

Vibrant, diverse and thriving

# FUTURE KĀPITI

Kāpiti Coast District Council

Summary annual report 2015/16

# Foreword from the mayor

I'm pleased to present the Kāpiti Coast District Council summary annual report for 2015/16. In my third year as mayor, council has continued to make progress in many key areas, while also responding to opportunities and challenges that arose.

It's been a big year and a year of many beginnings. The 2015/16 financial year was the first of our *FutureKapiti* Long term plan 2015-35, a plan that was developed with significant input from across the community. Fundamental to the plan is our vision for Kāpiti. We agreed that we want to create a district that is vibrant, diverse and thriving. Council has been working to set in motion the projects and strategies that will bring this vision to life, such as the Te Atiawa Park courts.

In addition, we have needed to respond to some major weather-related events. A significant stormwater programme review was initiated after floods in mid-2015, and extensive earthworks were required to clear a major slip at the Blue Bluff site on Ōtaki Gorge Road.

With the year's work well underway, it was time to once again refine our programme of work for the coming 12 months. It was heartening to get feedback during public consultation on the 2016/17 annual plan that reaffirmed the direction of our *FutureKapiti* Long term plan 2015-35. It's early days yet, but we're making strides and we're confident we're headed in the right direction. It's a powerful combination.

## **Building on our strong iwi partnership**

We continue to build on our successful partnership with Te Whakaminenga o Kāpiti. This past year iwi have been engaged in several working parties including town centres, water, the district plan, Māori economic development, treatment of bio-solids and the development of cultural impact assessments.

Waitangi Day 2016 commemorations, hosted by local iwi Te Āti Awa ki Whakarongotai in partnership with council, provided an opportunity to reflect on what it means to be a New Zealander while the Waitangi Day exhibition at Mahara gallery promoted the history of Te Āti Awa.

## **Fostering an inclusive community**

We're committed to creating an inclusive and diverse community where everyone feels welcome and valued.

### *Progress on youth development centre*

Council has put in place an important agreement with Zeal Education Trust to establish and run a youth development centre to provide social, developmental and recreation opportunities for young people in our district.

Premises for the centre have been secured in Paraparaumu and Zeal are raising funds for the fit-out. In addition to council funds and funds raised by Zeal we were delighted by the commitment of

\$100,000 over the next five years by the Waikanae Lions Club. Over the year, Zeal has coordinated and collaborated on a raft of community events and launched its social enterprise venture; a coffee cart pop-up at Kāpiti College.

### *Developing an age-friendly district*

Council is committed to an age-friendly approach to its projects. An age-friendly steering group was established at the start of the year to drive key community activities as part of the Age-Friendly Kāpiti initiative. The group is developing its values and objectives and will work with the Kāpiti Coast Older Persons' Council on key activities.

### *Supporting community groups*

Through community contracts and grants council continues to fund a range of organisations that improve social outcomes for communities in the district. Contributing to these organisations is a function of council that is much valued by the community.

### *Welcoming new New Zealanders*

Hosting citizenship ceremonies is always a special honour. This year we held five, one of which was hosted by Te Āti Awa at Whakarongotai marae. At our ceremonies, citizenship was conferred on 196 people from a range of countries, and we're delighted that they've chosen to make their homes on the Kāpiti coast.

## A dynamic, growing district

We're creating an atmosphere that makes Kāpiti a district that is attractive to visitors, residents and businesses.

Events in our district are a great opportunity for locals to enjoy festivities in their own back yard, while also acting as a real draw-card to visitors from outside the district.

The team behind the Māoriland Film Festival were recognised with top honours at the recent Community and Civic Awards. The annual film festival, which has been running since 2014, brings the community together for a week of watching and sharing the experiences of indigenous films, inspiring and educating all parts of the community.

## Supporting economic development

Council has been busy implementing the Economic Development Strategy. Progress has included the development of a visitor attraction plan, which was adopted by council in February 2016. The plan will guide activities in the visitor sector that target both the international and domestic market.

Work was also undertaken on the development of an events plan which will complement our visitor plan and both will underpin visitor attraction and tourism development across the district.

