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# Whitireia Park Board

Friday 28 February 2025 at 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

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## Members

Jenny Ngarimu (Chair)

Quentin Duthie

Hikitia Ropata

Caleb Ware

Chris Kirk-Burnnand

Sharli-Jo Solomon

# Whitireia Park Board

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Friday 28 February 2025, 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

## Public Business

<b>No.</b>	<b>Item</b>	<b>Page</b>
1.	Whakawhanaungatanga	
2.	Apologies	
3.	Conflict of interest declarations	
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5.	Confirmation of Minutes of the Whitireia Park Board meeting on Friday 1 November 2024	3
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Please note these minutes remain unconfirmed until the Whitireia Park Board meeting on 28 February 2025.

## Public minutes of the Whitireia Park Board meeting on Friday 1 November 2024

Titahi Golf Club  
Gloaming Hill, Titahi Bay, Porirua at 9.38am

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### Members Present

Jenny Ngarimu (Chair)  
Quentin Duthie  
Chris Kirk-Burnnand  
Caleb Ware

### Karakia timatanga

The Board Chair invited Quentin Duthie to open the meeting with a karakia timatanga.

#### 1 Whakawhanaungatanga

Everyone present introduced themselves.

#### 2 Apologies

Moved: Chris Kirk-Burnnand / Caleb Ware

*That the Board accepts the apologies for absence from Hikitia Ropata and Sharli-Jo Solomon.*

The motion was **carried**.

#### 3 Declarations of conflicts of interest

There were no declarations of conflicts of interest.

#### 4 Public participation

There was no public participation.

## **5 Confirmation of the Minutes of the Whitireia Park Board meeting on 30 August 2024**

The Board received updates on the actions noted in the minutes.

Moved: Caleb Ware / Chris Kirk-Burnnand

*That the Board confirms the Public minutes of the Whitireia Park Board meeting on 30 August 2024.*

The motion was **carried**.

**Noted:** The Board requested that actions noted in the minutes are reported back on at future board meetings.

## **6 Whitireia Park Board Accounts**

Moved: Quentin Duthie / Caleb Ware

That the Board:

- 1 *Receives the report.*
- 2 *Notes that:*

*Income has been received from 1 July 2024 to 30 September 2024:*

- *\$1,375 from Titahi Bay Golf Club for lease of the land*
- *\$1,081 Gross Interest*

*Total costs from 1 July 2024 to 30 September 2024 were:*

- *\$412.5 for the GST payment*
- The BNZ Bank account balance as at 30 September 2024 was \$80,697.65.*

The motion was **carried**.

## **7 Whitireia Park Restoration Group Report [For Information]**

Robyn Smith, Whitireia Park Group, spoke to the report. Robyn provided an update from James on trapping.

**Noted:** The Board requested that it be advised of the number of traps used in the Park.

**Noted:** The Board requested that the Board Chair invite Angus Hulme-Moir to the next Board meeting to provide an update on lizard monitoring.

## **8 Whitireia Park Board Operations Report – November 2024**

Jordan Clear, Mobile Ranger – Western, spoke to the report.

Ashleigh Sagar, Resource Management Advisor, Te Rūnanga o Toa Rangatira Inc, provided an update to the Board on the Park Planning. Ashleigh advised that planning is advancing, but Te Rūnanga o Toa Rangatira Inc is currently prioritising other plans

and strategies. While this has an implication on timeframes for the delivery of the Park Plan, the development of these other plans and strategies will feed into the Park Plan.

Moved: Caleb Ware / Chris Kirk-Burnnand

That the Board:

- 1 *Receives the report.*
- 2 *Notes the content of the report.*

The motion was **carried**.

**Noted:** The Board requested that the fire management plan for this season be recirculated to members.

**Noted:** The Board requested that officers follow up with Wellington Electricity to confirm that remedial action has been taken on the power lines within the Park.

## **9 Toilet Replacement Update – Oral Report**

David Boone, Manager, Ecosystems and Community, spoke to the report.

David Boone provided the Board with an update on the toilet block replacement. David advised that the team is seeking an exception to policy or alternate methods to fund this capital expenditure. David advised that the team is aware there had been previous conversations on the matter and made a verbal commitment to fund the toilet block. Capital expenditure for the toilet block will likely receive executive approval.

A wider conversation will be needed regarding service agreement and negotiations, including ownership of assets within the Park. This may also include opportunities for the Board to identify revenue sources to supplement the work programme. This will require the Board to develop and adopt a policy for the use of its funds.

## **Karakia whakamutunga**

The Board Chair invited Quentin Duthie to close the meeting with a karakia whakamutunga.

The public meeting closed at 10.53am.

J Ngarimu

**Chair**

Date:



## WHITIREIA PARK BOARD ACCOUNTS

### Te take mō te pūrongo

#### Purpose

1. To present to the Whitireia Park Board (the Board) the management accounts for the period 1 July 2024 to 31 December 2024.
2. To present the Annual Report and representation letter from Auditor-General for the year ended 30 June 2024.
3. To present the updated Annual Reports for the year ended 30 June 2022 and 30 June 2023.

### He tūtohu

#### Recommendations

That the Board:

- 1 **Receives** the report.
- 2 **Notes that:**

Income has been received from 1 July 2024 to 31 December 2024:

- \$2,750 from Titahi Bay Golf Club for lease of the land
- \$1,081 Gross Interest

Total costs from 1 July 2024 to 31 December 2024 were:

- \$412.5 for the GST payment
- \$40 for Bank Fee – Auditor Confirmation

The BNZ Bank account balance as at 31 December 2024 was \$82,238.9.

