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## Whitireia Park Board

Friday 27 October 2023, 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

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### Members

Quentin Duthie

Chris Kirk-Burnnand

Hikitia Ropata

Jenny Ngarimu

Caleb Ware

Sharli-Jo Solomon

## Whitireia Park Board

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Friday 27 October 2023, 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

### Public Business

No.	Item	Report	Page
1.	Apologies		
2.	Conflict of interest declarations		
3.	Public participation		
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5.	Whakawhanaungatanga	Oral	
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**Please note that the full minutes remain unconfirmed until the Board Meeting on 25 August 2023**

SUBJECT            **Whitireia Park Board Minutes 26 May 2023**  
WHEN              Friday 26 May 2023 at 9:38 am  
WHERE             Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

**Present**

Jenny Ngarimu (Chair)	Sharli-Jo Solomon
Caleb Ware	Hikitia Ropata
Quentin Duthie	Chris Kirk-Burnnand

Jenny Ngarimu welcomed everyone to the meeting and in response to her invitation, Kahu Ropata opened the meeting with a karakia.

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1    **Whakawhanaungatanga**

Everyone present introduced themselves.

2    **Apologies**

There were no apologies.

3    **Conflict of interest declarations**

There were no declarations of conflict of interest.

4    **Public participation**

There was no public participation.

5    **Confirmation of the minutes of 24 February 2023**

*Moved: Hikitia Ropata / Caleb Ware*

*That the Board confirms the minutes of the meeting of 24 February 2023.*

The motion was **CARRIED**.

6    **Whitireia Park Board Accounts**

Jimmy Young, Catchment Manager, Te Awarua-o-Porirua Catchment spoke to the report. Mr Young advised that the board accounts have not accurately reflected staff time, as timesheeting has previously not accurately been captured.

*Moved: Quentin Duthie / Chris Kirk-Burnnand*

*That the Board:*

- 1. Receives the report.*
- 2. Approves the content.*

The motion was **CARRIED**.

## 7 **Restoration Group Update**

Robyn Smith, Whitireia Park Restoration Group, spoke to the report.

Ms Smith advised that there were no planting days scheduled, but there will likely be some planting days in June and July. The kurikuri that were planted last winter have survived summer, so their roots will be well established by spring. They will grow well and will self-seed around the area. Kōkihi, a rare native spinach, has naturalised and can be harvested. It is building up numbers along Kaikaha Point. Where it has been successful, the Restoration Group will plant more.

Hedgehog numbers have increased so the Restoration Group will focus on high priority and high risk areas.

*Moved: Sharli-Jo Solomon / Caleb Ware*

*That the Board:*

- 1. Receives the report.*
- 2. Approves the content.*

The motion was **CARRIED**.

## 8 **Work Programme Update**

Gary Wheaton, Parks Ranger, spoke to the report.

There has been kōrero with Luke Barnsley in regards to the next steps for Ngāti Toa to take over parts of the day-to-day management of the park. Some things on management side. The Board asked how Greater Wellington could support Ngāti Toa to increase its involvement in the day-to-day management of the Park.

The Board discussed the maintenance and safety of tracks within the Park. The Board discussed who has responsibility for different parts of the tracks and requested that Mr Wheaton to review the condition of tracks. The Board also requested that Ashleigh Sagar, Ngāti Toa, to report back to the Board on who has ownership and responsibility for Onepoto to boat sheds.

*Moved: Quentin Duthie / Caleb Ware*

*That the Board:*

- 1 *Receives the report.*
- 2 *Approves the content.*
- 3 *Approves RMA Consultants, ecological consultants to Willowbank Farm Quarry, to undertake lizard surveying in a proposed lizard release site as preliminary work for planning a lizard translocation to the park.*

The motion was **CARRIED**

**Noted:** The Board requested that Greater Wellington Regional Council consider options on long term funding for Jobs for Nature (J4N) work, including funding for Ngāti Toa Kaimahi at Whitireia Park.

## 9 **Matariki**

Ashleigh Sagar and Kahu Ropata, spoke to the item.

Matua Ropata spoke on his involvement in the Matariki working group.

A fire permit has been received for a fire at the Park for Matariki.

The Matariki ceremony will be held at the Park on 12 July 2023. This is to enable marae and community groups to do something on the Matariki public holiday on 14 July 2023.

The Board requested that a calendar of Ngāti Toa events be provided to Greater Wellington. Greater Wellington can provide support of events by promoting them across its comms networks.

*Moved: Sharli-Jo Solomon / Hikitia Ropata*

*That the Board:*

1. *Notes that the fire for the Matarik event is provided for in the Whitireia Park Management Plan as a management purpose.*

In response to Jenny Ngarimu's invitation, Kahu Ropata closed the meeting with a karakia Whakamutunga.

The meeting closed at 10.50am.

Jenny Ngarimu  
Chair, Whitireia Park Board  
Date:



SUBJECT: Report for Whitireia Park Board meeting  
AUTHOR: Zoe Chen, Senior Business Accountant, Greater Wellington  
DATE OF MEETING: 27 October 2023  
SUBJECT: **Whitireia Park Board Accounts**

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## 1. Purpose

To present to the Whitireia Park Board (the Board) the management accounts for the period 1 July 2023 to 30 September 2023.

