

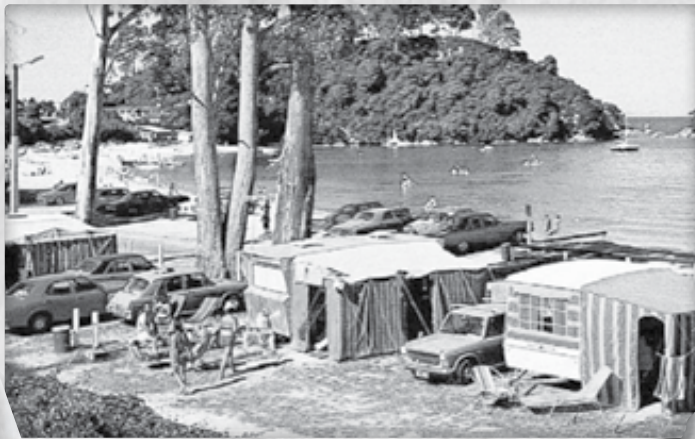
Pūrongo ā-Tau 2023

ANNUAL REPORT 2023

Te Rāhui Rēhia o Kaitereterē

Kaiteriteri

Recreation Reserve



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PERFORMANCE

Te Hua Mahi



On the Spot
\$2.57m
REVENUE



Waterfront
Restaurant
\$1.64m
REVENUE



Accommodation
\$3.00m
REVENUE



Concessions
\$228k
REVENUE



43 Permanent
EMPLOYEES



135 Peak season
EMPLOYEES



Reserve compliance
& future planning

\$982k
INVESTMENT



Sponsorship,
community
& marketing

\$266k
INVESTMENT



Kaiteriteri
Mountain Bike Park

\$58k
INVESTMENT



Facilities &
environment

\$1.38m
INVESTMENT

CHAIR / CEO REPORT

Te Pūrongo a te Heamana
me te Tumu Whakarae

FY2023 was a year of moving out from under the cloud of the global pandemic and the weight of impacts to supply chain pressure, price increases, staff shortages, and market uncertainty, just to mention a few of the challenges that were faced by the Reserve. This was not unique to the hospitality and tourism industry, however; this was experienced by all New Zealanders with interest rate hikes and general inflation affecting everything from food to fuel. With that in mind, the positive improvement we have seen across the Kaiteriteri Recreation Reserve (KRR) is all the more impressive and encouraging although there is still a way to go before we are back on track in a steady position.

Right, that's the last mention of Covid-19, now to focusing on looking forward to building on being the very best coastal outdoor recreation experience in New Zealand.

On joining the Reserve in late 2022 as the new Chief Executive Officer, I have loved the opportunity to continue to lead and grow what is already such a unique and special place, full of memorable experiences and deep cultural heritage. The Reserve for me is particularly special as I come from a family history of holidays at Kaiteriteri that spans right back to my grandparents. I am immensely thankful for being a part of the Reserve's journey to ensure that it is here for future generations, just like I have experienced.

A huge effort this year has been put into understanding exactly what everyone loves about Kaiteriteri and where we can learn, grow, or improve on our mission to inspire all visitors and our community through memorable Reserve experiences and the preservation of our taonga and wāhi tapu for generations to enjoy.

The number of responses to our visitor and user surveys was unbelievable, the thorough and constructive feedback, all sharing a unique love for the Reserve was exceptionally clear and very much appreciated. We have already got to work on delivering on the feedback and many changes are afoot, no doubt on your next visit you will notice the improvements and feel the connection to what it is that you most love about Kaiteriteri.

Many people don't realise that we are a self-funding Crown entity with an operating model where all profits are invested back into the Reserve for social, economic, environmental, and cultural prosperity. This model covers our many offerings including the campground, apartments, On the Spot store, Waterfront Restaurant, Kaiteriteri Mountain Bike Park, Kākā Point, Kākā island, the estuary, surrounding forestry, and of course our gorgeous golden beach! Every dollar spent across any of these offerings goes right back into making the Kaiteriteri Recreation Reserve

everything that you know and love along with preserving this amazing place and improving the environment and wider community.

Without the loyal support of our locals, volunteers, guests, and visitors, we would not be what we are today. On behalf of the Reserve team and KRR Board, thank you deeply for your ongoing support.

BUSINESS GROUP FINANCIAL PERFORMANCE

The combined Reserve result (before depreciation) for our business groups was down 50% on budget at a net profit of \$68,535.

Although a dramatic improvement on the prior year (FY2022 was a loss of \$139,616 before depreciation) there is still a long way to go before we are back in a resilient financial position.

Revenue, for the three business groups:

	2023 (\$)	Budget (\$)	2022 (\$)
Store	2,573,703	2,332,000	2,215,777
Camp	2,997,294	2,719,580	2,699,599
Restaurant	1,646,170	2,210,000	1,818,798

Kaiteriteri On the Spot store

The Kaiteriteri store is key in supporting the wider community of Kaiteriteri as an essential food supply offering. In peak summer months, the store lifts to the highest grossing On the Spot in New Zealand, a glimpse into just how busy the area becomes with locals, visitors, and tourists. Total revenue for FY2023 is \$2,573,703 which is 9% above budget and up on last year by 16% due to strong demand and good product management. GP at 41.6% was 4.7% above budget. This is a commendable feat given the increase in cost of goods across the full range. The net profit result before depreciation is a surplus of \$267,633.



Guest Services

Our accommodation business continues to grow year on year and FY2023 was the strongest year on record. This is a testament to the Guest Services team and the work they have done to provide excellent customer service and drive our many offerings in conjunction with support from the Reserve Marketing team. The budget was realistic after moving from fluctuating visitation due to pandemic related reduction in international travellers however, this doesn't take away from the impressive result well above the previous year's result. Our apartments and cabins delivered record income of \$954,805 which is a 14% increase on last year. Total revenue sits at \$2,997,294 which is 10% above budget and 11% above last year.



Waterfront restaurant

It has been another challenging year for the restaurant. This comes off the back of the hardest year of restaurant operation in FY2022 which resulted in a net loss of (\$484,000). FY2023 presented many different but equally difficult challenges and delivered a net loss result of (\$380,000). Revenue for FY2023 was \$1,646,170, below budget by 26% and below last year by 9%. GP was down on budget at 58.5%. The largest challenge was securing key staff at the right time of the year, unfortunately this resulted in the restaurant being closed for the month of February due to staff shortages. This was reflected nationwide with the biggest roadblock in the hospitality industry being staffing related. A deep review of Waterfront was conducted with feedback from customers and locals, giving much clarity to the way forward to a successful restaurant operation in Kaiteiteri. The back half of the year saw many staffing, costing, process and strategic offering changes made that have positioned us very well ahead of the coming year. I have no doubt that we will see a drastic improvement in the performance of the restaurant in FY2024.

RESERVE MANAGEMENT

There were multiple changes to key senior management positions throughout FY2023 with a mix of long-term managers retiring and others moving on to new opportunities. This gave us a fresh approach and a chance to openly review our strengths, weaknesses, and opportunities for growth.

We determined that the cornerstone to delivering our mission rested squarely on improving our organisational culture and financial sustainability rather swiftly through a range of different strategies.

For me that means ultimately having the 'right people on the bus first' so to speak, before we decide the direction and set off on the journey. I am delighted to announce that we have recruited brilliantly in this space, I will introduce some of the new members of our team in the specific department updates but a warm welcome to Craig Buckland our People and Safety Manager, Angie Williams our Guest Services Manager, and Pete Muir our Facilities and Environment Manager to name a few. All bring extensive experience and skills to the roles that they do, but more importantly they live and breathe our Reserve values and add immensely to our organisational culture.

The next phase of our operational strategy relies on the rigorous testing and tweaking of all our existing financial activities and building on commercial excellence whilst still juggling what is a family orientated, affordable experience. The Five-Year Objectives and Strategies have been reviewed and updated by the new management team along with the input of the Kaiteriteri Recreation Reserve Board of Directors. I will elaborate on this further in the report although what is critical is that we are well positioned to deliver on these strategies, and it is clear where everyone fits and what their role is in achieving success as an organisation.

The Reserve works very closely with multiple business partnerships including HotHouse Creative for specific creative support, Capstone for accommodation industry support, Holiday Parks Association New Zealand, Nelson Regional Development Agency, and the Nelson Tasman Chamber of Commerce for destination activity. Community engagement and support is very important to the Reserve, this is also expressed through sponsorship partnerships with Waka Ama Club, Tasman Bay Guardians, Motueka High School, Adventure Racing Club, Sports Tasman and events like the KRR Weekender and KRR Gold.

The Reserve received \$228,707 in concessions and communications rental income in FY2023. This revenue is normally paid by those businesses operating on the Reserve through concession agreements for rent and beach crossings. All concession revenue is invested back into the Reserve, including amounts paid by Spark New Zealand, Vodafone and 2degrees.

Tourism concessionaires are a key part of this destination and include:

- Abel Tasman Sea Shuttle and Kaiteriteri Kayaks
- Wilsons Abel Tasman
- Abel Tasman Sailing Adventures
- Kaiteriteri Boat Charters
- Waka Abel Tasman
- Kiwi Journeys
- Wheel Woman
- Whenua Iti
- Abel Tasman Aqua Taxi
- Split Apple Rock Cruise
- Gravity Nelson NZ

OUTLOOK

The Reserve's Five-Year Objectives and Strategies clarifies our intent with detailed direction, priorities, structure and resources. Underpinning this are the vision, mission and values which serve as the Reserve's compass to keep us on the path to what we have set out to do. I believe the Reserve is positioned very well to recover from the impacts of the last few years during the global pandemic and by building on the strong momentum this year, I am very excited for what is to come in FY2024.

Thank you again deeply for your support, and I look forward to seeing you out on the Reserve this summer!



Chair

Chris Hawkes



CEO

Mason Fitzgerald



SUMMARY OF FIVE-YEAR OBJECTIVES AND STRATEGIES

JULY 2020 – JUNE 2025

Mahere 5-Tau

In July 2023, the KRR Management Team and Board reviewed the Reserve's Five-Year Objectives and Strategies. This was to ensure that they are bold, current and clear, especially considering all the recent changes in staff and commercial offerings. Of particular note was the focused investment in People and Capability and strengthening our financial sustainability. Amongst other things, these two areas needed addressing and are reflected in the updated road map.

The People and Capability focus is centered around hiring the right people, delivering on developing our people within, providing clarity of roles, responsibility, knowing what success looks like and regularly celebrating it. This is achieved by living out our values and seeing values-based leadership modelled by all team leaders and managers. Growing culture can take time but good, healthy, honest, accountable values-based leadership is like fertiliser – it accelerates engagement and trust, both of which we have seen improve across the Reserve in the last year.

One of the ways we recognise this and celebrate those that embody our values is with our monthly 'Values Award'. This has been adopted quickly by the staff whereby they nominate anyone they see living out our values and from this, one monthly winner is chosen. This is celebrated with an award and gift voucher along with a collective congratulations towards the monthly winner from across the organisation, right up to the Board table.





From left to right: Mason – CEO, Nikki – Barista, Sarah – Store Manager, Nicole – Barista/Duty Manager.

Above is photo of our very first Values Award winner – Nikki Ashby from the Kaiteriteri On the Spot store team. The nominations from her peers overwhelmingly state that Nikki is always positive, enthusiastic and fun, while having a very strong and dedicated work ethic. Furthermore, Nikki always makes time for all to help train and teach or just to share a laugh and makes the store a great place to work! Kia ora Nikki, thanks for being such a valuable and important part of our culture and our team.

