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# Whitireia Park Board

Friday 17 May 2024, 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

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## Members

Jenny Ngarimu

Chair

Chris Kirk-Burnnand

Quentin Duthie

Hikitia Ropata

Sharli-Jo Solomon

Caleb Ware

# Whitireia Park Board

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Friday 17 May 2024, 9.30am

Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

## Public Business

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2.	Apologies		
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4.	Public participation		
5.	<a href="#">Confirmation of the Public minutes of 1 March 2024</a>		3
6.	<a href="#">Whitireia Park Board Audit Representation and Engagement Letter from Auditor General</a>		6
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10.	Te Rūnanga o Toa Rangatira Taiao Update May 2024 (oral report)		
11.	<a href="#">Whitireia Park Board Operations Report May 2024</a>		36



**Please note that the full minutes remain unconfirmed until the Board Meeting on 17 May 2024**

SUBJECT            **Whitireia Park Board Minutes 1 March 2024**  
WHEN              Friday 1 March 2024, at 9.35am  
WHERE             Titahi Golf Club, Gloaming Hill, Titahi Bay, Porirua

**Present**

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

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The Board Chair invited Luke Barnsley to open the meeting with a karakia timatanga.

1    **Whakawhanaungatanga**

All persons present at the meeting introduced themselves.

2    **Apologies**

*Moved: Caleb Ware / Quentin Duthie*

*That the Board accepts the apology for absence from Hikitia Ropata.*

3    **Conflict of interest declarations**

There were no declarations of conflict of interest.

4    **Confirmation of the minutes of 1 December 2023**

*Moved: Chris Kirk-Burnnand / Caleb Ware*

*That the Board confirms the minutes of the meeting of 1 December 2023.*

The motion was **CARRIED**.

5    **Whitireia Park Board Accounts**

Jack Mace, Director Delivery, spoke to the report.

*Moved: Chris Kirk-Burnnand / Caleb Ware*

*That the Board:*

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

The motion was **CARRIED**.

## 6 **Whitireia Park Restoration Group update**

Robyn Smith spoke to the report.

*Moved: Caleb Ware / Sharli-Jo Solomon*

*That the Board:*

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

The motion was **CARRIED**.

## 7 **Rūnanga Operational Summary**

Luke Barnsley spoke to the report.

Luke Barnsley said that he is working on scoping the timeframes and resources to transition management of the park to Ngāti Toa. Ngāti Toa took over the mowing contract this summer.

He is also seeking direction from the Rūnanga Board about their long-term goals for Whitireia Park. This is needed for their management plan, and will also provide guidance for the Whitireia Park Board in its decision-making.

*Moved: Caleb Ware / Sharli-Jo Solomon*

*That the Board:*

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

The motion was **CARRIED**.

## 8 **Whitireia Park Board Operations Report**

Jordan Clear, Mobile Park Ranger Western and Jeremy Paterson, Team Leader Western Parks, spoke to the report.

*Moved: Quentin Duthie / Sharli-Jo Solomon*

*That the Board:*

1. *Receives the report.*
2. *Approves the granting of an appropriate concession for the wedding event noted in Section 1 of the report.*
3. *Confirms the informal decision to close the park made by Board members on 12 January 2024 as a formal decision of the Board.*
4. *Agrees, for the purposes of a full or partial closure of Whitireia Park, that the interpretation of "a determination of the Whitireia Park Board", in line with Bylaw 4(1)*

*shall include circumstances when the Greater Wellington Team Leader, Western Parks, in collaboration with Te Rūnanga o Toa Rangatira officers have:*

*a. completed a park-specific fire risk assessment consistent with current fire danger assessment procedures.*

*And/or*

*b. chosen to follow Fire and Emergency NZ guidance.*

*And/or*

*c. considered closure a necessary management response to a local, regional or national emergency.*

The motion was **CARRIED**.

**Noted:** the Board requested:

- a. Staff provide Board members with a copy of the report on the Whitireia Park fire, once it is available.
- b. A report from Park staff before the next summer season on the lessons learned from the response to the fire.
- c. Staff to provide a list of individuals to be designated as warranted officers to the next meeting of the Whitireia Park Board.