### Ngā āpitihanga

#### Attachments

Number	Title
1	Whitireia Park Board Financial Statements – Q2
2	Whitireia Park Board Annual Report Letter
3	Whitireia Park Board Annual Reports – 2022, 2023 & 2024

**Ngā kaiwaitohu  
Signatories**

Writer/s	Zoe Chen – Senior Business Accountant
Approver/s	Jack Mace – Director, Delivery Environment Group Lian Butcher – Group Manager, Environment Group

**Whitireia Park Board**  
**Statement Comprehensive Revenue and Expense**  
**for the period 1 July 2024 to 31 December 2024**

	2023/24 Full Year	2024/25 Q2	GW Entries 2023/24 Full Year	GW Entries 2024/25 Q2
<b>Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water Rates	-	-	7,309	1,450
Lease	5,500	2,750	-	-
Interest	1,934	1,081	-	-
GWRC	-	-	209,043	114,931
<b>Total Income</b>	<b>7,434</b>	<b>3,831</b>	<b>216,352</b>	<b>116,381</b>
<b>Less Expenditure</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water rates expense	-	-	7,850	2,110
Sundry	40	40	-	-
Depreciation Expense	1,676	838	-	-
Project Materials	-	-	40	5,441
Printing	-	-	712	-
Stationery	-	-	-	510
Postage & Couriers	-	-	427	-
Property Rates	-	-	-	1,733
Security	-	-	8,778	3,100
Cleaning & Toiletrie	-	-	10,088	6,993
Advertising	-	-	518	-
Settlement-Materials & Supplies	-	-	-	1,376
Contractors - Labour	-	-	61,375	27,801
Contractors - Machin	-	-	2,550	17,500
Contractors - Constr	-	-	25,421	522
Contractors - Facili	-	-	-	-
GWRC Vehicle Costs	-	-	-	-
GWRC Staff Time	-	-	98,592	49,296
<b>Total Expenditure</b>	<b>1,716</b>	<b>878</b>	<b>216,352</b>	<b>116,381</b>
<b>Net Surplus / (Deficit)</b>	<b>5,718</b>	<b>2,953</b>	<b>-</b>	<b>-</b>



**Whitireia Park Board**  
**Balance Sheet as at 31 December 2024**

	30 June 2024	GW Entries 2024/25 Q2
<b>FUNDS AND RESERVES</b>		
Accumulated Funds	77,244	82,962
Net Surplus (Deficit)	5,718	2,954
<b>TOTAL FUNDS AND RESERVES</b>	<b>82,962</b>	<b>85,916</b>
Represented By:		
<b>CURRENT ASSETS</b>		
Current Account	78,448	82,239
Sundry Debtors	82	82
GST Receivable	-	-
<b>Total Current Assets</b>	<b>78,530</b>	<b>82,321</b>
Fixed Assets	285,806	285,806
Accumulated Depreciation	(281,531)	(282,369)
<b>Total Fixed Assets</b>	<b>4,275</b>	<b>3,437</b>
<b>Total Assets</b>	<b>82,804</b>	<b>85,757</b>
<b>CURRENT LIABILITES</b>		
GST Payable	(198)	(198)
Sundry Creditors	40	40
<b>Total Current Liabilites</b>	<b>(158)</b>	<b>(158)</b>
<b>Total Liabilites</b>	<b>(158)</b>	<b>(158)</b>
<b>NET ASSETS</b>	<b>82,962</b>	<b>85,915</b>



**Whitireia Park Board Annual Report Letter**

**To: The Whitireia Park Board**

**Regarding: Whitireia Park Board Annual Report for the year ended 30 June 2024**

A copy of the audited annual report for the year ended 30 June 2024 is included.

The annual report was only recently signed off, the audit was performed with no issues, this was as expected, and the only matter raised to act upon is a continuation of previous years concerns – the suggestion to update the golf club’s lease.

**Regarding: The update on Whitireia Park Board Annual Reports for the year ended 30 June 2022 and 30 June 2023**

During the audit of 2024 Annual Report, Audit NZ requested Whitireia Park Board to include a statement of responsibility in the annual reports for the year ended 30 June 2022 and 30 June 2023 as per legislative requirements.

Please find the updated copy of the 2022 and 2023 annual reports in Attachment 3. Please read the report and contact me if you have any related financial questions.

Regards,  
Zoe Chen



**Zoe Chen (she/her/ia)**  
Senior Business Accountant  
E: [zoe.chen@gw.govt.nz](mailto:zoe.chen@gw.govt.nz)  
**Greater Wellington Regional Council Te Pane Matua Taiao**  
Level 1, Cuba Street, Wellington 5018

Whitireia Park Board

28 February 2025

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 noncompliance or suspected noncompliance 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

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**Name:** \_\_\_\_\_  
(Chairperson)

**Name:** \_\_\_\_\_  
(Board member representative from Greater Wellington Regional Council)

**Date:** 28 February 2025

**Date:** 28 February 2025

# **Whitireia Park Board**

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





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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>\$</b>	<b>\$</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>5,531</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>	<b>-</b>	<b>-</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, were reviewed and approved for release by the Board on 28 February 2025.

**Statement of responsibility**

Whitireia Park Board is responsible for the preparation of the Financial Statement and for the judgement made in them. The Board is also responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Board, these financial statements fairly reflect the financial position and operation of Whitireia Park Board for the year ended 30 June 2022.