## 2. Income

Income has been received from 1 July 2023 to 30 September 2023:

- \$1,581.25 from Titahi Bay Golf Club for lease of the land
- \$873.95 Gross Interest received on the current bank balance of \$73,096.56.

## 3. Costs

Total costs for the 3 months from 1 July 2023 to 30 September 2023 were:

- \$412.5 for the GST payment for the period ended July 2023.

## 4. Bank Account

The BNZ Bank account balance as at 30 September 2023 was \$71,053.86.

## 5. Recommendations

*That the Board:*

1. **Receives** the report.
2. **Approves** the content.

Report prepared by:

**Zoe Chen**  
Senior Business Accountant  
Greater Wellington

Report approved by:

**Jack Mace**  
Director, Delivery  
Greater Wellington

**Lian Butcher**  
Group Manager, Environment  
Greater Wellington

**Whitireia Park Board**  
**Statement Comprehensive Revenue and Expense**  
**for the period 1 July 2023 to 30 September 2023**

	2022/23 Full Year	2023/24 YTD	GW Entries 2022/23 Full Year	GW Entries 2023/24 YTD
<b>Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water Rates	-	-	3,221	433
Park Concessions	-	-	-	-
Park Camping	-	-	-	-
Lease	5,500	1,375	-	-
Interest	504	874	-	-
GWRC	-	-	168,116	35,365
<b>Total Income</b>	<b>6,004</b>	<b>2,249</b>	<b>171,337</b>	<b>35,798</b>
<b>Less Expenditure</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water rates expense	-	-	4,100	159
Sundry	40	-	-	-
Depreciation Expense	1,676	419	-	-
Project Materials	-	-	210	-
Staff Training	-	-	-	-
Chemicals	-	-	-	-
Printing	-	-	1,137	-
Stationery	-	-	-	247
Photocopying	-	-	-	-
Postage & Couriers	-	-	119	-
Councillors' Fees	-	-	-	-
Property Rates	-	-	6,207	1,701
Security	-	-	2,100	1,225
Cleaning & Toiletrie	-	-	8,938	2,360
Refreshments Staff	-	-	-	-
Meeting - Non Council	-	-	-	-
Repairs & Maintenance	-	-	36,859	3,321
Loose Tools & Minor Equipment	-	-	1,587	-
Leased Plant & Equipment	-	-	-	-
Venue Hire	-	-	-	-
Equipment Hire	-	-	-	-
Advertising	-	-	867	288
Permits & Licence Fee	-	-	-	-
Settlement-Materials & Supplies	-	-	-	-
Contractors - Labour	-	-	8,635	1,850
Contractors - Machin	-	-	18,418	-
Contractors - Constr	-	-	-	-
Contractors - Facili	-	-	-	-
GWRC Vehicle Costs	-	-	-	-
GWRC Staff Time	-	-	82,160	24,648
<b>Total Expenditure</b>	<b>1,716</b>	<b>419</b>	<b>171,337</b>	<b>35,798</b>
<b>Net Surplus / (Deficit)</b>	<b>4,288</b>	<b>1,830</b>	<b>-</b>	<b>-</b>

**Whitireia Park Board**  
**Balance Sheet as at 30 September 2023**

	30 June 2023	GW Entries 2023/24 YTD
<b>FUNDS AND RESERVES</b>		
Accumulated Funds	72,916	77,204
Net Surplus (Deficit)	4,289	1,830
<b>TOTAL FUNDS AND RESERVES</b>	<b>77,205</b>	<b>79,034</b>
Represented By:		
<b>CURRENT ASSETS</b>		
Current Account	71,054	73,097
Sundry Debtors	82	82
GST Receivable	-	-
<b>Total Current Assets</b>	<b>71,136</b>	<b>73,180</b>
Fixed Assets	285,806	285,806
Accumulated Depreciation	(279,856)	(280,274)
<b>Total Fixed Assets</b>	<b>5,950</b>	<b>5,531</b>
<b>Total Assets</b>	<b>77,086</b>	<b>78,710</b>
<b>CURRENT LIABILITES</b>		
GST Payable	(198)	(404)
Sundry Creditors	80	80
<b>Total Current Liabilites</b>	<b>(118)</b>	<b>(324)</b>
<b>Total Liabilites</b>	<b>(118)</b>	<b>(324)</b>
<b>NET ASSETS</b>	<b>77,204</b>	<b>79,034</b>



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Zoe Chen, Senior Business Accountant, Greater Wellington

DATE OF MEETING: 27 October 2023

SUBJECT: **Whitireia Park Board Representation Letter from Auditor-General**

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## 1. Purpose

To present the representation letter from the Auditor-General for the year ended 30 June 2022.

## 2. Recommendation

*That the Board:*

1. **Receives** the report.
2. **Approves** the content.
3. **Agrees** that the Board Chair and a Board Member representative from Greater Wellington sign on Page 5.

