

Waimakariri District Council

Audit and Risk Committee

Agenda

Tuesday 14 November 2023

9am

Council Chambers
215 High Street
Rangiora

Members:

Cr Neville Atkinson (Chairperson)

Cr Tim Fulton

Cr Jason Goldsworthy

Cr Joan Ward

Cr Paul Williams

Mayor Dan Gordon (ex officio)

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A MEETING OF THE AUDIT AND RISK COMMITTEE WILL BE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA ON TUESDAY 14 NOVEMBER 2023 AT 9AM.

Recommendations in reports are not to be construed as
Council policy until adopted by the Council

BUSINESS

Page No

1 **APOLOGIES**

2 **CONFLICTS OF INTEREST**

Conflicts of interest (if any) to be reported for minuting.

3 **CONFIRMATION OF MINUTES**

3.1 **Minutes of a meeting of the Audit and Risk Committee held on Tuesday 12 September 2023**

9-16

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of a meeting of the Audit and Risk Committee, held on 12 September 2023.

3.2 **Matters Arising**

4 **PRESENTATION/DEPUTATION**

4.1 **Oxford Promotions Association – Annual Report**

Representatives from the Oxford Promotions Association will be in attendance to provide the Committee with an update on works being done by the Oxford Promotions Association.

4.2 **Kaiapoi Promotions Association – Annual Report**

Representatives from the Kaiapoi Promotions Association will be in attendance to provide the Committee with an update on works being done by the Kaiapoi Promotions Association.

4.3 **Rangiora Promotions – Annual Report**

Representatives from the Rangiora Promotions Association will be in attendance to provide the Committee with an update on works being done by the Rangiora Promotions Association.

4.4 **Enterprise North Canterbury – Annual Report**

Heather Warwick will be in attendance to provide the Committee with an update on works being done by Enterprise North Canterbury.

5 REPORTS

5.1 Annual Report for Enterprise North Canterbury for the year ending 30 June 2023 – Nicole Robinson (General Manager Finance and Business Support) and Simon Hart (General Manager Strategy, Engagement and Economic Development)

Heather Warwick (Chief Executive of Enterprise North Canterbury) will be in attendance.

17-52

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 231017165674.
- (b) **Receives** the Audited Annual Report to 30 June 2023.
- (c) **Circulates** this report to all Community Boards.

5.2 Enterprise North Canterbury (ENC) Strategic Plan Update – Simon Hart (General Manager Strategy, Engagement and Economic Development)

53-88

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No 231031174186.
- (b) **Endorses** Updated Enterprise North Canterbury Strategic Plan 2024 – 2034.
- (c) **Notes** the attached 2024/25 Proposed Enterprise North Canterbury Budget Summary.
- (d) **Notes** the current total allocation of Council funding to ENC for the 2023/24 financial year is \$696,870 and proposed to be increased to \$719,870 for the first year of the 2024/34 draft LTP, the later yet to be considered by council and to be consulted on next year.
- (e) **Notes** that Enterprise North Canterbury will work alongside council staff to develop options for implementation of core strategies such as the new Waimakariri Economic Development Strategy, in time for the 2025/26 Annual Plan process.
- (f) **Circulates** this report to all Community Boards.

5.3 Annual Report for Te Kōhaka o Tūhaitara Trust for the year ended 30 June 2023 – Nicole Robinson (General Manager Finance and Business Support) on behalf of Te Kōhaka o Tūhaitara Trust

Joseph Hullen (Chairperson Te Kōhaka o Tūhaitara Trust) and Nick Chapman (General Manager Te Kōhaka o Tūhaitara Trust) will be in attendance.

89-128

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 231031174213.
- (b) **Receives** the Annual Report for Te Kōhaka o Tūhaitara Trust for the year ended 30 June 2023.
- (c) **Acknowledges** the work carried out by the Trust and thanks the Trustee's, and staff for their efforts.
- (d) **Circulates** the report to the Community Boards for information.

5.4 Exempting the Waimakariri Public Arts Trust from reporting on performance requirements under the Local Government Act 2002 – Paul Christensen (Finance Manager) and Micheal Garrod (Accountant)

129-132

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 231024169418.

AND

THAT the Audit and Risk Committee recommends:

THAT the Council:

- (b) **Approves** the exemption for the Waimakariri Public Arts Trust from reporting on performance requirements under the Local Government Act 2002.
- (c) **Notes** Council may revoke the exemption at any time.
- (d) **Notes** Council must review an exemption every three years.
- (e) **Notes** it is recommended that the Trust amends the Trust Deed to remove the requirement of an audit.
- (f) **Notes** that unaudited financial statements signed by the Chair and another Trustee will be provided to Council annually, with a 6-month progress report.
- (g) **Notes** the 2020/21, 2021/22 and 2022/23 financial years will be audited by Audit New Zealand.
- (h) **Notes** that the Statement of Intent's were not prepared for 2020/21, 2021/22 and 2022/23.
- (i) **Recommends** that the Trust financial statements are audited when in each of the two preceding financial years, the operating expenditure of the Trust is more than \$550,000.

5.5 Audit New Zealand Management Report for the year ended 30 June 2023 – Nicole Robinson (General Manager Finance and Business Support)

133-180

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 231031173848.
- (b) **Receives** Audit New Zealand's Management Report for the year ending 30 June 2023 (TRIM 231031173846).
- (c) **Notes** there are no significant matters arising from the management letter. Audit New Zealand have made a number of recommendations where systems could be improved and these improvements have been made or are programmed to be completed.

5.6 Financial Report for the period ended 30 September 2023 – Paul Christensen (Finance Manager)

181-222

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No.231031173772.
- (b) **Notes** the surplus for the period ended 30 September 2023 is \$1.4 million. This is \$0.2 million under budget. The variations are explained in sections 4.2 & 4.3.

5.7 Fraud Policy Update – Paul Christensen (Finance Manager)

223-229

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 231030173234.
- (b) **Approves** the adoption of the updated Fraud policy.

5.8 Non-Financial Performance Measures for the quarter ended 30 September 2023 – Helene Street (Corporate Planner)

230-273

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 231101174505.
- (b) **Notes** 82 (74%) of performance measures for the first quarter of the 2023/24 financial year were achieved, and 27 were not achieved.
- (c) **Notes** eight of the 27 measures that did not meet target were within 5% of being achieved.
- (d) **Notes** two measures will be reported later in the financial year.
- (e) **Notes** all measures were reviewed and incorporated into the 2021-2031 Long Term Plan. All measures are currently being reviewed for the 2024-2034 Long Term Plan.

5.9 2023/24 Capital Works September Quarterly Report – Don Young (Senior Engineering Advisor), Gerard Clearly (General Manager Utilities and Roading) and Chris Brown (General Manager Community and Recreation)

274-314

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 231102175227.
- (b) **Notes** the actual and predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$85.98million total capital spend, \$17.4million (20%) has been completed and \$74.41million (86%) is predicted to be completed (subject to weather and other matters outside our control).
- (d) **Notes** that initial progress towards achieving the 23/24 capital works programme has been good with most projects allocated, with activity well underway. However, there are a number of projects either delayed or at risk, as reported elsewhere, and these will be closely monitored by staff to seek opportunities for improvement.

6 PORTFOLIO UPDATES

6.1 Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward

6.2 Communications and Customer Services – Councillor Joan Ward

7 QUESTIONS

8 URGENT GENERAL BUSINESS

9 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

In accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be), it is moved:

1. That the public be excluded from the following parts of the proceedings of this meeting:
 - Item 9.1 Confirmation of Minutes of the Public Excluded portion of the Audit and Risk Committee meeting on 12 September 2023
 - Item 9.2 Update on Insurance Matters

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

Meeting Item No. and subject	Reason for excluding the public	Grounds for excluding the public-
9.1 Confirmation of Minutes of the Public Excluded portion of the Audit and Risk Committee meeting on 12 September 2023	Good reason to withhold exists under section 7	To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations. To prevent the disclosure or use of official information for improper gain or improper advantage (s 7(2)(h)(j)).
9.2 Update on Insurance Matters	Good reason to withhold exists under section 7	To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations) (s 7(2)(i)).

CLOSED MEETING

See Public Excluded Agenda.

OPEN MEETING

NEXT MEETING

The next meeting of the Audit and Risk Committee will be held on Tuesday 12 December 2023 at 9am.

WAIMAKARIRI DISTRICT COUNCIL

MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBERS, CIVIC BUILDINGS, HIGH STREET, RANGIORA ON TUESDAY, 12 SEPTEMBER 2023, AT 8AM.

PRESENT

Deputy Mayor N Atkinson (Chairperson), Councillors T Fulton, J Goldsworthy, J Ward and P Williams.

IN ATTENDANCE

Councillor P Redmond.

J Millward (Chief Executive) (via Teams), G Cleary (General Manager Utilities and Rooding), P Christensen (Finance Manager) D Young (Senior Engineering Adviser), S Nichols (Governance Manager), T Kunkel (Governance Team Leader) and K Rabe (Governance Adviser).

1 APOLOGIES

There were no apologies.

2 CONFLICTS OF INTEREST

No conflicts of interest were declared.

3 CONFIRMATION OF MINUTES

3.1 Minutes of a meeting of the Audit and Risk Committee held on Tuesday 8 August 2023

Moved: Councillor Williams

Seconded: Councillor Fulton

THAT the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of a meeting of the Audit and Risk Committee, held on 8 August 2023.

CARRIED

3.2 Matters Arising

There were no matters arising from the Minutes.

4 PRESENTATION/DEPUTATION

Nil.

5 REPORTS

5.1 2022/23 Capital Works June Annual Report – D Young (Senior Engineering Advisor), G Cleary (General Manager Utilities and Rooding) and C Brown (General Manager Community and Recreation)

G Cleary and D Young were in attendance to present the end-of-year Capital Works Report. G Cleary noted that in March 2023, staff predicted that 88% of the Capital Works

Programme would be completed by the end of the financial year. However, only 80.7% was delivered, due mainly to delays experienced with some of the larger and more complex projects, nevertheless, all of the Shovel Ready Projects had been completed.

Councillor Williams raised a concern regarding the request for budgets to be brought forward to allow work to be done when there was a backlog of uncompleted work. G Cleary explained that while some projects showed as incomplete, most of the work had already been done, and there was just further tidying up to be done before receiving a practical completion status. Also, buffers were included in the Capital Works Programme to enable certain work to be brought forward if required. The work requested to be brought forward was flood-related infrastructure repairs. G Cleary acknowledged that the current programme was fairly ambitious but believed it was deliverable, and there were monitoring and tracking processes to assist in keeping the programme on track.

Councillor Fulton queried if the Council set criteria and timelines for work to be carried out, as contractors may be delaying the completion of work due to using the wrong equipment. G Cleary replied that the Council did not get involved with the contractors' methods and relied on their common sense and resources to carry out the contract to the set expectations and outcomes required.

Deputy Mayor Atkinson questioned the number of overspends highlighted in red on the graphs attached to the report. D Young responded that the budgets covered several areas of projects, and while some may be overspent, others were underspent, and the result was that they balanced out. Deputy Mayor Atkinson suggested that it would be helpful to have a summary at the end of the section summarising the corresponding over and underspends. D Young acknowledged that the method of showing this information could be made more explicit, and he would review the report format to ensure that this information was more understandable.

Councillor Ward acknowledged the last few difficult years, which negatively impacted the delivery of the Capital Works Programme. She wondered if the delivery of this year's programme would suffer a similar fate if another weather event or some other natural disaster hit the district. G Cleary noted that there had been learnings from dealing with the lack of resources due to natural disasters and delivering Shovel Ready Projects on time. He believed that the team had refined processes and disciplines and that a separate team had been formed to deal with weather events in the future, which would free up staff to continue business as usual work.

Councillor Goldsworthy queried if weather considerations were factored into projects. G Cleary replied that there were buffers included in the programme, however, the contractors also took into account weather when tendering for the work. If, however, a project was likely to be significantly delayed, staff would report back to the Council on this individually.

Councillor Redmond sought clarity on the status of the Tuahiwi path and was advised that this project was 99% completed, however, it had a few outstanding issues, which meant it could not be classified as 'Practical Completion' but would be completed shortly. Councillor Redmond then enquired about the other projects listed in 3.3.3 of the report. G Cleary replied that some of the projects required land purchases before the work could commence, and some were delayed due to the project's complexity, which required further work by staff. However, all these projects were expected to be completed during the 2023/24 financial year.

Councillor Fulton questioned if flooding in gravel pits had impacted outcomes. G Cleary replied that the Council's contractor, Corde, had advised the Council that they had sometimes struggled to excavate gravel, which is one of the reasons the Council was investigating other options to mitigate the problem in the future. D Young noted that a Council Workshop regarding roading was scheduled for October 2023, and he would include this item on the agenda to be discussed in more detail with Councillors.

Deputy Mayor Atkinson noted that more recreation projects were not completed than any other activity. He queried the reason while acknowledging that many of the projects on the list may rely on other organisations' involvement. D Young noted that it was difficult to accurately report on recreation projects using the current reporting structure and agreed that this may need to be reviewed. recreation projects may be indicated as uncompleted when specific budgets were accumulated over several financial years to enable one large project to be achieved. Also, the Kaiapoi Community Hub, was on hold while the community raised funds to complete their commitments to the project.

Councillor Williams noted that only 79% of drainage work had been completed and questioned if there were sufficient contractors to ensure the work could be completed. G Cleary explained that most of the projects still to be completed had issues, such as land purchases or complex problems such as the Mandeville resurgence project. None of the uncompleted projects was delayed due to contractor performance. G Cleary also noted that the \$500,000 increase to the Drainage Budget, due to the flooding, which impacted on the figures. If the Budget had not been increased, the percentage of completed drainage work would show as 90%.

Deputy Mayor Atkinson questioned why the request had been made to increase the Drainage Budget if it had been unlikely that the program to be delivered. G Cleary noted that the funds were required to deal with the flood repair work which took precedence over business as usual work.

Deputy Mayor Atkinson queried how this could be resolved in the future. G Cleary observed that buffers had been included in the Capital Works Programme, however, it was difficult to predict accurately without causing inefficiency. He noted that no one could predict 100% accurately, however, it was certain that there would be another weather event in 2024 which he hoped they had accounted for and had processes in place to mitigate the delays to the delivery of the programme.

J Millward noted that Deputy Mayor Atkinson's observation was correct, that even in a year without an adverse event, it was almost impossible to achieve 100%. The capital budget has many projects, the budget is set 12-18 months out and relies on developers, planning and other factors, in a growth council where there are many projects and factors to take into account. It is also difficult to achieve practical completion prior to 30 June, whereas capital projects sometimes straddle two financial period by a few weeks.

Moved: Deputy Mayor Atkinson Seconded: Councillor Goldsworthy

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 230831135410.
- (b) **Notes** the actual achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$80.19 million total capital spend, \$64.74 million (80.7%) had been completed.
- (d) **Notes** that the previous March Quarterly Report predicted completion of 88%.
- (e) **Notes** that the 2022/23 capital works programme had generally been substantially delivered across most areas. Where this was not the case, this was reported in more detail.

CARRIED

Deputy Mayor Atkinson thanked staff for the detailed report, noting that in years gone by there had been a serious lack of information. He believed that it was the function of the Audit and Risk Committee to scrutinise the data closely and thanked members for their questions and input.

Councillor Ward thanked staff for their work during very difficult time over the last few years and noted that they were an inspiration especially during the flooding.

5.2 **Financial Report for the period ended 30 June 2023 – P Christensen (Finance Manager)**

P Christensen was in attendance and spoke to the end-of-year report, which showed that operating costs were \$14.7 million over budget, with the most significant variances being repair costs due to the July flooding event (\$1.8 million), depreciation over budget due to an increase in revaluations (\$4.3 million), and losses on asset disposal (\$3.1 million) and capital expenditure that was accounted as operating expenditure (\$3.7 million).

Councillor Goldsworthy asked if funds on hand could be invested in short-term deposits. P Christensen replied that short-term investment interest rates were meagre and it would only be profitable to invest for more extended periods, such as between one and two years, which was not advisable as the funds may be required before that time.

Councillor Fulton noted that this was an excellent, concise report which was easily understood and queried if the report would be made available to the public so that they were aware of the Council's financial position. P Christensen replied that the report would be available on the Council's website as part of the Audit and Risk Agenda.

Councillor Williams queried why the Cash Flow and Operational Costs were showing as unfavourable. P Christensen explained that this was due to lower-than-usual development contributions and incomplete projects.

Moved: Councillor Fulton

Seconded: Councillor Ward

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 230823130098.
- (b) **Notes** the preliminary surplus for the year ended 30 June 2023 was \$21.7 million. This was \$6.1 million under budget.
- (c) **Notes** significant variances included depreciation \$4.3 million over budget from the revaluation of assets as at 30 June 2022 and \$1.8 million costs from the July flooding event.
- (d) **Notes** that the Annual Report was currently being audited by Audit New Zealand. The Annual Report would be presented to the Council in October 2023 for adoption.

CARRIED

Councillor Fulton thanked the team for their hard work and an excellent report.

Councillor Ward concurred and thanked staff for their work.

5.3 **Reporting on LGOIMA Requests for the period 1 June 2023 to 31 August 2023 – T Kunkel (Governance Team Leader)**

S Nichols and T Kunkel attended and presented the report, which dealt with requests for information made under the Local Government Official Information and Meetings Act 1987 (LGOIMA). The Council received 71 requests from 1 June 2023 to 31 August 2023, 45 more than for the same period in 2022.

Mayor Gordon requested clarification on whether elected members were entitled to view all responses to requests for information. T Kunkel advised that Councillors were not

automatically entitled to access all information held by the Council just because they were Councillors. They only had the right to access information that was reasonably necessary to enable them to perform their duties as Council members. Therefore, access to any information to which their position did not entitle them, would be governed by the LGOIMA and the Privacy Act, 2020. Taking into account the Privacy Act, 2020, if a Councillor wished to see a response, staff would need to obtain permission from the requestor to share that information.

Councillor Redmond enquired if elected members were able to request information under the LGOIMA. T Kunkel confirmed that there were no restrictions on who could request information under LGOIMA, elected members were therefore able to request information in their private capacity.

Deputy Mayor Atkinson queried if this work was captured as a line item in the budget, as with the increase in staff time it would be useful to monitor the cost to the Council in case there was a need to increase resourcing to cover this role in the future. S Nichol replied that at present this work was not separated into a specific line item and that the Ombudsman had confirmed the Council was following best practices.

Councillor Fulton noted that it must be difficult to manage these continual requests on a daily basis without becoming overwhelmed. T Kunkel explained that each request was taken on its own merit and dealt with appropriately and that the Ombudsman's office and other local authorities were also seeing an increase in requests.

Moved: Mayor Gordon

Seconded: Councillor Goldsworthy

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 230725112791 for information.
- (b) **Notes** that the Council received 71 requests and responded to 76 official requests of information from 1 June 2023 to 31 August 2023, which was 53 more than the 23 official requests responded to in the same period in 2022.