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**Name:** \_\_\_\_\_  
(Chairperson)

**Name:** \_\_\_\_\_  
(Board member representative from Greater Wellington Regional Council)

**Date:** 28 February 2025

**Date:** 28 February 2025

## 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.**



## 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>2021</b>	<b>2022</b>
<b>Note 2:</b>	<b>Creditors and accruals</b>	<b>\$</b>	<b>\$</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	<b>1,904</b>	<b>0</b>	<b>0</b>	<b>7,398</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,302</b>
At 30 June 2022	<b>1,904</b>	<b>0</b>	<b>0</b>	<b>5,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,627</b>

**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.

	<b>2021</b>	<b>2022</b>
<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>69,525</b>	<b>72,915</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 October 2022. This timeframe was not met due to delays in the audit process, partly due to the continued impacts of Covid-19 on auditor availability

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.

Whitireia Park Board

28 February 2025

Stephen Usher  
Appointed Auditor  
Audit New Zealand  
PO Box 99  
Wellington

Tēnā koe Stephen

**Representation letter for the year ended 30 June 2023**

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 2023 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 2023; 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 2023. 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 \$168,116. 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 2023; 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 2023 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 noncompliance or suspected noncompliance 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 2023. 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 1 March 2024, 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

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**Name:** \_\_\_\_\_  
(Chairperson)

**Name:** \_\_\_\_\_  
(Board member representative from Greater Wellington Regional Council)

**Date:** 28 February 2025

**Date:** 28 February 2025

# **Whitireia Park Board**

**Financial Statements for the year ended 30 June 2023**



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8. Entity Information
9. Statement of Financial Performance
10. Statement of Financial Position
11. Statement of Cash Flows
12. Statement of Accounting Policies
13. Notes to the Financial Statements
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## WHITIREIA PARK BOARD

### Entity Information

For the year ended 30 June 2023

#### 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 2023**

	<b>2022</b>	<b>2023</b>
	\$	\$
<b>REVENUE</b>		
Lease revenue	5,500	5,500
Interest	31	504
<b>Total Revenue</b>	<b>5,531</b>	<b>6,004</b>
<b>LESS EXPENSES</b>		
Sundry	40	0
Depreciation	1,676	1,676
Staff Training	425	0
<b>Total Expenses</b>	<b>2,141</b>	<b>1,676</b>
<b>6Net Surplus / (Deficit)</b>	<b>3,390</b>	<b>4,328</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 2023**

		<b>2022</b>	<b>2023</b>
		\$	\$
	<b>Note</b>		
<b>CURRENT ASSETS</b>			
Bank Account and Cash		65,050	71,054
Debtors and accrued interest		82	82
GST Receivable		198	198
<b>Total current assets</b>		<b>65,330</b>	<b>71,344</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	<b>3</b>	7,626	5,950
<b>Total non-current assets</b>		<b>7,626</b>	<b>5,950</b>
<b>Total Assets</b>		<b>72,956</b>	<b>77,284</b>
<b>LESS CURRENT LIABILITIES</b>			
Creditors & Accruals	<b>2</b>	40	40
GST Payable		-	-
<b>Total liabilities</b>		<b>40</b>	<b>40</b>
<b>ASSETS LESS LIABILITIES</b>		<b>72,916</b>	<b>77,244</b>
<b>TOTAL EQUITY</b>	<b>4</b>	<b>72,916</b>	<b>77,244</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 2023**

	<b>2022</b>	<b>2023</b>
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash provided from:		
Receipts from customers	5,500	5,500
GST received	0	0
Interest received	31	504
	<b>5,531</b>	<b>6,004</b>
Cash was applied to:		
Payments to suppliers	465	0
GST paid to IRD	1,031	0
<b>Net cash flows from operating activities</b>	<b>4,034</b>	<b>6,004</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>	<b>-</b>	<b>-</b>
Net increase/(decrease) in cash held	4,035	6,004
Add opening cash and deposits	61,015	65,050
<b>Ending cash carried forward</b>	<b>65,049</b>	<b>71,054</b>
Represented by:		
Bank Account and Cash	65,050	71,054
	<b>65,050</b>	<b>71,054</b>

**WHITIREIA PARK BOARD**  
**Statement of Accounting Policies**  
**For The Year Ended 30 June 2023**

**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 2023, were reviewed and approved for release by the Board on 28 February 2025.

**Statement of responsibility**

Whitireia Park Board is responsible for the preparation of the Financial Statement and for the judgement made in them. The Board is also responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Board, these financial statements fairly reflect the financial position and operation of Whitireia Park Board for the year ended 30 June 2023.

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**Name:** \_\_\_\_\_  
(Chairperson)

**Name:** \_\_\_\_\_  
(Board member representative from Greater Wellington Regional Council)

**Date:** 28 February 2025

**Date:** 28 February 2025

## 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.

**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.**

## Notes to the Financial Statements for the Year Ended 30 June 2023

### 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 2022/23 financial year, net of water rates and park concessions, totalled \$168,116 (Year 2021/22: \$68,917)
- 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 2022/23 is \$3,654, (2021/22 was \$4,032). This contribution will go to Greater Wellington Regional Council who assumed responsibility for the payment of the Park Board’s water rates.