Report prepared by:

**Zoe Chen**  
Senior Business Accountant  
Greater Wellington

Report approved by:

**Jack Mace**  
Director, Delivery  
Greater Wellington

**Lian Butcher**  
Group Manager, Environment  
Greater Wellington

Whitireia Park Board

11 September 2023

Stephen Usher  
Appointed Auditor  
Audit New Zealand  
PO Box 99  
Wellington

Tēnā koe Stephen

**Representation letter for the year ended 30 June 2022**

This representation letter is provided in connection with your audit, carried out on behalf of the Auditor-General, of the financial statements of Whitireia Park Board (Park Board) for the year ended 30 June 2022 for the purpose of expressing an independent opinion about whether:

- the financial statements:
  - present fairly, in all material respects:
    - the financial position as at 30 June 2022; and
    - the financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.

We understand that your audit was carried out in accordance with the Auditing Standards issued by the Auditor-General, 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.

**Specific representations for the Park Board**

Greater Wellington Regional Council (GWRC) has provided administration services to the Park Board for the year ended 30 June 2022. This includes providing ranger services, operational expenditure in line with the annual work plan, and the provision of accounting and secretarial services. This expenditure totalled to \$68,917. These costs are not reflected in the Statement of Financial Performance as they are incurred by GWRC. The Board has no expectation that they will have to reimburse GWRC for this expenditure, either now or in the future.

## General representations

To the best of our knowledge and belief:

- the resources and activities under our control have been operating effectively and efficiently;
- we have complied with our statutory obligations including laws, regulations, and contractual requirements;
- we have carried out our decisions and actions with due regard to minimising waste;
- we have met Parliament's and the public's expectations of appropriate standards of behaviour in the public sector (that is, we have carried out our decisions and actions with due regard to probity); and
- any decisions or actions have been taken with due regard to financial prudence.

We also acknowledge that we have responsibility for designing, implementing, and maintaining internal control (to the extent that is reasonably practical given the size of the Park Board) to prevent and detect fraud or error, and which enables the preparation of the financial statements that are free from material misstatement whether due to fraud or error.

## Representations on the financial statements

We confirm that all transactions have been recorded in the accounting records and are reflected in the financial statements, and that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have fulfilled our responsibilities for preparing and presenting the financial statements as required by Crown Entities Act 2004, the Public Finance Act 1989 and the Reserves Act 1977 and, in particular, that:

The financial statements:

- present fairly, in all material respects:
  - the financial position of the Park Board as at 30 June 2022; and
  - the financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.
- we believe the methods, significant assumptions, and data used in making and supporting the accounting estimates and the related disclosures in the financial statements are appropriate to achieve recognition, measurement, or disclosure that is in accordance with the applicable financial reporting framework.

- we have appropriately accounted for and disclosed the related party relationships and transactions in the financial statements;
- we have adjusted or disclosed all events subsequent to 30 June 2022 that require adjustment or disclosure;
- we believe the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole;
- we believe the effects of uncorrected disclosure deficiencies, including both omitted and incomplete disclosures, are quantitatively and qualitatively immaterial, both individually and in aggregate, to the financial statements as a whole;
- we have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. Where applicable, such litigation and claims have been accounted for and disclosed in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.

### **Representations about the provision of information**

We confirm that, to the best of our knowledge and belief, having made such enquiries as we considered necessary for the purpose of appropriately informing ourselves:

- we have provided you with:
  - all information, such as records and documentation, and other matters that are relevant to preparing and presenting the financial statements; and
  - unrestricted access to persons within the Park Board from whom you determined it necessary to obtain audit evidence.
- we have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud;
- we have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Park Board and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Park Board's financial statements communicated by employees, former employees, analysts, regulators, or others;

- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have provided you with all the other documents (“other information”) which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.

### **Going concern basis of accounting**

We confirm that, to the best of our knowledge and belief, the Park Board has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended June 2022. We have reached this conclusion after making enquiries and having regard to circumstances that we consider likely to affect the Park Board during the period of one year from 11 September 2023, and to circumstances that we know will occur after that date which could affect the validity of the going concern basis of accounting.

We consider that the financial statements adequately disclose the circumstances, and any uncertainties, that we can reasonably be expected to be aware of concerning the adoption of the going concern basis of accounting by the Park Board.

The representations in this letter are made at your request, and to supplement information obtained by you from the records of the Park Board and to confirm information given to you orally.

Nāku noa, nā

**Signature:** \_\_\_\_\_

**Name:** Jenny Ngarimu

**Title:** Board Chair

**Signature:** \_\_\_\_\_

**Name:**

**Title:** Board member representative from Great Wellington Regional Council



SUBJECT: Report for Whitireia Park Board meeting  
AUTHOR: Zoe Chen, Senior Business Accountant, Greater Wellington  
DATE OF MEETING: 27 October 2023  
SUBJECT: **Whitireia Park Board FY2022 Financial Statement**

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## 1. Purpose

To present the audited Financial Statement for the year ended 30 June 2022.

## 2. Recommendations

*That the Board:*

1. **Receives** the report.
2. **Approves** the content.
3. **Agrees** that the Board Chair and another Board Member sign on Page 9.