CARRIED

Mayor Gordon thanked staff for their time and effort put into responding to LGOIMA requests, noting that there were many repetitive requests which proved time consuming and frustrating. The Mayor acknowledged that this was a tricky area given the ruling of the Ombudsman regarding charging and best practice.

Councillor Ward also thanked staff for their fortitude, however, believed it was important that the costs incurred by the Council be highlighted.

Deputy Mayor Atkinson commented that you some requestor would never be satisfied with the answers provided by Council unless Council gave the answer they wanted to hear and this came at a high cost to the Council and staff with little resolution.

Mayor Gordon acknowledged that this had to be a transparent process and was pleased that the Council had been seen to be following best practices. However, he felt that some of the requests were becoming very personal and at times abusive. It was a pity that some members of the community were abusing the system for their own agendas and he believed that the cost of this work should be reflected so as to assist in determining if further resourcing was required. He further believed that elected members should not add to the work load of staff by requesting information on details of requests and should stay out of what was an operational matter.

6 **PORTFOLIO UPDATES**

6.1 **Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward**

- Long Term Plan (LTP) first workshop of ten to be held shortly.
- Auditors had been auditing the report for the last three weeks and were on-site for the next two weeks.
- New General Manager of Finance and Business Support, Nicole Robinson, would start on 2 October 2023.
- The Annual Report showed less than budgeted surplus due to fewer Development Contributions paid as a result of the downturn in the economy, however it was still quite high.
- Staff now received reports highlighting their driving skills and behaviour when using Council cars. The GPS system rated the staff's driving skills against other staff with good effect.
- 81% of Capital Works had been completed which was an improvement on previous year (59%)
- IT staff, in conjunction with Civil Defence and the Roothing Team, had developed a Canterbury wide tracking system for road closures during flooding events. The 'App' was to be used throughout Canterbury from Waitaki to Kaikoura. J Millward was the Canterbury Chief Executive sponsor for this initiative.

Councillor Fulton questioned the lower Development Contributions and Councillor Ward noted that contributions were returning to normal with a healthy confidence being shown by the District's developers.

Councillor Goldsworthy queried if staff were receiving any incentives to be the best driver and J Millward responded that the 'de-centives' seemed to be working well at present. Aiming to have the best scorecard was providing incentive and showing merits.

6.2 **Communications and Customer Services – Councillor Joan Ward**

Communications:

- There was a decrease in the visits to the Council's website and 57 design projects were delivered in house. Some of the projects the projects delivered were as follows:
 - Economic Development Strategy
 - Recollect Website launce campaign
 - Rethink Rubbish July pricing changes
 - Let's Talk Housing
 - Good Street launch campaign
 - Free period product campaign
 - Three Waters chlorine 'Frequently Asked Questions'.
- The new Council website had been launched.

Mayor Gordon queried if elected member feedback had been taken into account and Councillor Ward promised to follow up and would request that this be circulated to members by email.

Customer Services:

- Between 1 July and 31 August, 2,327 successful rates rebate applications worth \$1.68 million were processed. This was 152 ahead of the same time last year. Of these 2,090 received the full rebate of \$750.
- The first instalment of rates was due on 20th August 2023. At the end of August penalties were applied to 2,107 properties that had all or part of the first instalment owing. Rates invoices were sent out to 28,106 properties.

- A good response was received to 786 collection letters that were sent out at the start of August 2023 where accounts carried forward rates arrears from 30th June 2023. Payments or arrangements had been made on 309 of these, with 477 needing further attention.
- More people are referencing the difficult economic climate as a reason why rates payments had fallen behind. This was definitely being felt by many of the ratepayers, particularly where interest rate reviews had taken place. More people had signed up for direct debit and had increased the frequency of direct debit payments or are making arrangements over longer periods.
- Enquiries regarding rates postponement from ratepayers had been received and were living in areas identified for "future development" in the new District Plan. There was some detail to work through, and no one had signed up so far.
- Last week the first look at the new Datacom system was held with a session on Accounts Receivable and Cash Receipting. Next week will bring a full week of workshops for the rates team.
- The new rates policy document was progressing with the existing policies being brought into one document. Feedback from the Policy Team was being considered before the final draft was brought before the Council.
- LIM numbers had remained at pre-2020 levels indicating that we may be back to normal business levels. In August 2023, 179 LIMs were produced with a turnaround of four days.

Councillor Fulton noted he had received several requests from customers for a water cooler to be provided in the Council foyer, especially for the elderly waiting for their rates rebates interviews. J Millward agreed to look into this matter.

7 **QUESTIONS**

Nil.

8 **URGENT GENERAL BUSINESS**

Nil

9 **MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED**

Section 48, Local Government Official Information and Meetings Act 1987.

Moved: Councillor Ward

Seconded: Councillor Fulton

In accordance with section 48(1) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by section 6 or section 7 of that Act (or sections 6, 7 or 9 of the Official Information Act 1982, as the case may be), it was moved:

1. That the public be excluded from the following parts of the proceedings of this meeting:
Item 9.1 Report back on Chief Executive Recruitment Costs.

The general subject of the matter to be considered while the public was excluded, the reason for passing this resolution in relation to the matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution were as follows:

Meeting Item No. and subject	Reason for excluding the public	Grounds for excluding the public-
9.1 Report back on Chief Executive Recruitment Costs.	Good reason to withhold exists under section 7	To enable any local authority holding the information to carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations. To prevent the disclosure or use of official information for improper gain or improper advantage (s 7(2)(h)(j)).

CARRIED

CLOSED MEETING

The public excluded portion of the meeting commenced at 10.19am and concluded at 10.26am.

OPEN MEETING

Resolution to resume in open meeting

Moved: Deputy Mayor Atkinson

Seconded: Councillor Ward

THAT open meeting resumes and the business discussed with the public excluded remains public excluded until determinations by the Civil Aviation Authority have been made.

CARRIED

NEXT MEETING

The next meeting of the Audit and Risk Committee will be held on Tuesday 14 November 2023 at 9am.

THERE BEING NO FURTHER BUSINESS THE MEETING CONCLUDED AT 10.26AM.

CONFIRMED

Chairperson

Date

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION****FILE NO and TRIM NO:** 231017165674**REPORT TO:** AUDIT & RISK COMMITTEE**DATE OF MEETING:** 14 November 2023**AUTHOR(S):** Nicole Robinson, General Manager Finance and Business Support
Simon Hart, General Manager Strategy, Engagement & Economic Development**SUBJECT:** Annual Report for Enterprise North Canterbury for the year ending 30 June 2023**ENDORSED BY:**
(for Reports to Council,
Committees or Boards)


General Manager



Chief Executive
1. SUMMARY

- 1.1 The purpose of this report is to present the Enterprise North Canterbury (ENC) Annual Report and audited accounts for the year ending 30 June 2023.
- 1.2 ENC operates to an Annual Business plan and budget, which is prepared in alignment with its overarching Strategic Plan and Statement of Intent. The 2022/3 Business Plan had three key objectives:
- Supporting existing business to grow and prosper.
 - Attract and inspire businesses, Te Rūnanga O Ngāi Tahu and Government to invest in our region.
 - Promoting the Waimakariri District to visitors and new businesses.
- 1.3 The Annual Report received an unmodified (clear) auditor's report provided by Pricewaterhouse Coopers (PwC) on 28 September 2023.
- 1.4 The audited accounts highlight a net surplus, after tax of \$45,705 (2022: (\$9,664)) for the 2023 financial year, ending 30 June 2023. The Trust's primary purpose is not to make a profit. A significant amount of funding over this period has come from grants and sponsorship to fund the activities undertaken.
- 1.5 The Balance sheet remains in a relatively healthy position, with Trust Equity of \$565,056 (2022: \$519,351). No term debt is held, with \$373,356 (2022: \$222,229) held in cash and \$630,386 (2022: \$915,777) in short-term investments to meet current liabilities of \$640,011 (2022: \$766,702).
- 1.6 Heather Warwick (Chief Executive) from Enterprise North Canterbury will be in attendance at the meeting to speak to the report and update the Audit & Risk Committee on the year and recent activities.

Attachments:

- i. ENC Audited Annual Accounts for the year ending 30 June 2023 (231017165676)

RECOMMENDATION

THAT the Audit & Risk Committee

- (a) **Receives** Report No. 231017165674.
- (b) **Receives** the Audited Annual Report to 30 June 2023.
- (c) **Circulates** this report to all Community Boards.

2. BACKGROUND

- 3.1 Enterprise North Canterbury is a council-controlled organisation (CCO), where the Trustees are appointed by the Waimakariri and Hurunui District Councils. Waimakariri District Council are represented on the Trust by the Mayor and the Chief Executive.
- 3.2 The Trust was registered in August 2002 to provide promotional and economic development services on behalf of the Waimakariri and Hurunui District Councils and promote the region as a visitor destination.
- 3.3 The Trust is a not-for-profit organisation, but not exempt from taxation as it does not qualify as a charitable organisation as determined by Inland Revenue. A significant amount of funding comes from grants and sponsorship to fund the activities undertaken.
- 3.4 As an economic development agency, ENC seeks to improve investment into the regional, and developing a business-enabling environment so to enhance the region's competitiveness, retaining and increasing jobs, improving incomes, enhancing economic well-being thus improving the quality of life of residents.

3. ISSUES AND OPTIONS

Annual Report to 30 June 2023

- 4.1 The Annual Report is prepared under Public Benefit Accounting Standards (Tier 3) as its total annual expenses are less than \$2m.
- 4.2 ENC had a net surplus, after tax, for the year ended 30 June 2023 of \$45,705 compared with a net deficit of \$9,664 for the previous year.

Summary Information	2022-2023	2021-2022
Total operating income	1,342,466	1,125,076
Total operating expenditure	1,282,849	1,133,660
Net surplus/(deficit) for the year after taxation	45,507	(9,664)

- 4.3 The primary purpose of the Trust is not to make a profit and attempts to break even its revenues with the operations it undertakes. Although registered as a Charitable Trust, the Trust does not qualify for tax exemption status and therefore is subject to tax on any taxable earnings. Any unspent funds received by the Trust to undertake various activities are held as income in advance within the Balance Sheet. At year end \$90,343 (2022: \$208,359) funds were held in advance.
- 4.4 The Chairperson's report from Clare Giffard is provided on pages 2-5 of the Annual Report and provides a good summary and overview of the year's result.

4.5 The Management Team have reviewed the information provided by ENC.

Implications for Community Wellbeing

4.6 There are no implications on community wellbeing by the issues and options that are the subject matter of this report. However, the ongoing activities of ENC, as funded by Council, contribute positively to the economic and social wellbeing of the district by supporting investment into the district, enabling business growth and employment opportunities, and promoting our district to visitors.

4.7 The Management Team has reviewed this report and support the recommendations.

4. COMMUNITY VIEWS

5.1. Mana whenua

Te Ngāi Tū Ahuriri hapū are not likely to be affected by or have an interest in the subject matter of this report.

5.2. Groups and Organisations

There are not groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

5.3. Wider Community

The wider community is not likely to be affected by or to have an interest in the subject matter of this report.

5. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1 Financial Implications

There are no financial implications of the decisions sought by this report.

Funding for ENC activities is included in Annual Plan/Long Term Plan budgets.

Under section 65 of the Local Government Act, the Council must regularly undertake performance monitoring of council organisations to evaluate their contributions to the:

- council's objectives for the organisation;
- desired results set out in the organisation's statement of intent; and
- overall aims and outcomes of the local authority.

6.2 Sustainability and Climate Change Impacts

The recommendations in this report do not have sustainability and/or climate change impacts.

6.3 Risk Management

There are no risks arising from the adoption/implementation of the recommendations in this report.

6.4 Health and Safety

There are no health and safety risks arising from the adoption/implementation of the recommendations in this report.

6. CONTEXT

7.1 Consistency with Policy

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2 Authorising Legislation

Local Government Act s.10 Purpose of Local Government and Part 5 council-controlled organisations and council organisations

7.3 Consistency with Community Outcomes

The Council's community outcomes are relevant to the actions arising from recommendations in this report.



Businesses in the District are diverse adaptable and growing

- There are growing numbers of businesses and employment opportunities in our District.
- There are sufficient and appropriate places where businesses are able to set up in our District.



The distinctive character of our takiwa – towns, villages and rural areas is maintained

- The centres of our towns are safe, convenient and attractive places to visit and do business.

7.4 Authorising Delegations

Delegation S-DM 1022 provides that the Audit & Risk Committee has the jurisdiction to "Monitor performance of the Council-Controlled organisations on a six monthly basis".



Annual Report

Year Ended 30th June 2023



Enterprise North Canterbury

ENC's Vision

'To inspire, attract and retain individuals, businesses and social enterprises to invest in our region'

ENC staff continued to work across the *three strategic objectives* this year:

1. Supporting existing businesses to **grow** and prosper
2. Attract and inspire businesses, Te Rūnanga o Ngāi Tahu and Government to **invest** in our region
3. **Promoting** the Waimakariri District to visitors and new businesses.

ENC, in conjunction with the two Councils, plays an important role in making our region a great place to do business. Our role is primarily to be an un-locker of economic opportunity for the region. To do this we are a facilitator, catalyst for change, information gatherer, connector, trainer, supporter for North Canterbury businesses.

ENC continues to leverage Council's foundation funding to initiate projects that benefit the region's businesses. ENC made a good surplus this financial year mainly due to securing funding from MBIE to act as their 'intermediary' organisation for North Canterbury to promote their Digital Boost platform to local businesses. ENC engaged a specialist marketing company to develop and deliver a marketing course that was free for North Canterbury businesses to attend (being 100% funded by MBIE) and attracted 119 participants. This gave ENC a healthy surplus of \$60,000 as we did not need to employ any additional staff. We also had good uptake for the two very popular Supervising and Managing Others courses run this year. Another source of the surplus result this year included a lift in interest received on our retained earnings invested at Westpac - which went from \$6,994 in 2021/22 to \$35,565 in 2022/23.

Key highlights in 2022/23:

ENC:

- Celebrated 20 years since establishing in 2002.
- Won a national award for 'Best Practice in Inclusive Development and Wellbeing' from EDNZ for work in supporting startup businesses.
- Held two facilitated workshops to develop a new 10 year strategy for the organisation
- Once again leveraged a significant amount of external funding via government and businesses

We thank both Waimakariri and Hurunui District Councils for the foundation funding (\$698k and \$51k respectively) that enables ENC to leverage additional funding from various Government agencies as well as sponsor businesses. This financial year to support specific ENC projects we received over \$458,345 (\$428,616 last year):

Government Agency funding - \$272,927:

2


Significant contributions included the following:

- \$120,000 from MBIE to run Digital Marketing Courses (Digiboost)
- \$55,799 from NZTE for Regional Business Partner Programme (RBP) for .5 of a staff member at ENC
- \$12,144 from MBIE for Regional Business Partner for business training vouchers for the ENC Supervising and Managing Courses
- \$34,741 the final remainder funding from MBIE for the MADE NORTH CANTERBURY project
- \$44,842 from MBIE for the Regional Event Funding (REF) (\$163,000 over 3 financial years)

Business Funding - \$185,418

Significant contributions included the following:

- \$65,185 from ENC Sponsors
- \$11,538 ENC business centre room hire
- \$5,989 from ENC business service partners
- \$11,202 from MADE NORTH CANTERBURY sponsor and members
- \$10,000 from Hurunui Tourism and \$5,000 from North Canterbury Wine Growers to assist with funding the inaugural The North Course
- \$10,000 from Hurunui Tourism and Hanmer Springs Thermal Pools and Spa for seed funding the 'Move on Up' talent attraction programme
- \$9,587 from Hanmer Springs Thermal Pools and Spa and Waimakariri District Council for funding their own talent videos to support the Move on Up talent attraction project
- \$29,102 for two ENC Supervising and Managing Others Courses
- \$10,731 net commissionable sales at the Kaiapoi i-SITE
- \$4,656 for producing the Rangiora and Kaiapoi street maps

Supporting Existing Businesses to Grow and Prosper:

- Successful delivery of the Regional Business Partner Programme with NZTE
- Successful delivery of six Digital Boost marketing courses to 119 participants
- Created a brand, website, marketing campaign and online tools (website and shareable pdf) to assist employers and recruitment agencies in luring top talent to North Canterbury and position it as an appealing place to work and live
- Launched the 2023 North Canterbury Business Awards in two locations
- Supported Hurunui District Council, MainPower, Ngai Tahu Farming and Transwaste to progress a green powered Hurunui Hub

Attract and Inspire Businesses, Te Rūnanga o Ngāi Tahu and Government to Invest in our region - ENC:

- Worked with the owners (ECan and Te Kohaka Trust) of the recreational trails around Waimakariri District to plan and implement the DIA funding with help from Mark Inglis to scope out the upgrades within the time frames required
- Launched the inaugural 'North Course' working with 33 local restaurants and three local supermarkets supporting local food and beverage producers to profile their product

Promoting the Waimakariri District:

- An economic and social impact study on growing the capacity of the Oxford Observatory, establishing a dark skies area and establishing a dark skies trail was produced then an application was made to Rātā and Department of Internal Affairs Lotteries Communities for funding of up to \$200,000+GST to establish the Oxford Observatory as a self-sustaining entity.
- ENC interviewed and supported 63 start up businesses (72 last year) and welcomed and promoted 42 new businesses to the district through social media and our newsletter (86 last year)
- 72 people signed up to the online business start-up course (109 last year)
- 16 new businesses were established as a direct result of varying levels of influence and assistance from ENC.
- In conjunction with a design agency we created a brand identity for North Canterbury. A new website was built using the URL northcanterbury.co.nz. This will be used by local employers to attract talent to the region.
- 36 itineraries created for active relaxers, adventurers, explorers and families for the 'Waimakariri - Why Not Make a Day of It' summer and autumn campaigns which provided a huge uplift in visits to the website
- Marketing of the two campaigns were directed at Christchurch and included Electronic Billboards, Stuff Media and Christchurch suburban newspapers
- Distributed local event funding - \$13,257 was awarded to eight events in August 2022 and \$13,500 to five events in March 2023
- Worked with ChristchurchNZ in the development of a combined Destination Management Plan for Christchurch, Waimakariri, Selwyn and Ashburton.