The need to address the financial sustainability of the Reserve was of equal importance in the short term but also for the ongoing operation of our organisation as we are looking to grow and develop, particularly considering our bold ideas for our Destination and Spatial Master Plan. As a 100% self-funding entity reliant solely on the operating profits of our business offerings, we are restricted in our ability to fund larger projects and capital works. This is a challenge the Reserve has managed since its inception, although the recent impacts of the pandemic have greatly attributed to inflationary costs of building and construction making this all the more challenging. The Reserve is looking into further areas of support with Government and local business investment/donations/fundraising as we begin our plans of refurbishment and development of the Reserves' assets and the larger all-encompassing Destination and Spatial Master Plan required to achieve the vision and objectives for the Kaiteriteri Recreation and Kākā Point Historic Reserves.

These objectives and strategies form the five-year 'road map' for the Kaiteriteri Recreation Reserve and clarify our intent with detailed ambition, priorities, structure and resources. Put simply, it's our 'why', 'what' and 'how' as we go forward.

This document is the basis from which annual plans, financial budgets, KPI's and marketing strategies are developed, and the annual plans will provide specific, aligned objectives measured against key performance indicators. This five-year strategy is also consistent with the legislative requirements set out in the Kaiteriteri Recreation Reserve – Kākā Point Historic Reserve Management Plan. That Management Plan is a Ministerial approved set of 'instructions' to ensure that the Reserve is managed in accordance with the Reserves Act 1977, Resource Management Act 1991 and the Heritage New Zealand Pouhere Taonga Act 2014.

The development of a new Management Plan alongside a transformational spatial framework are key components within this document's intent.

There is always an emphasis on people, culture, our responsibilities to the Treaty of Waitangi and our formal partnerships with mana whenua and the Department of Conservation. Also included is the Reserve's approach to performance, safety and wellbeing, sustainability and how we structure, resource and direct the Reserve for durability and growth.

The detailed contents of the Five-Year Objectives and Strategies are not included in this report, but a summary can be found on the following pages.

STRATEGIC PLAN 2020 – 2025 SUMMARY

OUR PURPOSE

Inspire all visitors and our community through memorable Reserve experiences, sustainable practices and the preservation of our taonga and wāhi tapu for generations to enjoy.

OUR VALUES

Kaitiakitanga: guardianship, sustainability, protection, and preservation.

Kotahitanga: one team with a diverse, progressive, and inclusive culture.

Quality: pursuit of excellence in our products, service, and operations.

Integrity: relationships and partnerships are based on integrity and respect.

Innovation: our success is built on innovation and adaptability rather than convention.

Whanaungatanga: we share our experiences, strengthen each other and our community.

”
The best coastal
outdoor recreation
experience in
New Zealand
“

KEY OBJECTIVES

- Values-based leadership through engaged and connected teams across the Reserve.
- Commercial excellence through sound business management ensuring ongoing financial sustainability.
- Destination-Spatial Master Planning and the Reserve Management Plan is completed.
Projects are being implemented including sustainability and infrastructure.
- Minimum of 4.5 star customer service rating across the Reserve.
- Reserve-wide sustainability strategy introduced covering restoration, conservation, and preservation.

OUR PLAN

PEOPLE AND CAPABILITY

Values based leadership through engaged and connected teams

- A Reserve-wide culture that is built on our values, displayed by all staff through values-based leadership and communication.
- Safety culture with zero harm and committed to best practice standards.
- Investment in the development and coaching of our people and building engaged and high performing teams.
- Wellbeing focuses on empathy, support, consistency, encouragement, and accountability.
- Address sector-wide labour shortages through communications, partnerships, packages, and benefits.

BUSINESS AND CUSTOMERS

Delivering growth and improving the guest experience and satisfaction

- Reserve foundation is built on two mutually supporting operating components.
- Business groups: customer focused centres of product and business. Includes Hospitality and Food and Beverage, Accommodation, KMBP.
- Shared services: supports and enables performance. Includes Finance and Administration, People and Safety, Communications and Marketing, Facilities and Environment.
- Products and systems further developed to meet demand through peak and off-peak seasons.
- Destination marketing focus supported by enhanced digital channels and platforms, agency partners and aligned strategies across regional F&B hub, cycling connectivity, customer engagement and retail operating model review.

- Detailed customer and guest feedback surveys leveraged to best understand our changing visitor demographic across the seasons.

FINANCIAL

Commercial excellence through sound business management ensuring ongoing financial sustainability

- Deliver a commercially sustainable combined Reserve model that is efficiently self-supporting.
- Data-based decision making supporting commercial excellence.
- Reserve-wide review of all offerings as to their individual commercial performance and contribution to the combined Reserve result.
- Increase in combined revenue and net profit through customer engagement, product diversification, pricing, and leveraged recreation activity.
- GP minimums F&B 65% and Retail 36% held through managed supply agreements and good expenditure management.
- Xero, iPayroll, TimeDock, Hubdoc, SAP, IdealPOS and Deputy systems fully utilised to support operation accuracy.
- Government finance restrictions addressed to facilitate balanced and sustainable lines of capital investment including bank lending, cash reserves and government grants.

PARTNERSHIPS

The Reserve is the heart of our community

- Strong working relationships with mana whenua developed through regular communication and engagement.
- As an area of cultural significance, the Treaty of Waitangi principles are woven into Reserve operations as a valued Treaty Partner.
- Regular connection with the community to hear what is important and where we can continue to work closer together.
- Five-year management agreement with the Kaiteriteri Mountain Bike Park Committee.
- Financial sponsorship and operational support provided to key community events, environmental partners, and local schools.
- Work with concessionaires to promote Kaiteriteri as a 'hub' with the very best activities and offerings for our visitors.

- Support our volunteer network in all they do for us and share how this is such a key part of giving back to the Kaiteriteri community.

ENVIRONMENTAL SUSTAINABILITY AND RESTORATION

Doing what is right and looking after the place we love

- Create a Reserve-wide sustainability strategy covering restoration, conservation, and preservation.
- Once the strategy is set, assess the best possible resource required to effectively manage our significant financial and operational support for Reserve and community conservation projects. These are to be lead in conjunction with the Department of Conservation, mana whenua, community, and volunteers.
- Reduce, reuse, recycle in all ways possible, e.g., reducing paper use and increasing recycling of paper, reducing use of fossil fuels and their derivatives.
- Increase use of reuseable and renewable products along with innovative and sustainable solutions for alternative energy supply e.g., solar.
- Work in partnership with all stakeholders (customers, staff, suppliers, contractors, local iwi etc) to educate on relevant environmental issues facing our businesses and promote collaborative and genuine improvement of environmental restoration practice.
- Create and fostering a culture that drives buy-in and support of this strategy.
- Monitor and review our environmental practices and procedures to drive continual improvement.

DESTINATION AND SPATIAL

Inspired, innovative and sustainable solutions

- Destination-Spatial Master Plan completed with WSP FY2024.
- Kaiteriteri Recreation Reserve Management Plan 10-year review and update underway with WSP FY2024.
- Qualmark Gold accreditation achieved for Reserve Accommodation and the Kaiteriteri Mountain Bike Park.
- Landscaping, cultural, restoration, connectivity, and access for all projects underway.
- Key infrastructure project planning underway including playground, KMBP facilities, campground security entry/exit gates, and Block 1 rebuild into an event/function hub.

DESTINATION AND SPATIAL MASTER PLANNING

Te Whakamahere Whaitua Matawhānui

A Destination Spatial Plan and new Reserve Management Plan were identified as essential to achieve the vision and objectives for Kaiteriteri Recreation and Kākā Point Historic Reserves. The creation of these plans provided the opportunity to reimagine what it will take to move from the current state to a future state that is resilient, abundant, and underpinned by authentic people and place values. The Reserve's vision, mission and values inherently shape this project.





Reflecting on this journey, which started after a robust six-month evaluation and selection process with four leading companies in New Zealand, WSP was confirmed as the Reserve's partner for our planning. Supporting WSP's work are four extensive reports that were completed throughout 2019, 2020, 2021, right up to today.

We are at the final generation concept (draft) position, subject to the next engagement process with key stakeholders including mana whenua, Tasman District Council and the general public.

The image shown is a taste of the aerial spatial layout for the entry, carparking and recreation area. This is still a work in progress, but shows the bold vision to improving the visual channels, beachside recreation/ playground, parking and slowed traffic flow to provide a far improved pedestrian and visitor experience.

The Destination Spatial Plan and Reserve Management Plan (RMP) are being prepared in tandem. Both plans will work as companion documents to turn innovative, inspired ideas into tangible solutions across connected landscape, cultural, restoration, durability and sustainability components. They are, however, two distinct documents. While supporting each other they each have a different status.

RESERVE MANAGEMENT PLAN

The Reserve Management Plan (RMP) review and engagement process will be underway by early 2024 with some portions requiring extensive research and review before decisions can be made. The RMP is a statutory document prepared pursuant to Section 41 of the Reserves Act 1977. The purpose of a RMP is to put in place objectives and policies that give effect to the classification of the reserve land, in the case of Kaiteriteri Recreation Reserve and Kākā Point Historic Reserves.

ACCOMMODATION AND GUEST SERVICES

Ngā Ratonga Manuhiri





Guest Services, led by Manager Angie Williams, covers all our accommodation offerings across the Reserve including our much-loved beachside campground spanning more than 400 sites, various levels and sizes of cabins and the premium serviced beachfront apartments that overlook the beautiful bay that is Kaiteriteri. The Guest Services offerings have continued to grow year on year with FY2023 being the strongest year on record. This is a testament to the Guest Services team and the work they have done to provide excellent customer service and drive our many offerings in conjunction with support from the Reserve Marketing team.

Our apartments and cabins delivered a record income of \$954,805 which is a 14% increase on last year. Total Guest Services revenue sits at \$2,997,294 which is 10% above budget and 11% above last year.

There are multiple reasons for this growth, partly related to the marketing development and strategic pricing movements of our offerings, but also the increased demand from domestic travel has continued to be as steady as it was during previous years.

Equally exciting was the uplift in international visitors, bookings were up 814% on the previous year, a clear indication that we are on our way back towards the pre-pandemic level of international visitation. This equates to an increase in international visitor spend on last year of \$451,827 on accommodation alone.

We have a strong partnership with Capstone Hotel Management who provide specific OTA support, consultation, and critical in-depth review of our covered accommodation offerings to make sure that they are the best they can be and are sold as such

to the international and domestic markets that we present to. From a systems perspective, we process bookings through STAAH channel management as part of an integrated approach to utilising EFTPOS and the Newbook system. Dynamic pricing is also used for all covered accommodation to optimise yield and to adjust to varying demand. Holiday Parks Association New Zealand (HAPNZ) have continued to provide excellent support in terms of guidance, information and communications with government.

Accommodation income*	2023	2022
Sites	\$1.80m	\$1.63m
Reserve apartments	\$605k	\$524k
Ensuite cabins	\$232k	\$217k
Four person cabins	\$52k	\$40k
Two person cabins	\$74k	\$55k

*Excludes other miscellaneous revenue i.e., boat ramp launching and registration, camp facilities and associated services.