		<b>2022</b>	<b>2023</b>
<b>Note 2:</b>	<b>Creditors and accruals</b>	<b>\$</b>	<b>\$</b>
	Bank Confirmation fee	40	40
	GST Payable	-	-
		<hr/> <b>40</b>	<hr/> <b>40</b> <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 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>
Balance at 1 July 2022	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 2023</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 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	0	0	0	0	0	0	0	0	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>Balance at 1 July 2022</b>	0	15,514	142,252	27,789	6,955	41,930	36,962	6,133	645	278,180
Depreciation Expense	0	0	0	1,676	0	0	0	0	0	1,676

Eliminate on Disposal	0									
<b>Balance at 30 June 2023</b>	<b>0</b>	<b>15,514</b>	<b>142,252</b>	<b>29,465</b>	<b>6,955</b>	<b>41,930</b>	<b>36,962</b>	<b>6,133</b>	<b>645</b>	<b>279,856</b>
<b>Carrying Amounts</b>										
At 30 June 2022	<b>1,904</b>	<b>0</b>	<b>0</b>	<b>5,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,627</b>
At 30 June 2023	<b>1,904</b>	<b>0</b>	<b>0</b>	<b>4,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,950</b>



**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.

	<b>2022</b>	<b>2023</b>
<b>Equity</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July	69,525	72,915
Surplus/(deficit) for this year	3,390	4,329
<b>Total Equity</b>	<b>72,915</b>	<b>77,244</b>

**Note 5: Statement of contingent liabilities**

There are no contingent liabilities for the year (2022: 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 2023 (2022: Nil).

**Note 7: 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 October 2023. This timeframe was not met due to delays in the audit process, partly due to the continued impacts of Covid-19 on auditor availability

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.

Whitireia Park Board

28 February 2025

Stephen Usher  
Appointed Auditor  
Audit New Zealand  
PO Box 99  
Wellington

Tēnā koe Stephen

**Representation letter for the year ended 30 June 2024**

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 2024 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 2024; 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 2024. 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 \$209,043. 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 2024; 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 2024 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 noncompliance or suspected noncompliance 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 2024. 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 1 March 2025, 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

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**Name:** \_\_\_\_\_  
(Chairperson)

**Name:** \_\_\_\_\_  
(Board member representative from Greater Wellington Regional Council)

**Date:** 28 February 2025

**Date:** 28 February 2025

# Whitireia Park Board

Financial Statements for the year ended 30 June 2024





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## WHITIREIA PARK BOARD

### Entity Information

For the year ended 30 June 2024

#### 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 2024**

	<b>2023</b>	<b>2024</b>
	\$	\$
<b>REVENUE</b>		
Lease revenue	5,500	5,500
Interest	504	1,934
<b>Total Revenue</b>	<b>6,004</b>	<b>7,434</b>
<b>LESS EXPENSES</b>		
Sundry	0	40
Depreciation	1,676	1,676
Staff Training	0	0
<b>Total Expenses</b>	<b>1,676</b>	<b>1,716</b>
<b>Net Surplus / (Deficit)</b>	<b>4,328</b>	<b>5,718</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 2024**

		<b>2023</b>	<b>2024</b>
		\$	\$
	<b>Note</b>		
<b>CURRENT ASSETS</b>			
Bank Account and Cash		71,054	78,448
Debtors and accrued interest		82	82
GST Receivable		198	198
<b>Total current assets</b>		<b>71,344</b>	<b>78,728</b>
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	<b>3</b>	5,950	4,275
<b>Total non-current assets</b>		<b>5,950</b>	<b>4,275</b>
<b>Total Assets</b>		<b>77,284</b>	<b>83,003</b>
<b>LESS CURRENT LIABILITIES</b>			
Creditors & Accruals	<b>2</b>	40	40
GST Payable		-	-
<b>Total liabilities</b>		<b>40</b>	<b>40</b>
<b>ASSETS LESS LIABILITIES</b>		<b>77,244</b>	<b>82,963</b>
<b>TOTAL EQUITY</b>	<b>4</b>	<b>77,244</b>	<b>82,963</b>

**WHITIREIA PARK BOARD****Statement of Cash Flows****For the Year Ended 30 June 2024**

	<b>2023</b>	<b>2024</b>
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash provided from:		
Receipts from customers	5,500	5,500
GST received	0	0
Interest received	504	1,934
	<b>6,004</b>	<b>7,434</b>
Cash was applied to:		
Payments to suppliers	0	40
GST paid to IRD	0	0
<b>Net cash flows from operating activities</b>	<b>6,004</b>	<b>7,394</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>	<b>-</b>	<b>-</b>
Net increase/(decrease) in cash held	6,004	7,394
Add opening cash and deposits	65,050	71,054
<b>Ending cash carried forward</b>	<b>71,054</b>	<b>78,448</b>
Represented by:		
Bank Account and Cash	71,054	78,448
	<b>71,054</b>	<b>78,448</b>

**WHITIREIA PARK BOARD**  
**Statement of Accounting Policies**  
**For The Year Ended 30 June 2024**

**Statement of compliance**

Whitiireia 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 Whitiireia Park Board are for the year ended 30 June 2024, will be reviewed and approved for release by the Board.

**Statement of responsibility**

The Board is responsible for the preparation of Whitiireia Park Board’s Financial Statements and for the judgement made in them. The Board is also responsible for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Board, these financial statements fairly reflect the financial position and operations of Whitiireia Park Board for the year ended 30 June 2024.

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**By:** \_\_\_\_\_  
(Signature of Authorized Representative)

**Name:** \_\_\_\_\_  
(Chairperson)

**Name:** \_\_\_\_\_  
(Board member representative from Greater Wellington Regional Council)

**Date:** 28 February 2025

**Date:** 28 February 2025

## 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.

**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.**



## Notes to the Financial Statements for the Year Ended 30 June 2024

### 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 2023/24 financial year, net of water rates and park concessions, totalled \$209,043 (Year 2022/23: \$168,116)
- 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 2023/24 is \$7,309, (2022/23 was \$3,654). This contribution will go to Greater Wellington Regional Council who assumed responsibility for the payment of the Park Board's water rates.