Future Developments:

The ability of ENC to gain support from Government, the private sector and sponsors on various projects and activities is a very effective way of leveraging Councils' funds. ENC has confidence that this will continue in the coming year through:

- The board signing off on their new 2023-33 Strategic Plan and submitting to both Councils to be included in their Long Term Planning for economic projects they wish ENC to deliver
- Delivering upgrades of the recreational tracks in Waimakariri as per the DIA Community Funding agreement
- Delivering the 2nd MADE NORTH CANTERBURY hospitality activation 'North Course' to showcase local food and beverage on their menu for the month of November
- Continuing to deliver and co-invest in the talent attraction project and 'Move on Up' campaign to support North Canterbury businesses in enticing new staff to their roles to the region
- Working with HDC to progress the Hurunui Green Powered Economic Hub for Hurunui and accessing Government funding as required
- Running a successful North Canterbury Business Awards & Gala in October 2023
- Delivering the Waimakariri District Promotion Contract to:
 - Attract quality investment to Waimakariri District
 - Increase in number of visitors to the district through greater branding and marketing
 - Fully distribute the Waimakariri and the Regional Major event funds and promoting events widely

- o Hosting a group of Professional Conference Organisers to the district showcasing conference and meeting venues

The Board wish to thank all staff and contractors who collectively enabled ENC to meet and exceed its objectives throughout the year.

ENC is an apolitical and trusted local economic development agency. Our role is to deliver sustainable economic development in Waimakariri and Hurunui.

Our operating environment is first and foremost influenced by government policies, local Councils economic development strategies, markets, other national, regional and local agencies and the region's private sector investors.

We want to make a significant contribution to everything that makes North Canterbury great.

Clare Giffard
ENC Chair

North Canterbury Economic Development Trust
trading as

ENTERPRISE NORTH CANTERBURY
DIRECTORY

FOR THE YEAR ENDED 30TH JUNE 2023

Purpose: The purpose of the Trust is to encourage economic development in North Canterbury.

Trustees: Appointed by Waimakariri and Hurunui District Councils

Mayor Dan Bruce Gordon - *ex officio* (commenced Nov 2019)
Mayor Marie Honor Black - *ex officio* (commenced Nov 2019)
Craig Patterson - completed his 2nd term in November 2022 and then resigned
Clare Diana Giffard - appointed for 2nd term in February 2021
Holly Louise Sterne - appointed for 2nd term in February 2021
Robert Ray Penter - appointed for 2nd term in February 2022
Michael John Weight - appointed for 2nd term in February 2022
James Francis Flanagan - appointed for 1st term in November 2021
Grant Kennedy Edmundson - appointed for 1st term in November 2021

Advisory Trustees: Appointed by the Board

Jeffrey Mark Millward (CE of WDC)

Hamish Ian Dobbie (CE of HDC)

Address: 143 William Street
Kaiapoi

Bankers: Westpac
Rangiora Branch
P O Box 328
Rangiora

Accountants: Jenkins Anderson Ltd
P O Box 78
Rangiora

Solicitors: Helmore Stewart
P O Box 44
Rangiora.

Auditor: PricewaterhouseCoopers Christchurch (On Behalf of the Controller and Auditor-General)

ENC Strategic Objectives
Performance Measures 2022/23

Vision: To inspire, attract and retain individuals, businesses and social enterprises to invest in our region

STRATEGIC OBJECTIVE 1: SUPPORTING EXISTING BUSINESSES TO GROW AND PROSPER

	Performance Measure	Target	Results
Objective 1.1 Support existing businesses to survive and thrive	Deliver the Regional Business Partner Programme for NZTE Attract Talent to the Region	Undertake 48 Capability Assessments and issue a minimum of \$80,000 NZTE Vouchers A minimum of 24 businesses referred to Business Mentors NZ New employee attraction programme developed and implemented in conjunction with relevant organisations and agencies	66 Assessment completed (<i>achieved</i>) \$82,804 vouchers issues (<i>achieved</i>) 30 businesses referred to BMNZ (<i>achieved</i>) We consulted businesses about their worker/talent issues. Then in conjunction with a design agency we created a brand identity for North Canterbury. New website was built using the URL northcanterbury.co.nz and ENC (the organisation) website moved to enterprisecorthcanterbury.co.nz Hurunui Tourism, Waimakariri Promotion and ENC funded the new brand, website and one video and photography for the website. (<i>achieved</i>) Two organisations also fully funded videos for the new website (Hammer

	<p>Support new and expanding businesses</p> <p>Maintain and grow ENC's website and social media</p>	<p>Provide business support 50 new startup businesses and 50 existing businesses to grow/expand</p> <p>Grow social media channels by 10%</p>	<p>Springs Thermal Pools and Spa and Waimakariri District Council) <i>(achieved)</i></p> <p>62 new businesses supported <i>(achieved)</i> A total of 92 existing/expanding/declining businesses supported <i>(achieved)</i></p> <p>Facebook likes increased 25.75% on last year from 3,218 to 2,559 <i>(achieved)</i> Website visits decreased by 74% on last due to changing URL's from northcanterbury.co.nz to enterprisenorthcanterbury.co.nz <i>(not achieved)</i></p>
<p>Objective 1.2 Celebrate and Recognise Business Leaders in the region</p>	<p>Launch the 2023 Business Awards</p>	<ul style="list-style-type: none"> • Category and Major Sponsors sign up • Launch event held • Achieve at least 60 businesses entering 	<p>Full Sponsorship secured for nine categories <i>(achieved)</i> Two launch events held in Waipara and Kaikoura <i>(achieved)</i> 84 applications started, 57 completed and 54 entries accepted to be judged and go forward to the Gala awards to be held 6 October 2023 <i>(Not achieved)</i></p>
<p>Objective 1.3 To assist Hurunui Council</p>	<p>Programme of initiatives agreed and implemented</p>	<p>ENC assists and supports initiatives as agreed</p>	<p>ENC continued to work with key parties HDC, MainPower, TransWaste, Ngai Tahu</p>

<p><i>establish economic projects in the district, improving the wellbeing and viability of Hurunui communities</i></p>			<p>Farming to progress the concept of a green energy powered commercial hub for the agriculture sector ENC took part in a presentation to Hurunui District Councillors about the benefits of a proposed Hurunui Green Energy Hub ENC presented to AmberleyNZ, the Hurunui Tourism Board and at a full Hurunui Council meeting on current and joint initiatives. <i>(achieved)</i></p>
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STRATEGIC OBJECTIVE 2: ATTRACT AND INSPIRE BUSINESSES, MANA WHENUA (TE NGĀI TŪĀHURIRI RŪNANGA AND NGĀTI KURI) AND GOVERNMENT TO INVEST IN OUR REGION

	Performance Measure	Target	Results
<p>2.1 Develop a North Canterbury Cycle Trail</p>	<p>Continue to seek and apply for funds for the development of a North Canterbury Cycle Trail from Christchurch to Waipara</p>	<ul style="list-style-type: none"> Staff prepare and submit applications in conjunction with the Councils Staff facilitate ongoing meetings of key stakeholders of cycle trails and signing of MOU 	<p>No applications submitted this year We have had multiple meetings with WDC, Te Kohaka Trust (TKoT) and ECan ENC engaged Mark Inglis to inspect the two trails up for development which ECan and TKoT own and write a project costing and implementation plan. <i>(achieved)</i></p>
<p>2.2 Deliver the MADE NORTH CANTERBURY Food and Beverage</p>	<p>Local food and beverage producers and manufacturers</p>	<ul style="list-style-type: none"> Grow MADE NORTH CANTERBURY Website, Facebook and Instagram platforms by 10% that promote detail of 	<p>Website: 11,197 users, up from 9,178 (22% on last year) <i>(achieved)</i></p>

project to achieve greater collaboration	are provided opportunities to collaborate and connect	business and product, increasing awareness and sales of NCFGSB	<p>Facebook: 4,101 followers, up from 3,691 (11% on last year) <i>(achieved)</i></p> <p>Instagram: 1,465 followers, up from 1,002 (46% on last year) <i>(achieved)</i></p> <p>We facilitated a grocery display of MADE members at Durham Street New World in May 2023.</p> <p>We once again assisted Canterbury Nuts to coordinate MADE NORTH CANTERBURY Goodie Boxes for Xmas</p> <p>ENC launched the inaugural 'North Course' in October 2022 working with 33 cafes/restaurants and 3 local supermarkets (Rangiora New World, Rangiora PaknSave and Culverden Four Square) supporting local food and beverage producers to profile their product. <i>(achieved)</i></p> <p>A networking function 'Flavours of Business' was held 29 June with local food and beverage industry members in attendance <i>(achieved)</i></p>
		<ul style="list-style-type: none"> New marketing and promotional initiatives and resources for NCFGSB businesses created Opportunities identified to attend and profile MADE NORTH CANTERBURY members at event and trade shows 	

<p>2.3 Collaborate with Te Ngai Tuāhūriri Rūnanga and Ngāi Kuri</p>	<p>Activate relationships with the business entities through various projects involving ENC and both Councils</p>	<ul style="list-style-type: none"> Identify and promote investment opportunities that benefit the North Canterbury community 	<p>ENC and Hurunui District Council worked with Ngai Tahu property to assess the viability of purchasing land and developing a green powered commercial Hub Introduced Rangiora High School's agriculture training project lead to Ngai Tahu Farming in order for them to potentially form a training partnership benefiting the regions rangatahi after we identified common interests. (achieved)</p>
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STRATEGIC OBJECTIVE 3: PROMOTE THE WAIMAKARIRI DISTRICT

	Performance Measure	Target	Results
<p><i>Produce an annual business promotion plan for board and Council approval</i></p>	<p>Deliver on Business Promotion objectives, as contracted to Council</p>	<ul style="list-style-type: none"> Contract delivered 	<p>The contract runs until June 2024. To achieve the Promotion Objectives the 2022/23 Promotion Plan has four key goals with an aim to attract new businesses and visitors through marketing and events. (Achieved contract was delivered)</p>

		<ul style="list-style-type: none"> • Performance reported six monthly to Waimakariri District Council 	<p>ENC provides an annual business plan and budget that the ENC Board approve at their May board meeting. It is then presented and approved by Waimakariri District Council. ENC staff provides a six monthly written and verbal report to Council, along with a full twelve month report on results (both written and verbal). (Achieved)</p>
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2.0 General

2.1 Other Activities/projects implemented and achieved this year

- Two business opinion surveys were undertaken in October 2022 (67 responded) and April 2023 (with 64 respondents). Results were circulated to participants, the board and local newspaper.
- Training:
 - ENC secured \$120,000 from MBIE to run six Digital Boost marketing courses with 119 participants. Attraction Studio was engaged to run the courses for ENC and they were all held at the ENC Business Centre.
 - ENC ran two Supervising and Managing Others courses with 24 participants
- ENC ran a networking function at Lacebark Function Centre in July 2022 with a total of 102 attendees. This event was fully sponsored by Waimakariri District Council
- ENC ran its first networking event for 'new businesses to North Canterbury'. 15 businesses attended
- The ENC Board and staff held a celebratory evening to recognise 20 years of operation in September 2022
- ENC won another national award this year for Best Practice in Inclusive Development and Wellbeing Award at the National EDNZ Conference in October 2022 for the work done helping small startups to succeed.
- ENC has been part of the development of Waimakariri District Councils Economic Development Strategy 2033-2043 (WEDS)
- The ENC Board approved funding for an economic and social impact study on growing the capacity of the Oxford Observatory, establishing a dark skies area and establishing a dark skies trail.
- The ENC Board approved that ENC make an application to Rātā and to the Department of Internal Affairs Lotteries Communities for funding of up to \$200,000+GST to establish the Oxford Observatory as a self-sustaining entity.
- ENC produced 11 newsletters throughout the year
- ENC produced 36 Five Minute Fridays' profiling local businesses on Facebook. These profiles had a combined total reach of 58,032
- ENC would like to thank the nine judges and lead judge (Steve Wilkinson) for this years 2023 Business Awards. They include:
 - BDO Professional Services Award -David Ward
 - MADE North Canterbury Food and Beverage Award - Brydon Heller
 - PAK'nSAVE Community Enterprise Award - Diedre Ryan
 - Coolspaces Sustainability Award - Andrew Arps
 - Misco Joinery Technology Award - Bryan Davey
 - Percival Street Bakery Customer Services Award - James Flannagan
 - Hanmer Springs Thermal Pools and Spa Tourism Award - Julia Hunt
 - Totalspan North Canterbury Trades and Services Award - Bryan Davey
 - Hellers Emerging Business Award - Leone Evans

2.2 Sponsorship and Financial Support:

Other valued contributors toward our activities during the year included:

- **Business Centre Sponsors:** We are grateful to our existing sponsors MainPower (corporate), BDO (silver sponsor), Spark Business Hub Christchurch, Hellers, PLC, Hazeldine Construction; Ray White Morris & Co, and Misco Joinery, Ravenswood, The Learning Staircase, Brannigans (bronze sponsors) and we welcome a new bronze sponsor Blackwells Department Store. which provided an income of \$65,185 (\$69,246 last year)
- **Business Service Partners** – six local partners contributing \$6,000
- **Business Centre external** bookings were \$11,538 this financial year (\$8,179 last year)
- **MADE NORTH CANTERBURY sponsor and members** - \$11,202 this year
- **Networking Events Sponsors:** ENC ran one networking function at Lacebark Function Centre. This event was fully sponsored by Waimakariri District Council.
- **Additional and valued sponsors:** Devlin Real Estate, Kaiapoi Harcourts (Rangiora and Kaiapoi Street Maps) a total of \$4,656 and inkind sponsorship from Sharp for the Photocopier.
- **The North Course - Hurunui Tourism and North Canterbury Wine Growers** contributed \$15k to support the inaugural event
- **Talent Attraction Programme** – ENC received additional funding from Hanmer Springs Thermal Pools and Spa and Hurunui Tourism to support the establishment of this programme as well as using District promotion and ENC funds.
- **Government Funders:** NZTE for the Regional Business Partner Programme and MBIE for the final remaining funding for MADE NORTH CANTERBURY food and beverage project, MBIE for the Regional Event Fund, DIA Community Facility Fund for the Pegasus Bay Cycle Trail development (over two years).

2.3 Staff:

Our focus continues to be on matching staff skills and resources with the programme objectives sought by our funders. ENC is a team of 6 full time (8 last year) and 4 part time (3 last year) employees/contractors.

During this financial year:

- Zoe Williams commenced as District Digital Marketing Manager in July 2022. This is a new position but was created to replace the promotion and events administrator role.
- Becs Reid commenced on November 2022 as part time i-SITE assistant then resigned in April due to having her second child.
- A local leadership and team development coach provided a full day workshop off-site on the 9th of November for the team at ENC.
- ENC joined RAISE this year. An employee assistance programme.

We had excellent staff retention which enabled our organisation to forge ahead with projects. ENC has a well-regarded professional team who have formed strong relationships with the businesses in North Canterbury. Our main referrals are word of mouth from those who are satisfied with our engagement and delivery.

2.4 Governance

Trustees:

- Clare Giffard was re-elected the new Chair of ENC in September 2022

- Craig Patterson resigned after completing two terms with ENC. We thank Craig for his valued contribution to the board and staff

ENC continues to apply best practice principles in the governance and management of the Trust. During the course of the year:

Reporting:

- ENC submitted a six-month report to both Councils and a six month report for the promotion activities to Waimakariri District Council as per their contract.
- ENC provided a briefing to ALL BOARDS of WDC on the 9th of March
- The annual Draft Statement of Intent (SOI) was submitted to both Councils prior to the 28 February as required. However a revised SOI was sent to Council in May 2023.
- ENC presented their six month report and SOI to Hurunui District Council on the 6th of June and to WDC's Audit and Risk Committee on the 13th of June
- The Board approved the 2022/23 Statement of Intent and annual business plan and budget at their 24th May 2023 board meeting taking into account:
 - The anticipated downturn in the economy and what additional support ENC may be required to support businesses negatively impacted
 - The development of a new 10 year ENC strategic plan 2023-2033 to be signed off by the Board and two Councils
 - Define and agree on what role ENC plays in WDC's implementation of their new 10 year 2023-2033 Waimakariri Economic Development Strategy (WEDS)

Processes:

- Health and Safety remains as an agenda item at the beginning of every Board meeting.
- The Board Registration of Interest is updated annually and remains an Agenda item at each board meeting.
- The Risk Register is reviewed at every board meeting.
- The Audit and Risk committee of the Board (Mike, Jeff and Clare) met in April and updated the Risk Register.
- New policies approved this period included a Pandemic and Vaccination Policies; Reserves and Investment Policy; Flexible Working Policy; Fraud, Bribery and Corruption Policy, Harassment and Bullying Policy

Other:

- It was agreed that the Chair of the Board receive an annual honorarium of \$2500 plus any tax liability
- New Auditor approved - PWC
- The board contracted Hutch Consulting to assist them in developing a 10 year Strategic Plan. Two workshops were facilitated by John Hutchings on the 27th of April and 28th of June.

2.5 Rent:

There is 18 months left on the lease to 15th of December 2024.

3.0 CONCLUSION

The breadth of services we provide is only possible because we are an independent and apolitical agency. This enables us to actively and successfully leverage our core funding to bring additional programmes and initiatives to support and grow North Canterbury economic development.

Transforming, strengthening and diversifying a regional economy is a long term game which includes building innovation and business support ecosystems, attracting investment and working on projects that involve the community, local and central government.

To support the growth of the North Canterbury economy, ENC will:

- Maintain strategic oversight of the health of the North Canterbury economy, including by promoting or conducting research.
- Facilitate merit-based and business-friendly projects and processes, including those contributing benefit to the private sector.
- Be a facilitator, but not an investor in business projects.
- Promote the sustainability of business.
- Have an awareness of the needs of the community within which businesses operate.
- Be a leader and connector of like-minded business-people.

We are grateful to the ongoing support of our councils and of our business community in enabling us to be the best we can be.

ENTERPRISE NORTH CANTERBURY**ENTITY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2023*****Legal name***

North Canterbury Economic Development Trust

Type of entity and legal basis

The Trust is a not for profit trust incorporated in New Zealand under the Local Government Act 1974. The trust is controlled by the Waimakariri and Hurunui District Councils and is therefore a council-controlled organisation as defined in section 6 of the Local Government Act 2002.

The Trust's purpose or mission

The primary objective of the Trust is to provide promotions and economic development services for the North Canterbury region. The trust on behalf of the Waimakariri and Hurunui District Councils focuses on developing existing businesses and promoting new businesses within the region. The Trust also promotes the region as a visitor destination.

Structure of the Trust's operations, including governance arrangements

The Trust comprises a Board of Trustees who oversees the governance of the Trust, a Chief Executive who is responsible for the day-to-day operations of the trust and reporting to the trustees, and five other full-time staff and three part-time staff who support the Chief Executive in delivering against the Trust's objectives. The trustees are appointed by the Waimakariri and Hurunui District Councils.

Main sources of the Trust's cash and resources

Operating and promotion grants received from the Waimakariri and Hurunui District Councils and central government agencies are the primary sources of funding to the Trust. Further funding is primarily provided from the sale of services provided by the Trust.