Report prepared by:

**Zoe Chen**  
Senior Business Accountant  
Greater Wellington

Report approved by:

**Jack Mace**  
Director, Delivery  
Greater Wellington

**Lian Butcher**  
Group Manager, Environment  
Greater Wellington

# **Whitireia Park Board**

**Financial Statements for the year ended 30 June 2022**

## **Contents**

1. Entity Information
2. Statement of Financial Performance
3. Statement of Financial Position
4. Statement of Cash Flows
5. Statement of Accounting Policies
6. Notes to the Financial Statements
7. Independent Auditor's Report

**WHITIREIA PARK BOARD**  
**Entity Information**  
**For the year ended 30 June 2022**

**Legal name and type of entity**

Whitireia Park Board is a Reserve Board as defined by the Reserves Act 1977 and is domiciled in New Zealand. The Board is established under section 150 of the Ngati Toa Rangatira Claims Settlement Act 2014.

**Board's purpose**

The Whitireia Park Board's primary objective is to provide public services to the New Zealand public, as opposed to that of making a financial return.

**Board's structure and governance**

The Whitireia Park Board manages and controls Whitireia Recreation Reserve. The Board comprises three members appointed by the trustee of the Toa Rangatira Trust and three members appointed by Greater Wellington Regional Council.

**Board's cash and resources**

The entity is funded by rental revenue and also supported by funding of expenses through Greater Wellington Regional Council (refer note 1).

**Board's outputs**

The Board is responsible for the control and management of the Whitireia Recreation Reserve, the Onehunga Bay Historic Reserve and the Te Onepoto Recreation Reserve in accordance with the provisions of the Reserves Act 1977.

**WHITIREIA PARK BOARD**  
**Statement of Financial Performance**  
**For the year ended 30 June 2022**

	<b>2021</b>	<b>2022</b>
	\$	\$
<b>REVENUE</b>		
Lease revenue	5,500	5,500
Interest	30	31
<b>Total Revenue</b>	<b>5,530</b>	<b>5,531</b>
<b>LESS EXPENSES</b>		
Sundry	40	40
Depreciation	1,676	1,676
Staff Training	-	425
<b>Total Expenses</b>	<b>1,716</b>	<b>2,141</b>
<b>Net Surplus / (Deficit)</b>	<b>3,814</b>	<b>3,390</b>

*The accompanying Statement of Accounting Policies and notes form part of the financial statements.*

**WHITIREIA PARK BOARD**  
**Statement of Financial Position**  
**As at 30 June 2022**

		<b>2021</b>	<b>2022</b>
		\$	\$
	<b>Note</b>		
<b>CURRENT ASSETS</b>			
Bank Account and Cash		61,015	65,050
Debtors and accrued interest		82	82
GST Receivable		-	198
<b>Total current assets</b>		<b>61,097</b>	<b>65,330</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	<b>3</b>	9,302	7,626
<b>Total non-current assets</b>		<b>9,302</b>	<b>7,626</b>
<b>Total Assets</b>		<b>70,399</b>	<b>72,956</b>
<b>LESS CURRENT LIABILITIES</b>			
Creditors & Accruals	<b>2</b>	40	40
GST Payable		<b>834</b>	-
<b>Total liabilities</b>		<b>874</b>	<b>40</b>
<b>ASSETS LESS LIABILITIES</b>		<b>69,525</b>	<b>72,916</b>
<b>TOTAL EQUITY</b>	<b>4</b>	<b>69,525</b>	<b>72,916</b>

*The accompanying Statement of Accounting Policies and notes form part of the financial statements.*

**WHITIREIA PARK BOARD**  
**Statement of Cash Flows**  
**For the Year Ended 30 June 2022**

	<b>2021</b>	<b>2022</b>
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash provided from:		
Receipts from customers	5,500	5,500
GST received	825	0
Interest received	31	31
	<b>6,356</b>	<b>6,292</b>
Cash was applied to:		
Payments to suppliers	40	465
GST paid to IRD	-	1,031
<b>Net cash flows from operating activities</b>	<b>6,316</b>	<b>4,034</b>
<b>CASHFLOWS FROM INVESTING ACTIVITIES</b>		
Cash was applied to:		
Purchase of property, plant and equipment	-	-
<b>Net cash flows from investing activities</b>	-	-
Net increase/(decrease) in cash held	6,316	4,035
Add opening cash and deposits	54,699	61,015
<b>Ending cash carried forward</b>	<b>61,015</b>	<b>65,049</b>
Represented by:		
Bank Account and Cash	61,015	65,050
	<b>61,015</b>	<b>65,050</b>

**WHITIREIA PARK BOARD**  
**Statement of Accounting Policies**  
**For The Year Ended 30 June 2022**

**Statement of compliance**

Whitireia Park Board has elected to apply PBE-SFR-A(PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) and is eligible to do so with total operating expenses below \$2 million. These condensed financial statements have been prepared in compliance with NZ Generally Accepted Accounting Practice (NZ GAAP). All transactions are reported using the accrual basis of accounting and on the assumption that the Panel is a going concern.

The financial statements for the Whitireia Park Board are for the year ended 30 June 2022, will be reviewed and approved for release by the Board.

**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue**

Lease revenue is recorded as revenue on a straight-line basis over the term of the agreement.

Interest revenue is recorded as revenue as it is earned during the period.

**Bank Account and Cash**

Bank accounts and cash comprise cash on hand or cheque and deposits held at call with banks.

**Debtors**

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

**Property, plant and equipment**

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment asset classes consist of land, buildings, road and car park, track, bollards, fencing, planting and the Gloaming Hill playground.