## New water scheme begins operation

With our new river recharge with groundwater scheme coming on-stream and a reduction of water usage, we're in a strong position, with capacity available for growth before stage two of the scheme will be needed.

The river recharge with groundwater scheme was used on a total of 14 days through the summer, meaning no bore water was required for the water

supply to Waikanae, Paraparaumu and Raumati residents in times of low river flow.

As a result, it wasn't surprising to see a significant improvement in the number of residents satisfied with the taste of their tap water with the satisfaction score with council's water supply rising 17 percentage points this year to 68 percent.

## An integrated approach to major projects

The expressway and the opportunities it creates are exciting for our district. Our response to these will shape our communities for future generations. We're taking an integrated approach and nurturing strong collaborative relationships with partners such as the New Zealand Transport Agency and Electra to ensure that we maximise the potential they present.

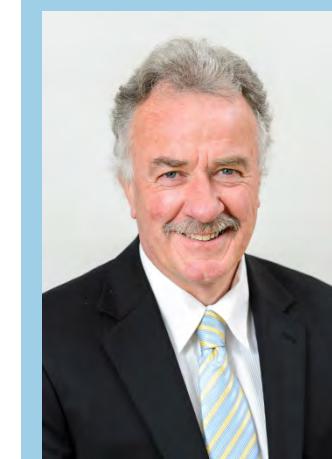
A number of initial 'building block' projects have been identified for Paraparaumu and Waikanae town centres that maximise the benefits of development opportunities. The community were invited to give feedback during May and June 2016. Design principles and values have been developed which, along with community feedback, will inform the final designs of these first building block projects.

Funding support has been confirmed from the New Zealand Transport Agency for the three year Stride 'N Ride works. With over 900m of pathways completed, the Stride 'N Ride programme is around a fifth of the way through. These new pathways will connect local communities to the expressway cycleway and, when completed, will give our district an integrated commuter cycling network

## A direction-setting year

The 2015/16 year has seen council settle into implementation of our *FutureKāpiti* Long term plan 2015-35 as well as responding to unplanned events.

We've continued with our commitment to engage with our district, to ensure our direction and priorities reflect the needs of our diverse community. This work means we're in a strong position to continue on our journey to creating a vibrant, diverse and thriving Kāpiti.



A handwritten signature in black ink, appearing to read "Ross Church".

**Ross Church BCA, JP**  
Mayor

# Introduction from the chief executive

The 2015/16 year saw the beginning of the work that council agreed it would deliver under the current long term plan. We made significant progress on a number of our key initiatives and major projects while continuing to deliver a full range of services to the community.

## Our financial performance

We finished a challenging year with an operating deficit (that is, our revenue minus our operating spending) of \$3.04 million. This was better than our planned deficit of \$3.52 million. Further information is provided in our Financial overview on page 10.

During the year, we invested \$19.6 million on capital works across the district. Major items included \$6 million on roads, footpaths, cycleways and bridleways, \$4 million on stormwater projects, and \$2.8 million on improvements to our wastewater infrastructure.

## Progress on key long term plan projects

Council has been busy working on delivering the key initiatives that were agreed with the community as part of the development of the *FutureKāpiti*/Long term plan 2015-35.

These include ongoing work to use opportunities created by the expressway to transform and improve the Paraparaumu and Waikanae town centres and the redevelopment of the Te Ātiawa Park hard courts, which is substantially complete with a synthetic surface to be laid during the 2016/17 year.

We are working on the redevelopment of the Ōtaki pool to ensure it meets the needs of the community in future years and the council will be investing in the Kāpiti College performing arts centre, upon its

completion. Details of the agreement regarding community use of the centre are still being finalised.

Additionally, we are progressing our other major projects, which include the Paekākāriki sea wall, which we are proposing to complete earlier than originally planned and we have continued work towards our development plan for Otaraua Park.

As the mayor described, the council has partnered with Zeal Education Trust to provide a youth development centre and associated mobile services in Kāpiti.

We are working with Friends of the Mahara Gallery who are fundraising for their contribution to the upgrade of the gallery.

Work is also well underway on our five year project to assess around 1,500 earthquake-prone buildings in the district.