The Board Chair invited Luke Barnsley to close the meeting with a karakia whakamutunga.

The meeting closed at 10.45am.

Jenny Ngarimu

Chair, Whitireia Park Board

Date:



SUBJECT: Report for Whitireia Park Board Meeting  
AUTHOR: Zoe Chen, Senior Business Accountant  
DATE OF MEETING: 17 May 2024  
SUBJECT: **Whitireia Park Board Representation Letter and Engagement Letter  
from Auditor-General**

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**1. Purpose**

To present the Audit Representation Letter ([Attachment 1](#)) and Audit Engagement Letter ([Attachment 2](#)) from Auditor-General for the year ended 30 June 2023.

**2. Recommendation**

*That the Board:*

1. **Receives** the report.
2. **Approves** the content.
3. **Agrees** that the Board Chair and Board Member representative from Greater Wellington sign on Page 5 of the Representation Letter.
4. **Agrees** that the Board Chair sign on Page 4 of the Audit Engagement Letter.

Report prepared by:  
**Name** Zoe Chen  
**Title** Senior Business Accountant  
(Greater Wellington)

Report approved by:  
**Name** Jack Mace  
**Title** Director, Delivery  
(Greater Wellington)

**Attachment 1** – Audit Representation letter

**Attachment 2** – Audit Engagement letter

**Attachment 1 to WPB Audit Rep & Engage Letter**

Whitireia Park Board

17 May 2024

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.

**Attachment 1 to WPB Audit Rep & Engage Letter**

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



**Attachment 1 to WPB Audit Rep & Engage Letter**

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.

**Attachment 1 to WPB Audit Rep & Engage Letter**

- we have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Park Board’s financial statements communicated by employees, former employees, analysts, regulators, or others;
- we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements;
- we have provided you with all the other documents (“other information”) which will accompany the financial statements which are consistent with one another, and the other information does not contain any material misstatements; and
- we have disclosed the identity of the related parties, all of their relationships, and all of their transactions of which we are aware.

**Going concern basis of accounting**

We confirm that, to the best of our knowledge and belief, the Park Board has adequate resources to continue operations at its current level for the foreseeable future. For this reason, the Board continues to adopt the going concern basis of accounting in preparing the financial statements for the year ended June 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

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Jenny Ngarimu (Chairperson)

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Board member representative from Great Wellington Regional Council



Attachment 2 to WPB Audit Rep & Engage Letter

AUDIT NEW ZEALAND  
Mana Arotake Aotearoa

17 January 2024

Level 2, 100 Molesworth Street  
Thorndon  
PO Box 99, Wellington 6140

Jenny Ngarimu  
Board Chair  
Whitireia Park Board  
c/o Greater Wellington Regional Council  
PO Box 11646  
Wellington

Dear Jenny

### Audit Engagement Letter

This audit engagement letter is sent to you on behalf of the Auditor-General who is the auditor of all “public entities”, including the Whitireia Park Board (the Park Board), under section 14 of the Public Audit Act 2001 (the Act). The Auditor-General has appointed me, Stephen Usher, using the staff and resources of Audit New Zealand, under sections 32 and 33 of the Act, to carry out the annual audits of the Park Board’s financial statements. We will be carrying out these annual audits on the Auditor-General’s behalf, for the years ending 30 June 2023 to 30 June 2025.

This letter outlines:

- the terms of the audit engagement and the nature, and limitations, of the annual audit; and
- the respective responsibilities of the Board and me, as the Appointed Auditor, for the financial statements.

The objectives of the annual audit are:

- to provide an independent opinion on the Park Board’s financial statements and
- to report on other matters that come to our attention as part of the annual audit (typically those matters will relate to issues of financial management and accountability).

We will carry out the audit in accordance with the Auditor-General’s Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board (collectively the Auditing Standards). The Auditing Standards require that we comply with ethical requirements, and plan and perform the annual audit to obtain reasonable assurance about whether the Park Board’s

**Attachment 2 to WPB Audit Rep & Engage Letter**

financial statements are free from material misstatement. The Auditing Standards also require that we remain alert to issues of concern to the Auditor-General. Such issues tend to relate to matters of financial management and accountability.