		<b>2023</b>	<b>2024</b>
<b>Note 2:</b>	<b>Creditors and accruals</b>	<b>\$</b>	<b>\$</b>
	Bank Confirmation fee	40	40
	GST Payable	-	-
		<hr/> <b>40</b>	<hr/> <b>40</b> <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 2022	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 2023</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 2023	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 2024</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 2022</b>	0	15,514	142,252	27,789	6,955	41,930	36,962	6,133	645	278,180
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	
<b>Balance at 30 June 2023</b>	<b>0</b>	<b>15,514</b>	<b>142,252</b>	<b>29,465</b>	<b>6,955</b>	<b>41,930</b>	<b>36,962</b>	<b>6,133</b>	<b>645</b>	<b>279,856</b>
<b>Balance at 1 July 2023</b>	0	15,514	142,252	29,465	6,955	41,930	36,962	6,133	645	279,856
Depreciation Expense	0	0	0	1,676	0	0	0	0	0	1,676

Eliminate on Disposal	0									
<b>Balance at 30 June 2024</b>	<b>0</b>	<b>15,514</b>	<b>142,252</b>	<b>31,141</b>	<b>6,955</b>	<b>41,930</b>	<b>36,962</b>	<b>6,133</b>	<b>645</b>	<b>281,532</b>
<b>Carrying Amounts</b>										
At 30 June 2023	<b>1,904</b>	<b>0</b>	<b>0</b>	<b>4,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,950</b>
At 30 June 2024	<b>1,904</b>	<b>0</b>	<b>0</b>	<b>2,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,274</b>

**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.

	<b>2023</b>	<b>2024</b>
<b>Equity</b>	<b>\$</b>	<b>\$</b>
Balance at 1 July	72,915	77,244
Surplus/(deficit) for this year	4,329	5,718
<b>Total Equity</b>	<b>77,244</b>	<b>82,962</b>

**Note 5: Statement of contingent liabilities**

There are no contingent liabilities for the year (2023: Nil).

**Note 6: Statement of commitments**

Whitireia Park Board and Radio New Zealand have an agreement for peppercorn rent of Radio New Zealand land. This agreement is currently scheduled to end on 31 March 2027.

There were no capital commitments as at 30 June 2024 (2023: Nil).

**Note 7: 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 October 2024. This timeframe was not met due to delays in the audit process.

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.



## **WHITIREIA PARK RESTORATION GROUP REPORT**

### **Te take mō te pūrongo**

#### **Purpose**

1. To update the Whitireia Park Board (the Board) on the works undertaken by the Whitireia Restoration Group.

#### **Whitireia Restoration Group 20th anniversary**

2. 2025 is the 20th anniversary of the Whitireia Park Restoration Group. We would like to have a large public planting and information day with a big BBQ and displays. We would appreciate some logistical support for this.

#### **Planting 2025**

3. We have planned to plant 2,500 in the 2025 planting season. The majority of the plants have been ordered from Porirua City Council Nursery with the remaining to come from the Wellington Forest and Bird nursery.

#### **Pest animal control**

4. The pest animal team maintain 122 trap and 39 bait stations in the park. They installed 10 new DOC traps mainly for hedgehogs near the RNZ end of the park. Catches to date for the year are 143, 68 in past 3 months.
5. The RNZ transmitter traps have caught 17 hedgehogs and 1 rat since they were installed.

#### **Woody weeds**

6. We have had several efforts on woody weeds west of Kaitawa Point over summer as an on-going programme to control boneseed, some gorse, Spanish heath and seedlings of karo and pōhutukawa. After tracks were cut through gorse for access by Rob, Mike and Nick, Robyn was able to spray most of the Japanese honeysuckle which was spreading at an alarming rate around Kaitawa Point. It needs a follow up spray but at least it will not be setting seed this year.
7. A sweep of the slopes above the top of the escarpment was done in early summer, pulling boneseed and karo seedlings and the odd Spanish heath, agapanthus and some guerilla planted flax. Much more to do.

## Flora

### *Leptinella nana*

8. The sites had a hand weed and were shaded for the summer. On November 5, at short notice I went out with Pattern Reid DOC, Kāpiti and Greg Knapp, a DOC threatened species expert to show them the *Leptinella nana* sites and look for another place we could try to establish a new population. I showed them a gully near Kaitawa Point which has dappled shade and moist banks with consolidated soil which *Leptinella* likes. They agreed it would be a good site to try some new plugs next winter. In the meantime Mike and Nick are cutting a track through the gorse at the head of the gully to make access easier as normally it is a scramble over a rocky point to get to the gully.



### *Vittadinia australis* -white fuzzweed

9. Although it doesn't have a conservation threat status, the NZ Plant Conservation Network says *V. australis* has declined from large parts of its North Island range, and is now possibly extinct north of the Bay of Plenty. It has also declined from large parts of the south Wellington coast. It is usually found on the drier eastern side of Aotearoa New Zealand. This is the first time I have seen it in Whitireia.



### *Ewekuri Streblus banksii*

10. The conservation threat status of ewekuri is At Risk – Relict. The RNZ weed forest has 3 female and around 8 male trees. The seed is sought after by birds so I place a garlic bag around the end of a branch with lots of green fruit on it and some chick



mesh fastened over another almost horizontal branch. The main female tree is around 5 metres tall and was smothered in seed. I collected seed 4 times a few weeks apart from 1 January and sowed it to see if green seed would germinate.