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

### **Depreciation**

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Buildings	20 years	Fully depreciated
Road and car park	20 years	Fully depreciated
Track	20 years	5%
Retaining Wall	12 years	Fully depreciated
Bollards	12 years	Fully depreciated
Fencing	10 years	Fully depreciated
Planting	10 years	Fully depreciated
Gloaming Hill Playground	10 years	Fully depreciated
Land		Not depreciated

### **Creditors and Accruals**

Creditors and other payables are measured at the amount owed. BNZ Bank and the IRD are the only creditor charges, for the Audit Report and outstanding GST.

**Good and Service Tax (GST)**

All items in the financial statements are presented exclusive of GST, except for receivables and payables, which are presented on a GST inclusive basis. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

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

**CHANGES IN ACCOUNTING POLICIES**

**There have been no changes to the accounting policies applied by the Board.**

**Jenny Ngarimu**

Board chair

Board member

## Notes to the Financial Statements for the Year Ended 30 June 2022

### Note 1: Agency Agreement

On 3 November 2011, the Greater Wellington Regional Council (Greater Wellington) assumed responsibility for the provision of administration services to the Whitireia Park Board (the Park Board). Previously these services were provided to the Park Board by the Department of Conservation.

There is an Agency Agreement (the Agreement) in place between Greater Wellington and the Park Board. The Agreement sets out the services that Greater Wellington will provide to the Board and the conditions on which the agreement is made. Those services include (but are not limited to):

- Providing a ranger service at Greater Wellington's cost.
- The preparation and implementation of an Annual Work Plan (the Plan). The implementation of the Plan requires Greater Wellington to cover any costs of the Plan. The operational expenses in the 2021/22 financial year, net of water rates and park concessions, totalled \$68,917 (Year 2020/21: \$127,839)
- The provision of accounting and secretarial services.

The above expenses are not reflected in the Statement of Financial Performance as these costs are incurred by Greater Wellington and the Park Board has no expectation that they will have to reimburse Greater Wellington for this expense.

#### Board membership

On 22 April 2014 the Ngati Toa Rangatira Claims Settlement Act 2014 (the Act) received royal assent. The Act establishes the Whitireia Park Board (the Board) as the administering body of the Whitireia Recreation Reserve in the form of a joint board between Greater Wellington Regional Council and the Toa Rangatira Trust. The Board is made up of three members appointed by Greater Wellington Regional Council and three members appointed by the Toa Rangatira Trust.

The Board is responsible for the control and management of the Whitireia Recreation Reserve, the Onehunga Bay Historic Reserve and the Te Onepoto Recreation Reserve in accordance with the provisions of the Reserves Act 1977.

GWRC: Quentin Duthie, Chris Kirk-Burnnand, Hikitia Ropata

Ngati Toa: Jenny Ngarimu (Chairperson), Sharli-Jo Solomon and Caleb Ware.

Whitireia Park Board members do not receive remuneration for their attendance at the Board meetings from the Whitireia Park Board funds. This is part of the cost of the administrative services provided by Greater Wellington Regional Council.

#### Related parties

Greater Wellington Regional Council is a related party of Whitireia Park Board.

#### Water rates

The contribution payable from the Titahi Bay Golf Club towards the cost of the Park Board's water rates for

2021/22 is \$4,032, (2020/21 was \$6,530). This contribution will go to Greater Wellington Regional Council who assumed responsibility for the payment of the Park Board's water rates.

<b>Note 2:</b>	<b>Creditors and accruals</b>	<b>2021</b>	<b>2022</b>
		\$	\$
	Bank Confirmation fee	40	40
	GST Payable	834	-
		<hr/>	<hr/>
		<b>874</b>	<b>40</b>
		<hr/>	<hr/>

**Note 3: PROPERTY, PLANT AND EQUIPMENT**

	Land	Buildings	Road and Car Park	Track	Retaining Wall	Bollards	Fencing	Planting	Gloaming Hill Playground	TOTAL\$
<b>Cost</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Balance at 1 July 2020	1,904	15,514	142,252	33,511	6,955	41,930	36,962	6,133	645	285,806
Additions	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
<b>Balance at 30 June 2021</b>	<b>1,904</b>	<b>15,514</b>	<b>142,252</b>	<b>33,511</b>	<b>6,955</b>	<b>41,930</b>	<b>36,962</b>	<b>6,133</b>	<b>645</b>	<b>285,806</b>
Balance at 1 July 2021	1,904	15,514	142,252	33,511	6,955	41,930	36,962	6,133	645	285,806
Additions	0	0	0	0	0	0	0	0	0	0
Disposals	0	0	0	0	0	0	0	0	0	0
<b>Balance at 30 June 2022</b>	<b>1,904</b>	<b>15,514</b>	<b>142,252</b>	<b>33,511</b>	<b>6,955</b>	<b>41,930</b>	<b>36,962</b>	<b>6,133</b>	<b>645</b>	<b>285,806</b>
<b>Accumulated Depreciation</b>										
<b>Balance at 1 July 2020</b>	0	15,514	142,252	24,437	6,955	41,930	36,962	6,133	645	273,152
Depreciation Expense	0	0	0	1,676	0	0	0	0	0	1,676
Eliminate on Disposal	0	0	0	0	0	0	0	0	0	0
<b>Balance at 30 June 2021</b>	<b>0</b>	<b>15,514</b>	<b>142,252</b>	<b>26,113</b>	<b>6,955</b>	<b>41,930</b>	<b>36,962</b>	<b>6,133</b>	<b>645</b>	<b>276,504</b>
<b>Balance at 1 July 2021</b>	0	15,514	142,252	26,113	6,955	41,930	36,962	6,133	645	276,504
Depreciation Expense	0	0	0	1,676	0	0	0	0	0	1,676
Eliminate on Disposal	0									
<b>Balance at 30 June 2022</b>	<b>0</b>	<b>15,514</b>	<b>142,252</b>	<b>27,789</b>	<b>6,955</b>	<b>41,930</b>	<b>36,962</b>	<b>6,133</b>	<b>645</b>	<b>278,180</b>
<b>Carrying Amounts</b>										
At 30 June 2021	1,904	0	0	7,398	0	0	0	0	0	9,302
At 30 June 2022	1,904	0	0	5,722	0	0	0	0	0	7,627