**Your responsibilities**

Our audit will be carried out on the basis that the Board acknowledges that it has responsibility for:

- preparing the financial statements in accordance with any applicable legal requirements and financial reporting standards;
- having such internal control as determined necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; and
- providing us with:
  - access to all information relevant to preparing the financial statements such as records, documentation, and other information;
  - all other information, in addition to the financial statements, to be included in the annual report;
  - additional information that we may request from the Park Board for the purpose of the audit;
  - unrestricted access to Board members and employees that we consider necessary; and
  - written confirmation concerning representations made to us in connection with the audit.

The Board's responsibilities extend to all resources, activities, and entities under its control. We expect that the Board will ensure:

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

**Attachment 2 to WPB Audit Rep & Engage Letter**

We expect the Board and/or the individuals within the Park Board with delegated authority, to immediately inform us of any suspected fraud, where there is a reasonable basis that suspected fraud has occurred – regardless of the amount involved. Suspected fraud also includes instances of bribery and/or corruption.

The Board has certain responsibilities relating to the preparation of the financial statements and in respect of financial management and accountability matters. These specific responsibilities are set out in Appendix 1. Appendix 2 contains some additional responsibilities relating to the health and safety of audit staff. We expect members of the Board to be familiar with those responsibilities and, where necessary, have obtained advice about them.

The Board should have documented policies and procedures to support its responsibilities. It should also regularly monitor performance against its objectives.

**Our responsibilities**

***Carrying out the audit***

We are responsible for forming an independent opinion on whether the financial statements of the Park Board :

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

An audit involves obtaining evidence about the amounts and disclosures in the financial statements. How we obtain this information depends on our judgement, including our assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies and the reasonableness of accounting estimates, as well as evaluating the overall presentation of the financial statements.

We do not examine every transaction, nor do we guarantee complete accuracy of the financial statements. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with the Auditing Standards.

During the audit, we obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Park Board's internal controls. However, we will communicate to you in writing about any significant deficiencies in internal control relevant to the audit of the financial statements that we identify during the audit.

**Attachment 2 to WPB Audit Rep & Engage Letter**

**Next steps**

Please acknowledge receipt of this letter and the terms of the audit engagement by signing the letter in the space provided and returning a copy to me. The terms will remain effective until a new Audit Engagement Letter is issued.

If you have any questions about the audit generally or have any concerns about the quality of the audit, you should contact me as soon as possible. If after contacting me you still have concerns, you should contact the Director of Auditor Appointments at the Office of the Auditor-General on (04) 917 1500.

If you require any further information or wish to discuss the terms of the audit engagement further before replying, please do not hesitate to contact me.

Yours sincerely



Stephen Usher  
Appointed Auditor  
On behalf of the Auditor-General

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I acknowledge the terms of this engagement and that I have the required authority on behalf of the Board.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Name: Jenny Ngarimu  
Title: Board Chair



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Zoe Chen, Senior Business Accountant

DATE OF MEETING: 17 May 2024

SUBJECT: **Whitireia Park Board Accounts**

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**1. Purpose**

To present to the Whitireia Park Board (the Board) the management accounts for the period 1 July 2023 to 31 March 2024.

**2. Income**

Income has been received from 1 July 2023 to 31 March 2024:

- \$4,743.75 from Titahi Bay Golf Club for lease of the land
- \$1,933.71 Gross Interest received on the current bank balance of \$76,866.32.

**3. Costs**

Total costs for the 9 months from 1 July 2023 to 31 March 2024 were:

- \$825 for the GST payment for the period ended March 2024.
- \$40 for the Bank Fee – Auditor Confirmation Report Fee

**4. Bank Account**

The BNZ Bank account balance as at 31 March 2024 was \$76,866.32.