ENTERPRISE NORTH CANTERBURY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2023


	Note	2023 \$ Actual	2022 \$ Actual
Revenue			
Council funding	1	841,598	688,466
Central government funding		272,927	153,631
Sales of goods and services		103,638	142,213
Other grants and donations received	2	71,048	126,873
iSITE commissions		10,732	6,899
Interest received		35,566	6,994
Depreciation recovered		6,957	-
Total Revenue		1,342,466	1,125,076
Expenditure			
Employment related costs	3	658,750	673,171
Advertising and marketing costs		215,297	136,062
Rent costs		78,244	77,417
Depreciation of property, plant & equipment	9	26,681	19,398
Costs of providing goods & services		164,776	123,235
Other expenses	4	136,803	104,377
Loss on sale		2,298	-
Total Expenditure		1,282,849	1,133,660
Net Surplus/(Deficit) for the year		59,617	(8,584)
Less taxation expense	5	13,912	1,080
Net Surplus/(Deficit) after taxation		45,705	(9,664)

The accompanying notes form part of these financial statements

**ENTERPRISE NORTH CANTERBURY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	Note	2023 \$ Actual	2022 \$ Actual
Assets			
Current assets			
Bank accounts and cash	6	373,356	222,229
Short term investments	6	630,386	915,777
GST refund due		84,794	59,409
Debtors and other receivables	7	26,048	10,037
Taxation Refund		-	3,016
Inventories	8	1,009	1,026
Prepayments		7,350	4,331
Total current assets		<u>1,122,943</u>	<u>1,215,825</u>
Non-current assets			
Property, plant and equipment	9	82,124	70,228
Total non-current assets		<u>82,124</u>	<u>70,228</u>
Total Assets		<u>1,205,067</u>	<u>1,286,053</u>
Liabilities			
Current liabilities			
Creditors and accrued expenses	10	70,569	62,901
Grants and funding subject to conditions	11	526,864	670,029
Taxation payable		2,176	-
Employee costs payable	12	40,402	33,772
Total current liabilities		<u>640,011</u>	<u>766,702</u>
Total Liabilities		<u>640,011</u>	<u>766,702</u>
Total assets less total liabilities		<u>565,056</u>	<u>519,351</u>
Trust Equity			
Accumulated surpluses	13	565,056	519,351
Total trust equity		<u>565,056</u>	<u>519,351</u>


Clare Giffard
Chairman


Mike Weight
Trustee

The accompanying notes form part of these financial statements

ENTERPRISE NORTH CANTERBURY

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$ Actual	2022 \$ Actual
Cash flows from operating activities			
Receipts of council funding		723,582	716,974
Receipts of central government funding		232,384	518,644
Receipts from sale of goods and services		121,196	144,576
Net GST		(26,312)	(4,110)
Interest receipts		35,566	6,994
Receipts of other grants and donations		70,043	98,350
Receipts of other revenue		-	-
Payments to suppliers and employees		(1,243,426)	(1,121,791)
Net taxation refund		(8,720)	(5,308)
<i>Net cash flow from operating activities</i>		95,687	354,329
Cash flows from investing and financing activities			
Receipts from sale of property, plant and equipment		6,957	-
Receipts from sale of investments		915,777	503,364
Payments to acquire property, plant and equipment		(45,534)	(1,569)
Payments to acquire investments		(630,386)	(915,777)
<i>Net cash flow from investing and financing activities</i>		246,814	(413,982)
Net increase/ (decrease) in cash for the year		151,127	(59,653)
Add opening bank accounts and cash		222,229	281,882
Closing bank accounts and cash	6	373,356	222,229

ENTERPRISE NORTH CANTERBURY
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEAR ENDED 30 JUNE 2023

ACCOUNTING POLICIES APPLIED

Basis of preparation

The Board has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public sector) on the basis that the Trust does not have public accountability (as defined) and has total annual expenses of less than \$2 million.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

Goods & services tax

The Trust is registered for GST. All amounts in the financial statements are recorded exclusive of GST, except for Debtors and other receivables, Creditors and other payables and Grants and funding subject to conditions, which are all stated inclusive of GST.

Commitments and contingencies are disclosed exclusive of GST.

Significant accounting policies

Revenue

Grants

Council, government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met ("use or return condition"). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when conditions of the grant are satisfied. All items shown in Note 11: Grants and funding subject to conditions have been reviewed annually to ensure they remain subject to their original conditions and are therefore not required to be returned.

Sales of goods

Revenue from the sale of goods is recognised when the goods are delivered to the customer.

Sales of services

Revenue from the sale of services is recognised by reference to the stage of completion of the services delivered at balance date as a percentage of the total services to be provided.

Donated assets

Revenue from donated assets is recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the value is readily obtainable or able to be estimated.

Interest Received

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

Employee related costs

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries and leave entitlements.

Advertising, marketing, administration, overhead and function costs

These are expensed when the related service has been received.

Leases

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments made under operating leases are recognised in the statement of financial performance on a straight-line basis over the term of the lease.

Bank accounts and cash

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

Debtors

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

Inventories

Inventories are initially recorded at cost. Goods held for sale are subsequently measured at the lower of cost and their selling cost. Goods for use or distribution are subsequently measured at cost and written down if they become obsolete.

Investments

Investments comprise investments in term deposits with banks.

Property, plant and equipment

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment losses. Cost includes expenditures that are directly attributable to the acquisition of the asset.

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value is readily obtainable or able to be estimated.

For an asset to be sold, the asset is impaired if the market price for an equivalent asset falls below its carrying amount. For an asset to be used by the Trust, the asset is impaired if the value to the Trust in using the asset falls below the carrying amount of the asset.

Depreciation is recognised on a straight line basis at rates that will substantially write off the cost of the asset over its useful life. The useful life of major classes of assets are as follows:

Office furniture and equipment	4 to 20 years
Plant and equipment	20 years
Motor vehicles	5 years

Creditors and other payables

Creditors and other payables are stated at cost

Employee costs payable

Employee costs payable that the Trust expects to be settled within 12 months of balance date are measured at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date.

Income Tax

The Trust is subject to the provisions of the Income Tax Act 2007. Tax expense is calculated using the taxes payable method. As a result, no allowance is made for deferred tax. Tax expense includes the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years.

Provisions

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Tier 2 PBE Accounting Standards applied

The Trust has not applied any Tier 2 Accounting Standards in preparing its financial statements.

CHANGES IN ACCOUNTING POLICIES

All accounting policies have been applied on the same basis as the previous year.

ENTERPRISE NORTH CANTERBURY

**Explanatory notes to and forming part of the financial statements
for the year ended 30 June 2023**

	2023 \$ Actual	2022 \$ Actual
Note 1: Council funding		
Waimakariri District Council	790,348	637,216
Hurunui District Council	51,250	51,250
Total council funding	841,598	688,466

All grants have been applied for the purposes provided and in accordance with obligations in any contractual agreements. If conditions of the grant are not met and there is such an obligation the grants are recorded as Grants in advance and funding subject to conditions and recognised as revenue when conditions of the grants are satisfied.

Note 2: Other grants and donations received

MainPower sponsorship	30,000	30,000
Food & beverage sponsorship	1,912	5,627
Silver & bronze sponsorship	35,186	39,246
North Canterbury Business Awards sponsorship	3,950	52,000
Total other grants and donation received	71,048	126,873

Note 3: Employment related costs

Salaries & wages	532,196	583,099
Management contractors	123,142	86,085
Other employment related costs	3,412	3,987
Total employment related costs	658,750	673,171

Note 4: Other expenses

Administration and overhead costs	115,803	83,377
Audit fees paid to PricewaterhouseCoopers for the financial statement audit.	21,000	21,000
Total other expenses	136,803	104,377

OAG fees of \$2,016 are due for the 2023 financial statement audit (2022 \$1,365)

ENTERPRISE NORTH CANTERBURY

Explanatory notes to and forming part of the financial statements
for the year ended 30 June 2023

	2023 \$ Actual	2022 \$ Actual
Note 5: Taxation		
Taxation expense		
Net (Deficit)/Surplus before taxation	59,617	(8,583)
Tax @ 33%	19,673	(2,833)
Plus/(less) tax effects of non-deductible expenses	(461)	(2,467)
Plus tax losses (recognised)/not recognised	(5,300)	5,300
	<u>13,912</u>	<u>-</u>
Components of tax expense		
Current tax	13,912	-
Adjustments to current tax for prior years	-	1,080
Taxation expense	<u>13,912</u>	<u>1,080</u>

Unused tax losses of \$NIL (2022 \$16,059) are available to carry forward and offset against future taxable income.

Note 6: Bank accounts and cash

Cash at bank and on hand	120	120
Westpac cheque account	138,658	104,983
Westpac online saver account	234,578	117,126
Total bank accounts and cash	<u>373,356</u>	<u>222,229</u>

All bank accounts and cash were held as cash or held within on call or short term accounts as at 30 June. Short term investments are held for between 3 to 6 months and are therefore not readily available and because of this reason have not been classified as cash.

Note 7: Debtors and other receivables

Total debtors and other receivables	<u>26,048</u>	<u>10,037</u>
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The carrying amount of receivables approximates their fair value.

Trade receivables are shown net of impairment losses amounting to nil.

Note 8: Inventories

Stock held at Kaiapoi iSITE for sale	<u>1,009</u>	<u>1,026</u>
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ENTERPRISE NORTH CANTERBURY

Explanatory notes to and forming part of the financial statements for the year ended 30 June 2023

Note 9: Property, plant and equipment (Office equipment includes Computer software at cost \$38,659, Amortisation for year ended 30 June 2023 of \$8,790 and Carrying amount of \$21,241)

At 30 June 2023

	Cost	Accumulated Depreciation	Carrying Amount	Current Year Additions	Current Year Disposals	Current Year Depreciation	Cost	Accumulated Depreciation	Carrying Amount
PPE									
Plant	1,064	(1,064)	-	-	-	-	-	-	-
Office equipment	244,993	(174,765)	70,228	3,206	(82,093)	19,775	166,106	114,744	51,362
Motor vehicles	28,101	(28,101)	-	37,668	(28,101)	6,906	37,668	6,906	30,762
Total	274,158	(203,930)	70,228	40,874	(110,194)	26,681	203,774	121,650	82,124

At 30 June 2022

	Cost	Accumulated Depreciation	Carrying Amount	Current Year Additions	Current Year Disposals	Current Year Depreciation	Cost	Accumulated Depreciation	Carrying Amount
PPE									
Plant	1,064	(1,064)	-	-	-	-	-	-	-
Office equipment	243,424	(156,768)	86,656	1,569	-	17,997	244,993	(174,765)	70,228
Motor vehicles	28,101	(26,700)	1,401	-	-	1,401	28,101	(28,101)	-
Total	272,589	(184,532)	88,057	1,569	-	19,398	274,158	(203,930)	70,228

ENTERPRISE NORTH CANTERBURY

Explanatory notes to and forming part of the financial statements for the year ended 30 June 2023

	2023 \$ Actual	2022 \$ Actual
Note 10: Creditors and accrued expenses		
Creditors	37,687	14,535
Accrued expenses	32,882	48,366
Total creditors and accrued expenses	<u>70,569</u>	<u>62,901</u>

Note 11: Grants and funding subject to conditions (inc GST)

WDC promotion contract	90,343	208,359
DIA cycle trail	337,226	340,676
Provincial growth fund	-	39,952
Other government grants	79,219	62,128
Other grants and donations	10,995	12,000
Sales of goods and services	9,081	6,914
Total grants and funding subject to conditions	<u>526,864</u>	<u>670,029</u>

These amounts have been reviewed at balance date to ensure the conditions remain valid and they are therefore not required to be returned.

Note 12: Employee costs payable

Accrued employee costs	20,950	15,397
Annual leave	19,452	18,375
Total employee costs payable	<u>40,402</u>	<u>33,772</u>

Note 13: Equity

Accumulated surpluses

Balance at 1 July	519,351	529,015
Surplus/(deficit) for the year	45,705	(9,664)
Total equity at 30 June	<u>565,056</u>	<u>519,351</u>

ENTERPRISE NORTH CANTERBURY

Explanatory notes to and forming part of the financial statements for the year ended 30 June 2023

Note 14: Related Parties

Enterprise North Canterbury is a Council Controlled Organisation (CCO) which provides services on behalf of the Waimakariri and Hurunui District Councils developing existing businesses and promoting new businesses within the region.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the trust would have adopted in dealing with the party at arm's length in the same circumstances

	2023	2022
	\$	\$
Waimakariri District Council		
Services provided by the Trust (excluding GST)	790,348	637,216
Outstanding balances as at 30 June 2023:		
- Income in advance	90,343	208,359
- Accounts receivable	-	-
Hurunui District Council		
Services provided by the Trust (excluding GST)	51,250	51,250
Outstanding balances as at 30 June 2023:		
- Accounts receivable	-	-

A vehicle was sold to the CEO at fair value. There is no balance outstanding on this transaction

No related party debts have been written off or forgiven during the year.

Note 15: Capital commitments and operating leases

Operating leases as lessee

The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

	2023	2022
	\$	\$
Less than one year	78,965	77,416
Later than one year and not later than two years	39,482	77,416
Later than two years but not later than five years	-	38,708
Later than five years	-	-
	118,447	193,540

The Trust has no significant capital commitments contracted for at balance date.

Note 16: Contingent liabilities

The Trust has no contingent liabilities and no contingent assets as at balance date (2022: Nil)

Note 17: Events after balance sheet date

There were no significant events after balance sheet date.

Note 18: Breach of legislative reporting requirement

Enterprise North Canterbury was required under section 67(5) of the Local Government Act 2002 to complete its 2021 audited financial statements and service performance information by 30 November 2021. This timeframe was not met because Audit New Zealand was unable to complete the audit within this timeframe due to an auditor shortage and the consequential effects of COVID-19, including lockdowns. This also has meant that Enterprise North Canterbury has failed to complete its 2022 audited financial statements and service performance information by 30 November 2022 as required by section 67(5) of the Local Government Act 2002. PricewaterhouseCoopers was not appointed as Auditor until 20th December 2022, past this required reporting date.



Independent Auditors' Report

To the readers of North Canterbury Economic Development Trust's financial statements and performance information for the year ended 30 June 2023.

The Auditor-General is the auditor of North Canterbury Economic Development Trust (the Trust). The Auditor-General has appointed me, Nathan Wylie, using the staff and resources of PricewaterhouseCoopers, to carry out the audit of the financial statements and performance information of the Trust on his behalf.

Opinion

We have audited:

- the financial statements of the Trust on pages 18 to 29, that comprise the statement of financial position as at 30 June 2023, the statement of financial performance 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; and
- the performance information of the Trust on pages 7 to 12.

In our opinion:

- the financial statements of the Trust on pages 18 to 29:
 - 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 Simple Format Reporting – Accrual (Public Sector) Standards; and
- the performance information of the Trust on pages 7 to 12 presents fairly, in all material respects, the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Trust's objectives for the year ended 30 June 2023.

Our audit was completed on 28 September 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 Trustees and our responsibilities relating to the financial statements and the performance information, 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 Trustees for the financial statements and the performance information

The Trustees are responsible on behalf of the Trust for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Trustees are also responsible for preparing the performance information for the Trust.

The Trustees are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Trustees are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Trustees intends to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

The Trustees' responsibilities arise from the Local Government Act 2002.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, 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 and the performance information.

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

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 and the performance information, 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 Trust's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust'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 and the performance information 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 Trust to cease to continue as a going concern.

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

We communicate with the Trust 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 Trustees are responsible for the other information. The other information comprises the information included on pages 2 to 6 and 13 to 17, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information 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 and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information 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 Trust 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 Trust.

Nathan Wylie
On behalf of the Auditor-General

28 September 2023
Christchurch, New Zealand

PricewaterhouseCoopers

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: EXT-17/231031174186

REPORT TO: AUDIT & RISK COMMITTEE

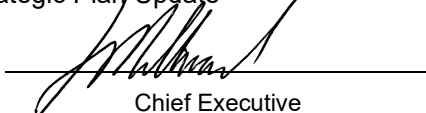
DATE OF MEETING: 14 November 2023

AUTHOR(S): Simon Hart, General Manager Strategy, Engagement and Economic Development

SUBJECT: Enterprise North Canterbury (ENC) Strategic Plan Update

ENDORSED BY:
(for Reports to Council, Committees or Boards)


General Manager


Chief Executive

1. SUMMARY

- 1.1 The purpose of this report is to present, and gain endorsement from Council on the updated Enterprise North Canterbury (ENC) Strategic Plan, in advance of the Council's upcoming Long Term Plan budgeting processes.
- 1.2 Enterprise North Canterbury is a Council Controlled Organisation (CCO) of the Waimakariri District and Hurunui District Councils. 'Enterprise North Canterbury' is the trading name of the 'not-for-profit' North Canterbury Economic Development Trust.
- 1.3 The updated ENC Strategic Plan considers a range of current and future opportunities and challenges, and provides direction for the organisation over the 2024 to 2034 period (ten years). The plan is aligned with the core objectives of the Trust which are to:
- Cultivate economic initiatives and foster growth for the benefit of the North Canterbury community.
 - Promote the economic, environmental, cultural, and social well-being of the North Canterbury community.
 - Foster, develop and assist in the management of best practices and effective use of the resources of North Canterbury.
 - Promote and nurture community-based, sustainable economic growth through projects to benefit the people of the North Canterbury Community.
- 1.4 Throughout the development of the Strategic Plan, ENC and supporting Council staff have been mindful of a number of relevant drivers and operational conditions, including the adoption of the new Waimakariri Economic Development Strategy (WEDS), the development of the ChristchurchNZ Destination Management Plan (DMP), the changing economic, political and funding environments, and the need for prudent financial management.
- 1.5 As such, the Strategic Plan is presented alongside an overview of the proposed 2024/25 ENC consolidated budget (attachment ii), which highlights a commitment to prioritising core economic development agency functions, and seeks consideration of a modest increase through the Long Term Plan Process to account for reducing Central Government and sponsorship support, and ongoing inflationary pressures.

- 1.6 During the 2024/25 financial year, ENC will work alongside council staff to assess the implementation impacts of strategies such as the WEDS, and present options for implementation to Council during the 2025/26 Annual Plan process.
- 1.7 Heather Warwick (Chief Executive) from Enterprise North Canterbury will be in attendance with a number of her Board members at the meeting to speak to the Strategic Plan and provide the Audit and Risk Committee with any further support information required.

Attachments:

- i. Updated Enterprise North Canterbury Strategic Plan 2024 - 2034 (231031174186)
- ii. 2024/25 Proposed Enterprise North Canterbury Budget Summary (230131174195)

2. **RECOMMENDATION**

THAT the Audit & Risk Committee:

- (a) **Receives** Report No 231031174186.
- (b) **Endorses** Updated Enterprise North Canterbury Strategic Plan 2024 – 2034.
- (c) **Notes** the attached 2024/25 Proposed Enterprise North Canterbury Budget Summary.
- (d) **Notes** the current total allocation of Council funding to ENC for the 2023/24 financial year is \$696,870 and proposed to be increased to \$719,870 for the first year of the 2024/34 draft LTP, the later yet to be considered by council and to be consulted on next year.
- (e) **Notes** that Enterprise North Canterbury will work alongside council staff to develop options for implementation of core strategies such as the new Waimakariri Economic Development Strategy, in time for the 2025/26 Annual Plan process.
- (f) **Circulates** this report to all Community Boards.