GUESTS FROM NEW ZEALAND

Region	Bookings placed		Earned revenue (\$)		Average length (nights)	
	2023	2022	2023	2022	2023	2022
Auckland	212	255	39,629	45,729	4	4
Bay Of Plenty	89	124	14,114	15,363	4	3
Canterbury	5538	2396	1,711,671	1,302,361	7	11
Gisborne	7	10	808	710	2	1
Hawke's Bay	34	38	10,282	12,897	8	10
Manawatū-Wanganui	53	59	11,002	20,226	4	6
Marlborough	336	401	118,466	139,958	7	7
Nelson	649	773	175,391	222,167	10	11
Northland	35	33	4,290	9,344	3	14
Otago	171	312	40,061	74,672	11	8
Southland	36	32	8,484	6,580	6	7
Taranaki	33	35	7,230	4,921	3	3
Tasman	561	639	154,268	226,293	10	14
Waikato	66	125	13,414	20,732	5	5
Wellington	210	315	74,764	108,362	4	5
West Coast	83	134	26,037	55,012	12	11
Other	538	4284	194,802	1,221,563	7	6
New Zealand total	8651	9965	2,604,712	3,486,889	7	8



GUESTS FROM OVERSEAS

Country	Bookings placed		Earned revenue (\$)		Average length (nights)	
	2023	2022	2023	2022	2023	2022
Argentina	10	3	1,232	241	4	2
Australia	308	57	67,348	21,800	2	5
Austria	52	–	6,651	–	2	–
Belgium	24	–	4,295	–	2	–
Canada	110	4	20,016	3,021	2	4
Denmark	103	7	16,057	2,671	2	4
France	131	7	21,854	1,009	2	2
Germany	493	9	66,631	3,726	2	2
Ireland	37	2	6,869	101	2	1
Israel	22	1	2,411	772	1	2
Netherlands (the)	179	5	33,716	3,278	2	3
Other	502	180	133,228	52,635	2	2
Singapore	18	–	3,783	–	1	–
Spain	24	–	3,613	–	2	–
Sweden	17	–	3,687	–	2	–
Switzerland	123	–	18,381	–	2	–
United Kingdom	426	37	76,256	7,802	2	2
United States of America	231	22	73,387	10,531	2	4
Overseas total	2810	334	559,416	107,588	2	4
Combined total	11461	10299	3,164,128	3,594,476	6	6



BOOKINGS REPORT

Booking source	Total bookings		Average revenue per booking (\$)		Average length (nights)		Booking source (%)	
	2023	2022	2023	2022	2023	2022	2023	2022
Walk in	3,944	3,604	121.87	141.63	3	4	29.3	28.3
Newbook online	3,528	2,611	228.65	220.38	4	4	26.2	20.5
Phone	2,012	1,872	212.40	204.26	4	4	14.9	14.7
Rebook	–	1,178	–	956.13	–	17	–	9.3
Email	886	985	209.33	184.49	4	5	6.6	7.7
Return client	164	690	523.74	291.16	17	21	1.2	5.4
Booking.com	893	680	380.28	348.40	2	2	6.6	5.3
Agents	730	337	358.19	237.69	2	2	5.4	2.6
STAAH	248	259	879.72	746.13	3	3	1.8	2.0
Staff	131	141	243.61	148.44	65	35	1.0	1.1
In person	540	130	354.09	214.79	14	11	4.0	1.0
Storage Van	94	85	285.55	217.41	173	151	0.7	0.7
Expedia	121	62	415.92	336.32	2	2	0.9	0.5
CamperMate	–	25	–	75.04	–	2	–	0.2
Other	100	61	168.93	181.32	n/a	n/a	0.7	0.5
None	88	4	271.49	57.60	3	2	0.7	0.0
Total	13,479	12,724	233.77	287.22	6	8	100	100

TEAM MEMBER PROFILE

Angie Williams GUEST SERVICES MANAGER



Originally from the UK, I spent a lot of my childhood in Abersoch, North Wales, where my father and his family are from.

I've worked in various management roles within the travel industry in the UK and have travelled extensively until I moved to New Zealand with my two small children almost 22 years ago.

Apart from a short stint living in Noosa on the Sunshine Coast of Australia, I have predominantly lived on the outskirts of Christchurch in Governors Bay.

My career has been varied and has included being the International Manager at Lincoln University to the Christchurch Rentals Manager at the RV Supercenter for Tourism Holdings.

Kaiteriteri has been a destination we have travelled to almost yearly as a family for our holidays and we feel very fortunate to now be able to call this stunning location home. We've been in the Tasman region for just over a year, it's always been an area we have wanted to relocate to and feel extremely privileged to now live in Ruby Bay.

I have been working at the Kaiteriteri Recreation Reserve as the Guest Services Manager for just over eight months. It's an amazing location, an awesome team and a great place to work.

Since starting my role, we have seen several changes including pricing updates and improvements to our terms and conditions. My focus has been to make sure we listen to our guests, to be compassionate and understanding to individual circumstances whilst still ensuring we follow our procedures to be fair to everyone who stays with us.

It's important we offer consistency in our decision process, although this comes with some challenges. We have a great team in the camp office, one that is focused on our guests' needs and delivering the best possible customer experience.

This is a really exciting time for Kaiteriteri Recreation Reserve, and I look forward to seeing the improvements and changes the whole team are working on over the next few years.

GUEST PROFILE

Camper John

Originally from the Waimate area, John Rolfe has been a regular visitor to Kaiteriteri Recreation Reserve Campground. Arriving in early May he spends the winter kitted out in stubby shorts and gumboots, wandering the Kaiteriteri area and enjoying the sunny Tasman Bay winter days.

John started pursuing his nomadic lifestyle in 2017 in his self-contained caravan which even has solar panels, allowing him to park up almost anywhere. The previous 40+ years prior he was a 'carpentologist' aka carpenter/builder working for himself. This allowed him to manage his own hours following his life philosophy of balancing work and holidays, but in his words meant he retired 'poor' but happy.

Prior to his retirement, John visited friends camping in Kaiteriteri during the peak summer season. He decided that season was not for him, but returned a few years later in the off season and has 'come home' for the past seven years, staying five months at a time and loves Kaiteriteri.

There's very little that happens at the Reserve that John isn't keeping an eye on. His favourite seat is on the corner under the veranda of the store where he can see all the comings and goings. If the weather really gets too rough, he can return to his caravan which over the years has moved closer and closer to the front row and all the action!

John really enjoys lending a helping hand to Abel Tasman Sea Shuttles and Wilsons Abel Tasman, assisting with kayaks and delivering messages between the boats and the ticket booths. He also helps the On the Spot store with putting out flags, tables and chairs, to the point where he is considered an honorary staff member and was even told he had to apply for an 'annual leave' day when he took a day off to travel down the Abel Tasman National Park.



He's also attended several offsite staff functions with a special seat put aside for him on the bus as part of the Reserve team.

A much-needed hip replacement in December 2021 saw John return the following winter even more spritely than ever. All the staff were so pleased to see the huge improvement in his mobility and were so happy that the surgery was such a success for him. He plans to continue this lifestyle as long as he is able.

When we caught up with John for this chat, he was doing his dishes in preparation for tying everything down and moving on. An avid water conservationist, he can tuck a number of dishes into his van sink under the chopping board during the week, "as it's just not worth washing one plate at a time", so he restricts dish washing until he runs out of clean plates. He's ready to move on again for the next seven months. First to Richmond and Blenheim for some running repairs, then on to Cromwell in October for the jet boat sprints which he's been following since the 1960s. Much like Kaiteriteri, he is well known down there and he expects as usual he will be put to work with those little extra tasks that need doing.

John is a welcome and iconic presence around Kaiteriteri over the winter months and it is always sad to see him go at the end of September. He tells us he has already paid his deposit to come back next winter and knows he will always be warmly received back into our community.

FOOD AND BEVERAGE

Kai me te Inu



on the
spot

KĀKĀ POINT
COFFEE

KAITERITERI
Waterfront
EST 1956

GONE
BURGERS

The Reserve's Food and Beverage operations in FY2023 were in a deep review, refining and growth phase, particularly due to the usual seasonality of the visitors and the challenge of providing a service that is available all year round. It was equally important to reflect on feedback after a full year operating the new Waterfront brand along with the Kākā Point Coffee and food-to-go extension to the Kaiteriteri On the Spot store.

Kaiteriteri is a destination for many different visitors of varying locations and nationalities, however for the winter months, the Food and Beverage offerings are largely supported by the local community, which is why it is so essential to get it right by the community.

This involved gathering information through surveys, feedback and open meetings in the Waterfront with customers and locals, giving much clarity to the way forward to a successful restaurant operation in Kaiteriteri.

It also prompted a change to closer connect the Kaiteriteri On the Spot store and the Waterfront restaurant team to provide a jointly supported Food and Beverage offering. The formerly named 'Hospitality and Retail Precinct' has also been changed to what is now simply called 'Food and Beverage.'

Next steps were making sure the right people are leading and have all the right tools to do what they need to do.

At the forefront of this was confirming Sarah Pye in the newly defined role of Store Manager for the On the Spot store. Sarah has multiple years' experience leading teams and business along with spending the last five years with the Kaiteriteri On the Spot store, so she knows the operation inside and out. Sarah has already instilled a new sense of connection and growth across the culture and engagement of the team, not to mention the significant improvement in financial performance in her first season as Store Manager. Kia ora Sarah!

In a direction to streamline the reporting and leadership over both the Restaurant and On the Spot store, it was identified that a new role – Food and Beverage General Manager – was required to have oversight across all Food and Beverage offerings throughout the Kaiteriteri Recreation Reserve.

Although the appointment wasn't made until early FY2024, Joel Naf, previously the Precinct Sales and Operations Manager, was promoted to this newly created role. Joel brings many years of experience in the retail and hospitality industry from his role as a senior commercial manager for a major retail group

in the Middle East, through to knowing the intimate challenges of running his own successful business right here in New Zealand. There is no doubt from the Reserve leadership team that Joel is the right leader to take the Food and Beverage offering to the next level.

The back half of FY2023 saw many staffing, costing, process, and strategic offering changes made in the Waterfront restaurant that have positioned it very well ahead of the coming year. The Food and Beverage team look forward to delivering a successful commercial restaurant operation along with improving our reputation of the Waterfront to something that the local community are well proud of.

Key values associated with the Food and Beverage offerings are affordable, available, family-centered, quality, value, memorable, authentic, with history and soul.

Our objectives are to consistently provide:

- A quality F&B experience with authenticity.
- A trusted full-service convenience offering delivering good value, range and a great shopping experience.



The Waterfront restaurant opportunities were identified as:

- Famous for our offering for the right reason.
- Create a winning culture for great service, consistent availability, great products and great experience.
- Connect and engage with the customers through brand and experience.
- Build capability in leadership, through training and investing in the right people.
- Develop efficiencies to deliver a stronger commercial model.
- Win with trust and showcase local products and produce.

The Kaiteriteri On the Spot store opportunities were identified as:

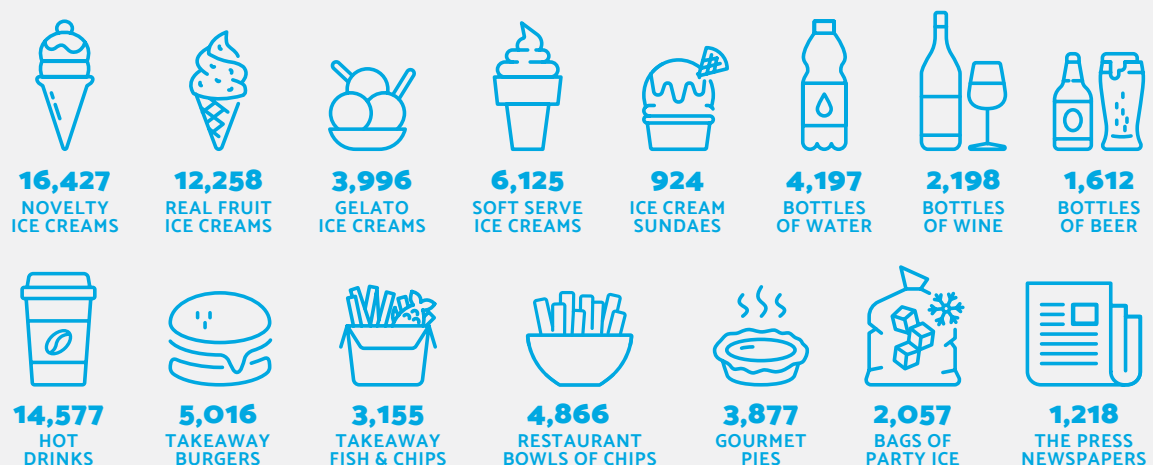
- Defining store structure and roles with clarity and investing in our people.
- Brand development.
- Range rationalisation and core range ensured through winter seasons.
- Pop-up marketplace for quality meat, vegetables and fruit.
- Pop-up gold standard gift/apparel retail.
- Famous for quality, fast and available food-to-go and barista coffee.
- Supply the community with best price and range possible to drive increased usage in the off-season.
- Famous for ice cream.