You can see more information on our key initiatives and major projects on pages 6 to 7 of this summary annual report or by going to our website [kapiticoast.govt.nz](http://kapiticoast.govt.nz)

## Annual plan 2016/17

During the year, council invited feedback from the community as plans for the 2016/17 year were finalised. Feedback was provided by 85 residents and groups on the draft annual plan, which helped to

shape the final plan adopted by council at the end of June.

## Dealing with weather events

Several major weather events meant that the council had to undertake significant unplanned work.

This included restoring access along Ōtaki Gorge Road to private property and popular recreational facilities within the Tararua Forest Park. More than 70,000m<sup>3</sup> of debris and slip material has been removed, which is enough material to fill Paraparaumu's Coastland Aquatic Centre 25-metre pool 47 times.

Following last year's May 2015 flood event the council commenced a review of its stormwater work programme. This work will culminate in a revised programme of high priority projects which will be presented to council in February 2017 as part of the 2017/18 Annual Plan development process

## Economic development

As the mayor has indicated we have been busy implementing our economic development strategy. This has included a review of visitor information services across the district. Following the review council decided to bring the management of the Paraparaumu i-Site visitor centre in house from July 2016. Early in the 2016/17 year the i-Site will move to a new location nearer key transport hubs.

## Districtwide planning

Significant work continued on the proposed district plan during the year. This included the release of a redrafted submitter engagement version of the plan and the establishment of a hearings panel. The panel includes three independent commissioners, an independent chair, and two councillor commissioners. Its establishment allowed the process to move from the engagement phase to the formal hearings.

By the end of June, the panel had completed seven hearings over 14 hearings days with 118 submitters having been heard. The hearings phase will continue into the first half of the 2016/17 financial year.

## Preparing for local body elections

As part of preparations for the upcoming local body elections, the council heard and considered submissions to the Representation Review. Amongst other things that review looked at the number of councillors we should have, how they should be elected and whether current ward and community board boundaries were appropriate. The outcome of that process recommended a boundary change between the Ōtaki and Waikanae Wards with some additions into the Waikanae Ward to align with the larger Waikanae Community Board boundary. The Local Government Commission confirmed the council's proposal. The boundary changes will apply to the 2016 local body elections.

## Legislation impacts

Councils are now required to review their current arrangements for delivering services, managing assets and performing regulatory functions with a view to achieving cost effectiveness. The reviews, known as Service Delivery Reviews, need to consider governance, funding and delivery options. The council

has begun reviewing of each of its thirteen activity areas.

Legislation changes in public health required councils to implement the requirements of the Food Act 2014 which came into force on 1 March 2016. This has involved considerable work by our environmental health team ensuring food businesses are up to speed with the new requirements.

Changes to the Building Act 2004 regarding the management of earthquake-prone buildings have similarly given our building team additional work organising initial seismic assessments with 151 buildings assessed to date.

## Developing our 'open for business' culture

We are into the second year of implementing our 'open for business programme'. That programme includes a number of business improvement initiatives that are focussed on improving how we interact with customers. It is pleasing to see, for example, that our performance in terms of the timely processing of consents in the regulatory team significantly improved during the year.

It was also great to see a continuing improvement in overall resident satisfaction in the 2015/16 year. Of those residents with a view on council performance and its services and facilities, 79 percent were either satisfied or very satisfied compared with 74 percent in 2015 and 64 percent in 2014. Survey respondents were also asked whether or not they are happy with the value they get for the money they spend on council rates and fees, and 75 percent were satisfied.

## Delivering our services every day

We continue to deliver a broad range of services to our community every day of the week. These include the work we do to make sure that our parks and reserves are well maintained, our libraries and pools

are available for the community to use, making sure that our water supply is reliable and of good quality and our local roads are maintained.

Our staff work very hard each day to ensure that we provide good value services to the people of the Kāpiti district and I'm proud of what we have accomplished in 2015/16.



A handwritten signature in black ink, appearing to read "Pat Dougherty".

**Pat Dougherty**  
Chief Executive

# Progress on key initiatives and major projects

Four key initiatives were selected by the council and community for investment and development as part of the *FutureKāpiti* Long term plan 2015–35. Here's an update on how those projects are going.