**Note 4: Accumulated Funds**

The Whitireia Park Board's capital is its equity which is solely comprised of accumulated funds. Equity is represented by net assets.

The Whitireia Park Board is subject to the financial management and accountability provisions of the Crown Entities Act 2004, which impose restrictions in relation to borrowings, acquisition of securities, issuing guarantees and indemnities and the use of derivatives.

The Whitireia Park Board manages its equity as a by-product of prudently managing revenues, expenses, assets, liabilities, investments, and general financial dealings to ensure it effectively achieves its objectives and purpose, whilst remaining a going concern.

	2021	2022
<b>Equity</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July	65,710	69,525
Surplus/(deficit) for this year	3,814	3,390
<b>Total Equity</b>	<b><u>69,525</u></b>	<b><u>72,915</u></b>

**Note 5: Statement of contingent liabilities**

There are no contingent liabilities for the year (2021: Nil).

**Note 6: Statement of commitments**

Whitireia Park Board and Radio New Zealand have an agreement for peppercorn rent of Radio New Zealand land.

There were no capital commitments as at 30 June 2022 (2021: Nil).

**Note 7: Subsequent events - Breach of statutory deadline**

Under section 156(3)(b) of the Crown Entities Act, Whitireia Park Board was required to adopt audited financial statements by 31 December 2022. This timeframe was not met because Audit New Zealand was unable to complete the audit within this timeframe due to an auditor shortage and the consequential effects of Covid-19, including lockdowns.

There have been no events occurring subsequent to the balance date that would result in an adjustment being required to the amounts disclosed in the financial statements.



SUBJECT: Report for Whitireia Park Board meeting  
AUTHOR: Zoe Chen, Senior Business Accountant, Greater Wellington  
DATE OF MEETING: 27 October 2023  
SUBJECT: **Whitireia Park Board Auditor's Unmodified Opinion**

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**1. Purpose**

To present the Auditor's Unmodified Opinion for the year ended 30 June 2022.

**2. Recommendation**

*That the Board:*

1. **Receives** the report.
2. **Approves** the content.

Report prepared by:  
**Zoe Chen**  
Senior Business Accountant  
Greater Wellington

Report approved by:  
**Jack Mace**  
Director, Delivery  
Greater Wellington

## Independent Auditor's Report

### To the readers of Whitireia Park Board's financial statements for the year ended 30 June 2022

The Auditor-General is the auditor of Whitireia Park Board (the Park Board). The Auditor-General has appointed me, Stephen Usher, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements of the Park Board on his behalf.

#### Opinion

We have audited the financial statements of the Park Board on pages 5 to 12 that comprise the statement of financial position as at 30 June 2022, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Park Board:

- present fairly, in all material respects:
  - its financial position as at 30 June 2022; and
  - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) Standard.

#### *Our audit was completed late*

Our audit was completed on 9 May 2023. This is the date at which our opinion is expressed. We acknowledge that our audit was completed later than required by the Crown Entities Act. This was due to an auditor shortage in New Zealand and the consequential effects of Covid-19, including lockdowns.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, and we explain our independence.

#### Basis for our opinion

We carried out our audit 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. Our

responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Responsibilities of the Board for the financial statements**

The Board is responsible for on behalf of the Park Board for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Park Board for assessing the Park Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Minister of Conservation decides to revoke the reserve status of the reserve.

The Board's responsibilities arise from the Reserves Act 1977, the Public Finance Act 1989, and the Crown Entities Act 2004.

### **Responsibilities of the auditor for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Park Board's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Park Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Park Board to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Board is responsible for the other information. The other information comprises the information included on page 4, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

We are independent of the Park Board in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with or interests in the Park Board.

Stephen Usher  
Audit New Zealand  
On behalf of the Auditor-General  
Wellington, New Zealand



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Chris Gibbons, Rob Hughes, Niki Edwards, Angus Hulme-Moir, Lisa Casasanto, Robyn Smith, Edmund Stephen-Smith, Robert Stratford

DATE OF MEETING: 27 October 2023

SUBJECT: **Whitireia Park Restoration Group update – June to October 2023**

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**1. Purpose**

To advise the Whitireia Park Board on the activities of the Whitireia Park Restoration Group.