**5. Recommendation**

*That the Board:*

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

Report prepared by:

**Zoe Chen**  
Senior Business Accountant

Report approved by:

**Jack Mace**  
Director, Delivery

**Whitireia Park Board**  
**Statement Comprehensive Revenue and Expense**  
**for the period 1 July 2023 to 31 March 2024**

	2022/23 Full Year	2023/24 YTD	GW Entries 2022/23 Full Year	GW Entries 2023/24 YTD
<b>Income</b>	\$	\$	\$	\$
Water Rates	-	-	3,221	-
Park Concessions	-	-	-	-
Park Camping	-	-	-	-
Lease	5,500	4,125	-	-
Interest	504	1,934	-	-
GWRC	-	-	168,116	119,059
<b>Total Income</b>	<b>6,004</b>	<b>6,059</b>	<b>171,337</b>	<b>119,059</b>
<b>Less Expenditure</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Water rates expense	-	-	4,100	3,690
Sundry	-	40	-	-
Depreciation Expense	1,676	1,257	-	-
Project Materials	-	-	210	22
Staff Training	-	-	-	-
Chemicals	-	-	-	-
Printing	-	-	1,137	1,139
Stationery	-	-	-	-
Photocopying	-	-	-	-
Postage & Couriers	-	-	119	-
Councillors' Fees	-	-	-	-
Property Rates	-	-	6,207	5,102
Security	-	-	2,100	8,800
Cleaning & Toiletrie	-	-	8,938	7,079
Refreshments Staff	-	-	-	-
Meeting - Non Council	-	-	-	-
Repairs & Maintenance	-	-	36,859	-
Loose Tools & Minor Equipment	-	-	1,587	-
Leased Plant & Equipment	-	-	-	-
Venue Hire	-	-	-	-
Equipment Hire	-	-	-	-
Advertising	-	-	867	403
Permits & Licence Fee	-	-	-	-
Settlement-Materials & Supplies	-	-	-	-
Contractors - Labour	-	-	8,635	-
Contractors - Machin	-	-	18,418	2,550
Contractors - Constr	-	-	-	16,330
Contractors - Facili	-	-	-	-
GWRC Vehicle Costs	-	-	-	-
GWRC Staff Time	-	-	82,160	73,944
<b>Total Expenditure</b>	<b>1,676</b>	<b>1,297</b>	<b>171,337</b>	<b>119,059</b>
<b>Net Surplus / (Deficit)</b>	<b>4,328</b>	<b>4,762</b>	<b>-</b>	<b>-</b>



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

	30 June 2023	GW Entries 2023/24 YTD
<b>FUNDS AND RESERVES</b>		
Accumulated Funds	72,916	77,244
Net Surplus (Deficit)	4,329	4,762
<b>TOTAL FUNDS AND RESERVES</b>	<b>77,244</b>	<b>82,006</b>
Represented By:		
<b>CURRENT ASSETS</b>		
Current Account	71,054	76,866
Sundry Debtors	82	82
GST Receivable	-	-
<b>Total Current Assets</b>	<b>71,136</b>	<b>76,948</b>
Fixed Assets	285,806	285,806
Accumulated Depreciation	(279,856)	(281,112)
<b>Total Fixed Assets</b>	<b>5,950</b>	<b>4,694</b>
<b>Total Assets</b>	<b>77,086</b>	<b>81,642</b>
<b>CURRENT LIABILITES</b>		
GST Payable	(198)	(404)
Sundry Creditors	40	40
<b>Total Current Liabilities</b>	<b>(158)</b>	<b>(364)</b>
<b>Total Liabilities</b>	<b>(158)</b>	<b>(364)</b>
<b>NET ASSETS</b>	<b>77,244</b>	<b>82,006</b>



SUBJECT: Report for Whitireia Park Board meeting

AUTHOR: Zoe Chen, Senior Business Accountant

DATE OF MEETING: 17 May 2024

SUBJECT: **Whitireia Park Board Financial Statement for Financial Year 2022/23**

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**1. Purpose**

To present the audited Financial Statement for the year ended 30 June 2023.

**2. Recommendation**

*That the Board:*

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

Report prepared by:

**Name** Zoe Chen

**Title** Senior Business Accountant  
(Greater Wellington)

Report approved by:

**Name** Jack Mace

**Title** Director, Delivery  
(Greater Wellington)

[Attachment 1 - Whitireia Park Board Financial Statements for the year ended 30 June 2023](#)

# **Whitireia Park Board**

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

## Contents

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

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

## Attachment 1 to WPB Financial Statements 2023

**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>Net 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.*

## Attachment 1 to WPB Financial Statements 2023

**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.*

## Attachment 1 to WPB Financial Statements 2023

**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>	-	-
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, will be reviewed and approved for release by the Board.

