

## Debtors Analysis

As at 30 April 2020	Council		
	Apr-20 \$'000	Apr-19 \$'000	Variance \$'000
<b>From non-exchange transactions</b>			
Trade receivables	3,659	875	2,784 *1
Infringement receivables	2,202	2,193	9
Rates receivables	4,538	3,462	1,076 *2
New Zealand Transport Agency	1,317	3,013	(1,696) *3
Other	169	159	10
Allowance for doubtful debts	(1,849)	(1,718)	(131) *4
	<b>10,036</b>	<b>7,984</b>	<b>2,052</b>
<b>From exchange transactions</b>			
Trade receivables	4,374	4,535	(161)
Other	1,021	2,818	(1,797) *5
Allowance for doubtful debts	(694)	(379)	(315) *4
	<b>4,701</b>	<b>6,974</b>	<b>(2,273)</b>
	<b>14,737</b>	<b>14,958</b>	<b>(221)</b>
<b>Age analysis</b>			
<b>Trade and other receivables (excluding rates)</b>			
	Council		
	Apr-20 \$'000	Apr-19 \$'000	Variance \$'000
Current (0-30 days)	6,718	9,237	(2,519) *5
31-60 days *	990	502	489
61-90 days *	1,011	456	555
90 days + *	4,022	3,398	624
	<b>12,742</b>	<b>13,593</b>	<b>(851)</b>
<b>Rates receivables</b>			
Current year rates (overdue) *	3,392	2,247	1,145 *2
Previous years rates *	1,146	1,215	(69)
	<b>4,538</b>	<b>3,462</b>	<b>1,076</b>
Allowance for doubtful debts	(2,543)	(2,097)	(446) *4
<b>Total receivables</b>	<b>14,737</b>	<b>14,958</b>	<b>(221)</b>

\* Amounts are considered past due.

### Commentary

- \*1 Increase in Development Contributions outstanding at month end in FY20 \$3.6m (\$2.08m current <31days) vs FY19 \$0.8m
- \*2 Increase in outstanding current years rates receivable. Note this excludes quarter 4 instalment which was not due until 29 May 2020
- \*3 NZTA receivable for April '19 included an accrual for both March and April as late invoice generated to NZTA (Mar \$1.6m and Apr \$1.3m)
- \*4 Increase in the allowance for doubtful debts is mostly due to an increase in unpaid parking infringements that are now greater than 720days overdue which we take the full 100% as provision.
- \*5 Decrease in YTD GST refund position of \$937k  
April '19 included a monthly accrual for Skyline \$137k and Shotover Jet \$103k lease income which were not accrued in April '20 due to Covid-19 impact.