**2. Planting days during Winter 2023**

Three public planting days have been held to infill areas in the valley behind Onehunga Bay Valley.

The planting sites were very steep and included the upper part of a gully just past the bridge. We had 29 people at the first planting day and 12 at the second. Luke’s crew did an afternoon and finished off the last 250 plants. 1,500 in total have been added to the valley corridor.



The Whitireia Park Restoration Group's final public planting included some enrichment species – kahikatea, northern rātā and tōtara, added to the flat between the wetland and the toilets at Onehunga Bay.

An additional 35 mākaka (*Plagianthus divaricatus*) have been added around the estuary to plug gaps between existing vegetation and help prevent dogs chasing wildlife in the estuary. Gorse has been cut and placed around the plants to help prevent them being knocked over by dogs.

A further 40 mākaka and swamp flax are being planted in wet areas of the estuary on 11 October 2023 with the Conservation Volunteers NZ. We will also clean up rubbish in the estuary.

Back dune species have been added at Onehunga Bay – waiū-atea (*Euphorbia glauca*), tātaraheke (*Coprosma acerosa*) and *Olearia solandri*. Coastal shrubs have been added behind the stoney beach at Kaitawa Point - waiū-atua (*Euphorbia glauca*), *Melicytus orarius* and wharaiki (*Phormium cookianum*).

A small number of matagouri, *Olearia solandri* and sedges have been added to gaps on the escarpment.



### 3. **Leptinella nana (Nationally Critical)**

The two *Leptinella nana* sites have been hand weeded and additional plants of local tauhinu and manuka have been planted to extend the habitat for this taonga.

#### 4. **Kaiaua Bay**

Robyn has sprayed tall fescue and kikuyu in the dunes at Kaiaua Bay which were invading many areas of dunes. There is still more weed control required in the dunes.



#### 5. **Bird sightings**

Kārearea are sighted regularly in the park in various sites and often in the valley behind Onehunga Bay. Tikāka (reef heron) is also often seen on many areas around the coast. The koroātito, fern bird are often seen or heard at Onepoto but haven't been heard for a while at Onehunga Bay. Spring is a good time to check if there is still a presence in Onehunga Bay. Playing an audio recording of a fernbird in spring will often get a response as they are territorial during the nesting season.



## 6. Lizard monitoring

Intensive pest control continues in the lizard focused sites which includes two bays on the escarpment and the forest remnant. We have reviewed the design of our research trials with the modeller who helped establish us. We are looking to reconfigure the design but are awaiting feedback from him on some modelling he is doing with our data. This may mean adding an additional control site to consolidate the data.

The trend in the data shows an increased activity in the Bays with pest control and decreased activity in the control site. At least two more years of predator control, mouse and lizard monitoring will be carried out to gather the necessary data. The plan is to publish what we have learnt to support lizard work elsewhere across the motu.

We carried out two half days of cutting and marking the pest monitoring and pest control lines on the Scarp. While we were doing this, we also removed a bunch of karo and boneseed.

## 7. Trapping

Catch for the year to date total 133.

Four hedgehogs and a white rat have been caught around the top of Thornley Street. The next project is to service the 16 A24 traps and 32 bait stations in the bush block behind Onehunga Bay.



## 8. Pest plants

We have several members who are regularly controlling pest plants, boneseed, liquorice plant, pampas and gorse in strategic areas. Unwanted native species such as karo are also being controlled in strategic areas.

With planting over for the season, we will be holding regular weedbusting mornings in the park over the summer months, using the tools provided by the Porirua.

**9. Signage**

The Whitireia Park Restoration Group ask the Board to consider funding a sign at Onepoto estuary to educate dog walkers who are ignorant about the values of the estuary. Maybe something like this which illustrates the values of the estuary and why the wildlife should not be disturbed.



**10. Volunteer Hours**

Month	Trapping	Lizard project	Planting prep	Planting	Maintenance	Promotion and Admin
June to October	90	110	23	261	27	26

**11. Recommendations**

*That the Board:*

1. **Receives** the report.
2. **Approves** the content.
3. **Agrees** to fund a sign at Onepoto estuary to educate dog walkers about the values of the estuary.

Report prepared by:

**Chris Gibbons**  
**Rob Hughes**  
**Niki Edwards**  
**Angus Hulme-Moir**  
**Lisa Casasanto**  
**Robyn Smith**  
**Edmund Stephen-Smith**  
**Robert Stratford**

Whitireia Park Restoration Group Coordinators



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Gary Wheaton, Park Ranger Battle Hill, Greater Wellington, Jeremy Paterson, Team Leader Western Parks, Greater Wellington and Kim Broad, Kaitohutohu Matua Whakarauora Taiao/Senior Advisor Environment Restoration, Greater Wellington

DATE OF MEETING: 27 October 2023

SUBJECT: **Work programme update**

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## 1. Purpose

To provide the Whitireia Park Board (the Board) with an update on the work programme at Whitireia Park.

## 2. Background

Programmes of work are continuing in line with the 2023/24 financial year budget allocations.