FOOD AND BEVERAGE STATISTICS

Summer is the busiest time of the year for our Food and Beverage offerings, with holiday makers, visitors and locals filling every square inch of campsite, cabin, apartment and beach, not to mention carparks. During this time, the On the Spot store is an absolute powerhouse and the daily sales lift to more than 30 times that of a typical winter trading day. This sees the Kaiteriteri On the Spot store hold the position of the highest grossing On the Spot in New Zealand over January. The Waterfront restaurant is also inundated with patrons waiting outside before the doors open in the morning, right through to last drinks at closing. As a glimpse into just how busy our Food and Beverage teams are, below is a snapshot of the sales in just January alone.

Total Reserve Food and Beverage sales during our busiest month - January



TEAM MEMBER PROFILE

Joel Naf

FOOD AND BEVERAGE GENERAL MANAGER



I'm originally from Switzerland but moved to New Zealand in my teenage years and finished my schooling in Christchurch at St Andrew's College.

Most of my working life has been devoted to the hospitality industry. I have a passion for coffee and I have worked with and trained some of the best in the world.

I have spent the last eight to ten years away from New Zealand developing and managing various companies in France, Germany, United States and the Middle East. As acting CEO, I had the pleasure to be part of a new company in the Kingdom of Bahrain and help build it from the ground up from one shop to multiple shops around the Middle East.

During the global pandemic, I decided to step back and bring my wife and three-year-old daughter to the most beautiful and unique place in the world, the land of the long white cloud – New Zealand.

I have some family in the Tasman region which made it much easier to settle back into the country. I was given an opportunity to join the Kaiteriteri Recreation Reserve and could not ask for a better environment and team to work with. I'm looking forward to sharing my knowledge and passion for this industry and to call this little unique place, Kaiteriteri, my home.

Being a part of the growing region and helping improve our guests' experience while always looking to achieve more is a special honour. I am very excited about continuing to improve the Kaiteriteri Food and Beverage offering into an authentic, quality, family-based, memorable experience.

SALES AND MARKETING

Hokohoko me ngā Whakatairanga

DIGITAL MARKETING

For 2022/2023 our strategic objectives for Sales and Marketing were to focus on improved connections with our customers through targeted digital marketing, social media, electronic direct marketing, web content, and Google search optimisation. The key component of this work included developing a digital marketing strategy and channel plan ensuring they provided us with a foundation for successful marketing campaigns.

Having determined our needs, we spoke with several digital marketing agencies across New Zealand, before partnering with industry leading digital marketing experts Tomahawk Tourism Marketing. We have been thrilled by the results throughout the year, which have enabled us to build better connections with our audience.

The journey started with the development of our new Kaiteriteri Recreation Reserve website. Our customer-centric approach was designed to meet our visitors' needs, promoting the region to improve our appeal as a destination. Our strategy was to encourage our "loyal" customers to visit us more than once every summer, and to attract "experiencers" –

people seeking to visit somewhere new and have new experiences that they can share with others. We achieved this by developing several packages, designed to meet the various needs of our visitors.

Website visitors have not only increased by 22.6% to more than 100,000, but those people have also returned 2.95 times, up from 1.6 times in the previous year. As a result, our page views grew significantly to 442,789 from 293,323.

Our digital channel plan focussed on understanding our customers and targeting the following objectives:

- Increase overall bookings.
- Encourage loyalist to return outside of peak season.
- Increase followers on social media.

Our bookings continue to track above the previous year, and our Facebook followers have grown to more than 15,000. New campaigns such as Throwback Thursdays, regular accommodation giveaways, and images of Kaiteriteri Beach have driven our engagement to new levels. The image below resonated with various generations of visitors to Kaiteriteri, receiving 4.6k reactions and likes.





WE LISTENED TO OUR CUSTOMERS

Customers are at the heart of everything we do at Kaiteriteri Recreation Reserve. The connection that people have to “paradise” is unbelievable and for the thousands that make their annual summer trip to Kaiteriteri, it is the highlight of their year.

This year we took the opportunity to get closer to our customers, and through our annual survey provide them with the opportunity to let us know what’s working, what isn’t working, and why Kaiteriteri Recreation Reserve is so important to them.

We sent out the survey to 3,728 customers and received 493 fully completed responses. The survey covered all aspects of the Reserve and provided some invaluable insights. When asked “How likely would you be to recommend Kaiteriteri Recreation Reserve to others?” 68% of respondents scored either 9 or 10 out of 10! In total 94% of respondents scored us higher than 7 out of 10, which is fantastic.

We also asked, “Let us know the two words that describe Kaiteriteri Recreation Reserve for you? e.g. summer holiday.” The above word cloud paints a great picture of exactly what Kaiteriteri Reserve means to so many people.

Some key themes that were identified have given us a clear focus on where we are doing well and what we can work on.

Key focus points:

- Further investment is needed in the maintenance and presentation of campground sites.
- Provide better price point value within our On the Spot store for locals and holiday makers.
- Deliver a simplified takeaway offer and a more suited Restaurant menu with consistent hours of operation.
- Demonstrating our commitment to sustainability and preserving “paradise”.
- Build on the bookings release process to help allow an easier way to secure sites each summer.
- Develop alternatives to the parking and road/pedestrian congestion in peak times.
- Develop easier ride options in the Kaiteriteri Mountain Bike Park and the connecting with Tasman’s Great Taste Trail.

WEBSITE AND SOCIAL MEDIA HIGHLIGHTS 1 July 2022 to 30 June 2023



2.95 times
AVERAGE VISITOR
RETURN TO WEBSITE



442,789
PAGE VIEWS
ON WEBSITE



15,000+
FACEBOOK
FOLLOWERS

TEAM MEMBER PROFILE

Ray Mockler

KAITERITERI WARDEN BOAT CREW



Ray Mockler is the heart and soul of Kaiteriteri, having spent a whopping 25 years making this place his second home. Starting off completing nine years on the boat ramp, Ray found his groove and has been an integral part of the Kaiteriteri warden boat crew for the past 14 years.

Kaiteriteri isn't just a workplace for Ray – it's in his blood. Growing up in Nelson, his childhood was spent visiting Kaiteriteri, and for the last 45 summers, has made it his tradition to camp out here. Talk about commitment!

He's seen it all, especially the changes in boating. From the old days when boats were smaller and

safety was an afterthought – where life jackets were optional – to now, with newer, bigger boats dominating the bay.

But Ray isn't just a familiar face around here – he's practically a walking encyclopedia of Kaiteriteri knowledge. People trust him. They seek him out for advice, especially when it comes to boating. His experience and passion for this place make him someone everyone wants to chat with.

Ray Mockler isn't just a staff member – he's a living legend, an essential part of what makes Kaiteriteri, well, Kaiteriteri. His 25 years of dedication, experience, and endless summers here make him an irreplaceable part of our community.



KAITERITERI MOUNTAIN BIKE PARK

Te Papa Eke Pahikara
Maunga o Kaiteretera





The Kaiteriteri Mountain Bike Park is a world-class facility that offers something for everyone, from beginners to advanced riders, trail runners and walkers. With 40 trails covering more than 35 kilometers, the park offers stunning panoramic views of the surrounding area.

The park is owned and partly funded by the Kaiteriteri Recreation Reserve, which also employs a dedicated park manager, Ross Maley. The park is developed and maintained on behalf of the Reserve by Kaiteriteri Mountain Bike Park Incorporated, a dedicated group of riders and passionate volunteers who commit their time to delivering the experience that visitors enjoy.

One of the major achievements for Ross and the team of volunteers in FY2023 was the opening of the new Arapiko (curved route) trail. This 12-kilometre loop of the park is designed for advanced riders, trail runners and walkers, and offers incredible views of the Kaiteriteri Recreation Reserve, its beaches, Adele Island and the Abel Tasman National Park. The journey up is via the new climbing track Piki ki te Rā (climb to the sun), which meanders its way through the forest with several panoramic viewing points along the way. The trail was completed by a team of more than 50 volunteers in November 2022 and is an incredible example of teamwork in the local community.

The Kaiteriteri Mountain Bike Park also hosts several events throughout the year, including the annual Weekender and the new Kaiteriteri Gold trail run.

These events attract more than 400 entrants of all ages, and help to showcase the park to a wider audience.

The park would like to thank all its sponsors for their support, and a special thanks to the Nelson Building Society, who became the park's major sponsor in FY2023, contributing \$3,000. Details of all sponsors can be found on the Kaiteriteri Mountain Bike website.

Ross Maley has also been focused on helping more people enjoy the park, and welcoming walkers and runners. Shared and dedicated trails have been created which enable people of all fitness levels to enjoy the natural beauty of the Kaiteriteri Recreation Reserve, from beech to beach.

The Kaiteriteri Mountain Bike Park is an asset to the local community and to visitors from all over the world. The park is deeply thankful of our amazing group of loyal volunteers, without their support over the many years, we would not be what we are today.

Looking forward to next year, we will open a new enduro trail called Bad Jelly. This advanced Grade 5 trail will offer enduro riders technical descent featuring rock features and drops that are not for the faint-hearted. Rockface will be redeveloped to create another fun downhill descent. These additions provide the park with a full offering for riders of all abilities from families to advanced riders.

Kaiteriteri Mountain Bike Park is truly world-class and an incredibly beautiful place to ride.

MEET THE KAITERITERI MOUNTAIN BIKE PARK COMMITTEE



Lis Cleland
Chair

I moved to Motueka with my family 11 years ago. I got involved with the Kaiteriteri Mountain Bike Park committee because my teenage son spent more time at the park than he did at home. I initially started volunteering on the pest trapping and then began on the committee helping run some of the fun races we hold.

I used to ride with my kids in the park, but they have left me in their dust so now I bike with friends where more talking occurs than actual biking. I am proud that Kaiteriteri Mountain Bike Park offers mountain biking for all skill levels. I love the beauty of the park with some amazing views, fantastic beech trees and the bird life.



David Ryder
Treasurer

I have been living in Kaiteriteri for 30 years, and my family have had a bach here for over 50 years. I'm married to Jo and we have one son currently finishing his third year of engineering at Canterbury University.

I have been mountain biking since the mid 90s when I bought my first bike, a black Avanti Barracuda with no suspension, from Darryl Holiday's shop in Motueka and would ride the fire breaks in what is now the Kaiteriteri Mountain Bike Park.

I became involved with the park when I heard that Guy Trainor had approached the board with a proposition to develop a mountain bike park, and headed along to the first working bee. I've been involved ever since and love seeing kids and families in particular enjoying the park and Kaiteriteri in general.

Outside of the park, when not working I enjoy fishing, diving and weekends away in our caravan.



Michael Brewer
Committee Member

I have lived in Motueka for 30 years working as a GP. I have a great liking of the outdoors and became involved with the Kaiteriteri Mountain Bike Park when it was first set up, helping to survey tracks and then build them.

I became a member of the committee as my interest became more focused on the conservation issues in the park and am presently deeply involved in the pine tree control programme.



PEOPLE AND SAFETY

Tikanga haumaru





In the past year, we welcomed Craig Buckland to our team in the capacity of People and Safety Manager. Craig's addition to our organisation is a significant step in further strengthening our commitment to our People and Safety initiatives.

In his role as People and Safety Manager, Craig is instrumental in supporting our managers in vital areas, including recruitment, conflict resolution, and the cultivation of a robust safety culture within our team.