3. **BACKGROUND**

- 3.1. Enterprise North Canterbury is a council-controlled organisation (CCO), where the Trustees are appointed by the Waimakariri and Hurunui District Councils. Waimakariri District Council are represented on the Trust by the Mayor and the Chief Executive.
- 3.2. The Trust was registered in August 2002 to provide promotional and economic development services on behalf of the Waimakariri and Hurunui District Councils and promote the region as a visitor destination.
- 3.3. The Trust is a not-for-profit organisation, but not exempt from taxation as it does not qualify as a charitable organisation as determined by Inland Revenue. Traditionally, a significant amount of funding comes from grants and sponsorship to fund the activities undertaken.
- 3.4. As an economic development agency, ENC seeks to improve investment into the region, and developing a business-enabling environment so to enhance the region's competitiveness, retaining and increasing jobs, improving incomes, enhancing economic well-being thus improving the quality of life of residents.
- 3.5. Over the last 12 months, ENC staff, trustees have worked alongside Council staff to develop an updated Strategic Plan that responds to a number of changing strategic and operational environmental factors. These include the adoption of the WEDS which sets out 53 implementation actions (for both Council and ENC) across five key themes over the coming ten year period (2024 – 2034), the development of the ChristchurchNZ DMP, the

declining grant and sponsorship funding environment, and a significant softening of the economy and local business confidence.

- 3.6. John Hutchings from Hutch Consulting was brought on to facilitate two half day workshops with the ENC board trustees and staff. The first of these was held in April and focused on the drivers of change that need to be responded to, the operational environment (current and foreseeable future), challenges and opportunities, and key priorities areas. The second workshop was held in June and brought together the work and discussions from the first workshop, and presented a range of possible actions and responses, and asked participants to work through a number of exercises to determine where and how ENC should focus its resources over the coming ten years to achieve its strategic outcomes.
- 3.7. Following the workshops, ENC and council staff worked alongside John Hutchings through an iterative process of refinement to develop the attached draft Strategic Plan. The ENC board received and approved the updated ENC Strategic Plan at their meeting on the 29th September. ENC are now presenting the Strategic Plan to the Waimakariri and Hurunui District Councils for their endorsement.

4. ISSUES AND OPTIONS

- 4.1 The ENC Strategic Plan provides direction for future operation programmes and activities of the Trust. At its heart the plan highlights three key objectives, each with a number of associated major projects or activities. The table below summarises these:

Strategic Objective		Major Project/Activity
1	Develop and Maintain a Strong Regional Brand Identity	Made North Canterbury
		NorthCanterbury.NZ – Attract and Grow Talent
2	Supporting Existing and New Businesses to Grow and Prosper	Business Support Services
		Business Attraction and Investment Programme
		Sustainable Futures Work
3	Grow Visitor Numbers and Value to North Canterbury	Deliver the Waimakariri Visitor Marketing Strategy
		Be an enabler and facilitator of catalyst projects

- 4.2 There are a number of options available to Council in relation to the recommendation in this report.
- 4.3 **Option One** – Council could endorse the ENC Strategic Plan as per the recommendations in this report. The Strategic Plan is consistent with the purpose of the Trust, and there are no additional funding implications that would result from this endorsement. Furthermore, the Strategic Plan provides direction to ENC for future annual business planning purposes, and considers and responds to the most significant foreseeable operating environment challenges and opportunities. This is the recommended option.
- 4.4 **Option Two** – Council could decline the endorsement of the ENC Strategic Plan, and request further work is undertaken on the document prior to endorsement. While this would not fundamentally prevent any current ENC activities from being carried out, it would

require further resourcing from ENC and Council to be assigned to the further development of the document, which may have a timing implications for other programmes. Also, the current Strategic Plan has been developed alongside of, and supported by ENC Board Members who include the Mayors and Chief Executives of both Waimakariri and Hurunui District Councils, and a number of local business community representatives. It has also been developed to consider key documents such as the Waimakariri Economic Development Strategy. As such, this is not the recommended option.

- 4.5 **Option Three** – Council could decide to neither endorse, or seek further refinement of the document, and simply receive the Strategic Plan instead. This option would not prevent ENC itself from adopting or using the plan, and would not have any significant impact on the ENC forward programme. However, it would not provide any signal to ENC or its board that the Council (as a controlling authority) either supports the proposed plans direction or is looking for a different direction. It may also result in an element of uncertainty for ENC about how Council would like ENC to progress its economic development objectives. As such, this is not the recommended option.

Implications for Community Wellbeing

- 4.6 There are implications on community wellbeing by the issues and options that are the subject matter of this report. ENC, as funded by Council, contribute positively to the economic and social wellbeing of the district by supporting investment into the district, enabling business growth and employment opportunities, and promoting our district to visitors.
- 4.7 The Management Team has reviewed this report and support the recommendations.

5. COMMUNITY VIEWS

5.1. Mana whenua

- 5.2. Te Ngāi Tū Ahuriri hapū are not likely to be affected by or have an interest in the subject matter of this report. However, the ENC Strategic Plan identifies opportunities to explore adding depth to the relationship with Ngāti Kuri and Ngāi Tūāhuriri to better understand and support their economic aspirations.

5.3. Groups and Organisations

There are groups and organisations likely to be affected by, or to have an interest in the subject matter of this report. Existing local businesses are supported by ENC, and new businesses are supported to establish within the district.

5.4. Wider Community

The wider community is likely to be affected by or to have an interest in the subject matter of this report. A strong health economy supports productivity and employment growth, greater district sustainability and local spend opportunities, and enables more social interaction and connectedness amongst businesses and individuals.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

There are no direct financial implications of the decisions sought by this report. While attachment ii identifies a \$39,000 shortfall in the proposed 2024/25 financial year, this matter will be considered by Council during the upcoming Long Term Plan process.

The current total allocation of Council funding to ENC for the 2024/25 financial year is \$719,870. This compares to the current 2023/24 financial years funding of \$696,870.

6.2 Sustainability and Climate Change Impacts

The recommendations in this report do not have sustainability and/or climate change impacts.

6.3 Risk Management

There are no direct risks arising from the adoption/implementation of the recommendations in this report.

6.4 Health and Safety

There are no health and safety risks arising from the adoption/implementation of the recommendations in this report.

7. CONTEXT

7.1 Consistency with Policy

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2 Authorising Legislation

Local Government Act s.10 Purpose of Local Government and Part 5 council-controlled organisations and council organisations

7.3 Consistency with Community Outcomes

The Council's community outcomes are relevant to the actions arising from recommendations in this report.



Businesses in the District are diverse adaptable and growing

- There are growing numbers of businesses and employment opportunities in our District.
- There are sufficient and appropriate places where businesses are able to set up in our District.



The distinctive character of our takiwa – towns, villages and rural areas is maintained

- The centres of our towns are safe, convenient and attractive places to visit and do business.

7.4 Authorising Delegations

Delegation S-DM 1022 provides that the Audit & Risk Committee has the jurisdiction to "Monitor performance of the Council-Controlled organisations on a six monthly basis".

Strategic Plan

2023 - 2033 Draft

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The Board of Enterprise North Canterbury (ENC) are pleased to present you with our thoughts about the optimal role we may play, over the next ten years (2023 until 2033), to operationalise priority initiatives and to help achieve the economic future for North Canterbury wanted by our businesses, people, and communities.

Our role is primarily to be an un-locker of economic opportunity. To do this, we are a facilitator, catalyst for change, information gatherer, analyst, leader, connector, trainer, supporter, and advisor for North Canterbury businesses. On top of that, we want people to know that North Canterbury is the place they should seek to live, work, play and visit.

We want to play all these roles well. We can't do everything that we would like to do. The purpose of this Strategic Plan is to describe how we may efficiently and effectively do the right things, when, and with what expected effect.

Ten years is a long time to plan for. Change - both expected and unexpected, appears to be occurring at an ever-increasing rate. This means we can provide you with more certainty and more direction about our plans for the near future than we can for later years. We can also be more responsive to short term pressures and deviations than we can for those that may occur ten years out.

The importance of using natural resources more sustainably and the need to decarbonise our emissions have been in our thinking.

At the same time, we know we must help our economy become more resilient by incrementally adapting to the inevitability of a different climate regime and other natural hazards, let alone national and international contextual trends. These concerns, alongside responsible and sustainable economic development themes run through the heart of all our work.

We clearly recognise that we are a part of a bigger operating model. Within this model, we have accountabilities and dependencies that are not ours to change. Our operating environment is first and foremost influenced the economic development strategies of our districts, legislation and government policies of the day. Mostly though, we are influenced by markets, other national, regional, and local agencies and the innovation and courage held by our Board members and the region's private sector investors.

Our overriding view is that North Canterbury has a unique, attractive, and strong identity. We have numerous competitive advantages, when compared to those of the remainder of Canterbury and New Zealand.

We want to make a significant contribution to everything that makes North Canterbury great. This document outlines how we may assist to do that.



Clare Giffard
Chair, ENC



Heather Warwick
CEO, ENC

Purpose of this ten-year Strategic Plan

Strategic planning is an organisation's process for defining its preferred direction and vision, and for making decisions about how resources should be allocated to attain this vision.

With this definition in mind, this ten-year Strategic Plan guides and empowers Enterprise North Canterbury (ENC) by:

- Defining what difference ENC may make to achieve the preferred economy for 2033 by **sharing its vision** and proposed future areas of activity.
- Outlining the **objectives, and levels of service** ENC can and will provide.
- Describing the **priority actions** through which ENC may effectively and efficiently partner-up, respond and deliver priority economic development initiatives.
- Reflecting ENC's **challenges and opportunities** and its operating environment.
- Explaining – briefly, where the **North Canterbury economy** is now and where the economy could be in ten years' time.
- Exploring the collaborative opportunities for economic development and visitor marketing activities across North Canterbury.
- Exploring **what more ENC could do** to achieve a more sustainable and climate resilient economy.
- Establishing how ENC will remain **accountable** for delivering what the Board expects, and what Waimakariri and Hurunui District Councils may require ENC to deliver (via their Economic Development Strategies and Long-Term Planning).
- Providing a **ten-year framework**, noting that detailed implementation planning will occur through subsequent annual business planning processes.
- Entrenching **support and trust** in the value of ENC and thereby justifying on-going and potential expanded investment.

Additional background information about ENC governance, accountability, North Canterbury's comparative strengths, weaknesses, opportunities, and threats (SWOT), the two council's economic development vision is included in the Appendix.

Enterprise North Canterbury is a Council Controlled Organisation (CCO) of the Waimakariri District and Hurunui District Councils. 'Enterprise North Canterbury' is the trading name of the 'not-for-profit' North Canterbury Economic Development Trust.

Vision

The ENC vision is 'to inspire, attract and retain individuals, businesses and social enterprises to invest in our region.'

Objects of the Trust are to:

- Cultivate economic initiatives and foster growth for the benefit of the North Canterbury community.
- Promote the economic, environmental, cultural, and social well-being of the North Canterbury community.
- Foster, develop and assist in the management of best practices and effective use of the resources of North Canterbury.
- Promote and nurture community-based, sustainable economic growth through projects to benefit the people of the North Canterbury Community.

Values

Values of the Trust are to:

- Operate with the utmost integrity.
- Be innovative, proactive, and professional.
- Work collaboratively in all activities it facilitates.
- Respect the democratic processes of the sponsoring Councils.

These primary values are given more depth and supported by ENC's stated desire to be enabling, values-based, innovative, facilitative, connected and connecting, agile, targeted / focused, vibrant, thought provoking, leading, respected, and respectful.



ENC & Its Operations



Location of Operation

ENC's focus is primarily on the Waimakariri and Hurunui districts. The services provided by ENC to Waimakariri include business support, business skill development, networking, high-level talent attraction programme, provenance programme, and the identification of growth opportunities and constraints.

ENC also has a separate contract with WDC to provide destination visitor and business attraction development, event promotion and funding and run the Kaiapoi i-SITE. ENC also has a business centre located in Kaiapoi.

The services ENC supplies to Hurunui District include all those listed above but not destination and business attraction development, event promotion or i-SITE services.

In addition, ENC is contracted to deliver the Regional Business Programme in Kaikoura. Some Kaikoura businesses also are members of the MADE NORTH CANTERBURY programme and some Kaikoura businesses participate in the biennial North Canterbury Business Awards.

ENC's Operating Principles

ENC is aware of the unique apolitical and 'trusted' role it plays to help unlock sustainable economic development in Waimakariri and Hurunui. ENC is aware that it has distinct 'business friendly' advantages in being close yet one-step away from Council operations.

Over the next ten years, ENC is committed to being an organisation guided by the following operating principles:

- ENC is externally focused – the community and the Councils get what they need from ENC.
- ENC assists to achieve population growth alongside community wealth, well-being, and equity, in partnership with others.
- ENC are a trusted organisation.
- ENC consistently optimises and leverages Government funding.
- ENC increases access to its services to a larger number of those businesses who do not currently use ENC services.
- ENC applies a strong sense of environmental and operational sustainability to everything to its endeavours.
- ENC is increasingly conscious of the need to work with businesses to enhance their climate change resilience.

To support the growth of the North Canterbury economy, ENC will:

- Maintain strategic oversight of the health of the North Canterbury economy, including by promoting or conducting research.
- Facilitate merit-based and business-friendly projects and processes, including those contributing benefit to the private sector.
- Be a facilitator, but not an investor in business projects.
- Promote the sustainability of business.
- Have an awareness of the needs of the community within which businesses operate.
- Be a leader and connector of like-minded business-people.

As recorded at a Board / officer workshop held on 27 April 2023.





Dependencies and Economic Development Strategies

Currently ENC partners with Waimakariri and Hurunui District Councils around the development of their respective economic development strategies. This guides the Council's and Enterprise North Canterbury's actions in support of future economic development/growth in the region.

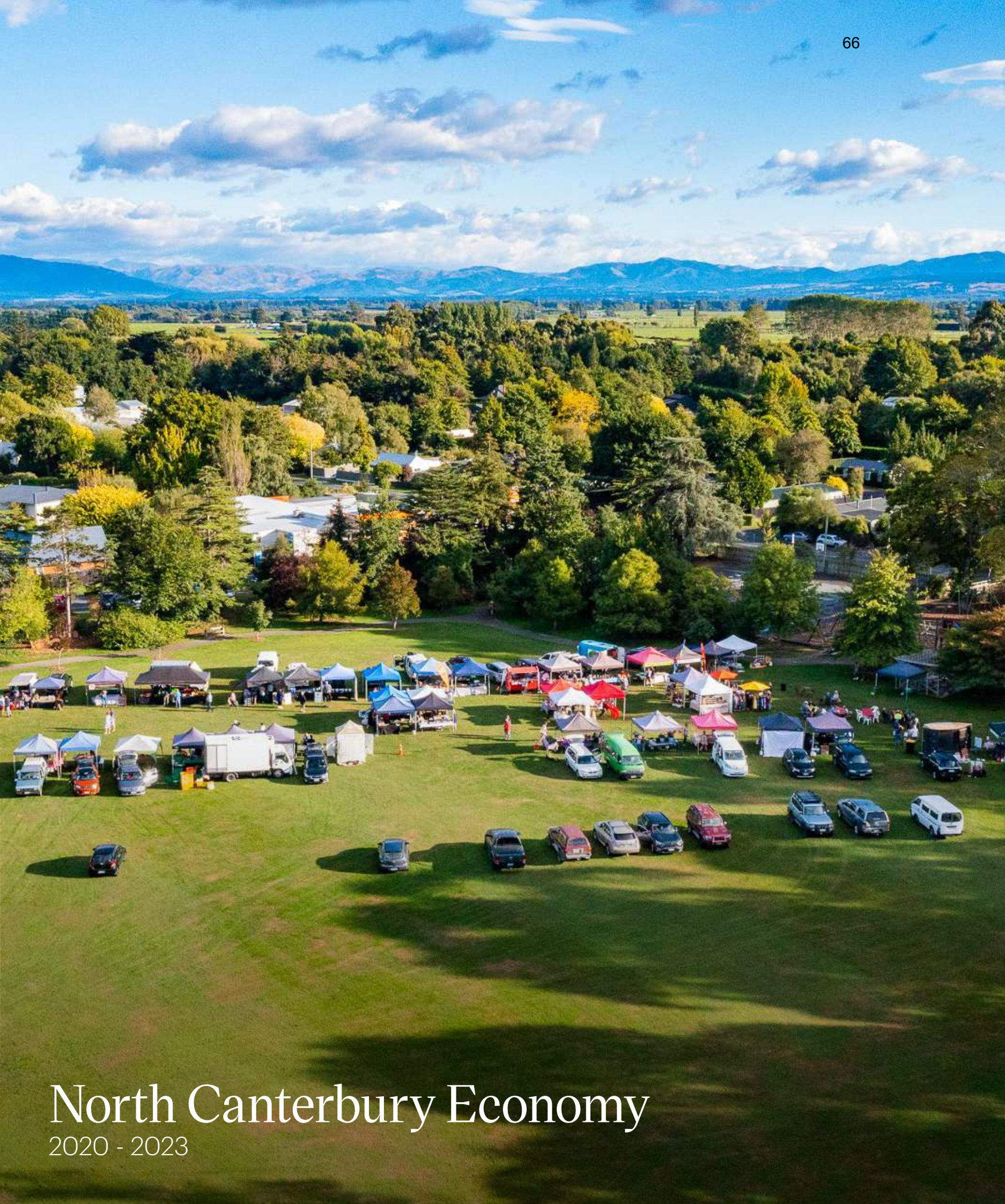
Waimakariri District Council has adopted their 2024-2034 ten-year Waimakariri Economic Development Strategy. Its vision is for 'a thriving, progressive and environmentally responsible economy that underpins a desirable local lifestyle.' The Strategy lists 13 priority areas for focus under five themes.

Hurunui District Council's economic development vision is for a 'thriving and sustainable economy that benefits all members of our community.'

The key objectives of the respective Councils economic development strategies are in the Appendix

A Ten Year Implementation Plan will be developed by ENC - in partnership with the Waimakariri and Hurunui District Councils, to reflect the Waimakariri and Hurunui Economic Development Strategies and the content of this ENC Strategic Plan. This will be revised annually through ENC's Statement of Intent, annual business plan and budget.

The Hurunui District Council's economic vision was shared with Board members and ENC staff by the CEO of that Council at a workshop convened on 27 April 2023.