## 3. Park management

As the board is aware I have stepped down from my position as Western Mobile/Whitireia Park Ranger to take on the position as Battle Hill Park Ranger. Greater Wellington has appointed Jordan Clear to the Whitireia/Western mobile park ranger role on a fixed term contract for 12 months. Luke Barnsley (Ngāti Toa) assisted Greater Wellington on the interview panel. Jordan is enthusiastic and keen to make a start in the role; she will start with Greater Wellington on 1 November 2023.

Graffiti is still an issue with the toilets constantly hit. I haven't had a lot of time to get this repainted but will do my best to get over and clean it up.

The new Wharepaku has been approved for purchase and we are now trying organising the design of the septic system. We are working with Cuttriss Consulting to apply for the discharge to land consent. We will work with Ngāti Toa throughout the design and consent phase of the project. Greater Wellington will appoint an internal project manager for this project to ensure it gets delivered on time and within budget. As a part of the design work, we need to find the best location for the septic tank dripper lines.

We are still getting the park mowed monthly as our contract with Agricontracts has finished. We are investigating how contracts are formalised into the future, this includes how we could involve Ngāti Toa in this mahi.

We have received some more feedback about the gate opening times and would like the Board's thoughts on changing the opening hours to coincide with daylight savings instead of having a fixed

time for opening all year. For example, the park hours would be 8am to 6pm in winter and 6am to 9pm in summer. I think this would make more sense than what we are doing at the moment.

We have had two requests from members of the public for benches/art and memorial trees. I think a discussion is needed around these requests as we do get a few.

1. Install a seat or artwork at Whitireia in memorial. Matilla Pa has asked if she can put in another bench seat or even a bronze statue maybe sitting on an existing seat.
2. Plant a tree in memorial. Glyn Alcock asked if her family could plant a tree.

#### **4. Biodiversity – Key Native Ecosystem management**

##### **Pest animal control**

Pest animal control across the park is ongoing. The group of conscientious pest control volunteers continues to operate the network of traps and bait station and we are grateful for the effort that they put into this mahi. We continue to support the restoration group's lizard protection project run on the coastal escarpment, by providing funding for pest control materials.

A night-time search for possums and rabbits was undertaken across the park earlier this month. No possums, rabbits or hedgehogs were sighted.

##### **Weed control**

We have completed planning of this year's weed control work aimed at protecting areas that make up the Key Native Ecosystem (KNE) site. We have planned this work alongside Luke Barnsley, and the Ngāti Toa Te Kāinga Ururua project tima will be increasing their input into this mahi this year.

The mahi will focus on controlling weeds impacting ecologically high value areas such as the coastal escarpments, dunes, wetlands and Te Onepoto estuary. We are also working towards eradicating three highly impacting weed species from high value areas. The species are Japanese honeysuckle, Spanish heath and licorice plant.

On top of the KNE budget for weed control of \$14,580, the Western Parks budget is again providing \$5,000 and the Pest Plants team boneseed control programme is providing \$6,000 towards weed control this year. Additionally, the Pest Plants team will provide another \$15,000 towards aerial control work to make up for work not undertaken last year.

##### **Restoration planting**

We will be supporting the restoration group's revegetation project in the upper Onepoto Stream catchment by arranging weed control and spot spraying in these areas ahead of next winter's planting. This weed control is additional to that mentioned above. We are discussing with the restoration group some other areas that they also wish to plant next winter.

#### **4.1 Updating the KNE operational plan**

The KNE operational plan for the Whitireia Coast KNE site, which outlines the work done to protect and restore this special ecosystem over a five-year period, is due to be updated this year. We will be seeking participation from Ngāti Toa runanga in the updating process.

## 5. Recommendations

*That the Board:*

1. **Receives** the report.
2. **Approves** the content.
3. **Approves** a change to the park opening hours to allow for increased recreational access to the park:
  - a 6am-9pm during Daylight Saving Time (Summer)
  - b 8am-6pm during New Zealand Standard time (Winter).

Report prepared by:

**Gary Wheaton**  
Battle Hill Park Ranger  
Greater Wellington

**Jeremy Paterson**  
Team Leader, Western Parks  
Greater Wellington

**Kim Broad**  
Kaitohutohu Matua Whakarauora Taiao/  
Senior Advisor Environment Restoration  
Greater Wellington

Report approved by:

**Jack Mace**  
Director Delivery  
Greater Wellington

**Fathima Iftikar**  
Acting Group Manager Environment  
Greater Wellington



SUBJECT: Report for Whitireia Park Board meeting  
AUTHOR: Bree Hartley, Democratic Services Advisor, Greater Wellington  
DATE OF MEETING: 27 October 2023  
SUBJECT: **Whitireia Park Board meeting dates 2024**

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## 1. Purpose

To advise the Whitireia Park Board of the proposed meeting dates for 2024.

## 2. Background

The following dates for 2024 are based on the frequency and timing of the Board meetings held in 2023 and commence at 9.30am.

- Friday 1 March 2024
- Friday 17 May 2024
- Friday 30 August 2024
- Friday 1 November 2024

## 3. Recommendation

*That the Board:*

1. **Receives** the report.
2. **Resolves** its meeting schedule for 2024 as outlined in Section 2 of this report.

Report prepared by:

**Bree Hartley**  
Democratic Services Advisor  
Greater Wellington