k granted to the Hokonui Moonshine Museum Charitable Trust for the redevelopment of the Moonshine Museum and Distillery. A net increase of \$327k in the expenses relating to solid waste disposal. Expenditure for Mayor's Taskforce for Jobs of \$221k (offset by grant funding received). The number of vacancies within the organisation, Council in a number of cases were required to hire consultants to ensure that work was completed. This has resulted in expenditure on consultants being \$387k over budget. The stimulus funding received for 3Waters has also resulted in an increase in operating expenditure in wastewater to the value of \$305k.

Statement of Financial Position

- a. Current assets are higher than budget by \$4.3m. This is primarily due to the Council having an additional \$3m in short term deposits at year end than was budgeted for.
- b. Property, plant and equipment are \$10m lower than budget. Key contributors to the variance are the delay in the Longford Bridge project which is awaiting resource consent. Delays were also experienced in the footpath and drainage programme as a flow-on effect from COVID-19 in 2020, and also the Streets Alive initiative.
- c. Accounts payable is higher than budget by \$2.8m, and up \$1.7m on 2020 actuals. Of this \$1.4m is income received in advance for the Shovel Ready and stimulus funding projects. Total borrowings is lower than budget by \$8.35m due to delays to projects as a result of the country-wide lockdown due to COVID-19.
- d. Total borrowings is lower than budget by \$6m due to delays in the 3 Waters projects.

INDEPENDENT AUDITOR'S REPORT

Deloitte.

TO THE READERS OF GORE DISTRICT COUNCIL'S SUMMARY OF THE ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The summary of the annual report was derived from the annual report of the Gore District Council (the District Council) for the year ended 30 June 2021.

The summary of the annual report comprises the following summary statements on pages 5 to 13:

- the summary statement of financial position as at 30 June 2021;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in net assets/equity and cash flow statement for the year ended 30 June 2021;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service performance referred to as Significant Performance Measures of the District Council.

Opinion

In our opinion:

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

Summary of the Annual Report

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

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

INDEPENDENT AUDITOR'S REPORT

Deloitte.

The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2021 in our auditor's report dated 23 December 2021. That report also includes:

- An emphasis of matter paragraph that draws attention to page 107 in the audited financial statements, which describes the impact of the three waters reform the Council's audited financial statements.

This matter is disclosed in note 12 in the summary financial statements.

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 our audit and our report on the disclosure requirements, we have carried out engagements in the areas of the Long Term Plan 2021-2031, Debenture Trust Deed Reporting and Registry Audit, which are compatible with those independence requirements. Other than these engagements, we have no relationship with or interests in the District Council.



Mike Hoshek,
Deloitte Limited
On behalf of the Auditor-General
Christchurch, New Zealand