Craig brings to our team an impressive background, having spent over two decades managing adventure tourism operations. His extensive experience in this field is a testament to his profound understanding of the unique challenges and responsibilities associated with ensuring both the safety of our team members and the satisfaction of our guests.

Craig's expertise and leadership are invaluable as we continue to uphold our high standards of safety, engagement, culture, and overall excellence at Kaiteriteri Recreation Reserve. We are confident that his contribution will play a pivotal role in our journey towards further growth and success.

In the past year, Kaiteriteri Recreation Reserve has implemented several significant People and Safety enhancements, which are detailed below:

- **Enhanced staff benefits:** We introduced new staff discounts for employees, extending benefits to our store, Waterfront restaurant and local concessionaires.
- **Staff values award:** In our commitment to acknowledging and celebrating success, we

established a monthly staff values award programme. Team members have the opportunity to nominate their colleagues who exemplify the core values of Kaiteriteri Recreation Reserve.

- **Staff engagement survey:** To foster a more engaged workforce, we partnered with a third-party organisation to conduct a comprehensive staff engagement survey. This initiative has collected valuable insights from our employees, informing business improvements in leadership strategies, future investments, workplace culture, retention efforts and broader organisational enhancements. The survey evaluates the alignment of our organisational culture with our core values and ethics, empowering senior management to identify areas of excellence and areas requiring immediate attention. It provides valuable guidance on what initiatives we should halt, initiate, or continue.
- **Health and safety culture improvement:** Kaiteriteri Recreation Reserve proactively engaged in the SafePlus survey, a voluntary health and safety performance improvement toolkit jointly developed by WorkSafe New Zealand, ACC and the Ministry of Business, Innovation and Employment (MBIE). SafePlus has facilitated a comprehensive evaluation of our health and safety practices and provided some improvement actions.

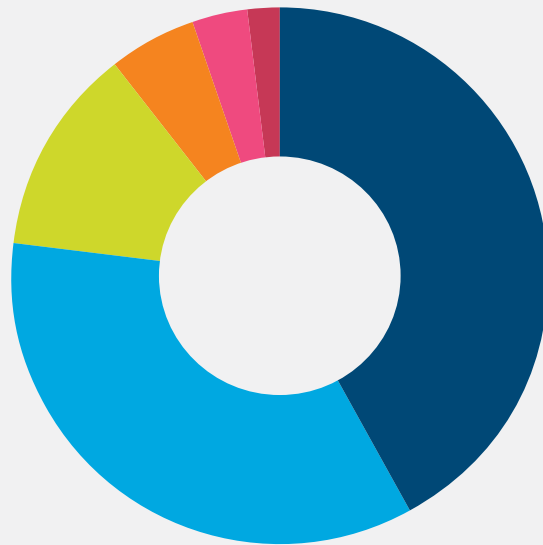
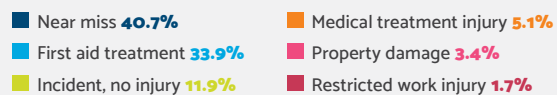
- **Streamlined onboarding:** We introduced new staff induction plans to improve our onboarding process and ensure that our staff members receive all critical information about Kaiteriteri Recreation Reserve and their respective roles.
- **Continuous staff training:** We remain committed to training and upskilling our team members and implementing various specialised training programmes. These include training in robbery prevention, fire and emergency warden roles, first aid, chainsaw operation, forklift qualifications, team leadership and conflict resolution.
- **Health and safety committee training:** Our health and safety committee members completed HSR Level 1 Training, enhancing their understanding of workplace safety responsibilities and the significance of a robust safety culture.
- **Improved contractor management:** Our contractor management processes have been refined, and their health and safety procedures are now diligently documented in our Mango system.
- **Risk assessments at Kākā Point:** We conducted comprehensive risk assessments at Kākā Point to improve the safety of both visitors and staff.
- **Enhanced goods unloading procedures:** We have improved our goods unloading processes by creating a designated, barrier-off section, reducing the risk of interactions between visitors and large vehicles and forklifts.
- **Comprehensive health and safety documentation:** New documents have been introduced, including Emergency Management Plans, a Health and Safety Manual, Standard Operating Procedures,

a Dangerous Goods Register, Fire Schemes developed in collaboration with Fire and Emergency, and an updated Risk Register. These documents enhance our commitment to health and safety.

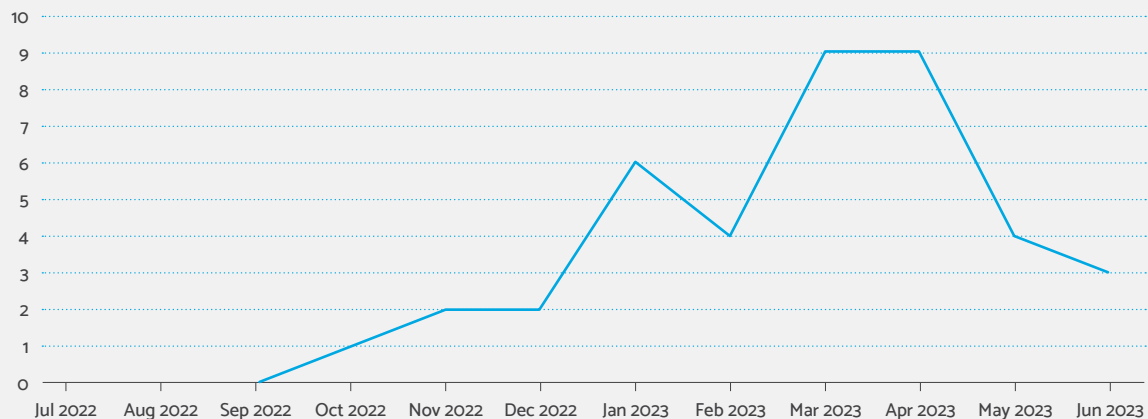
- **Employee well-being:** As part of our commitment to employee well-being, we introduced Hepatitis C vaccinations for our housekeeping team.
- **Workplace inspections and playground checks:** Regular workplace inspections and playground checks are conducted to maintain a secure and welcoming environment for all stakeholders.

These initiatives reflect our unwavering dedication to the safety, engagement, and overall well-being of our staff and visitors at Kaiteriteri Recreation Reserve.

ACCIDENTS AND INCIDENTS BY TYPE



REPORTED EVENTS



FACILITIES AND ENVIRONMENT

Ngā Mahi



The Facilities and Environment team covers Assets and Maintenance, Housekeeping and Cleaning, Foreshore and Ranger/Security services. FY2023 was the strongest year for Guest Services and our many accommodation offerings which directly impacts the Facilities and Environment team. They did a fantastic job of maintaining a very high standard across all facets including, cleaning, housekeeping, beach remediation, painting, lawn and land care, site remediation, drainage, spraying, gardening, security, fire protection, plumbing and electrical.

Much like our fresh approach in our other Reserve offerings, the Facilities and Environment team has seen some major changes to staffing and strategy over the last year. This has been driven by a mix of customer feedback post our guest survey and working hard to improve our Qualmark Silver Accreditation.

These are some of the key areas of attention over this last year and looking ahead:

- Campsite improvements including drainage and grass condition.
- Introduced innovative recycling and waste management improvements.
- Refurbishing apartments and ensuite cabins.
- New smart TVs for cabins.
- Improve camp WIFI.
- Hot water systems repairs and reviewing efficiencies.
- Block improvements and laundry upgrades.
- Securing key utilities contracts at more commercially favourable terms.

The Facilities and Environment team is led by Pete Muir with the support of Cleaning Supervisor Jeanette Hoffman and Head Ranger Hamish Brown leading the Ranger team through the summer along with Ray Mockler who oversees the boat ramp team.

We would like to highlight and specifically thank the efforts of all these team members who often work in challenging conditions, all weathers and at night to make our guest and visitor experience the very best it can be.

You will notice many changes happening around the Reserve as we continue to improve and grow our vast environment, along with the assets and facilities that

have stood the test of time but are now in need of some attention. There are also multiple sustainability projects underway and opportunities for guests and visitors to get involved in supporting the Reserve, wider environment and community. Keep a look out for our #LoveKaiteriteri campaign to see where you can be a part of the journey and chip in.

The 250 hectares of land that is under the management of the Kaiteriteri Recreation Reserve requires a significant amount of upkeep, attention, and maintenance. There is a large volunteer base that supports the Reserve in achieving pest and pine control, trapping, wildlife preservation, planting, track building and much more. Without these loyal and generous people, we could not be what we are today. A huge thank you to these exceptional groups of passionate supporters.

Operating expenses	2023
Beach and land replenishment costs	29,896
Camp supplies	59,399
Cleaning supplies, rubbish removal, pan charges	77,114
Ground maintenance	48,135
Health and safety	33,910
Heating, fuel and power	162,069
Insurances	45,178
Other operational costs	98,605
Vehicle and plant expenses	51,300
Wages – operations	813,864
Water supplied	46,119
Total operating expenses	1,465,590

TEAM MEMBER PROFILE

Pete Muir

FACILITIES AND ENVIRONMENT MANAGER



Growing up in Hokitika on the West Coast and finishing my trade as a mechanical engineer, the need to spread my wings was too great for a young man and the lure of fruit harvest and endless sunshine was too much. So, in 1980 I got experience in what the Nelson Tasman region could offer, and I chased every opportunity that came my way from flying like a bird, swimming in the deep seas and tramping over the horizons and it never seemed to rain!

Tasman was home now, and I managed to trap a hot seasonal worker who put up a mighty fight but who also found Tasman the special place to live. Karen and I worked hard to get a piece of Mahana which was a pine forest property with stumps and all... Paradise to us and we set about over the years to raise a house literary out of the ground (adobe block) running completely on the Nelson sun (PV solar and solar tubes), and planting a garden that our kids could swing off, along with an orchard and veggie garden that would provide meals at the ready.

We always made the opportunity to raise our amazing kids with an adventurous life which was right at our back door. Christmases were made up of caravanning all over New Zealand to find all the hidden gems that form lifelong memories. During this time, I was expanding my work experience to horticulture and growing things in the Nelson sun, from property development which included managing a nursery, to rental properties and dry stock beef.

To top it all off was a job as a horticulture engineer, including research and development on the farm to help out a major vegetable grower on the Waimea Plains into a thriving business.

Coming to the Kaiteriteri Recreation Reserve was a dream that I talked to Karen about, years of caravanning and hanging out in New Zealand at sweet spots and meeting complete strangers seemed to suit me perfectly. Once I got to meet the management team and downloaded the job description, I could see great opportunities to use my skills along with my crew to make this place one to share with thousands of holiday makers.

Hitting the ground running, we have introduced some innovative ideas including a recycling system that turns alloy cans into plants for the Reserve and collecting fish frames to fertilise local veggie gardens, amongst many other initiatives. Much attention has also been given to the campsites to improve the grass, drainage, levelling and shade cover, which is critical to the camping experience.

My aspirations for Kaiteriteri being the best coastal outdoor recreation experience are to improve the environment we are entrusted with but also doing this in a smarter and commercially viable way. As such, we have some big plans in the pipeline from hot water systems that in time will almost run on the sun to updated payment systems and processes to save costs and improve business performance.

There is a lot more work ahead, but my dream is to make sure what we do lasts and Kaiteriteri is here for generations to enjoy.



TEAM MEMBER FAREWELL AND GOODBYE

Vaughan Chisholm

FACILITIES AND ENVIRONMENT - HOUSEKEEPING AND CLEANING TEAM

With deepest sadness, the Reserve had to say goodbye to Vaughan Chisholm this year. After a long battle with his health he passed away in June of 2023.

Vaughan fought to the last day with a courage and selfless resilience that could only but be admired. Kaiteriteri was a special place for him, having lived in the wider area for more than 25 years and offering his services at the Reserve for the last four years.