## Paraparaumu and Waikanae town centres

We're using the opportunities created by the expressway to transform and improve Paraparaumu and Waikanae town centres. Concept designs have been developed for all priority projects and residents have provided feedback through open day events and submissions. The Kapiti Road upgrade will be the first town centre project to reach the construction phase in 2016/17.



## Te Ātiawa Park hard courts

The hard surface courts at Te Ātiawa Park are used by thousands of netball and tennis players every year. Stage one of the project is now complete, with new asphalt courts and markings for both netball and tennis. The final stage of work will see an acrylic surface applied to the courts during 2016/17.



## Ōtaki pool and splash pad

The Ōtaki pool requires a rebuild to ensure it meets the needs of the community into the future. Detailed design of the upgraded building is complete and a splash pad is planned next to the pool. The pool is due to close later in the year for an estimated eight months, while work is carried out.



## Performing arts centre

We will invest in the Kāpiti College performing arts centre on completion. Details of the agreement with the college, including community use, are being finalised. Changes to the construction timetable for the centre mean our contribution is deferred until 2017/18. This investment will provide our community with access to facilities years before our previous plans would have allowed.



Six major projects were also given priority in the long term plan.

### Paekākāriki sea wall

We plan to replace the Paekākāriki sea wall with a concrete, timber and rock wall to a design agreed to by the Paekākāriki community. Greater Wellington Regional Council has issued a resource consent for the work to proceed and construction is due to begin in the first half of 2017.



### Raumati pool building

The now-closed Raumati pool building will be redeveloped as a multi-purpose community facility to be up and running by 2020.



### Mahara Gallery and Waikanae Library

Mahara Gallery and the Waikanae Library form a gateway to Mahara Place. Neither the gallery nor the library were designed for the purposes for which they are now used and substantial upgrading of both facilities is needed. Preliminary work is underway while the Mahara Gallery Trust is fundraising for its share (two thirds) of the cost.



### Otaraua Park

The 60-hectare destination park for sport and recreation between eastern



Otaihangā and the southern bank of the Waikanae River was purchased by the council in 2012 for the enjoyment of the community. Work on the development plan for the park is being aligned with the Community Facilities Strategy, and is due to be completed by the end of 2017.

### Youth development centre

The council has partnered with national youth development provider Zeal Education Trust to provide a youth development centre and associated mobile services in Kāpiti. A highly-visible site in Paraparaumu town centre has been secured for the centre. Work on fitting out the multi-functional facility is due to start in early 2017.



### Assessing earthquake-prone buildings

The council has begun a five year project to assess around 1,500 earthquake-prone buildings in the

district. Over 150 buildings were assessed by structural engineers during 2015/16, with priority being given to buildings with a post-disaster function.



You can get more information on our key initiatives and the six major projects in our *FutureKāpiti* Long term plan 2015-35 which can be viewed at service centres and libraries or online at [kapiticoast.govt.nz](http://kapiticoast.govt.nz)

# A snapshot of the year

The following is a selection of the projects completed and the day-to-day services delivered by council in 2015/16. For full details see our activities and services section (pages 19–87).



The operation of the river recharge scheme has meant we were able to continue to provide Waikanae river water to residents through a relatively dry summer with no disruption to supply.

We received a total of 18,832 service requests this year and dealt with more than 60,000 transactions across our three service centres.

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We answered more than **85,000** customer service phone calls

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79% of people surveyed in our 2016 resident opinion survey were satisfied with the overall performance of the council, up from 74% the previous year.

We regularly emptied around 500 waste bins in public spaces.

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We maintained over **400** kilometres of local roads and more than 5,000 streetlights

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More than 70,000 cubic metres of debris and slip material was removed from the Blue Bluff slip on Ōtaki Gorge Road – enough to fill the Coastlands Aquatic Centre 25 metre pool 47 times.

Flood mitigation works were completed in key locations.

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We maintained nearly **200** kilometres of stormwater pipes and 11 stormwater pump stations

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Waste minimisation education was delivered to 16 classes at three schools this year.