**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue**

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

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

**Bank Account and Cash**

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

**Debtors**

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

**Property, plant and equipment**

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

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

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

**Depreciation**

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

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

**Creditors and Accruals**

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

**Good and Service Tax (GST)**

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

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

**CHANGES IN ACCOUNTING POLICIES**

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

**Jenny Ngarimu**

Board Chair

Board member representative from  
Great Wellington Regional Council

**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: Creditors and accruals</b>	<b>\$</b>	<b>\$</b>
Bank Confirmation fee	40	40
GST Payable	-	-
	<b>40</b>	<b>40</b>

**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	1,904	0	0	5,722	0	0	0	0	0	7,627
At 30 June 2023	1,904	0	0	4,046	0	0	0	0	0	5,950

**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.

	2022	2023
<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><u>72,915</u></b>	<b><u>77,244</u></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 because Audit New Zealand was unable to complete the audit within this timeframe 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.



SUBJECT: **Whitireia Park Restoration Group update – May 2024**

AUTHOR: Chris Gibbons, Rob Hughes, Rob Stratford, Robyn Smith, Niki Edwards, Lisa Casasanto, Edward Stephen-Smith, Nick Hartley and Mike Jacobson

DATE OF MEETING: 17 May 2024

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## 1. 2024 Planting

Site preparation has yet to be done for the 2024 plantings because its been so dry the grass was all dead. Now that we have had a rainfall, the grass is germinating and the spot spraying can be scheduled.

It is still too early to schedule any planting days as it is still far too dry to plant. Once it starts to rain more regularly, we will advertise our planting days. We are unlikely to start before the end of June.

Gorse blocking access to one of the green planting sites (see map) was recently cleared by Turi Hodges with follow up by Nick and Mike. Part of this planting site has been moved west and south of the previously approved site due to the fire and the need to spray re- emerging gorse in the burnt areas. The areas circled in red will be planted instead of an area which was burned further up the hill.



**Figure 1 2024 Planting Map**

White polygon A= original planting area for 2024

Red line = fire extent

Green polygons = alternative planting sites to Area A

Orange line is Access to Green planting area

Note: Area A will be re- scheduled for planting in 2025, Area B in 2026 and the remainder of Area C in 2027.

## **2. Onepoto estuary**

The estuary vegetation is looking pretty awful. Because the park was closed for two months the estuary track has obviously been used a lot more than usual and a lot of young plants have been trampled. We will need to block up the tracks made by dogs between the track and the estuary again to allow the plants to recover.

It would be great to have the sign, which was previously approved, installed to educate park users about the estuary wildlife.

## **3. Predator Control**

The estuary vegetation is looking pretty awful. Because the park was closed for two months the estuary track has obviously been used a lot more than usual and a lot of young plants have been trampled. We will need to block up the tracks made by dogs between the track and the estuary again to allow the plants to recover.

It would be great to have the sign, which was previously approved, installed to educate park users about the estuary wildlife.

## **4. Kaitawa Point**

The stony beach plantings at Kaitawa Point, planted with the help of students from Bishop Viard College and the support of Conservation Volunteers, Wellington in 2020 are looking really good.

The conditions at Kaitawa Point are possibly the most extreme in the park with dry salty winds and a very well drained substrate. This year the plants had to contend with the added stress of drought.

Many species are also naturalising in the area. Kōkihi, *Tetragonia tetragonioides*; wī, *Poa cita*; mingimingi, *Coprosma propinqua* var. *propinqua*; rauhuia, *Linum monogynum* var. *monogynum*

and taupata, *Coprosma repens* are all naturalising. *Kurikuri*, *Aciphylla squarrosa* var *squarrosa*, *Melicytus orarius* and *Veronica elliptica* are all stable.

The waiū atua, *Euphorbia glauca* is doing exceptionally well, considering the drought, and has sent out new shoots from underground rhizomes. Waiū atua is very rare in the Wellington Region and is only now found on a rock stack off Kapiti Island. It used to be found around Aotearoa on coastal cliffs, banks and rocky slopes and in sandy backdunes. The last known population in Porirua was at Hongoeka but was lost because of quarrying many years ago.