Here's a few words from his close friend Jeanette Hoffman – Housekeeping and Cleaning Supervisor:

“Vaughan Chisholm was a remarkable member of the Kaiteriteri Recreation Reserve housekeeping team. He was fastidious with his cleaning and in all work ethics. Vaughan was one in a million, he had an extremely quirky style, with an incredible humour. He was kind and caring to guests and staff, and people were drawn to his charm. Vaughan leaves a large hole in the housekeeping team and his spirit still lingers. He gave so much to the Reserve, and it was a true honour to know and have him here”.

Kia ora Vaughan, the Reserve thanks you deeply for what you gave to the team and the value you added to the people you connected with, you have left a lasting impression on this special place.



Vaughan leaves a large hole in the housekeeping team and his spirit still lingers. He gave so much to the Reserve, and it was a true honour to know and have him here.



SUSTAINABILITY

Mahi Whakauka

#lovekaiteriteri



Kaiteriteri is one of New Zealand's most beautiful places, a place we all want to protect for future generations to enjoy.

#LoveKaiteriteri is the name of our sustainability project. Locals and visitors have fallen in love with Kaiteriteri, or "paradise" as they call it, for decades. The Kaiteriteri Recreation Reserve team are committed to sustainability ensuring that future generations can enjoy the 250 hectare Reserve containing lush native forestry and the crystal-clear waters of Kaiteriteri Beach.

REGENERATIVE PLANTING

We have ongoing projects to plant thousands of natives across the Reserve, with the support of locals and our people, including a programme to remove wilding pines. During Conservation Week 2023, our team planted more than 1,000 natives in the Reserve. We would like to thank the Nelson Regional Development Agency for its support. This is a long-term plan that we hope could return the 250 hectares of Reserve to natives by 2033, subject to available funding. Ask the team at the Reserve how you could help.

BETTER RECYCLING AND A REDUCTION IN LANDFILL, PLASTIC AND FOOD WASTE

At Kaiteriteri Recreation Reserve we are committed to reducing our carbon footprint, as you will appreciate this is a long-term journey, but we have several projects underway.

- To reduce the number of single-use cups going into landfill, we have partnered with Ideal Cups. Our Kākā Point Café customers will be encouraged to use a reusable cup when grabbing their favourite flat white (available free of charge) or you could bring your own or purchase one from our store. This project has the potential to prevent more than 30,000 single-use cups from going to landfill every year.
- Coloured glass recycling bins are placed throughout our campsite to enable them to be efficiently recycled in Richmond. Please take an extra 10 seconds when visiting to sort your recycling when visiting the Reserve.
- Our food waste from the Waterfront restaurant no longer goes to landfill, as we have a partnership with a local farmer who collects our waste for his animals.
- We are exploring options to reduce the number of drinks sold in plastic bottles in our stores, with plans for further drink stations and other alternatives.

- All the milk bottles used to make coffee in Waterfront and Kākā Point Café, are collected by Fonterra and recycled into reusable products.

LIGHT FOOTPRINT

We encourage our visitors to help keep New Zealand's environment free of litter and rubbish. This includes food scraps such as orange peel and apple cores. We have ample waste and recycling bins across the Reserve, however, we encourage our visitors to adopt our 'pack in and pack out' philosophy and take your rubbish away with you. This includes food scraps, so make your trip easier by bringing a bag or container that you can store rubbish in, and if you see any rubbish, please pick it up, even if it's not yours.

Our team and locals volunteer for regular beach tidies throughout the year and it's so disappointing to see the litter that people leave behind, so let's keep this place beautiful by each doing our bit.

BEACH REPLENISHMENT

Each year Mother Nature leaves her mark on Kaiteriteri Beach, washing the golden sands to the southern end of the beach and through to the estuary. Kaiteriteri Reserve provides the funding for the beach to be replenished before summer each year, moving approximately 2500 tonnes of sand, ensuring that it's looking its best for the summer visitors.

PREDATOR FREE

Our voluntary predator control team led by Rod Markham systematically works across the Reserve to protect the native wildlife with trappings lines throughout the Kaiteriteri Mountain Bike and beyond. Last year the team serviced 123 traps capturing 11 stoats and 102 rats.



COMMUNITY, EVENTS AND PARTNERSHIPS

Te Hapori me ngā Hononga



Protecting our environment
and supporting our
community through
enduring partnerships



The Kaiteriteri Recreation Reserve is proud to support our local community, schools, environmental projects, events and local athletes. Through much valued partnerships and community ties, we invest significant time, money and resources.

Kaiteriteri is a very small community and is dependent on the support of volunteers and donations to protect the environment, wildlife and fauna. The Reserve has a proud record of supporting many of these groups over the years including a predator control programme, Tasman Bay Guardians and Tasman Bay Blue Penguins.

Another huge part of the community is the Kaiteriteri Mountain Bike Park, which is an incredible asset for the region and the Reserve. It has been built and maintained by local volunteers and is supported by Kaiteriteri Recreation Reserve with funding and employment of a park manager.

The Reserve also provides a perfect adventure playground for young and old, both on land and sea. So, this year we will continue to support the Motueka High School Adventure Racing team in their endeavours to win the national championship.

NELSON REGIONAL DEVELOPMENT AGENCY (NRDA)

Through our gold marketing partner membership of the Visitor Sector Promotion Programme, we are a part of a strong, collaborative network of local businesses that NRDA promotes domestically and around the world.

Focus areas include:

- International trade marketing and education.
- Regional marketing presence.
- Niche marketing presence and consumer activity.
- Networking and business support.
- Light footprint.

TASMAN BAY GUARDIANS

A community-driven environmental organisation dedicated to preserving the stunning Tasman Bay. Through advocacy, education, and hands-on initiatives, they champion marine and coastal conservation. Their work fosters a sustainable relationship between people and the bay, ensuring its beauty for generations to come.

MANA WHAITAKE / WHITEBAIT CONNECTION

Through our financial support and provision of Reserve resources, we hosted Tasman Bay Guardians and Lower Moutere School's delivery of the now annual Mana Whaitake event. This fantastic event was aimed at the special Kaiteriteri environment, raising awareness of kaitiaki values, knowledge and renewing connections with the sea and its habitat.

LITTLE PENGUIN / KORORA CONSERVATION ACTIVITIES

The Love Our Little Blues community group continues to develop the conservation work undertaken and have been actively involved in predator trapping and other conservation work in the bays north and south of Kaiteriteri since 2018.

The trust undertakes projects to identify and help alleviate threats to little blues and foster a safer habitat for them, through nesting boxes, predator controls, and educating locals and visitors about the importance of dogs being on leads to protect our wildlife.

A survey of the coastline from Split Apple Rock to Tapu Bay using a penguin detection dog in 2020 identified 173 active burrows, indicating a population of over 300 blue penguins live on our stretch of coastline.



EVENTS

The Kaiteriteri Recreation Reserve supports, hosts and manages many significant events as they are a key component of the Reserve's unique recreational offer and partnership mix.

Abel Tasman Coastal Classic, October 2022

The Abel Tasman Coastal Classic is one of New Zealand's most popular trail runs, and for good reason. The course is stunning, the organisation is top-notch, and the atmosphere is electric. The event has grown from humble beginnings in 1994 to a sell-out each year, with 350 runners from all over the world coming to experience the magic of the Abel Tasman National Park.

The race starts at Awaroa and finishes at Mārahau, covering a distance of 33 kilometers. The course takes runners along the Abel Tasman Coast Track, which is known for its golden beaches, turquoise waters and lush native forest. Along the way, runners encounter stunning views of the Tasman Sea, as well as seals, dolphins and other wildlife.

The event is also a great way to raise money for charity, with a portion of the proceeds going to support the Abel Tasman National Park. Kaiteriteri Recreation Reserve is proud to sponsor the Abel Tasman Coastal Classic and host the pre-race registration and prize-giving dinner. We are committed to supporting this iconic event and helping to make it a success.

Waka Te Tasman, November 2022

We have a long and proud history of supporting and hosting Kaiteriteri's annual Waka Ama event run by the Motueka Waka Ama club in November. This is a spectacular weekend of outrigger action with strong culture, heritage and values.

Kaiteriteri Summer Events Series, January 2023

Sport Tasman hosted the Kaiteriteri Summer Events Series, including sandcastle building and karaoke to entertain the visitors to the Reserve. The aim of the events was to give guests and Kaiteriteri visitors an opportunity to get involved in free sport and recreation activities and provide them with the opportunity to socialise with others.

Kaiteriteri Big Bike Weekender, April 2023

The Kaiteriteri Big Bike Weekender is owned and managed by the Reserve and Kaiteriteri Mountain Bike Park Incorporated. It is the annual fundraiser and an important part of the regional mountain biking event calendar. Held in April over two days, it involved a six-hour relay followed by the Enduro and whip off. Day one is a festival of cycling, with competitors of all ages competing as teams or individuals, but most importantly aiming to win the fancy dress award! Day two is all about adrenaline-fueled downhill in the Enduro and then showcasing big air skills in the whip off. A huge thanks to the 200+ competitors, the Kaiteriteri mountain bike committee, volunteers, and sponsors for making this another great success.





Kaiteriteri Gold Trail Run, King's Birthday weekend June 2023

The first official King's Birthday weekend hosted the all-new Kaiteriteri Gold trail run – a trail run for all comers, through the incredible trails of the Kaiteriteri Mountain Bike Park, with three new courses (16km, 8km and the Rod Dixon Kids 3.2km mini trail), all off road. The event was organised by the Nelson based Active4Good team, and a total of 170 competitors took part on the day. This was a record turnout for the trail run, with 78 competitors completing the 16km course. It was a wonderful way to showcase the Kaiteriteri Recreation Reserve!

We expect this to become a regular event, and 2024 promises to attract up to 300 competitors. It was also great to see our Kaiteriteri Reserve team joining in the fun, well done to Nicola Bensemann, Logan van Geest and Martin Brock.

Mid-Winter Swim and Duck Race 2023

The Reserve is proud to support and host Riwaka School's main annual fundraising event. The weather gods eventually played ball, and the event was an enormous success. Many thanks to the organising team, stall holders, and everyone who joined in on the fun.



SPONSORED ATHLETES PROFILE

Motueka High School Adventure Racing team

This year was a great year for Motueka High School Adventure Racing. They competed in many events throughout the year including a 12-hour adventure race in Kaikōura at the start of the year. The team use these events as training for the Hillary challenge final, hosted by Hillary outdoors in the Tongariro National Park. This challenging five-day event is the ultimate outdoor competition, and includes two days problem solving, two days on a rogaine around the slopes of Mount Ruapehu and a six-hour multi-sport race on the last day. The team did exceptionally well coming fifth place, we are proud to support them.

GOVERNANCE

Mana Whakahaere



CHRIS HAWKES – Chair

Being on the Board of the Kaiteriteri Recreation Reserve is a unique and truly satisfying experience. I particularly value contributing to an organisation that is considerably different and not readily emulated elsewhere. People, health and safety, well-being, sustainability, financial stability, environmental restoration, cultural and historical factors are key elements we consider on an ongoing basis. Working with the Board and senior executive staff members who have skills, passion, initiative and a best practice business mind set is very rewarding and stimulating. I am committed to our vision of being the premiere coastal outdoor recreation destination in New Zealand.



TIM KING – Deputy Chair

As a lifetime resident of the Nelson region Kaiteriteri has always been part of my life, visits to the beach and school camps both as a child and as a parent. Great place to take visitors to show off our fantastic area and start to many adventures in Abel Tasman. More recently a great weekend destination for mountain biking. It's a privilege to be involved in the running of such an iconic location where all the proceeds are reinvested to improve the experience and meet the challenges of increasing numbers of visitors and residents.



