

**From:** [BDC Lgoima](#)  
**To:** [REDACTED]  
**Subject:** Official Information Request for CCO and CCTO's Information Ref: OIA 115/23  
**Date:** Wednesday, 13 December 2023 3:13:00 pm  
**Attachments:** [115 23 - CCO's and CCTO's annual information - Response.xlsx](#)  
[image003.png](#)

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Dear [REDACTED]

We refer to your official information request dated 16 November 2023 for information re BDC CCO's and CCTO's

The information you have requested is attached.

You have the right to seek an investigation and review by the Ombudsman of this decision. Information about how to make a complaint is available at [www.ombudsman.parliament.nz](http://www.ombudsman.parliament.nz) or freephone 0800 802 602.

If you wish to discuss this decision with us, please feel free to contact the Buller District Council by return email to [lgoima@bdc.govt.nz](mailto:lgoima@bdc.govt.nz).

Please note that it is our policy to proactively release our responses to official information requests where possible. Our response to your request will be published shortly at <https://bullerdc.govt.nz/district-council/your-council/request-for-official-information/responses-to-lgoima-requests/> with your personal information removed.

Kind regards

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1. Please verify the list of CCOs and CCTOs I have collated that are associated with the Council and add any that are missing

- Buller Holdings Limited
- Westreef Services Limited
- Buller Recreation Limited
- Buller Health Trust Exmpted as CCO
- Westport Airport Authority Joint Operation - BDC holds 50%.
  
- Westcoast Amateur Sports Trust Not a BDC CCO.

2. For each CCO and CCTO, please include confirmation of what CCOs/CCTOs are holding companies and what CCOs/CCTOs are held by those holding

- Buller Holdings Limited - Ultimate holding company, owns 100% of WSL and BRL
- Westreef and BRL - 100% owned subsidiaries of BHL.
- BHL - Through trustees
- WAA - Joint operation (50% holding) between BDC and MOT.

3. For each CCO/CCTO, including holding companies and their associated subsidiaries (separately, where possible), please:

a. confirm their audited annual revenue for the past three financial years.

	2023	2022	2021
Buller Holdings Limited Group	23,586,000	22,433,000	20,686,000
Westreef Services Limited	22,055,000	21,056,000	19,114,000
Buller Recreational Limited	1,557,000	1,523,000	1,559,000
Buller Health Trust (Exempt from being audited)	2,253,000	2,185,000	1,861,000
 Westport Airport Authority (Included in BDC AR at 50%)	 184,000	 452,000	 195,000

b. confirm their total operating and capital expenditure (separately) for the past three financial years. In respect of capital expenditure, can you please provide separately the classification of capital expenditure – i.e. land, buildings, plant and equipment, intangibles etc.

Capital spending	2023	2022	2021
<b>Buller Holdings Limited Group</b>			
- Buildings	91,000	-	197,000
- Plant	264,000	347,000	189,000
- Office equipment, Furniture & fittings	21,000	67,000	38,000
- Leasehold improvements	21,000	-	-
- Vehicles	1,114,000	1,347,000	789,000
<b>Total additions BHL</b>	<b>1,511,000</b>	<b>1,761,000</b>	<b>1,213,000</b>
<b>Westreef Services Limited</b>			
- Plant	178,000	299,000	171,000
- Office equipment, Furniture & fittings	15,000	12,000	32,000
- Leasehold improvements	21,000	-	-
- Vehicles	1,114,000	1,347,000	789,000
<b>Total additions WSL</b>	<b>1,328,000</b>	<b>1,658,000</b>	<b>992,000</b>
<b>Buller Recreation Limited</b>			
- Buildings	91,000	-	197,000
- Plant	86,000	48,000	18,000
- Office equipment, Furniture & fittings	5,000	55,000	6,000
<b>Total additions BRL</b>	<b>182,000</b>	<b>103,000</b>	<b>221,000</b>
<b>Westport Airport Authority</b>			
- Other assets	43,000	-	-
- Carpark	42,000	-	-
- Land & improvements	-	1,000	187,000
- Runway Lightning	-	189,000	-
- Furniture & Fittings	-	14,000	-
- Fixed assets	-	11,000	100,000
- Capital Work in progress	-	-	20,000
<b>Total additions Westport Airport Authority</b>	<b>85,000</b>	<b>215,000</b>	<b>307,000</b>