11. I also had the opportunity to take seed to the Otari seed lab. Sarah Goldman checked the seed at all 4 stages and found all the seed had embryos making even the very unripe green seed capable of germination. A lot of the seed was being chewed by a small green caterpillar of unknown name. No sign yet of germination.



### ***Paranako Asplenium obtusatum***

12. During a bouldering/rock climbing/wading 3.5 hour walk around the northern Whitireia coast I found 7 new plants of paranako, *Asplenium obtusatum*.
13. These new plants are around 450 metres from the only other known plants near Rocky Bay.
14. This very succulent-like fern's northern distribution limit is Cook Strait but it is very uncommon in the Wellington region. It is much more common in the South Island.
15. It grows in the cracks of coastal rocks and must store a lot of water in its leaves to get through dry periods.



### Tarāpunga Red-billed gull colony

16. This spring a colony of tarāpunga and some tara white-fronted terns established a nesting colony in two bays and on several spurs below the northern escarpment. A breeding colony on Mana Island disappeared this year and it is thought they may have moved to Whitireia due to a bad breeding season last year. A count of the birds, both adult and juvenile was 1,046.
17. This is a very significant number of tarāpunga which have a conservation threat status of declining. Mike and Christine Jacobson and Robyn Smith walked the length of the northern coast to demarcate the nesting area.
18. A large number of chicks fledged which is a huge credit to the trapping team who keep predators very low in the park. If resources allow, it would be good to monitor for hedgehogs down the escarpment to see if they are present. If so, some DOC 200 traps could be installed around the nesting site.
19. We suggest helicopter spraying is rescheduled if the birds nest there again next season. There is disturbance by divers, fishermen and rock climbers, so we recommend the track is closed next season too although this may be impossible. Some educational signage may help or it could get pulled out as happened to my temporary sign within 2 days!



Extent of nesting colony



Guano from nesting birds – Photo Christine Jacobson



Tarāpunga chi

### **People loss**

20. WPRG mourn the loss of Steve Kenny, who was a very strong supporter of our work.
21. We also will miss Graham Smith, a very frequent walker, with his wife Ingrid, on the coastal loop walkway. Graham went missing on a walk on Colonial Knob on November 10. Many of us spent time searching for Graham on Rangituhi Colonial Knob. Sadly despite a lot of searching, Graham has not yet been found.

### **Admin/Promotion**

22. WPRG Facebook Page membership has been steadily growing and now has 664 members up from 593 members at the same time last year most likely due to interest in the fire.

Quarter	Trapping	Seed collection	Weed control	Bird monitoring	Admin/Promotion
December 2024 to end of February 2025	50	15	47	12	21



## Signatories

Writers	Chris Gibbons, Rob Hughes, Robyn Smith , Robert Stratford, Nick Hartely, Mike Jacobson, Niki Edwards, James Barnes, Angus Hulme-Moir, Edmund Stephen-Smith, Lisa Casasanto, <b>WPRG Coordinators</b>
Approvers	Jack Mace – Director, Delivery Environment Group Lian Butcher – Group Manager, Environment Group



## **Whitireia Park Board Report**

### **Te take mō te pūrongo**

#### **Purpose**

1. To update the Whitireia Park Board (the board) on operational management of the park.

#### **Park Ranger update**

##### *Kaitawa point gate update*

2. Rangers have progressed planning for this project, however a site visit that was agreed at the last park board meeting is still required and will be organised in the next few months.

##### *Fire risk Management*

3. Rangers have been monitoring fire risk over the summer period. There has been enough rain at various times over the summer which has resulted in the fire risk being low to moderate. There is still a considerable amount of green grass at the base.
4. Work on the fire threat management plan is still in development. Existing risk controls used this summer and previous years remain in place. Updates around the fire threat and implementation of a new fire management plan will be in place summer 2025/26.
5. Officers have followed up with Wellington Electricity regarding remedial actions that were taken/not taken following the Whitireia fire in 2024, officers are yet to have a response from Wellington Electricity.

##### *Capital expenditure*

6. Greater Wellington continues to investigate options for resolving the issues relating to asset ownership and future capital expenditure for new and replacement assets in the park. Regardless of any potential implications of capex policy around Greater Wellington holding debt on assets owned by the Board, it is recognised that there has been a long-standing intent for Greater Wellington to fund the toilet block replacement. It is intended that the toilet block replacement will be considered in the parks network capex prioritisation in 2025/26 and, if necessary, an asset-specific arrangement with the Board can be agreed that may sit outside of the longer-term capex policy determination to enable replacement of the toilet block and honouring previous commitments.

### *2024 Fire damage rehabilitation*

7. Gorse control in the revegetating area is the focus in the next 2 months. This will be followed up by planting starting in the gullies around the more established trees. The initial plan is to leave the ridges open to allow for easier follow up spraying of the planted areas in future years.

### *Requests for rubbish bins and signs*

8. Members of the public have requested rubbish bins be installed at the park. Rubbish bins are not considered in the management plan, **Policy 25 Encourage responsible behaviour and good stewardship, including but not only limited to a “leave only footprints” approach.** *All park visitors are required to remove any rubbish they bring to or generate in the park, with the exception of depositing dog waste at designated receptacles.* Signs may be developed to encourage people to take their rubbish with them when they are in the park.

### *RNZ site update*

9. Greater Wellington staff have initiated conversations with Te Rūnanga o Toa Rangatira and the Whitireia Park Restoration Group to understand the weed issue on the RNZ land, these conversations are ongoing.

### *Volunteer recognition*

10. Rangers will work with the Board to arrange a celebration for the Whitireia Park Restoration Group volunteers to thank them for their mahi and celebrate the Group’s 20-year anniversary. This event will align with one of the plantings that the Group will undertake this coming winter planting season.