North Canterbury Economy

2020 - 2023

Waimakariri

WAIMAKARIRI GDP - YEAR ENDED DECEMBER 2022

In 2020/21 it grew by

+9.5%

NZ growth in 2021/22

2.8%

Waimakariri GDP grew by

+4%

Total Reach

\$2,697m

BUSINESSES & EMPLOYEES 2022

has around

7,050

increase in business numbers

+6%

businesses with

17,600

an increase in employee numbers

+5%

employees

compared to 2020/21

POPULATION

increased by an estimated

+1,500

an increase for the year ended 2022

+1.9%

from

66,600 to 67,900

HURUNUI GDP - YEAR ENDED DECEMBER 2022/21

In 2020/21 it grew by

+1.1%

NZ growth in 2021/22

2.8%

Hurunui GDP grew by

+3.4%

Total Reach

\$662m

BUSINESSES & EMPLOYEES 2022

has around

2,580

increase in business numbers

+2%

businesses with

4,750

an increase in employee numbers

0%

employees

compared to 2020/21

POPULATION

increased by an estimated

+150

an increase for the year ended 2022

+1.1%

from

13,550 to 13,700

Hurunui

Short term inflationary pressures, high interest rates, consumer price increases, compliance costs and lower global dairy price forecasts are expected to soften the Waimakariri and Hurunui economies during the early stages of this strategy.

Population growth is predicted to remain strong which will support the construction (trades) and demand driven service industries such as retail, health, education, food and beverage.

International and domestic visitors are now keen to discover new and rediscover familiar destinations. By June 2023, 70,000 international visitor arrivals landed at Christchurch Airport which is equivalent to 67 percent of arrival numbers to June 2019. Compared to the same time pre-COVID, visitor spending volumes had lifted 23.2 percent. Transactions carried out by domestic visitors increased 22.3 percent, while international visitor transactions lifted 26.3 percent.

The sectors of the Waimakariri and Hurunui economy with current comparative advantage will continue to have advantage.

The economy of Waimakariri and Hurunui may see increased diversification in land use (from agriculture to horticulture) and processing therefore creating value in region.

Proximity to Christchurch is offering local market opportunities, including for the visitor sector. The quality of the transport network and regulatory policies will have a strong influence on the future growth of both Waimakariri and Hurunui. Increasing productivity via upskilling will be important and there will be a demand for more professional services.

The population of Waimakariri and Hurunui is expected to grow by 30% by 2048. Current strong sectors of the areas' economies will continue to be strong, and largely stable. There will be some headwinds in the short term.

ENC will continue to monitor the economy and respond to the challenges and opportunities as they arise, with a clear understanding of the role it can play in assisting to implement Council-led economic development strategies.

With this in mind, ENC considers that the priority challenges and opportunities it is well positioned to help address.

This information is largely drawn from M.E. Consulting, May 2022. Other information is drawn from reports prepared by Infometrics. These challenges and opportunities were identified at an ENC workshop held on 27 April 2023



Future Environment



ENC Challenges and Opportunities

Challenges

- Competing destination and institutional arrangements / carving out a unique space for ENC - identifying the best contribution it can make for North Canterbury and maximising alignment with others.
- Having enough resources and funding.
- Avoiding clutter / having clear priorities and having access to the skills required to deliver these.
- Tapping into sponsorship, government, and philanthropic sources of funding.
- Withstanding economic headwinds as they arise.
- Providing certainty about the scale and scope of future funding.
- Helping to overcome the uncertainty associated with change to the regulatory and political environment.
- Assisting to address the risks associated with climate change and adverse events.
- Remaining fleet-of-foot

Opportunities

- Having a clear strategic voice.
- Securing and promoting the unique identity of North Canterbury.
- Recognising what ENC currently does well and building from this.
- Creating strong synergy between the districts of North Canterbury.
- Receiving clear messages and on-going strong support from Waimakariri and Hurunui District Councils.
- Researching and confirming the merit / business case for new and emerging economic development opportunities and key visitor markets.
- Focussing on what adds distinct value to the economic development of the district.
- Clarifying and providing more certainty about forecasting of spending, and associated funding expectations.
- Understanding and refining ENC's and Councils' respective role in the social response area.
- Adding depth to the relationship with Ngāti Kuri and Ngāi Tūāhuriri and better understanding and supporting their economic aspirations.
- Assisting businesses to operate more sustainably, decarbonise their activities and adapt / become resilient to climate change.

These challenges and opportunities were identified at a Board / officer workshop on 27 April 2023.

Unlocking North Canterbury's latent capacity is the key to achieving the area's future sustainable economic development potential.

The priority 'unlocking latent capacity' tasks that ENC would like to work with others to achieve over the next decade, include:

- More sustainable use of natural resources – including establishment of a 'green energy hub'.
- Supercharged sense of real 'provenance' and identity for North Canterbury.
- Full recognition of local lifestyle opportunities that attract skilled and talented people and families to permanently relocate to North Canterbury
- Collaborative approach to North Canterbury economic and tourism programmes.
- Thriving townships and quality local public sector infrastructure, open space, and services.
- Strong central and local government support for the needs of successful businesses, and communities in North Canterbury.
- Wide adoption of values that build, expand, capture, and add to what successful businesses are currently doing.
- Build relationship with Ngāi Tūāhuriri and Ngāti Kuri.
- Expansion of innovative value-added horticulture and agriculture, alongside farm diversification and more 'value add' production.
- More collaboration, networking and partnerships between like-minded businesses.
- Businesses that are more 'future ready' by being more resilient to climate change and better able to capitalise on the areas competitive / comparative climate advantages.
- More visitors taking more advantage of the areas' attractions – solidifying the role that Waimakariri and Hurunui area plays as the recreation playground for Christchurch residents and those from other parts of New Zealand, and beyond.

These 'latent capacity' opportunities were identified at a Board / officer workshop on 27 April 2023.



Proposed Ten-Year Plan: Overview

Building from a sound base

The 2023/2024 strategic objectives - as defined and agreed by ENC for inclusion in its Statement of Intent (SOI) for that year, provide a sound base to describe the core work proposed to be carried forward by ENC over the next ten years.

Refinements and extensions, within existing objectives, are proposed. This is to better enable ENC to meet the objects recorded in its establishment Deed, better reflect changes to its operating environment, better reflect the Waimakariri Economic Development Strategy and Hurunui District Council's vision for economic development and to better resolve existing challenges, while further embracing emerging opportunities.

In future annual SOIs and Implementation Plans, these new proposals will be further prioritised, refined, and developed, with business cases to support them. This will enable Waimakariri and Hurunui District Council, government, and other agencies, to give these proposals the detailed consideration and funding they may require.

Strengthening economic development in North Canterbury by enhancing collaboration between the area's local authorities and agencies

North Canterbury's identity is strong. Opportunity exists to leverage this strength by exploring the merits of further enhancing inter-district collaborative economic and visitor development programmes including MADE NORTH CANTERBURY and North Canterbury NZ (job and lifestyle attraction).

ENC does not intend to include detailed performance targets in this ten-year Strategic Plan. Details about proposed performance measures and performance targets are intended to be provided within future annual SOIs and Implementation Plans.

Business decarbonisation, climate change adaptation / resilience and environmental sustainability

Climate change is causing measurable change to weather patterns. For future survival, manufacturing, processing, and servicing businesses will need to more closely assess their ability to protect themselves.

For the primary sector, the challenge to be faced is how to establish land management systems and land use options that are more resilient to either or both drier and wetter conditions. Equally important is the need for businesses to reduce their emissions by applying decarbonising initiatives.

More generally, evidence suggests there is increasing growth in market opportunities for products and services with recognised 'sustainability' and carbon-friendly credentials.

The information available to businesses to help them make decisions about the above matters is sometimes difficult to access. Prioritising actions and measuring performance gains are also sometimes difficult to seek out. ENC programmes could help businesses to overcome these challenges. Examples of these types of programmes are Identified In the next section of this Strategic Plan.



Proposed ten-year plan: Primary Objectives

ENC's business may be grouped under three headings or themes:

- Develop and maintain a strong regional brand identity
- Support existing and new businesses to grow and prosper
- Grow visitor numbers and value to North Canterbury

These themes are captured in ENC's simple by-line

'Connect, Invest and Grow'.



Theme One

Develop and maintain a strong regional brand identity



Theme One

Develop and maintain a strong regional brand identity

MADE NORTH CANTERBURY

The 'MADE NORTH CANTERBURY' local food and beverage programme is proving a success. The unique provenance and identity association between products, services and everything that is good, sustainable, and attractive about North Canterbury is a domain that is still at a comparatively fledging stage. It's aim is to raise the profile and sales for North Canterbury food and beverage businesses, foster collaboration under this unifying brand.

Strategic Aims:

1. To continue to unite North Canterbury food and beverage businesses under the MADE NC brand to build a strong regional brand identity for this industry.
2. To be the catalyst to discover and create new collaborative opportunities.
3. To execute events, marketing campaigns and activations to put our region and producers at the forefront of the minds of consumers and trade.

Activities:

- Opportunities to increase sales.
- Opportunities for producers and service providers to collaborate and connect.
- Opportunities to attend and be profiled at events and trade shows.
- Growing the MADE NORTH CANTERBURY Website, Facebook, and Instagram communication platforms by adding additional content and further promoting details on a directory about businesses and products.
- Running the MADE NORTH CANTERBURY North Course each year.

Attract and Grow Talent

The North Canterbury MOVE ON UP project is designed to assist employers and recruitment agencies attract talent to work in North Canterbury by positioning North Canterbury as an attractive place to work and live. The project also develops and maintains a strong regional identity.

Strategic Aims:

1. Develop a unifying place brand that helps tell the story of North Cantabrians living, working and thriving in our region.
2. Promote, differentiate and celebrate both districts - Hurunui and Waimakariri - equally under the North Canterbury brand so that people can see each district's unique attributes.
3. To provide a valuable toolkit for businesses that enhances and protects the North Canterbury image.

Activities:

- Profiling North Canterbury jobs and lifestyle through case studies, images and videos on the website northcanterbury.co.nz and social media
- Conducting digital campaigns in partnership with businesses to attract talent
- Providing an Employer Toolkit and Business Resources
- Developing programmes to attract skilled migrants
- Engaging with tertiary training organisations and relevant government bodies to increase the scope of local training opportunities



Theme One

Develop and maintain a strong regional brand identity

North Canterbury has around 9,633 businesses (up from 9,156 in 2022). A total of 7,053 are in Waimakariri (up from 6,639 last year) and 2,580 are in Hurunui (up from 2,517).

These businesses make a significant contribution to the region's economy. ENC's role is to help them achieve their on-going success by providing expanded access to key business support services, networking opportunities, information, awards recognition, training, business mentoring, new business and employee attraction services, and the services provided by the on-going operations of the business centre.

Theme Two

Supporting existing and new businesses to grow and prosper



Theme Two

Supporting existing and new businesses to grow and prosper

Business Support

Supporting existing businesses to grow and prosper is a base ENC service. It is intended to be provided, with minor improvements, refinements, and increased scale, as a continuance of the successful services that have provided by ENC in the past.

ENC also see merit in delivering an expanded set of micro-economic programmes to further unlock employment, innovation, environmental sustainability, climate resilience and growth opportunities.

Strategic Aim:

- To support local businesses to survive and thrive
- To ensure that local businesses have the information and connections they need to make good decisions about their businesses, strengthening the North Canterbury economy.

Activities:

- Deliver the MBIE Regional Business Partner Programme
- Provide appropriate connections, resources, tools and information to help businesses grow their capability and knowledge
- Host networking events to encourage business collaboration and connection
- Provide upskilling opportunities for local businesses
- Organise and run the North Canterbury Business Awards biannually
- Run the ENC Business Centre to provide a space for meetings, learning, networking, and business access to other ENC services, in one professional location
- Have an online presence to promote ENC services and profile useful resources
- Advocate for businesses, providing staff time and advice, as required.

Business Attraction/Investment

Strategic Aim:

- Waimakariri and Hurunui's land, transport, landscape, service, product, and infrastructure offerings make it an ideal location for manufacturing, supply-chain logistics, servicing, and other businesses. ENC will work with Waimakariri and Hurunui District Councils to further develop and implement business attraction programmes encouraging more businesses to establish that will create more jobs and provide greater benefits to the local economy. ENC works closely with multiple parties including private (local and prospective) business interests, developers, government departments, non-government organisations, social enterprises and WDC staff.

Activities:

- Providing Start Up Advice – providing ENC staff time to assist business start ups
- Better understanding the competitive / comparative advantages for businesses establishing in Waimakariri and Hurunui, including those unique to each of the district's main towns.
- Expanding the marketing of the features that make Waimakariri and Hurunui attractive to business.
- Providing for business diversity as a means of adding resilience to the areas' economy.
- Linking developers and investors.
- Delivering aligned catalyst projects as a means of enhancing the health of the district's business eco-system.
- Undertaking research to identify areas of high value business opportunity / service need within the district, with a focus on those opportunities that will service emerging markets (export and local), will address a gap in the local supply chain, capture locational advantages, and build on natural endowments.
- Implementing an Investment Attraction Plan inclusive of defined KPI's (set in tandem with the Councils) to actively attract high value industries / businesses, including green industries, to establish and / or relocate within the district.

Theme Two

Supporting existing and new businesses to grow and prosper



Theme Two

Supporting existing and new businesses to grow and prosper

Sustainable Future

Strategic Aim:

- ENC see merit in delivering an expanded set of micro-economic programmes to further unlock employment, innovation, environmental sustainability, climate resilience and growth opportunities. It will work with businesses supporting the adoption of practices that are more environmentally sustainable across core economic sectors.

Activities:

- Facilitating the development of the Hurunui Green Industrial Site as an exemplar of environmental sustainability and decarbonisation.
- Connecting interested businesses and the rural sector, when appropriate, to help them navigate the range of renewable energy options available to support them to help them generally adopt more sustainable business practices.
- Facilitating information sharing between universities, government agencies, Crown Research Agencies, and businesses to achieve aligned programmes.
- Awareness of ongoing research and innovation for the benefit of future businesses / communities and making relevant information/learnings available to interested businesses.

North Canterbury is an attractive domestic visitor destination, particularly as it sits on the doorstep of Christchurch. The area is also attractive to international visitors because it requires a simple 'turn left' decision and then a few minutes' drive to access it from Christchurch International airport.

Theme Three

Grow visitor numbers and value to North Canterbury



Theme Three

Grow visitor numbers and value to North Canterbury

Deliver the Waimakariri Visitor Marketing Strategy

North Canterbury is an attractive domestic visitor destination, particularly as it sits on the doorstep of Christchurch. The area is also attractive to international visitors because it requires a simple 'turn left' decision and then a few minutes' drive to access it from Christchurch International airport.

Strategic Aim:

- This visitor marketing programme outlines the initiatives that maximises, through destination marketing, the positive outcomes of a growing visitor market on the districts economy and aligns ENC's efforts and activities to achieve the goals of the Waimakariri District Council's Visitor Marketing Strategy

Activities:

- Maintaining and growing collaborations and communication channels within the district.
- Formalising arrangements with neighbouring agencies to promote and develop Waimakariri's visitor offerings.
- Generating and growing district promotional activities.
- Supporting event activity and administering the Waimakariri Event Contestable Fund.
- Improving local awareness and encouraging locals to act as ambassadors.
- Refocusing activities of the Kaiapoi i-SITE to expand promotional activity to better encompass the needs of both locals and visitors.

Be an enabler of catalyst projects

Strategic Aim:

Grow visitor value by being an enabler and facilitator of catalyst projects. The role of ENC is to understand and promote the desirable features of setting up a visitor business in North Canterbury. More accommodation and activities will entice visitors to stay longer in the region.

Activities:

- Cycle trail development – facilitating the long-term development of a multi-day cycle trail from Christchurch City to Waipara, spanning three districts.
- Visitor accommodation - developing a prospectus to attract hotel development, as a signal to the market about the unfulfilled accommodation potential within Waimakariri and Hurunui districts.
- Night sky - supporting Oxford Area School and private partners to realise the potential of the Oxford Observatory to support 'Astro tourism' in the district.
- Other visitor attractions - supporting the development of strategic / significant visitor or community facilities that have the potential to contribute significantly to the economic output of the region.
- Motor home development – meeting the needs of the growing number of NZ Motorhome and Caravan Association (NZMCA) members and domestic and international motorhome visitors by exploring the demand and potential means of supplying additional facilities for NZMCA motorhome.



Theme Three

Grow visitor numbers and value to North Canterbury



Priorities

The ENC Board applied a high-level priority categorisation to the objectives, levels of service and activities described in the previous section of this Strategic Plan. In general terms, the priority attributed by the Board was as follows:

- Highest priority was attributed to business attraction, business support, business start ups, district visitor promotion, networking, talent attraction and development, MADE provenance branding, land diversification / primary sector value-add activities and some environmental sustainability activities.
- Moderate priority was attributed to business awards and training activities, ENC's on-line presence, event activities, future trails, support business decarbonisation and climate change adaption and the Kaiapoi site.

Risks & Risk Management

The Board regularly conducts a risk management assessment of its activities and operational framework. It has applied a similar approach to the task of preparing this Strategic Plan. Nothing in this Plan is viewed as being unmanageable but the Board remains acutely aware of the following risk areas:

- Reform of local government.
- Effect on the success of district businesses of high inflation and interest costs.
- Over-stretch of ENC activities beyond core functions.
- Dependence on the skills of key staff and the need for succession planning.
- Ease of access and business awareness of ENC services.
- Dependence on strong relationships and respect for ENC to secure external funding.

This prioritisation exercise was conducted at a Board workshop held on 28 June 2023.

The Trust / ENC receives capacity funding from Waimakariri and Hurunui District Councils to enable it to undertake its economic development activities.

Any future funding will be aligned to ENC's 10 year implementation plan and be revisited annually in our Statement of Intent to both Councils, and annual business plan and budget which is approved by both Councils.

ENC leverages Councils' capacity funding to initiate projects that benefit the regions businesses. Projects that either businesses and/or government agencies fund.

This funding is only as secure as the programmes, contracts and confidence investors may have in ENC to deliver expected outputs and outcomes.

For the Years 7-10 of this ten-year strategy, ENC is confident it can access the skills required to deliver an expanded range of economic development services, compared to what it currently delivers.



Future Funding



Conclusion

The purpose of this ten-year Strategic Plan has been to provide information to enable ENC's primary stake-holders to guide and empower ENC's future intentions.

ENC has proven itself to be a competent and trusted economic development agency. It is well positioned to not only continue to provide a solid set of core BAU services, but also to deliver an expanded range of services if the funding is available and the willingness of the board and Councils for ENC to do more.

Defining the difference ENC could make to achieve the preferred economy for 2033 is at the heart of this Strategy. The intent in doing this is to solicit support and trust in the value and story of ENC and thereby justify support for expanded investment.

Appendix

Governance

The Board of Trustees of ENC is responsible for the overall corporate governance of ENC. The Trust's Deed sets out the governance responsibilities of the Trustees.

The Board is responsible for guiding and monitoring the management of the business and affairs of the Trust on behalf of the Councils to whom the Trust is accountable.