**Figure 2 Kaitawa Point 2020**



**Figure 3 Kaitawa Point 2024**



## 5. Weed Control

Nick Hartley and Mike Jacobson have, since June 2023, spent around 10 days weeding together (20 person days) at different locations in Whitireia Park, as well as another 10 days on individual weeding forays into the park. These weeding days have been in addition to the weeding efforts by Nick over many years, and during the last two years by Mike during his monthly servicing of Lizard Project mouse bait stations in Bay C and Bay B on the western cliffs.

The weeds targeted have been karo, boneseed, tree mallow, pohutukawa seedlings, boxthorn, and Spanish heather, as well as some hybrid *Pseudopanax*, gorse, hawthorn, Japanese cherry and *Pittosporum ralphii* and a few isolated pampas and liquorice vines.

Pruning saws, bowsaws, and reciprocating saws have been used in conjunction with both Cut'n'Paste glyphosate gel and Cut'n'Paste Bamboo Buster (double strength glyphosate gel desirable in particular for boxthorn and gorse). Chainsaw trousers or gorse chaps & arm covers have enabled penetration into areas of almost solid gorse, assisted by double thickness leather gloves for manhandling the gorse and boxthorn.

Karo and boneseed in particular have been largely removed from the accessible parts (i.e. not requiring abseiling) of Lizard Project Bay C; the bay between Kaitawa Point and Bay C; and some sections of the coastal escarpment between Onehunga Bay and Kaitawa Point. Tree mallow has been largely removed from Onehunga Bay to Bay C. (Note that all of these weeds will continue to come up for many years as the large number of seeds already in the ground continue to germinate... requiring ongoing maintenance weeding.) One day was spent weeding the eastern slopes/valleys overlooking Mana Marina and the Twin Bridges.

One day was spent (at the request of Kim Broad) in the "large slip valley" running inland from the eastern end of Onehunga Bay — removing all karo and boneseed, but also focussing on some large Spanish heather bushes and isolated liquorice vines. Mike Jacobson has also removed almost all boneseed and karo from the lower part of the valley between "large slip valley" and the Onehunga Bay bush block (the valley with possum/rat bait stations). This included some very large old boneseed trees. Some of the karo and boneseed has also been removed from the upper part of that valley and between the bush block and the golf course.

A recent foray to help prepare for planting this winter in and adjacent to the golf course (a replacement area post the recent fire in the centre of the park) has also removed most/all karo and boneseed in the vicinity of that planting area.

## 6. New plant record for Whitireia

While controlling weeds on the escarpment, several large *Sophora molloyi* (Cook Strait kōwhai) were discovered by Mike and Nick. The plants have come through the drought well and after another visit to the area a few more smaller plants were found in the area.

*S. molloyi* usually flowers any time from April to October and has a conservation threat status of At Risk – Naturally Uncommon. There are very few remaining plants dotted around the Southern Wairarapa Coast, Wellington South Coast, and only two known sites on the Porirua Coast. The low numbers are due to browse by goats and rabbits/hares and displacement by weed species. There are reasonable numbers of *S. molloyi* on the Cook Strait Islands.



**Figure 4** *Sophora molloyi*

## **7. Monitoring**

On 27 May 2024, Robyn will be monitoring the dune vegetation and dune profiles at Onehunga Bay with students from Aotea College and support from the Community Engagement coordinator from Porirua City Council. The method uses point sampling along transects which allow a survey of vegetation cover, species composition and the dune morphology. The method was designed by scientists from the Coastal Restoration Trust of NZ for coast care groups. I hope it will become an annual event with Aotea College. Anyone is welcome to come and join in.

### 8. Additional damage to the hill behind the road

Recently there has been more damage to the hill between Onehunga Bay and the locked gate which goes to Kaitawa Point. We are interested to know how this can be prevented in the future and mitigated.



**Figure 5 Damaged Hill**

### 9. Volunteer hours

Quarter	Trapping	Lizard project	Seed collection	Planting	Weed control	Admin/Promotion
3rd	30	NA	17	0	35	11



SUBJECT: Whitireia Park Board Operations Report  
AUTHORS: Jeremy Paterson, Kim Broad  
DATE OF MEETING: 17 May 2024  
SUBJECT: **Whitireia Park Board Operations Report May 2024**

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## 1. Purpose

To update the board on operational management of the park.