MARIA FILLARY

I feel privileged to be serving on the Kaiteriteri Recreation Reserve Board whose mission is to provide affordable family recreation opportunities. I love that that the Reserve offers something for everyone. I know this to be true with my own family, we love biking in the mountain bike park, playing at the playground and exploring the beach. I'm looking forward to being a part of the next phase of planning to connect all parts of the Reserve and to ensure the values of the Reserve are forefront so future generations can continue to enjoy all that the Kaiteriteri offers.



MARK TOWNSEND

Kaiteriteri resonates for me as an active family destination. I have fond memories water skiing around the bay as a child and later recreating with my own family swimming at the beach, jumping off the bridge at high tide, competing against each other at mini golf, zooming down the flying fox, or riding mountain bikes down JAWS! Lots of fun equals lots of energy to burn at this stunning location. As the local Department of Conservation representative on the Board, I'm keen to ensure the local Kaiteriteri coastal and estuarine environment is managed in a sustainable way with natural aesthetic appeal. Stage 1 and 2 of the recent re-development project is complete and I am now looking forward to contributing to Stage 3 – the landscaping of the beach frontage, car parking and estuary to enhance this iconic location.



RENEE THOMAS

Growing up in Te Taihū, visits to Kaiterere were always special. Learning about my identity and whakapapa in the rohe has enhanced my connection to these places. With its rich history, the preservation and enhancement of this area is a priority so that generations to come may also experience the special qualities of Kaiterere. With the challenges that Covid-19 presented, the Board has been proactive and courageous with decision making, only possible with the backing of a strong and professional suite of staff. I look forward to progressing relationships between the Reserve and Manawhenua, while working with the team to progress the development of the Reserve to enhance the experience for current and future visitors to Kaiterere.



LEE-ANNE JAGO

Nō Waikato ahau heoi kei konei kei Kaiterere ahau e noho ana. Kaiterere is my home and a part of my everyday life. My husband and I live, work, play and bring up our children here. For these reasons I am committed to the vision of Kaiterere being the best coastal outdoor recreation experience in Aotearoa, I believe it is! I have a strong interest in preserving our natural environment for the generations to come and understand how fortunate we are to have such an iconic location that is reserved for all people to enjoy. I am committed to a sustainable and cultural focus, providing facilities while managing the natural unique character of Kaiterere.



ANEIKA YOUNG

My connection to Kaiterere is through my whakapapa relationship with the land and the local iwi Ngāti Rāua and Te Ātiawa. I spent my childhood with my whānau swimming, jumping off the bridge, boating, waka and baching. Later, I worked in the Abel Tasman as a walk and kayak guide. Kaiterere was where we started our trips and is known as the 'gateway to the Abel Tasman'. Kaiterere is a significant place for our iwi where our ancestors welcomed and first met the New Zealand Company in an agreement to support the arrival of settlers to the Tasman region. Not only does it have a rich history, but is a valuable taonga for our community and wider society providing recreational experiences and opportunities to engage with the natural world. My interest is to enhance and sustain the ecological and cultural integrity of Kaiterere, while ensuring we, as a board, are running a smooth, efficient and viable operation that supports connection of visitors to this amazing place.

FINANCIAL REPORT

Pūrongo Pūtea

FOR THE YEAR ENDED 30 JUNE 2023



STATEMENT OF RESPONSIBILITY

FOR THE YEAR ENDED 30 JUNE 2023

The Reserve Board is responsible for the preparation of these financial statements and the judgements used in them.

The Board is 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 for the year ended 30 June 2023 fairly reflect the financial position and operations of the Kaiteriteri Recreation Reserve Board.



Chris Hawkes
Chair



Tim King
Deputy Chair

30 November 2023

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEAR ENDED 30 JUNE 2023

REPORTING ENTITY

The Kaiteriteri Recreation Reserve Board as defined in Section 2 of the Reserves Act 1977, is appointed to manage the Kaiteriteri Reserve, Motueka and is a Crown entity in terms of the Public Finance Act 1989.

These Financial Statements encompass the following activities of the Kaiteriteri Recreation Reserve Board:

- Camping Ground Operations
- Retail Store Operations
- Restaurant Operations
- Harbour and Beach Administration
- Mountain Bike Park

The Recreation Reserve consists of 243 hectares of Crown land of which the camp occupies approximately 13 hectares. The balance of the area is tidal estuary and bush covered hills.

BASIS OF PREPARATION

These Financial Statements have been prepared in terms of Section 88 of the Reserves Act 1977. These financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand and section 41 of the Public Finance Act 1989. For this purpose the board has designated itself as a public benefit entity.

The financial statements have been prepared in accordance with The External Reporting Board (XRB) Public Benefit Entity (PBE) Accounting Standards Reduced Disclosure Regime (RDR) – Tier 2.

The Reserve Board has applied these standards as it is considered a Public Sector public benefit entity and total expenses are greater than \$2 million and less than \$30 million and is not publically accountable.

MEASUREMENT BASE

These Financial Statements have been prepared on the basis of historical cost.

The information is presented in New Zealand dollars rounded to the nearest dollar.

SPECIFIC ACCOUNTING POLICIES

a. Plant, property and equipment

All plant, property and equipment assets are initially recognised at cost, and subsequently, other than land which is not depreciated, are stated at cost less accumulated depreciation and impairment.

Cost includes expenditure that is directly attributable to the acquisition of the asset.

Depreciation of assets is calculated on a straight line basis so as to allocate the cost of the assets, over their estimated useful lives as follows:

- Land improvements: 12 – 67 years
- Buildings and fittings: 4 – 50 years
- Shop complex: 3 – 50 years
- Vehicles and motorised plant: 4 – 15 years
- Plant and equipment: 4 – 25 years
- Office equipment: 2 – 12 years
- Café/bar: 3 – 50 years



b. Goods and services tax

The Financial Statements have been prepared on a GST exclusive basis of accounting, except for debtors and creditors which are prepared on a GST inclusive basis.

c. Financial instruments

The Board is party to financial instrument arrangements as part of its everyday operations. Financial instruments are classified into the following categories:

Loans and receivables

Loans and receivables are initially recognised at fair value and subsequently measured at amortised cost using effective interest method.

Loans and receivables include:

- Cash and cash equivalents.
- Bank deposits.
- Foodstuff deposits.
- Trade receivables – short term receivables are recorded at the amount due, less any provision for uncollectability.

Available for sale assets

Shares in Foodstuffs (South Island) Ltd are recorded at the value at which they were issued as rebates by Foodstuffs. The fair value of the shares is not known. They are not publicly traded and the Board does not have access to the information necessary to reliably estimate fair value.

Financial liabilities measured at amortised cost

Financial liabilities are initially recognised at fair value and subsequently measured at amortised cost using effective interest method.

Financial liabilities include trade payables, they are recoded at their face value.

d. Inventories

Inventories are initially measured at cost and subsequently measured at the lower of cost and net realisable value. The cost of inventories is based on the first in first out (FIFO) principle and includes expenditure incurred in acquiring the inventories.

Net realisable value is the estimate selling price in the ordinary course of business, less the selling expense.

e. Taxation

Kaiteriteri Recreation Reserve Board is a public authority in terms of the Income Tax Act 2007 and is therefore exempt from paying income tax.

f. Budget figures

The budget figures are those approved by the Board at the beginning of the financial year. The budget figures have been prepared in accordance with generally accepted accounting practice and are consistent with the accounting policies adopted by the Board for the preparation of the financial statements.

g. Employee entitlements

Provision has been made in respect of the Board's liability for annual leave. Annual leave has been calculated on an actual entitlement basis. All entitlements are short-term employee benefits where the Board has a legal or constructive obligation to remunerate employees for services provided and that are expected to be settled wholly before 12 months after the reporting date. Short-term employee benefits are measured on an undiscounted basis and expensed in the period in which employment services are provided.

h. Revenue – accounting policy

Revenue is recognised when the amount of revenue can be measured reliably and it is probable that economic benefits will flow to the Board and measured at the fair value of consideration received or receivable.

The following specific recognitions criteria in relation to the Board's revenue streams must also be met before revenue is recognised.

1. Goods sold

Revenue from the sale of goods is measured at the fair value of the consideration received or receivable, net of returns and allowances, trade discount and volume rebates. Revenue is recognised when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of good can be estimated reliably, and there is no continuing management involvement of with the goods.

2. Services

Revenue from services is recognised to the extent that the service has been performed. Amounts received in advance of services performed are recognised as a liability until those services are performed.

3. Deposits in advance

Amounts received in advance, typically for accommodation products and services, to be provided in future periods are recognised as a liability until such time as the product or service is provided.

i. Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less.

CHANGES IN ACCOUNTING POLICIES

All policies have been applied on bases consistent with those used in previous years.

USE OF JUDGEMENTS AND ESTIMATES

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities income and expenses. Actual results may differ from those estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

a. Judgements

There are no significant judgements in the financial statements.

b. Assumptions and estimation uncertainties

Assumptions and estimation uncertainties that have a significant risk of resulting in a material adjustment in the year ended 30 June 2023 include the following:

- Key assumptions underlying determining the recoverable amounts for impairment testing.
- Useful life, recoverable amount, depreciation method and rate.

c. Change in accounting estimates

During the period there have been no changes to accounting estimates.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEAR ENDED 30 JUNE 2023

2022 (\$)		2023 (\$)	2023 Budget (\$) unaudited
Revenue from exchange transactions			
2,215,777	Store	2,573,703	2,332,000
2,699,599	Camp	2,997,294	2,719,580
227,612	Reserve	245,620	155,821
1,818,798	Restaurant	1,646,170	2,210,000
6,961,786	Total revenue	7,462,786	7,417,401
Operating expenditure (Note 1)			
3,505,218	Personnel	3,668,304	3,423,347
3,587,079	Other operating expenses	3,731,598	3,851,267
460,579	Depreciation	473,485	455,000
7,552,876	Total operating expenditure	7,873,388	7,729,614
1,281	Total finance income	17,607	–
10,386	Total finance expenses	11,956	5,851
(600,195)	Net surplus/(loss) for year	(404,950)	(318,064)
–	Other comprehensive revenue	–	–
(600,195)	Total comprehensive revenue/(expense)	(404,950)	(318,064)



STATEMENT OF MOVEMENTS IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2023

2022 (\$)		2023 (\$)	2023 Budget (\$) unaudited
10,343,779	Equity at 1 July	9,743,585	9,743,585
Total comprehensive revenue/(expense) for the year			
(600,195)	Total comprehensive revenue/(expense)	(404,950)	(318,064)
9,743,585	Equity at 30 June	9,338,635	9,425,521

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2023

2022 (\$)		2023 (\$)	2023 Budget (\$) unaudited
Current assets			
1,252,508	Cash and cash equivalents (Note 2)	1,161,341	1,184,810
80,477	Accounts receivable – from exchange transactions	103,985	90,000
76,888	Foodstuff – deposits (Note 3)	44,616	45,000
186,317	Stock on hand (Note 5)	161,207	160,000
1,596,190		1,471,149	1,479,810
Non-current assets			
59,217	Foodstuff pref shares (Note 4) investments	54,080	42,979
8,917,732	Plant, property and equipment (Note 9)	8,634,910	8,662,732
8,976,949		8,688,990	8,705,711
10,573,139	Total assets	10,160,139	10,185,521
Current liabilities			
165,862	Accounts payable – employee	202,031	170,000
126,790	Accounts payable – from exchange transactions	122,750	150,000
298,976	Deposits in advance	334,519	300,000
17,930	Goods and services tax	39,827	20,000
97,727	BNZ loan – current portion (Note 6)	104,122	100,000
707,285		803,248	740,000
Non-current liabilities			
122,269	BNZ term loan (Note 6)	18,257	20,000
829,554	Total liabilities	821,504	760,000
9,743,585	Equity – accumulated comprehensive revenue and expense	9,338,635	9,425,521
10,573,139	Liabilities and equity	10,160,139	10,185,521