The town centres project has developed concept designs on all priority projects and we consulted with the public about these in June 2016.

The 2016 transport forum for older drivers was held in April with forty people attending.

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We delivered up to **20,000,000** litres of water through 571 kilometres of pipes

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A shared path was completed on Mazengarb Road to better connect with the new cycling and walking path alongside the expressway when it is completed in the near future.

“Mau Mahara” was launched – a digital database for more than 2,000 historical images of local people and places.

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**More than 1,000** young people took part in the council-supported annual Kāpiti Youth Festival in April 2016

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We hosted journalists from a range of magazines over two days visiting local artists and sampling the best Kāpiti has to offer. Their articles will feature in national publications early in 2016/17.

A pilot project was undertaken by Ōtaki Library with a summer reading programme at Te Kura Kaupapa Māori o Te Rito School (full immersion te reo school).

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We managed more than **80** kilometres of cycleways, walkways and bridleways

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We led a successful community engagement on playground upgrade needs with over 150 people submitting their views.

Greater focus was given to economic development initiatives, including bringing the management of the Paraparaumu i-Site in house to boost promotion of the district.

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We maintained nearly **500** hectares of parks and sports grounds

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Following consultation with the Ōtaki community, a basketball half-court has been built at Haruatai Park.

As a result of working with Mackays to Peka Peka (M2PP) Alliance and the local community, an upgrade of Makarini Reserve is underway, fully funded by M2PP.

The Kāpiti Arts Trail, run over two weekends for the first time in late October/November 2015, was a great success with locals and visitors having more time to get around the different sites and talk to artists.

Bright's Ridge Skyline Track was developed over private farmland continuing the walkway from Barry Hadfield Nikau reserve.

Waitangi day celebrations were co-hosted with Te Āti Awa at Whakarongotai marae in Waikanae.

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Over **690,000** items were borrowed from the districts libraries

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Matariki 2016 was celebrated with a range of events around the district over eight weeks, raising awareness of Matariki and fostering community spirit.

A four week te reo Māori programme was held at Ōtaki Library and received extremely positive feedback.

Council environmental sustainability services were promoted at community events and festivals.

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We hosted around **300,000** visitors at our three pools

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We issued more than 1,000 building consents and 230 resource consents over the year.

There were five citizenship ceremonies which conferred New Zealand citizenship on 196 people from a wide range of countries.

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We registered around **99.9%** of the district's approximately 7,000 dogs

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We supported three successful major events – the Māoriland Film Festival, the Ōtaki Kite Festival and the international music event 'Coastella'.

The Dog Safety programme was introduced to educate school children on safe behaviour around dogs.

We looked after more than 2,300 different buildings and structures.

Development of the Proposed District Plan continued with over 14 days of hearings and 118 submitters being heard.

# Financial overview

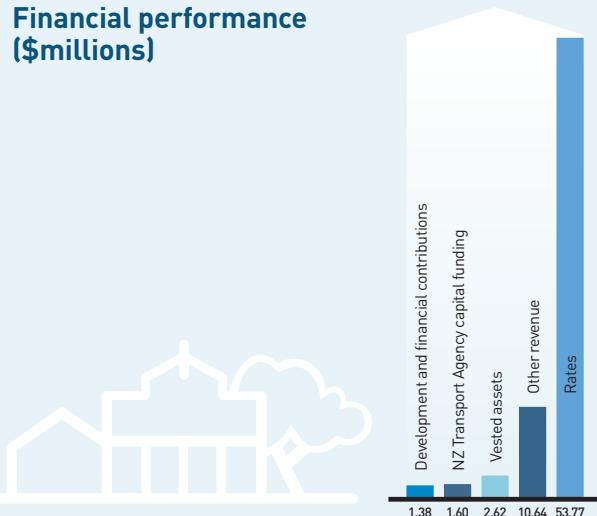
This overview gives a summary of the major aspects of our financial management and results for the 2015/16 year.

Accounting to ratepayers for our management of council's budget and assets is a key responsibility for council and required by law. We have produced this overview to help Kāpiti residents see the big picture of our finances. Full details are provided later in the report. There is a statement of the cost of each activity comparing what was actually spent with what was budgeted in the *Our activities and services* section pages 19–87 and the full financial statements in the *Our finances* section, pages 89–144.