The Mayors of Waimakariri and Hurunui District Councils are Trustees, alongside six local business leaders appointed by the two Councils. The two Councils' CEOs are Advisory Trustees. The Board meets two monthly.

Accountability

The Trust has adopted accounting policies that are consistent with the Financial Reporting Act 1993 and Financial Reporting Standards issued by the Institute of Chartered Accountants of New Zealand.

Annually the Trust reports to the Councils, on the following matters:

- Delivery compared to the year's planned activities and performance measures.
- Financial position, cashflows, financial performance, movements in equity and an auditors opinion on these matters.

Half yearly reports are also provided to the Councils, including a statement of income and expenditure for the period, and a report of achievements against the Trust's objectives.

The two Mayors and CEO attend Board meetings and receive bi-monthly management and financial reports. The Trust's Annual Statement of Intent and their annual business plan and budget are made available to the two Councils following their approval by the ENC Board.

The likely constraints and opportunities affecting the areas' longer-term future are summarised below:

North Canterbury SWOT

- Strengths Weaknesses
- Proximity to Christchurch offers a market, access to labour, a large urban economy, rural-residential living opportunities and goods.
- Quality rural land resources are an asset.
- Manufacturing is showing emerging strength with recent investments.
- Household / population growth offers opportunities, generating new demand and opportunities.
- Availability of quality infrastructure and access to Christchurch and the rest of the South Island continues to improve.
- Waimakariri and Hurunui offer space, a 'sense of difference' and outdoor recreation opportunities.
- Proximity to Christchurch gives rise to competition for labour and market share.
- Local economy is small and relies on outside markets for its success.
- The population is ageing.
- Labour productivity appears to be low, and growth is relatively slow.
- Transport links to Christchurch are limited and exposed to risks, with limited overarching network resilience.
- Transaction costs, e.g., commuting costs and time required to travel impact negatively on local households.
- Spending is leaking out of the district.
-

Opportunities

Threats

- Some manufacturing sub-sectors, e.g., equipment, are emerging and showing an opportunity for export-driven growth.
- Farming sectors are displaying a willingness to add value by applying agri-business solutions.
- Clear options exist to research emerging visitor needs, attract spending, and further develop the visitor economy.
- Expanded use of technology will drive productivity and offer additional ways to enhance the value of locally produced goods.
- Facilitating closer-proximity access to tertiary education opportunities may accelerate the uptake of new skills.
- Focused research may give North Canterbury competitive advantage and accelerate adoption of new and emerging economic opportunities.
- Policy shifts around managing natural resources.
- Climate change and natural hazards.
- Balance between desire for rural residential living / population growth and the loss of productive soils, and natural amenity/values.
- Uneven distribution of the benefits of growth.
- Negative externalities could undermine the profile and perceptions of the district.

This information is largely drawn from a report prepared for Waimakariri District Council, 'Economic Profile and Outlook'. M.E. Consulting, May 2022. There is much in this report that can equally be applied to Hurunui District.

Waimakariri District Council 10 year Economic Development Plan (2023-34)

1. Sustainable future – with a low-carbon economy underpinned by adaptable and resilient businesses and highly productive but sustainable rural and business land use that maintains a healthy ecosystem.
2. Connected communities – with a high-quality fit-for-purpose internet and transport infrastructure.
3. Business responsiveness – with adaptation, customer focused regulatory practices, sufficient business land and infrastructure, strong partnerships and relationships and ‘enabled’ Ngāi Tūāhuriri-led development.
4. Liveable places and spaces – with people-centric improvements to the form and function of town-centres, increased arts and sports and high-quality life-style choices.
5. Investment attraction – with the aim of increasing the number of high-value businesses and associated employment to the district and increased visitation and new residents.

The Waimakariri Economic Development Strategy’s draft implementation schedule lists 50 actions to be undertaken over the next ten years. A total of 21 may be influenced by ENC. Around 15 of these are new actions for ENC - with seven of these focused on environmental sustainability and climate change and four specifically on attracting high value industries and people.

Hurunui District Council’s Economic Development Vision is to:

- Attract new businesses and investment, while also supporting the growth and development of existing businesses.
- Prioritise innovation, collaboration, and sustainability, with a focus on key sectors such as agriculture, tourism, energy, and the processing of primary production.
- Invest judiciously in infrastructure to support business growth and diversification.
- Promote Hurunui as a destination for residents, visitors, and investors alike, by showcasing the unique natural beauty, cultural heritage, and high quality of life that Hurunui has to offer.
- Foster opportunities to ensure farms and businesses adapt and become more resilient and better placed to take advantage of climate change.
- Support investment in infrastructure, education, and training programs to ensure the workforce has the skills and knowledge needed to succeed in a changing economy.
- Work to ensure the district’s economic development is sustainable, environmentally responsible, and socially inclusive.

BUDGET FORECAST Y/E 2024/2025

Projects	EXPENSES (Staff and Overheads)	EXPENSES (Direct Costs)	Total EXPENSES	INCOME (Other funding/ sponsorship/ sales)	Pre Overhead Allocation Surplus/(Deficit)	OVERHEAD ALLOCATION (Managemen t and Other Admin (FTE))	Post Allocation Surplus/(Deficit)
Business Support	\$115,245	\$20,220	\$135,465	\$85,999	-\$49,466	\$57,564	-\$107,030
Business Attraction (Inc Catalyst)	\$61,219	\$1,920	\$63,139	\$0	-\$63,139	\$25,371	-\$88,510
District Promotion	\$117,917	\$63,533	\$181,450	\$0	-\$181,450	\$73,768	-\$255,218
Talent Attraction	\$35,734	\$52,500	\$88,234	\$45,000	-\$43,234	\$35,391	-\$78,625
MADE North Canterbury	\$36,438	\$23,920	\$60,358	\$25,000	-\$35,358	\$35,818	-\$71,176
Business Awards	\$4,414	\$0	\$4,414	\$0	-\$4,414	\$2,345	-\$6,759
ENC Business Centre	\$11,531	\$1,700	\$13,231	\$16,000	\$2,769	\$10,660	-\$7,891
Events Program	\$17,342	\$31,025	\$48,367	\$5,000	-\$43,367	\$11,513	-\$54,880
ISITE	\$49,750	\$112,300	\$162,050	\$120,000	-\$42,050	\$49,036	-\$91,086
Green businesses/ diversification	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Regional Event Fund (1 Year only)	\$0	\$35,000	\$35,000	\$35,000	\$0	\$0	\$0
Project Activity Total	\$449,590	\$342,118	\$791,708	\$331,999	-\$459,709	\$301,466	-\$761,175
ENC MANAGEMENT AND ADMINISTRATION							
Other Premises and Administration Overheads	\$443,802	\$12,600	\$456,402	\$30,000	-\$426,402	-\$301,466	-\$124,936
ENC Sponsors	\$0	\$0	\$0	\$70,500	\$70,500		\$70,500
WDC & HDC Allocation	\$0	\$0	\$0	\$776,120	\$776,120		\$776,120
Total ENC Management and Administration	\$443,802	\$12,600	\$456,402	\$876,620	\$420,218	-\$301,466	\$721,684
Total Cost	\$893,392	\$354,718	\$1,248,110	\$1,208,619	-\$39,491	\$0	-\$39,491
Total Cost			\$1,248,110				
Other/Funding			\$1,208,619				
Surplus/Deficit			-\$39,491				

- (b) **Receives** the Annual Report for Te Kōhaka o Tūhaitara Trust for the year ended 30 June 2023.
- (c) **Acknowledges** the work carried out by the Trust and thanks the Trustee's, and staff for their efforts.
- (d) **Circulates** the report to the Community Boards for information.

3. **BACKGROUND**

- 3.1. The Trust is a Council Controlled Organisation (CCO) and the Council appoints three of the six trustees of the Trust. The other three trustees of the Trust are appointed by Ngāi Tahu. The Council representatives on the Trust are Catherine McMillan (until September 2024), Councillor Al Blackie (until October 2025), and Andrea Rigby (until October 2024). The Ngāi Tahu representatives are Joseph Hullen (Chairperson), Rex Anglem and Nukuroa Tirikatene-Nash.
- 3.2. The Trust was established in 2001 to manage and administer an area of coastal reserve land contained in the deed in the interest of Ngāi Tahu and other New Zealanders in terms of the Reserves Act 1977. This area is highlighted on page 5 of the Annual Report.
- 3.3. The Trust is a registered Charitable Trust and exempt from income tax under the Charities Act 2005 and Inland Revenue determination.

4. **ISSUES AND OPTIONS**

- 4.1. This Annual Report is prepared under Public Benefit Accounting Standards (Tier 3) as its total annual expenses are less than \$2million.
- 4.2. The Trust ended the year ended 30 June 2023 with an operating deficit of \$102,377 (surplus 2022: \$40,824). This was primarily driven by an increase in operating expenditure, mainly salaries and an impairment loss on assets as a result of the November 2022 Pegasus fire. The Trust's main source of income comes from grants and reserves funding that is raised to offset its activities. For the period ending 30 June 2023, additional revenue was generated through the Waikuku Beach Holiday Park revenue as the trust took over operations during the period. This was offset by the operating costs associated with operating the Holiday Park.
- 4.3. The Trust has equity as at 30 June 2023 of \$11.38million compared with \$11.48million for the previous year, which is primarily consisting of land and improvements. The decrease in equity is due to an increase in operational cost as described in 4.2. Cash, receivables and investments were \$222,489, compared with \$204,543 for the previous year.
- 4.4. The Council leases part of the Trust land from Trust for Camping and Forestry activity. The Trust hold the carbon credits to offset any deforestation that may occur for Forest held on leased land by the Council. Any forestry harvest and replanting (including natives) are coordinated between the Trust and Council.
- 4.5. From October 2022 until 30 June 2023 the Trust managed the Waikuku Beach Holiday Park, which was a new venture for the Trust. In February the General Manager departed after 12 years and a new General Manager was appointed in July. The Chairmanship rotates annually with Catherine McMillan appointed at the beginning of the financial year, however due to conflicts of interest stepped aside from October 2022 until February 2023. Councillor, Al Blackie, was the interim Chair during this time.
- 4.6. Given the nature of the Trust's operations, the non-financial performance measures set within the Trusts statement of intent generally provides a more meaningful basis to determine how the Trust is performing. As reported, the Trust is making considerable gains and is achieving its objectives. Please refer to pages 30-36 of the Annual Report.
- 4.7. The Management Team has reviewed this report and supports the recommendations.

Implications for Community Wellbeing

There are not implications on community wellbeing by the issues and options that are the subject matter of this report.

- 4.8. The Management Team has reviewed this report and support the recommendations.

5. COMMUNITY VIEWS

5.1. Mana whenua

Ngāi Tahu hold a 50% interest in the Trust and appoint three of the six Trustee's on the Trust, this also ensures Mātauranga Māori influence through the work performed by the Trust. Ngāi Tahu are likely to be affected by or have an interest in the subject matter of this report.

5.2. Groups and Organisations

- 5.3. The Annual Report has been audited by Audit New Zealand and a qualified opinion on the financial statements in respect to the completeness of the Waikuku Beach Holiday Park revenue. Further information on this can be found on page 20 of the Annual Report. An unmodified opinion on the Statement of Service Performance Report has been obtained.

5.4. Wider Community

Te Kōhaka o Tūhaitara Trust is a well-established local community asset and attraction for the district and wider community. It focuses on maintaining our coastal area's which provides opportunities for the community to participate in sport, recreation and leisure activities that all contribute to health and wellbeing.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

There are no financial implications of the decisions sought by this report.

Budget is included in the Annual Plan/Long Term Plan.

- 6.1.1. The Council have made a provision in the LTP/Annual Plan for the following grants/services to Te Kōhaka o Tūhaitara Trust.

Sources of income	2024/25 Budget	2023/24 Budget
Grant (including audit fees, Rates)	\$246,750	\$224,160
Meeting Allowances	\$3,130	\$3,030
Insurance	\$7,710	\$6,170
Camping ground leases	\$19,060	\$18,450
Forestry leases	\$22,290	\$21,580
Total	\$298,940	\$273,390

- 6.1.2. The Trust has five employees the Trust Manager and four operational staff. The Trust also engage services through contractors and volunteers. The Council provides additional support for the secretarial, administration and financial systems for the Trust without charge. The value of this service to the Trust is estimated to be about \$45,000.

- 6.1.3. About 282 Hectares of Trust land is leased to the Council for Forestry that is subject to the Emissions Trading Scheme. As the land owner, the Trust received an allocation of 14,880 of ETS units to be used as and when required to offset liabilities when those trees are harvested. The current unit value as at 1 July 2023 is \$41.

6.1.4. From 1 July 2018, the Council increased its contribution to the Trust to assist with the Trust management plan and financial sustainability. This included the adjoining land areas, such as the Eastern Conservation Area.

6.2. Sustainability and Climate Change Impacts

The recommendations in this report do not have any direct sustainability and/or climate change impacts. However, the nature of the trusts work is to restore biodiversity within the coastal areas of the district, and therefore the Trust contributes to sustainable outcomes.

6.3. Risk Management

6.3.1. The audit work carried out by Audit New Zealand provides added assurance regarding the accuracy of the Council's financial statements.

6.3.2. There are no risks arising from the adoption/implementation of the recommendations in this report.

6.4. Health and Safety

There are not health and safety risks arising from the adoption/implementation of the recommendations in this report. The Trust is a PCBU and subject to the Health and Safety Act 2015.

7. CONTEXT

7.1. Consistency with Policy

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2. Authorising Legislation

7.2.1. Under section 67 of the Local Government Act 2002, Boards of council-controlled organisations "must deliver to the shareholders, and make available to the public, a report on the organisation's operations during the year".

7.2.2. Under section 65 of the Local Government Act, the Council must regularly undertake performance monitoring of council organisations to evaluate their contributions to the:

- council's objectives for the organisation.
- desired results set out in the organisation's statement of intent; and
- overall aims and outcomes of the local authority.

7.3. Consistency with Community Outcomes

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

The work of Te Kohaka o Tuhaitara Trust contributes to the following outcomes:

- There are areas of significant indigenous vegetation and habitats for indigenous fauna.
- There are wide ranging opportunities for people to enjoy the outdoors.
- Public organisations give effect to the spirit of the Treaty of Waitangi.

7.4. Authorising Delegations

Delegation S-DM 1022 provides that the Audit & Risk Committee has the jurisdiction to "Monitor performance of the Council-Controlled organisations on a six-monthly basis".



Te Kōhaka o Tūhaitara Trust

ANNUAL REPORT: TO 30 JUNE 2023



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Tēnā koutou katoa

It is my great pleasure to present the Annual Report for 2022/2023 to our settlers Te Rūnanga o Ngāi Tahu and Waimakariri District Council and our key partner Te Ngāi Tūāhuriri Rūnanga.

This has been a significant year for the Trust with the theme of change and new beginnings in the 2022/2023 year continuing through this year.

We were pleased to assist Waimakariri District Council by running the Waikuku Beach Holiday Park through the busy summer season. This was a new venture for the Trust, and we learnt a lot through this process.

The arrangements for the management of the Huria Reserve Heritage and Mahinga Kai area located on the banks of the Kaiapoi River and Courtenay Stream were formalised. The Trust is pleased to be able to extend our knowledge and resources to complementary areas of the district.

During the year we farewelled Greg Byrnes from the role of General Manager. During his twelve years with the Trust, he has made a tremendous contribution to the restoration of the whenua. He has built great connections with Ngāi Tūāhuriri and the many stakeholders of the park. In reflecting on Greg's mahi (work), Ngāi Tūāhuriri Trustee Joseph Hullen said Greg brought to mind the well-known whakataukī "Kāore te Kūmara e kōrero mō tōna ake reka", which translates as the kūmara does not talk of how sweet it is. He said Greg's humbleness, his hard work and his ability to bring out the best in people had endeared him to mana whenua. We are immensely grateful for Greg's dedication and the legacy he has left for others to build on.

Deane Barlow stepped up to lead the team while we progressed the recruitment for a new General Manager and, as the year ended, we were waiting with anticipation for the arrival of our new General Manager, Nick Chapman. We have appreciated the efforts of the staff through this year of change.

With all of this we have continued building on and developing long-term relationships with a range of organisations such as the University of Canterbury and Trees that Count. We greatly appreciate the assistance of our settlor partners and the range of organisations and volunteers who continue to dedicate many hours to furthering our vision of creating a mature indigenous coastal ecosystem.

Tēnā koutou katoa



Catherine McMillan

CHAIR

TRUSTEES AND STAFF



Above: Trustees (l to r) Joseph Hullen, Rex Anglem, Al Blackie, Catherine McMillan.
(bottom) Andrea Rigby, Nukuroa Tirikatene-Nash,

Attendance: 14 meetings

J Hullen	8
A Rigby	11
A Blackie	13
N Tirikatene -Nash	7
R Anglem	11
C McMillan	14

Staff:

Deane Barlow
Nickolai Anglem
Rex Anglem
Zeta Hawke
Mikaela Woods
Greg Byrnes (Till 28 February 2023)
Emily Dawson (Till 31 March 2023)

Independent Auditor's Report

To the readers of Te Kōhaka o Tūhaitara Trust's financial statements and performance information for the year ended 30 June 2023

The Auditor-General is the auditor of Te Kōhaka o Tūhaitara Trust (the Trust). The Auditor-General has appointed me, Yvonne Yang, using the staff and resources of Audit New Zealand, to carry out the audit of the financial statements and performance information of the Trust on his behalf.

We have audited:

- the financial statements of the Trust on pages 10 to 25, that comprise the Balance Sheet as at 30 June 2023, the Statement of Comprehensive Revenue and Expense, 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; and
- the performance information of the Trust on pages 30 to 34.

Opinion

Qualified opinion on the financial statements

In our opinion, except for the possible effects of matter described in the *Basis for our opinion* section of our report, the financial statements of the Trust on pages 10 to 25:

- 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 Simple Format Reporting – Accrual (Public Sector) Standards.

Unmodified opinion on the statement of service performance

In our opinion, the statement of service performance of the Trust Board on pages 30 to 34 presents fairly, in all material respects, the Trust's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Trust's objectives for the year ended 30 June 2023.

Our audit was completed on 2 October 2023. This is the date at which our opinion is expressed.

The basis for our opinion is explained below and we draw your attention to the fact that a comparison of forecast financial statements to historic financial statements is not presented for all financial statements. In addition, we outline the responsibilities of the Trustees and our

responsibilities relating to the financial statements and the statement of service performance, we comment on other information, and we explain our independence.

Basis for our opinion

Financial statements: Our work was limited with respect to the completeness of Waikuku Beach Holiday Park Revenue

As explained in note 2b on page 20, prior to being recorded, control over the completeness of Waikuku Beach Holiday Park Revenue of \$309,304.76 (2022: \$nil) is limited. There are no satisfactory audit procedures that we could adopt to independently confirm the completeness of the park revenue.

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.