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2023

2022 (\$)		2023 (\$)	2023 Budget (\$) unaudited
Cash flows from operating activities			
<i>Cash was provided from:</i>			
6,844,598	Receipts from customers	7,411,557	7,410,144
1,281	Interest received	17,607	–
2,258	Dividends received	2,110	–
(19,842)	GST (net)	18,301	3,855
6,828,295		7,449,575	7,413,999
<i>Cash was applied to:</i>			
4,240,086	Payments to suppliers	3,710,001	3,804,767
2,959,714	Payments to employees	3,632,135	3,419,209
10,386	Bank finance expenses	11,956	5,851
7,210,186		7,354,092	7,229,827
(381,891)	Net cash inflow / (outflow) from operating activities	95,483	184,172
Cash flows from investing activities			
<i>Cash was provided from:</i>			
45,019	Reducing Foodstuffs investment	101,629	48,126
45,019		101,629	48,126
<i>Cash was applied to:</i>			
241,272	Purchase of plant, property and equipment	190,663	200,000
241,272		190,663	200,000
(196,253)	Net cash inflow / (outflow) from investing activities	(89,034)	(151,874)
Cash flows from financing activities			
219,996	BNZ loan funds (net)	(97,617)	(100,000)
219,996	Net cash inflow / (outflow) from financing activities	(97,617)	(100,000)
(358,148)	Net increase / (decrease) in cash held	(91,167)	(67,698)
1,610,655	Add cash at start of year	1,252,508	1,252,508
1,252,507	Balance at end of year	1,161,341	1,184,810
<i>Comprising:</i>			
1,252,508	Cash and cash equivalents	1,161,341	1,184,810
1,252,508		1,161,341	1,184,810

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2023

1. EXPENDITURE BREAKDOWN

2022 (\$)		2023 (\$)	2023 Budget (\$) unaudited
Operating expenditure			
2,176,148	Direct purchases	2,196,712	2,312,299
2,897,304	Wages	2,932,270	2,721,883
607,914	Management and board fees	736,034	701,464
221,177	Repairs and maintenance	263,030	292,316
103,257	Marketing and sponsorship	112,243	117,778
1,086,497	Other expenses	1,159,613	1,128,874
460,579	Depreciation	473,485	455,000
7,552,876	Total expenses	7,873,388	7,729,614

2. CASH AND CASH EQUIVALENTS

2022 (\$)		Interest rate	2023 (\$)
25,330	Bank operational accounts	0.275%	44,091
1,011,304	On call funds in bank	0.275%	974,581
177,755	Tagged funds held on call	0.275%	116,462
38,119	Cash on hand	–	26,207
1,252,508	Total cash and cash equivalents		1,161,341

The cash and cash equivalents balance includes \$116,462 (2022: \$177,755) of loan funds drawn down, and tagged for, but not yet spent on the major Spatial Development Planning project.

3. FOODSTUFFS DEPOSITS

Deposits are non-transferable with variable interest rates ranging between 0% and 5.25% (2022: 0% – 2.50%). These relate to purchase rebates.

4. FOODSTUFFS SHARES

Shares are non-transferable redeemable preference shares with a face value of \$1.00 each. These relate to purchase rebates. The shares are held at their face value as there is no market to determine their fair value.

2022 (\$)		2023 (\$)
64,053	Opening shares	59,217
11,215	Plus shares received	11,101
(16,051)	Less shares redeemed	(16,238)
59,217	Closing shares	54,080



5. INVENTORY

No stock has been pledged as security for liabilities, or are subject to retention of title clauses.

2022 (\$)		2023 (\$)
88,014	Retail inventory	93,048
58,855	Food and beverage inventory	30,568
39,448	Accommodation supplies	37,591
186,317	Total inventory on hand	161,207

There is no provision for impairment of inventory recognised at balance date.

6. BANK LOAN FINANCE

With the necessary approval from the Minister of Finance, Bank of New Zealand by way of General Security Agreement, financed a term loan on the following terms:

- Drawdown date: August 2021
- Maturity date: July 2024
- Purpose: Funding of working capital – WSP Spatial Development Project
- Interest rate: 8.69%
- Repayment term: 36 months
- Opening drawdown: \$300,000
- Repayments: \$97,617 (2022: \$80,004)
- Closing balance: \$122,379
- Current portion repayable in next 12 months: \$104,122

7. CAPITAL COMMITMENTS

As at 30 June 2023 the Board had committed to, but not yet paid a budgeted amount of \$117,779 (2022: \$145,067) to WSP to undertake the Spatial Development project work. This project work has spanned several years to date and is expected to cover at least another year.

In August 2023 this project was decreased in size and a reduced fee of \$60,200 was committed to.

There are no other capital commitments in relation to the 2023 financial year (2022: Nil).

8. SUBSEQUENT TO BALANCE DATE

There were no subsequent events.

9. PROPERTY, PLANT AND EQUIPMENT

Land

The land on which the café/restaurant is situated, on the beach front, along with land on Martins Farm Road has been gazetted to form part of the Recreation Reserve. It is included as an asset as the Board financed both purchases and has the use and control of them.

The Crown land (including the above two properties & the additional 181.28 hectares), managed by the Reserve Board has a current Rateable Valuation of \$14,150,000 (2020 \$12,500,000).

9. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Movements for each class of property, plant and equipment are as follows:

Asset type	Cost			
	Opening balance (\$)	Additions (\$)	Disposals (\$)	Closing balance (\$)
Admin and office equipment	172,726	20,048	–	192,774
Buildings and fitout	5,688,376	74,651	–	5,763,026
Land	383,184	–	–	383,184
Land improvements	1,585,576	–	–	1,585,576
Plant and equipment	958,410	53,710	–	1,012,120
Restaurant	2,751,080	41,644	–	2,792,724
Retail store	2,704,113	–	–	2,704,113
Vehicles and motorised plant	259,060	5,740	7,558	257,243
Total	14,502,524	195,793	7,558	14,690,760

Asset type	Accumulated depreciation			
	Opening balance (\$)	Depreciation for the year (\$)	Disposals (\$)	Closing balance (\$)
Admin and office equipment	106,173	20,479	–	126,651
Buildings and fitout	1,688,645	160,067	–	1,848,712
Land	–	–	–	–
Land improvements	841,067	55,590	–	896,656
Plant and equipment	876,307	16,563	–	892,869
Restaurant	1,045,509	128,938	–	1,174,446
Retail store	637,402	70,416	–	707,817
Vehicles and motorised plant	193,897	19,006	264	212,639
Total	5,388,999	471,057	264	5,859,793

Asset type	Carrying value 2022 (\$)	Carrying value 2023 (\$)
Admin and office equipment	46,505	46,074
Buildings and fitout	3,925,080	3,839,663
Land	383,184	383,184
Land improvements	744,509	688,920
Plant and equipment	28,393	65,541
Restaurant	1,663,927	1,576,633
Retail store	2,066,711	1,996,295
Vehicles and motorised plant	59,423	38,599
Total	8,917,732	8,634,910

The Bank of New Zealand hold a 'Perfected Security interest in all present and after acquired property of Kaiteriteri Recreation Reserve'.

10. KEY MANAGEMENT PERSONNEL COMPENSATION

Remuneration paid during the year:

	2022 (\$)	2023 (\$)
Board remuneration paid	62,518	72,191

The Board consists of six appointed members, one co-opted member chairing the Audit and Risk Committee, one representative for the Department of Conservation who is not paid by the Reserve.

	2022 (\$)	2023 (\$)
Full-time paid management positions	751,967	906,158

During the 2023 year organisational changes were made to roles and responsibilities leading to existing team members being included in the management team. In addition to a new CEO, a further three senior staff positions changed personnel. 13 people in total held 10 positions (2022: Eight positions in place.)

11. FINANCIAL INSTRUMENTS CATEGORIES

The carrying amounts of financial assets and liabilities in each of the financial instrument categories are as follows:

	2022 (\$)	2023 (\$)
Loans and receivables		
Cash and cash equivalents	1,252,508	1,161,341
Foodstuff deposits	76,888	44,616
Receivables	80,477	103,985
Available for sale assets		
Foodstuffs deposits	59,217	42,979
Financial liabilities		
Trade payables	126,790	122,750

12. STATEMENT OF CONTINGENT LIABILITIES AND ASSETS

No contingent liabilities or assets existed for the year ended 30 June 2023 (2022: Nil).

13. RELATED PARTIES

Board member T King is Mayor of Tasman District Council. During the year, the Board was involved in various transactions with Tasman District Council, these included the payment for water, rubbish, sewerage services and annual operating licenses. These were at rates no more favourable than other similar entities. Board members L Jago and M Fillary have association with concession holders, a revenue source of the board. The total revenue is at full commercial rates.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KAITERITERI RECREATION RESERVE BOARD'S FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

The Auditor-General is the auditor of Kaiteriteri Recreation Reserve Board (the Reserve Board). The Auditor-General has appointed me, Warren Johnstone, using the staff and resources of BDO Christchurch Audit Limited, to carry out the audit of the financial statements of the Reserve Board on his behalf.

OPINION

We have audited the financial statements of the Reserve Board on pages 52 to 62, that comprise the statement of financial position as at 30 June 2023, the statement of comprehensive revenue and expense, statement of movements in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion, the financial statements of the Reserve Board on pages 52 to 62:

- present fairly, in all material respects:
 - » its financial position as at 30 June 2023; and
 - » its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Accounting Standards Reduced Disclosure Regime.

Our audit was completed on 30 November 2023. This is the date at which our opinion is expressed.

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

BASIS FOR OUR OPINION

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

RESPONSIBILITIES OF THE BOARD FOR THE FINANCIAL STATEMENTS

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

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

In preparing the financial statements, the Board is responsible on behalf of the Reserve Board for assessing the Reserve Board's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to liquidate the Reserve Board or to cease operations, or there is no realistic alternative to do so.

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

RESPONSIBILITIES OF THE AUDITOR FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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

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

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Reserve Board's approved budget.

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

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

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

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

OTHER INFORMATION

The Board is responsible for the other information. The other information comprises the information included on pages 4 to 51 and page 66, but does not include the financial statements, and our auditor's report thereon.

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

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

INDEPENDENCE

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

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



Warren Johnstone
BDO Christchurch Audit Limited
On behalf of the Auditor-General
Christchurch, New Zealand



DIRECTORY

BOARD OF DIRECTORS

Chris Hawkes (Chair)
Tim King (Deputy Chair)
Maria Fillary
Renee Thomas
Aneika Young
Lee-Anne Jago
Mark Townsend

SECRETARY

Nicola Bensemann

MANAGEMENT TEAM

Mason Fitzgerald (Chief Executive Officer)
Nicola Bensemann (Finance Manager)
Craig Buckland (People and Safety Manager)
Joel Naf (Food and Beverage General Manager)
Martin Brock (Sales and Marketing Manager)
Angie Williams (Guest Services Manager)
Ross Maley (Kaiteriteri Mountain Bike Park Manager)
Pete Muir (Facilities and Environment Manager)
Sarah Pye (Kaiteriteri On the Spot Store Manager)

SOLICITORS

McFadden McMeeken Phillips
187 Bridge Street, Nelson 7010

BANKERS

Bank of New Zealand
181 High Street, Motueka

AUDIT AND RISK COMMITTEE

John Murray (Chair)

AUDITOR

BDO Christchurch (on behalf of the Auditor-General)

REGISTERED OFFICE

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Te Rāhui Rēhia o Kaitereterē

Kaiteriteri

Recreation Reserve

Reserve Apartments
Reserve Camp
Kaiteriteri Store

on the
spot

KĀKĀ POINT
COFFEE

KAITERITERI
Waterfront
EST 1954

GONE
BURGERS

Kaiteriteri
Marine Reserve

GOLD LEVEL
Wetland, New Zealand

QUAL
MARK
GOLD

KAITERITERI
RECREATION RESERVE

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