## Financial context

Kāpiti Coast District Council is an entity of **\$1.3 BILLION**

## Financial performance (\$millions)

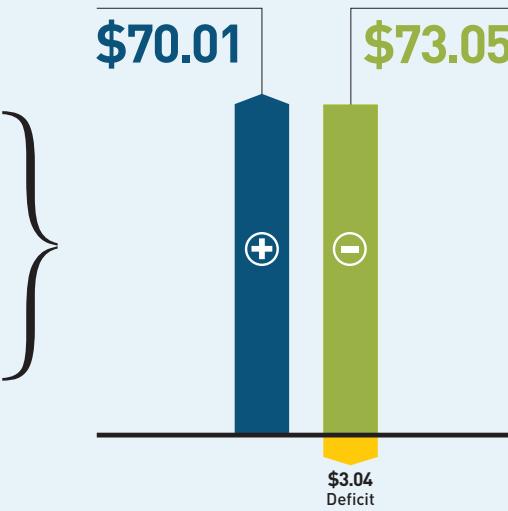


We have a significant number of assets and a complex mix of financial requirements to manage. Council records its significant assets at fair value. In order to do this, we regularly revalue our assets. This year, we revalued our water, wastewater, stormwater and flood protection assets. This resulted in a \$29.89 million increase in value to these assets, mainly due to increased pipe replacement costs.

## Financial performance

### Operating profitability

Currently, council does not fully fund its asset depreciation, so we had planned to make a deficit of \$3.52 million. 2015/16 brought several unexpected costs for the council. Through some additional revenue, reprioritisation and careful financial



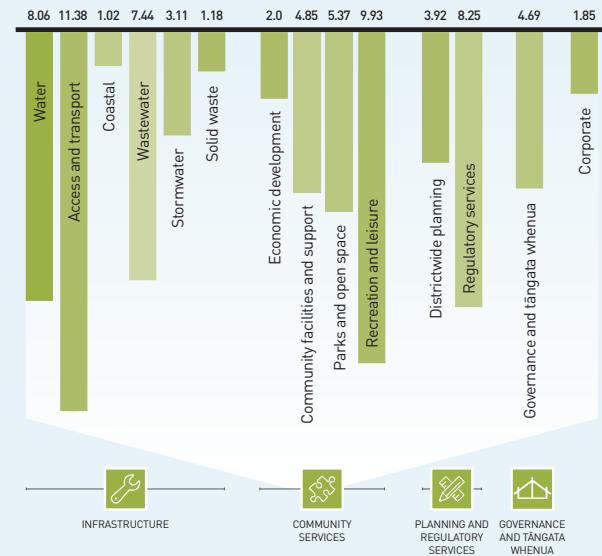
management, we achieved an actual deficit of \$3.04 million, being \$479,000 better than planned.

*Note that our financial strategy progressively moves to fully funding annual depreciation of assets.*

## Capital spending

We had budgeted to spend \$26 million on capital work but some projects were delayed and have been carried forward to 2016/17.

We spent **\$19.6 MILLION** during the year on capital work



## Financial position

At the end of each year, we determine our financial position. This reflects the overall value of the council as an entity.

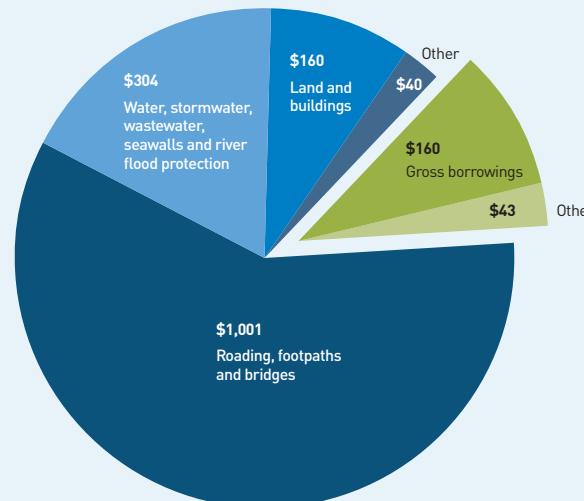
As at 30 June 2016, we had total assets of \$1,505 million. Of this, infrastructure (water, stormwater, wastewater, roads, bridges, cycleways, walkways and bridleways) accounts for \$1,305 million and the remainder includes community facilities, parks and open space and financial assets.

