

(f) *Valuation of Investments*—All investments are shown at cost with the exception of New Zealand Government stock.

On the basis that Government stock will normally be held to maturity the bank considers it appropriate to record such stock at nominal value. Discounts and premiums on nominal value of Government stock are amortised over the term of the investment on a straight line basis.

The market value of Government Stock as at 31 March 1985 was \$15,448,351.

The Government Guarantee of Depositors' Fund including accrued interest in terms of Section 44 of the Trustee Banks Act 1983 and subsequent amendments was in force at balance date and continues to remain in force. However, the requirement to hold New Zealand Government Stock pursuant to the same Act was removed on 11 February 1985.

(g) Mortgages approved but not uplifted as 31st March 1985 totalled \$311,500.

REPORT OF THE AUDITORS

WE report that we have audited the books and accounts of the Westland Savings Bank for the year ended 31st March 1985 and have obtained all the information and explanations we have required.

In our opinion the accompanying profit and loss account, balance sheet, statement of changes in financial position of the bank at 31st March 1985 and the results of the year ended on that date, determined in accordance with the historical cost basis of accounting and in accordance with section 43 of the Trustees Savings Bank Act 1983.

MARSHALL & HEAPHY, Chartered Accountants.

16 May 1985.

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GENERAL PUBLICATIONS

SAFETY IN SMALL CRAFT

By Captain G. Wearing

241 p. 1982. Illustrated. \$14.50 plus \$1.50 p & p

This rewritten edition of *Safety in Small Craft* is an attempt by the Small Boat Safety Committee to ensure that the information so essential to good boating is once more available in an up-to-date form.

ABOUT NEW ZEALAND

MINISTRY OF FOREIGN AFFAIRS

40 p. 1982. Illustrated. \$4.95 plus 55c p & p

Designed with our overseas friends in mind, *About New Zealand* is a booklet which briefly describes the land, its people at work, and play, trade, and relationships with other nations and areas: industry and energy; health and welfare. The text is complimented by over 60 colour photographs.

PUBLIC AND PRIVATE ENTERPRISE IN NEW ZEALAND

Edited by R. C. Mascarenhas

133 p. 1984. \$15.00 plus \$1.50 p & p

This volume is the result of a conference "Public enterprise and Private enterprise: Protagonist or Partners?" sponsored by the New Zealand Institute of Public Administration. The conference took place from 23-25 August 1982, at Dunedin, and its purpose was to examine the relative roles of the public and private sectors and to identify the social and political issues which are likely to have significant implications for public administration.

THE NEW ZEALAND GAZETTE

The last *New Zealand Gazette* for 1985 will be published on Thursday, 19 December 1985.

Notices for this Gazette from Government departments must be received by the Gazette Clerk, Department of Internal Affairs, Wellington, by noon on Tuesday, 17 December 1985.

Advertisements will be accepted by the Government Printer, c/o Gazette Clerk, Government Printing Office, Private Bag, Wellington until noon on Wednesday, 18 December 1985.

The first Gazette for 1986 will be published on Thursday, 9 January 1986.

Advertisements are charged at the rate of 20c per line.

All advertisements should be written or typed on one side of the paper, and signatures, etc., should be written in a legible hand.

Price \$3.20

THE NEW ZEALAND GAZETTE

The *New Zealand Gazette* is published on Thursday afternoon of each week. Notices from Government departments must be received by the Gazette Clerk, Department of Internal Affairs, Wellington, by noon on Tuesday. Advertisements will be accepted by the Government Printer, c/o Gazette Clerk, Government Printing Office, Private Bag, Wellington until noon on Wednesday.

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CANCELLED NOTICES

Advertisements cancelled after being accepted for printing in the *Gazette* will be subject to a charge of \$8.00 for setting up and deleting costs.

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