**Buller Health Trust (Exempt from being audited)**

-Plant & Equipment	<b>35,000</b>	<b>19,000</b>	<b>56,000</b>
<b>Total PPE additions</b>	<b>35,000</b>	<b>19,000</b>	<b>56,000</b>
<b>Plus: Intangible assets purchased:</b>			
- BRL Branding	-	<b>4,000</b>	-
<b>Total capital additions</b>	<b>35,000</b>	<b>23,000</b>	<b>56,000</b>

	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b>Operational expenditure</b>			
Buller Holdings Limited Group	<b>22,073,000</b>	<b>19,760,000</b>	<b>28,292,000</b>
Westreef Services Limited	<b>20,064,000</b>	<b>18,318,000</b>	<b>17,040,000</b>
Buller Recreational Limited	<b>2,404,000</b>	<b>2,291,000</b>	<b>2,175,000</b>
Westport Airport Authority	<b>540,000</b>	<b>571,000</b>	<b>286,000</b>
Buller Health Trust	<b>2,218,000</b>	<b>2,188,000</b>	<b>1,945,000</b>

c. confirm the amount of total debt, net debt and total equity of each CCO/CCTO at balance date for the past three financial years.

	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b><u>Buller Holdings Group</u></b>			
<b>Total Equity</b>	<b>12,295,000</b>	<b>11,889,000</b>	<b>9,956,000</b>

**Note:**Buller Holdings Limited has an intercompany loan with balance of \$1,500,000 (2022: \$1,500,000). This gets eliminated on consolidation.

<b>Total loans</b>	1,500,000	1,500,000	1,500,000
<b>Less:</b>			
Cash and cash equivalents	1,008,000	3,060,000	1,898,000
Short term investments	2,593,000	1,976,000	2,627,000
<b>Net Debt</b>	<b>- 2,101,000 -</b>	<b>- 3,536,000 -</b>	<b>- 3,025,000</b>

	<b>2023</b>	<b>2022</b>	<b>2021</b>
<b><u>Buller Recreation Limited</u></b>			
<b>Total Equity</b>	<b>9,582,000</b>	<b>10,235,000</b>	<b>10,201,000</b>

**Buller Recreation Limited has no external borrowings.**

<u>Westreef Services Limited</u>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Total Equity	<b>9,130,000</b>	<b>8,260,000</b>	<b>6,843,000</b>

Westreef Services Limited has no external borrowings.

<u>Westport Airport Authority</u>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Total Equity	<b>5,383,000</b>	<b>5,407,000</b>	<b>5,398,000</b>

Westport Airport Authority has no external borrowings.

<u>Buller Health Trust</u>	<b>2023</b>	<b>2022</b>	<b>2021</b>
Total Equity	<b>351,000</b>	<b>316,000</b>	<b>320,000</b>

Buller Health Trust has no external borrowings.

d. confirm whether any business combinations occurred in any of the past three financial years

- There were no business combinations in the past 3 years.

e. confirm which firm (e.g. Audit NZ, Deloitte, PwC etc) was appointed by the Auditor-General to audit the CCO/CCTO for each of the past three financial years.

- The Buller Holdings Group Limited (Buller Holdings Limited, WestReef Services Limited and Buller Recreation Limited) and the Westport Airport Authority were audited by Ernst & Young for the 2023 financial year, and will be for the 2024 financial year.

- Prior to that they were all audited by Audit NZ.

- Buller Health Trust is Exempt from being audited.

4.

- N/A - All council CCO's has been in operation for more than 3 years.

5.

a. "Facilities management" including building operations and maintenance, cleaning, grounds maintenance, and similar.

- Outdoor spaces management contract provided by Westreef services limited - 5 year contract - \$1,055,000.

- Management of sports and swimming pool recreation centres at Westport and Reefton - Provided by Buller Recreation Limited - \$851,000 per year.

6.

- Outdoor spaces management contract provided by Westreef services limited - 5 year contract - \$1,055,000.

- Management of sports and swimming pool recreation centres at Westport and Reefton - Provided by Buller Recreation Limited - \$851,000 per year.