Our liabilities are \$203 million – with 79% of this being medium to long term borrowings from the Local Government Funding Agency and banks. Other liabilities include money owed, for example, to suppliers.

The difference between total assets and liabilities means ratepayers' equity in the council is \$1,302 million.

### Financial position (\$millions)

**\$1,505**  
Assets



87% of council's assets are infrastructure (water, stormwater, wastewater, roads, bridges, cycleways, walkways and bridleways)



## Cash and debt management

We ended the year with net debt (total borrowings less cash and cash investments) of \$142 million which was lower than planned. This reflects our careful management and the more streamlined approach we took to managing cash and new borrowings.

A positive result for the year is that we kept our Standard and Poor's credit rating of

**A+**

Maintaining our credit rating was a good outcome in a generally difficult financial environment. It is beneficial too because it helps to reduce our borrowing cost (which supports our financial strategy).

We pre-funded

**\$10**  
MILLION

of debt maturing in December 2016 to manage our maturity risk profile

## Financial prudence

All local authorities are required to report against a set of benchmarks around three key elements of financial prudence – affordability, sustainability and predictability. The benchmarks and our performance against them are set out in the *Our finances* section, Disclosure statement, on pages 130–134.

**\$203**  
Liabilities

79% of council's liabilities are medium to long term borrowings from the Local Government Funding Agency and banks

**\$1,302**  
Total ratepayers' equity

# Summary financials

**Summary statement of comprehensive revenue and expense**  
for the year ended 30 June 2016

2014/15 Actual \$000	2015/16 Actual \$000	2015/16 Budget \$000
<b>Revenue</b>		
51,300 Rates	53,774	53,989
16,933 Other operating revenue	16,709	13,367
<b>68,233 Total revenue</b>	<b>70,483</b>	<b>67,356</b>
<b>Expenses</b>		
7,741 Interest expense	8,332	8,116
61,942 Other operating expense	65,193	62,761
<b>69,683 Expenses</b>	<b>73,525</b>	<b>70,877</b>
<b>(1,450) Operating surplus/(deficit)</b>	<b>(3,042)</b>	<b>(3,521)</b>
(6,541) Unrealised Gain/(Loss) on revaluation of derivatives	(9,693)	(488)
<b>(7,991) Net operating surplus/(deficit)</b>	<b>(12,735)</b>	<b>(4,009)</b>
<b>Other comprehensive revenue and expense</b>		
(83) Revaluation of property, plant and equipment	29,894	20,328
<b>(83) Other comprehensive revenue and expense</b>	<b>29,894</b>	<b>20,328</b>
<b>(8,074) Total comprehensive revenue and expense</b>	<b>17,159</b>	<b>16,319</b>

**Summary statement of financial position**  
as at 30 June 2016

2014/15 Actual \$000	2015/16 Actual \$000	2015/16 Budget \$000
9,997 Current Assets	18,438	7,032
1,446,660 Non-current assets	1,486,760	1,474,734
<b>1,456,657 Total assets</b>	<b>1,505,198</b>	<b>1,481,766</b>
18,126 Current liabilities	30,403	29,389
153,314 Non-current liabilities	172,419	149,086
<b>171,440 Total liabilities</b>	<b>202,822</b>	<b>178,475</b>
<b>1,285,217 Total equity</b>	<b>1,302,376</b>	<b>1,303,291</b>
<b>1,456,657 Total liabilities and equity</b>	<b>1,505,198</b>	<b>1,481,766</b>