### *Park Permissions*

11. Officers received one interim permission request that was granted. The request requires ratification (see **Attachment 1**).

## **Key Native Ecosystem management**

### *Tarāpunga/red-billed gull colony*

12. A breeding colony of tarāpunga took up residence in an area of the coastal escarpment in November. The colony is a reasonable size with the number of individuals possibly being in the hundreds. It appears that there has been some degree of nesting success as many chicks have been observed. Tarāpunga has a national conservation status of At Risk – Declining and a regional status of Vulnerable. This is a significant ecological occurrence for the park and the KNE site.
13. The nesting success might be in part due to the park-wide pest control and the more intensive pest control undertaken on the escarpment to protect lizards. It is also likely that the weed control on the escarpment has made the habitat more suitable for the colony.
14. If the colony remains we would anticipate breeding again next season, so aerial weed control in the area will be scheduled for outside of the breeding season. If they nest in the same area again it would be beneficial to close the informal track that runs down to the coast through the nesting area to reduce disturbance.

### *Pest animal control*

15. Volunteers continue to operate the network of traps and bait stations across the park and Greater Wellington is grateful for the effort that the group puts into this mahi.
16. A night-time search of the park for pest animals was carried out by staff in late January. No possums, hares or rabbits were observed. Several hedgehogs were culled. These night-time surveys are carried out quarterly and are aimed at keeping the park free of possums, hares and rabbits and reducing hedgehog numbers.

### *Weed control*

17. Good progress has been made on the year's weed control programme with about half the control work completed. Aerial spraying has been completed, with one day of spraying various weed species on the coastal escarpment done in early December and a day of spraying licorice plant through central parts of the park from Kaitawa Point to Te Onepoto done on 14 February.
18. The Te Rūnanga o Toa Rangatira kaimahi team are undertaking most of the ground control work this year. Greater Wellington staff are working closely with the team to guide and support them as they develop their weed control capabilities.

### *Lizard monitoring*

19. Angus Hulme-Moir Pou Matarautaki / Operations Manager Te Papa Atawhai - Kapiti Wellington, will attend the Board meeting to provide an update on lizard monitoring, Angus will prepare a presentation that he will talk to at the meeting.

### *Revegetation*

20. The Te Rūnanga o Toa Rangatira kaimahi team plan to complete weed control and spot spraying in the revegetation sites by the end of March to have them ready for the community planting days in winter.

## **Interim Permissions**

21. On 28 November the Park Ranger received a request for permission for a small wedding with 6 guests. This was given interim permission under the process agreed on 10 May 2019 (see **Attachment 1**). This interim permission now needs to be formally approved.

## **Ngā hua ahumoni**

### **Financial implications**

22. There are no financial implications relevant to this report for the board to consider.

## **He tūtohu**

### **Recommendations**

That the Board:

- 1 **Receives** the report.
- 2 **Notes** the content of the report.

3 **Approves** interim permission granted on 25 November 2024.

**Ngā āpitihanga**

**Attachments**

Number	Title
1	Interim permission request November 2024
2	Action items from previous Whitireia Park Board meetings

**Ngā kaiwaitohu**

**Signatories**

Writer/s	Jeremy Paterson – Western Parks Team Leader Kim Broad – Senior Environment Restoration Advisor David Boone – Manager, Ecosystems & Community
Approvers	Jack Mace – Director, Delivery



## Whitireia Park Board

Permission decision request

Interim period between scheduled public Board Meetings



**For ratification at 28 February 2025 Park Board meeting.**

### Te take mō te pūrongo

#### Purpose

1. To provide the Board with the necessary information to consider a request for decision in consideration of a Park Permission being sought in the interim between scheduled public Board meetings.

#### Application

2. This process and template only applies to:
  - a permission requests involving Allowed activities which require a permit, and
  - b Managed activities for events less than 50 people (for example, weddings), as defined in the Whitireia Park Management Plan and Whitireia Park Bylaws 2016.
3. Applications for other Managed and Restricted activities must be made via Park Board meetings.

#### Background

4. The information provided in this form is based on advice in a 10 May 2019 report provided to the Park Board - Delegation of Board Powers to Park Ranger – which set out a rationale for procedures to be followed in considering whether to grant any Park permission outside of a scheduled public meeting.

#### Permission request

5. Requestor Name  
Maria Cristina
6. Description of proposed activity  
Small Wedding ceremony with 6 guests to be held on the 20<sup>th</sup> of December 2024

*Alignment with defined Allowed Activities*

*Consideration of interim Park permissions shall only be considered regarding Park restrictions on Allowed Activities, as defined in the Whitireia Park Management Plan and Whitireia Park Bylaws 2016.*

Greater Wellington Offices considered this event as a picnic, as it didn't meet the threshold of a managed activity as there was less than 30 people involved. Te Rūnanga o Toa Rangatira supports the location of the ceremony.

7. "High Significance" or "low urgency" Park permission request criteria checklist

If any item in 6a-6dbelow is ticked "**yes**", then the permission request is considered to be "high significance" or "low urgency" and shall be considered at the next scheduled public Board meeting.

a Does the permission request involve any defined Managed or Restricted activity as defined in the Whitireia Park Management Plan and Whitireia Park Bylaws 2016?

Yes /  No

b Does the permission request involve any factors that could reasonably be considered beyond 'business-as-usual' or potentially having more than a minor effect on the Park values or public access to the Park?

Yes /  No

c Does the permission request involve any activity that would be considered controversial, of particular significance to the community, requiring specialist advice (such as biodiversity or hazard management)?