## 2. Park Ranger Update

The Thornley Street camera has not been recording past dusk. Greater Wellington has engaged a contractor to increase the size of the battery to ensure that the camera is recording 24/7. The Thornley Street entrance gates safety sensor loop was damaged when repairing the road, this has since been repaired.

The Pohutukawas at the Onehunga Bay car park have been trimmed to minimise the accumulation of rubbish around the bottom of the trees.

The wharepaku has been repetitively graffitied. The ranger has repainted them twice in a two-week period. The ranger is in contact with the police regarding this matter.

Greater Wellington's Environment operations team are looking to fix a section of track on the Onepoto loop track in the coming months. This work requires Greater Wellington to widen a section of track that has slipped away. Greater Wellington will apply for a resource consent from Porirua City Council to undertake the work. The excavated material will stay onsite, it will be used to fill in sections of the track that have become rutted. The remaining material will be stockpiled near the saddle, it will be stabilised, and silt fenced to minimise any potential runoff into the awa.

### *Concession application*

Greater Wellington has received a concession application to undertake still pictures of a vehicle at the park with a sea and sunset background, this will take place on the 27 July 2024, for 2.5 hours, Greater Wellington and Te Rūnanga are supportive and a recommendation in this report seeks Board approval of this concession.

### 3. Biodiversity management in the Key Native Ecosystem site

#### *Pest animal control*

Pest animal control is ongoing across the park. The volunteer group that carries out the pest control continues to operate the network of traps and bait stations and we are grateful for the effort that they put into this work. In early May 2024 we carried out an audit of the trap and bait station network to assess whether all devices are in good working order and are being operated safely and efficiently. We found that most of the network is in good order and being operated well. But some predator traps were found smothered in rank grass and some appeared not to have been baited for a while. We are working with the volunteers to improve the maintenance of these traps.

In April 2024 we carried out a night-time survey of the park for pest animals. No possums, rabbits or hedgehogs were observed. These night-time surveys are carried out quarterly.

#### *Weed control*

The restrictions on access to the park due to the high fire risk has held up weed control work meaning that we are now behind our ideal schedule for this work. However, about 2/3 of the programme has been completed and we still expect to complete the rest by the end of June 2024. Greater Wellington staff and the Ngāti Toa kaimahi team are undertaking separate parts of this work.

Included in the completed work is one day of aerial weed control carried out on the coastal escarpment by helicopter. This work requires very specific weather conditions and can't be done during school holidays or during high fire risk, so finding the opportunities to do this work has been a challenge. All neighbouring properties were informed of the operation in March 2024, and during operations, staff are stationed at access points to keep park users clear of the work site. We plan to do another day's flying, targeting licorice plant in Te Onepoto Valley, before the end of June 2024.

Over the last year or so, a small group of volunteers has been stepping up their efforts in controlling weeds. They are now undertaking frequent sorties into areas beyond where our programme currently extends to, to control woody weeds such as boneseed and karo. They are being particularly effective at seeking out weeds in areas hard to access due to dense gorse and scrub. We admire their tenacity and value the contribution they are making.



Image 1: A large patch of Cape ivy on the coastal escarpment being sprayed.



Image 2: Warning signs on the cordon around the helicopter loading site.

*Planting preparation*

Additional to restricting access, the dry conditions and resultant lack of fresh growth of grass has meant that the spraying of spots in this year's planting sites has also been delayed. While planned to be undertaken in March 2024, this work has only recently been completed. This will push the planting dates to later than the restoration group had planned.

**4. Recommendation**

*That the Board:*

1. **Receives** the report.
2. **Approves** to the Granting of an appropriate concession for the still photography event noted in section 2 above.

Report prepared by:

**Jeremy Paterson**  
Kaitātaki Wāhi Rēhia  
Western Parks Team Leader

**Kim Broad**  
Kaitohutohu Matua Whakarauora Taiao  
Senior Advisor Environment Restoration

Report approved by:

**David Boone**  
Manager, Ecosystems & Community