## Summary statement of changes in equity

for the year ended 30 June 2016

		2014/15 Actual \$000	2015/16 Actual \$000	2015/16 Budget \$000
1,293,291	<b>Equity as at 1 July</b>		1,285,217	1,286,972
(7,991)	Net surplus/(deficit)		(12,735)	(4,009)
(83)	Revaluation of property, plant and equipment		29,894	20,328
(8,074)	Total comprehensive revenue/expense		17,159	16,319
<b>1,285,217</b>	<b>Closing equity at 30 June</b>		<b>1,302,376</b>	<b>1,303,291</b>
<b>Equity is represented by:</b>				
573,649	Accumulated funds		561,158	570,884
2,961	Reserves and special funds		2,717	3,389
708,607	Revaluation reserve		738,501	729,018
<b>1,285,217</b>	<b>Closing equity at 30 June</b>		<b>1,302,376</b>	<b>1,303,291</b>

## Notes

Kāpiti Coast District Council (council) is a territorial authority governed by the Local Government Act 2002.

The summary financials have been prepared in accordance with PBE FRS 43. They are presented in New Zealand dollars and rounded to the nearest thousand (\$'000).

The summary financial statements do not provide as complete an understanding as the full financial statements in the Annual report 2015/16.

The accounting policies adopted in these financial statements are consistent with those of the previous financial year. The full financial statements comply with the standards for public sector public benefit entities reporting under tier 1 of the framework.

## Compliance

Council has made an explicit and unreserved statement of compliance with generally accepted accounting practice in New Zealand that can be found in the full annual report.

The full and summary financial statements have been subject to audit and both received unqualified audit opinions.

## Summary of cashflows

for the year ended 30 June 2016

		2014/15 Actual \$000	2015/16 Actual \$000	2015/16 Budget \$000
16,034	Net cash inflows from operating activities		19,320	20,613
(23,986)	Net cash (outflows) from investing activities		(31,598)	(21,299)
2,247	Net cash inflows from financing activities		11,280	668
<b>(5,705)</b>	<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(998)</b>	<b>(18)</b>
7,145	Total cash and cash equivalents at 1 July		1,440	218
<b>1,440</b>	<b>Total cash and cash equivalents at 30 June</b>		<b>442</b>	<b>200</b>

## Events after the end of the reporting period

There are no material non-adjusting events after the reporting date.

This summary has been extracted from the full Annual report 2015/16, which was adopted by council on 29 September 2016. It contains detailed information about council's service and financial performance for the year ending 30 June 2016.

The full annual report can be viewed on the council website (see below) on the Documents/Reports page. Printed copies of the annual report are available at the district's libraries and service centres.

[kapiticoast.govt.nz](http://kapiticoast.govt.nz)

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# Independent auditor's report

To the readers of the Kāpiti Coast District Council's summary annual report for the year ended 30 June 2016



The summary annual report was derived from the annual report of Kāpiti Coast District Council (the District Council) for the year ended 30 June 2016. We have considered whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report.

The annual report included full audited statements, and the summary annual report includes summary statements. We have audited the following summary statements reported in the summary annual report on pages 12 to 13:

- the summary statement of financial position as at 30 June 2016;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2016;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary statement of service provision of the District Council.

We expressed an unmodified audit opinion on the District Council's full audited statements in our report dated 29 September 2016.

## Opinion

In our opinion:

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

## Basis of opinion

Our audit was carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand), and in particular with the International Standard on Auditing (New Zealand) 810: *Engagements to Report on Summary Financial Statements*. These standards require us to carry out

procedures to confirm whether the summary annual report contains the information necessary, and at an appropriate level of aggregation, so as not to be misleading.

The summary statements do not contain all the disclosures required for full audited statements under generally accepted accounting practice in New Zealand. Reading the summary statements, therefore, is not a substitute for reading the full audited statements in the annual report of the District Council.

## Responsibilities of the Council and the Auditor

The Council is responsible for preparing the summary annual report so that it represents, fairly and consistently, the information regarding the major matters dealt with in the annual report. This includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*. The Council is also responsible for the publication of the summary annual report, whether in printed or electronic form.

We are responsible for expressing an opinion on whether the summary annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report and whether the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

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

A handwritten signature in blue ink, appearing to read 'Marcus P. Henry'.

Marcus Henry  
Ernst & Young  
On behalf of the Auditor-General  
Wellington, New Zealand  
29 September 2016