Yes /  No

d Has it been determined that the Permission request is **not** a time critical activity that must be granted before the next public meeting in order to avoid potential damages to the Park or the community that uses the Park arising from not providing the Permission in time?

Yes /  No

8. Provided the response to all above questions is "**no**", the permission request will be provided to the Board for their consideration prior to the next scheduled public meeting.

## Board consideration

9. The details of the above request were provided to the Board via email on **Monday 25 November 2024**.

10. The Board's advice to the Park Ranger and Te Rūnanga o Toa Rangatira representative was:

In consideration of the information provided to the Board, the Board considers the interim permission request "***granted***" and the decision shall be ratified at the next scheduled public meeting on **Friday 28 February 2025**.

## Action items from previous Whitireia Park Board Meetings

Date	Action item	Status and comment
30 August 2024	<p><b>Whitireia Park Restoration Group Report – May to 31 July 2024</b></p> <p><b>Noted:</b></p> <p>The Board requested that Greater Wellington staff initiate conversations with Radio NZ to address weeds at the Radio NZ site.</p>	<p><b>Status:</b></p> <p><b>Comment: Jordan to meet with Luke and Robyn, then a plan discussed internally with Ngati toa as discussions around the RNZ land have progressed significantly and I am not sure if RNZ are willing to do anything in this space.</b></p>
30 August 2024	<p><b>Whitireia Park Restoration Group Report – May to 31 July 2024</b></p> <p><b>Noted:</b></p> <p>The Board supported the proposal from Predator Free Titahi Bay requesting additional traps to lay a new trap line, and requested that Greater Wellington staff provide assistance.</p>	<p><b>Status: Complete</b></p> <p><b>Comment: Ten traps and advice on trap positioning provided.</b></p>
30 August 2024	<p><b>Whitireia Park Restoration Group Report – May to 31 July 2024</b></p> <p><b>Noted:</b></p> <p>The Board discussed arranging a celebration for the Whitireia Park Restoration Group volunteers next year to thank them for their mahi and celebrate the Group's 20 year anniversary.</p>	<p><b>Status: in progress</b></p> <p><b>Comment: to occur during the planting season, incorporate a celebration with a planting at the park.</b></p>

## Action items from previous Whitireia Park Board Meetings

30 August 2024	<p><b>Report on Te Hau o Matariki Ceremony</b></p> <p><b>Noted:</b></p> <p>The Board requested that it receive regular updates on Te Hau o Matariki event.</p>	<p><b>Status:</b></p> <p><b>Comment: Ngati Toa to update.</b></p>
30 August 2024	<p><b>Whitireia Park Board Operations Report – August 2024</b></p> <p><b>Noted:</b></p>	
	<p><b>Noted:</b> The Board requested that Greater Wellington staff identify in the annual operational and capital budgets what activities can be met from the Board accounts.</p>	<p><b>Status: in progress,</b></p> <p><b>Comment: Jordan and Jeremy</b></p>
	<p><b>Noted:</b> The Board requested Greater Wellington staff organise a site visit to Kaitawa Point to see placement options for the bollards.</p>	<p><b>Status: in progress</b></p> <p><b>Comment: Jordan C</b></p>
	<p><b>Noted:</b> The Board requested Greater Wellington staff update the Board at the next meeting on the proposal to manage pest plants in the park, noting the funding shortage highlighted in the report.</p>	<p><b>Status: Complete</b></p> <p><b>Comment:</b> Funding for pest plant control in the KNE site has been increased by \$12,000. This has allowed for control of climbing asparagus to be added to the programme.</p>

## Action items from previous Whitireia Park Board Meetings

1 November 2024	<p><b>Confirmation of the Minutes of the Whitireia Park Board meeting on 30 August 2024</b></p> <p><b>Noted:</b> The Board requested that actions noted in the minutes are reported back on at future board meetings.</p>	<p><b>Status:</b> Complete</p> <p><b>Comment:</b> Progress on action items will now be reported back to the Board.</p> <p>We have included the actions from the August 2024 onwards.</p>
1 November 2024	<p><b>Whitireia Park Restoration Group Report</b> [For Information]</p> <p><b>Noted:</b> The Board requested:</p>	
	<p>that it be advised of the number of traps used in the Park.</p>	<p><b>Status:</b> in progress</p> <p><b>Comment:</b> Excluding the traps and stations that the restoration group operate in their escarpment lizard protection project, there are 122 traps and 39 bait stations in the park. The traps consist of rat, mustelid, hedgehog and possum traps. All are operated by the restoration group.</p>
	<p>the Board Chair invite Angus Hulme-Moir to the next Board meeting to provide an update on lizard monitoring.</p>	<p><b>Status: complete</b></p> <p><b>Comment:</b></p> <p>Angus expected to present at 28 February 2025 meeting.</p>

## Action items from previous Whitireia Park Board Meetings

1 November 2024	<p><b>Whitireia Park Board Operations Report – November 2024</b></p> <p><b>Noted:</b> The Board requested:</p>	
	<p>that the fire management plan for this season be recirculated to members.</p>	<p><b>Status: In Progress</b></p> <p><b>Comment:</b> A park specific fire management plan is still in development. For now, Rangers are using standardised activity controls similar to other parks when dry conditions trigger controls being put in place.</p>
	<p>that officers follow up with Wellington Electricity to confirm that remedial action has been taken on the power lines within the Park.</p>	<p><b>Status: In Progress</b></p> <p><b>Comment:</b> Wellington Electricity has been contacted and GW is yet to receive a reply.</p>