Emphasis of matter - Comparison of forecast financial statements with historical financial statements

Without further modifying our opinion, we draw attention to the disclosure under "Basis of preparation" on page 15, which outlines that the Trust did not include forecast financial statements in its 2023 statement of intent, as required by the Local Government Act 2002. As a result, no comparison of the forecast financial statements with the historical financial statements was presented in the annual report.

Responsibilities of the Trustees for the financial statements and the performance information

The Trustees are responsible on behalf of the Trust for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand. The Trustees are also responsible for preparing the performance information for the Trust.

The Trustees are responsible for such internal control as they determine is necessary to enable them to prepare financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the performance information, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Trustees are also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Trustees intend to liquidate the Trust or to cease operations, or have no realistic alternative but to do so.

The Trustees' responsibilities arise from the Local Government Act 2002 and the Trust Deed.

Responsibilities of the auditor for the audit of the financial statements and the performance information

Our objectives are to obtain reasonable assurance about whether the financial statements and the performance information, 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 and the performance information.

For the performance targets reported in the performance information, our procedures were limited to checking that the information agreed to the company's statement of intent.

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

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 and the performance information, 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 Trust's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting its performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust'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 and the performance information 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 Trust to cease to continue as a going concern.

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

We communicate with the Trustees 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 Trustees are responsible for the other information. The other information comprises the information included on pages 1 to 5, 26 to 29 and 35 to 36, but does not include the financial statements and the performance information, and our auditor's report thereon.

Our opinion on the financial statements and the performance information 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 and the performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the performance information, 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 Trust 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 (including International Independence Standards)* (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board.

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



Yvonne Yang

Audit New Zealand

On behalf of the Auditor-General

Christchurch, New Zealand

Te Kōhaka o Tūhaitara Trust

Entity information for the year ended 30 June 2023

Legal Name:

Te Kōhaka o Tūhaitara Trust (the Trust)

Type of entity and legal basis

Te Kōhaka o Tūhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. The Trust is jointly governed by Te Rūnanga o Ngāi Tahu and the Waimakariri District Council and is a Council Controlled Organisation as defined under section 6 of the Local Government Act 2002.

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission. The Trust is exempt from income tax under the Charities Act 2005.

Objective:

The objective of the Trust is to manage and administer the reserves under a management plan in accordance with the Trust Deed for so long as the Reserve is classified as a recreation reserve pursuant to the Reserves Act 1977.

Trustees:

The Trust comprises a Board of 6 Trustees who oversee the governance of the trust, a General Manager who is responsible for the day-to-day operations and reporting to the Trust. Three of the Trustees are appointed by the Waimakariri District Council and three by Te Rūnanga o Ngāi Tahu.

Main sources of the Trust's cash and resources:

Operating grants received from the Waimakariri District Council, project grants from Te Rūnanga o Ngāi Tahu and non government agencies are the primary sources of funding to the Trust.

Outputs:

Refer to the statement of service performance

Further information can be found in the statement of accounting policies

Statement of Comprehensive Revenue and Expense

Te Kōhaka o Tūhaitara Trust

For the year ended 30 June 2023

Account	Note	2023	2022
Trading Income			
Donations	3	33,393	2,455
Settlor Partners Grants Funding	1	55,734	47,911
Settlor Partner Grants for the Delivery of Goods or Services	2	265,040	291,888
Grants Funding from Other Organisations		5,000	10,000
Lease Rental		42,167	42,315
Rates Revenue		7,658	7,330
Sales		-	17
Gain on Sale		6,957	-
Interest Income		5,768	1,332
Other Revenue		10,784	17,564
Waikuku Beach Holiday Park Revenue	2b	309,305	-
Total Trading Income		741,806	420,813
Gross Profit		741,806	420,813
Operating Expenses			
Advertising		600	849
Audit Fees	5	19,120	8,129
Bank Fees		220	230
Biota Nodes		3,130	8,731
Boardwalk, Cycle Way and Tutaepatu Lagoon Expenses		25,323	24,373
Cleaning		255	-
Communications		865	3,010
Conservation Management Area Maintenance		-	2,120
Cultural Education Programme		453	63
Depreciation	6	67,878	52,658
Functions and Community Events		1,673	187
General Expenses		4,547	2,118
Insurance		5,981	5,048
Interest Expense		2,502	969
Kaiapoi Pa Maintenance		4,022	4,135
Kaitiritiri ridge park maintenance (WCMA)		1,322	-
Legal expenses		435	416
Light, Power, Heating		1,528	1,276
Impairment Loss		37,772	-
Motor Vehicle Expenses		16,678	10,789
Native Forest Regeneration		7,412	4,687
Office and Ground Maintenance		15	-
Office Expenses		462	2,178
Other Employment Costs	4	25,102	4,193
Park Services Maintenance		11,226	13,002
Pegasus Wetlands (ECMA)		17,726	5,982
Pines Beach Wetlands		7,387	9,395
Printing & Stationery		11	-
Ranger/Security Services		94	57
Rates Expenditure		7,658	7,330
Repairs and Maintenance		5,846	1,440
Salaries	4	254,480	184,455
Software Licence		57	-
Subscriptions		1,607	1,589
Telephone & Internet		2,529	2,664
Trail Maintenance		29,219	16,384
Transect project		-	1,533
Waikuku Beach Holiday Park Expenditure	2b	279,047	-
Total Operating Expenses		844,183	379,990
Surplus / (Deficit) after tax		(102,377)	40,824
Gain (Loss) on asset revaluation		-	2,755,710
Total comprehensive revenue and expense		(102,377)	2,796,534

Movements in Equity

Te Kōhaka o Tūhaitara Trust

For the year ended 30 June 2023

Account	2023	2022
Equity		
Opening Balance	11,478,896	8,682,362
Net Surplus/(Deficit) for the year	(102,377)	40,824
Other comprehensive revenue and expense	-	2,755,710
Total Comprehensive revenue and expense	(102,377)	2,796,534
Total Equity	11,376,519	11,478,896

Balance Sheet

Te Kōhaka o Tūhaitara Trust
As at 30 June 2023

Account	Notes	30 Jun 2023	30 Jun 2022
Assets			
Current assets			
Cheque Account	7	49,061	107,769
Cash - Waikuku camp holiday park	7	14,723	-
Debtors and prepayments	8	39,961	9,924
Investments	9	118,744	86,850
Total Current Assets		222,489	204,543
Non Current Assets			
Investments		-	29,066
Property plant and equipment		11,345,298	11,321,051
Intangible Assets		27,478	27,478
Total Non Current Assets		11,372,776	11,377,595
Total Assets		11,595,266	11,582,138
Liabilities			
Current Liabilities			
Creditors and accrued expenses	10	123,344	60,620
Employee costs payable	11	5,826	14,423
GST		17,843	10,007
Loan - Current	13	9,434	14,857
Revenue in Advance	12	28,637	3,333
Total Current Liabilities		185,084	103,241
Non-current Liabilities			
Loan - Non-current	13	33,663	-
Total Non-current Liabilities		33,663	-
Total Liabilities		218,747	103,241
Net Assets		11,376,519	11,478,897
Equity			
Current Year Earnings		(102,377)	40,824
Retained Earnings		3,582,056	3,541,234
Revaluation Reserve		7,896,840	7,896,839
Total Equity	14	11,376,519	11,478,897

Signed

Te Kōhaka o Tūhaitara Trust Chairperson



Chairperson C McMillan



Trustee J Hullen

Dated: 2nd October 2023

Statement of Cash Flows

Te Kōhaka o Tūhaitara Trust
For the 12 months ended 30 June 2023

Account	Jun-23	Full year Jun-22
Operating Activities		
Receipts from customers	364,655	-
Receipts from sales of goods and services	43,332	67,202
Interest Received	4,445	1,110
Donations	3,200	3,055
Receipts from grants	330,154	336,670
Cash receipts from other operating activities	52,902	-
Payments to suppliers and employees	(768,579)	(310,749)
Net Goods Service Tax	(2,008)	3,136
Net Cash Flows from Operating Activities	28,101	100,424
Investing Activities		
Proceeds from sale of property, plant and equipment	6,957	-
Receipts from sale of investments	86,850	100,236
Payment for property, plant and equipment	(54,473)	(38,217)
Payment for Investments	(89,678)	(115,916)
Other cash items from investing activities	-	-
Net Cash Flows from Investing Activities	(50,344)	(53,897)
Financing Activities		
Repayment of loans	(21,741)	(14,952)
Net Cash Flows from Financing Activities	(21,741)	(14,952)
Net Cash Flows	(43,985)	31,575
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	107,769	76,194
Cash and cash equivalents at end of period	63,784	107,769
Net change in cash for period	(43,985)	31,575

Te Kōhaka o Tūhaitara Trust

Statement of Accounting Policies

Reporting entity

The financial statements presented here are for Te Kōhaka o Tūhaitara Trust ("the Trust"), which is a Trust incorporated and domiciled in New Zealand in late 2001 in terms of the Reserve Act 1997. It is a registered charitable trust (CC44619). The financial statements of the Trust are for the period ended 30 June 2023. The financial statements of the Trust were authorised for issue by the Board of Trustees on the 2nd October 2023.

Basis of preparation

The Trust has elected to apply Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) Accounting Standard for Tier 3 Public Benefit Entities on the basis that the Trust has total annual expense of less than \$2 million. The main source of the Trust's income are grants from Te Rūnanga o Ngāi Tahu and Waimakariri District Council.

The Trust did not include forecast financial information in its 2023 Statement of Intent which did not comply in full with the requirements of the Local Government Act 2002. As a result, no comparison of the forecast financial statements with the historical financial statements was presented in the annual report.

All transactions in the financial statements are reported using the accrual basis of accounting.

The financial statements are prepared on the assumption that the Trust will continue to operate in the foreseeable future.

The financial statements and information provided are presented in New Zealand Dollars (NZD).

Significant accounting policies

The following specific accounting policies which materially affect the measurement of financial performance and financial position have been applied:

Revenue

Revenue is measured at fair value of consideration received. Revenue from the leases is recognised over the term of the lease on a straight line basis.

Interest is accounted for using the effective interest method, that is as it is earned.

Where a physical asset is donated or vested in the Trust for nil or nominal consideration the fair value of the asset received is recorded as revenue. Assets vested in the Trust are recognised as revenue when control over the asset is obtained.

Grants received from the Waimakariri District Council are restricted for the purposes of the trust meeting its objectives as specified in the trust deed. Council, government and non-government grants and donations are recognised as revenue when funds are received unless there is an obligation to return the funds if conditions of the grant are not met. If there is such an obligation the grants are initially recorded as grants received in advance, and recognised as revenue when conditions of the grants are satisfied.

Sale of goods and services: Revenue from the sale of goods and services is recognised when the goods /services are sold or provided to the customer.

Investments

Investments in bank deposits are initially measured at fair value plus transaction costs. After initial recognition investments in bank deposits are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the surplus / (deficit).

At each balance date the Trust assesses whether there is any objective evidence that an investment is impaired. Any impairment losses are recognised in the surplus /

Goods and service Tax (GST)

The Trust is registered for GST. The financial statements are prepared exclusive of GST, with the exception of receivables and payables, whose invoices include GST.

Income Tax

The Trust received a Certificate of Registration under the Charities Act 2005 from the Charities Commission.

The Trust is exempt from income tax under the Charities Act 2005.

Trade and other payables

Trade and other payables are stated at amortised cost.

Employee Benefits

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries, and leave entitlements. Any trustees payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of the services received.

Other Expenditure

Expenditure items are expensed when the related service or good has been received.

Bank accounts and cash

Bank account and cash includes cash on hand, cheque or savings accounts.

Bank overdrafts are shown within borrowings as a current liability in the Statement of Financial Position.

Debtors

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

Property plant and equipment

The Reserve Management Plan provides for the acquisition and establishment of assets that will be owned by the Trust. The following policy will be followed by the Trust.

Recognition and measurement

Items of property, plant and equipment are measured at cost or valuation less accumulated depreciation and impairment losses.

Cost includes expenditures that are directly attributable to the acquisition of the asset.

The cost of self constructed assets includes the cost of materials and direct labour, and any other cost directly attributable to bringing the asset to a working condition for its intended use.

Revaluations

Land is initially recorded at a valuation deemed appropriate at the time of transfer, by an independent valuer, based on a fair market value.

Land and buildings are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value.

The net revaluation results are credited or debited to total other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in total other comprehensive revenue and expense but in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in total other comprehensive revenue and expense.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that the future economic benefits embodied within the part will flow to the Trust, and its cost can be measured reliably. The costs of the day-to-day servicing of property, plant and equipment are recognised in the Statement of Comprehensive Revenue and Expense as incurred.

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Depreciation

Land	Not Depreciated	
Buildings	20 - 50 years	(2% - 5%)
Plant And Machinery	3 - 15 years	(7% - 33%)
Computer Equipment	3 - 4 years	(25% - 33%)
Motor Vehicle	5 years	(20%)
Reserve Land Restoration costs	10 - 40 years	(2.5%- 10%)

Intangible assets

Measurement and recognition of carbon credits to be recorded at cost when received as stated in Tier 3 standard (A64) "material donated assets with a useful life of 12 months or more to be recorded on receipt as revenue at readily obtainable value".

Impairment of non-financial assets

Assets with finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the trust would, if deprived of the asset, replace its remaining future economic benefits or service potential.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. The impairment loss is recognised against the revaluation reserve. Where this would result in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit. The reversal of an impairment loss is credited to the revaluation reserve. However, to the extent that an impairment loss was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

Provisions

The Trust recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditure expected to be required to settle the obligation using a discount rate that reflects current market value. The increase in the provision due to the passage of time is recognised as a finance

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned the entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Changes in accounting policies

There has been no change to the accounting policies this financial year.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements for the year ended 30 June 2023

Note 1. Settlor Grant funding

	2023	2022
Settlor Partners Grants Funding	55,734	47,911
Waimakaririr District Council		
Settlor funding	55,734	47,911

Note 2. Settlor Partner funding for the delivery of goods or service provided

Waimakaririr District Council	191,540	209,888
Te Rūnanga o Ngāi Tahu	73,500	82,000
Total funding for the delivery of goods or services	265,040	291,888

The grants received require the Trust to spend the funds on the recognised projects and provide supporting reports to stakeholders

Note 2 b Waikuku Beach Holiday Park

Revenue		
Interest	170	-
Accommodation	258,165	-
Shop sales	19,785	-
Other revenue	27,471	-
Shower & laundry	3,714	-
Total Income	309,305	-
Expenditure		
Bank Fees	(1,768)	-
Cleaning	(39,081)	-
Consulting & Accounting	(17,708)	-
Entertainment	(263)	-
General Expenses	(25,189)	-
Inspections compliance	(391)	-
Insurance	(117)	-
Legal expenses	(6,436)	-
Light, Power, Heating	(15,202)	-
Motor Vehicle Expenses	(1,277)	-
Office Expenses	(9,842)	-
Portacom Hire	(3,080)	-
Printing & Stationery	(451)	-
Rates expenditure	(11,639)	-
Refuse expenses	(6,588)	-
Repairs and Maintenance	(19,240)	-
Salaries/kiwisaver	(93,641)	-
Security camp ground	(13,925)	-
Shop Expenses	(7,110)	-
Subscriptions	(2,412)	-
Telephone & Internet	(3,686)	-
Total expenditure	(279,047)	-
Net profit Waikuku Beach Holiday Park	30,258	-

The Trust operated the Waikuku Beach Holiday park for a 9 month period between October 22 & June 23.
Prior to being recorded, controls over the completeness of Waikuku Beach Holiday park revenue is limited.

Note 3: Donations

	<u>2023</u>	<u>2022</u>
Donated cash	3,200	-
For the period ending 30 June 2023 Trees That Count donated 10,000 trees valued at \$30,193.00. (June 2022 nil).	30,193	-
Donated assets	<u>33,393</u>	<u>-</u>

Note 4. Employee related costs

	<u>2023</u>	<u>2022</u>
Salaries and wages and leave accruals	254,480	184,455
Other employee related costs	7,382	4,193
Recruitment	17,720	-
Employee related costs	<u>279,581</u>	<u>188,648</u>

Note 5. Audit Fees

	<u>2023</u>	<u>2022</u>
Audit fees for the financial statement audit	19,120	8,129
Total audit fee	<u>19,120</u>	<u>8,129</u>

Te Kōhaka o Tūhaitara Trust

Note 6a. Property Plant and Equipment for the period ended 30 June 2023

	Land	Reserve Land Restoration	Buildings	Computer Equipment	Motor Vehicles	Plant and Equipment	Total
Cost / Valuation							
Carrying amount at 1 July 2021	8,018,444	441,641	238,000	14,213	103,864	153,093	8,969,256
Additions	-	19,522	-	378	-	13,967	33,868
Transfers	-	-	-	-	-	-	-
Revaluation Gain / (Loss)	2,734,556	-	13,999	-	-	-	2,748,555
Disposals	-	-	-	-	-	-	-
Cost / valuation at 30 June 2022	10,753,000	461,163	252,000	14,591	103,864	167,061	11,751,679
Carrying amount at 1 July 2022	10,753,000	461,163	252,000	14,591	103,864	167,061	11,751,679
Additions	-	57,583	-	782	49,980	21,550	129,895
Transfers	-	-	-	-	-	-	-
Revaluation Gain / (Loss)	-	-	-	-	-	-	-
Impairment loss	-	(31,613)	(15,000)	-	-	(1,649)	(48,262)
Disposals	-	-	-	-	(28,239)	-	(28,239)
Cost / valuation at 30 June 2023	10,753,000	487,134	237,000	15,373	125,606	186,962	11,805,073
Accumulated depreciation and impairment losses							
Carrying amount at 1 July 2021	-	196,336	-	10,910	66,705	111,173	385,124
Depreciation expense	-	15,094	7,155	1,950	15,554	12,905	52,658
Transfers	-	-	-	-	-	-	-
Revaluation	-	-	(7,155)	-	-	-	(7,155)
Impairment losses	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Accumulated depreciation at 30 June 2022	-	211,430	-	12,860	82,259	124,078	430,627
Carrying amount at 1 July 2022	-	211,430	-	12,860	82,259	124,078	430,627
Depreciation expense	-	18,208	9,718	1,767	25,550	12,632	67,875
Transfers	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Impairment losses	-	(9,161)	(184)	-	-	(1,143)	(10,489)
Disposals	-	-	-	-	(28,239)	-	(28,239)
Accumulated depreciation at 30 June 2023	-	220,476	9,533	14,628	79,570	135,567	459,775
Carrying amounts							
At 30 June 2022 and 1 July 2022	10,753,000	249,734	252,000	1,731	21,605	42,982	11,321,051
At 30 June 2023	10,753,000	266,657	227,466	745	46,036	51,395	11,345,298

Valuation

Land and buildings are measured at fair value. The last full valuation was performed on the 30 June 2022 by Cameron Ferguson (BCom (VPM) MPINZ) of QV Valuations. This year period ending June 2023 QV Valuations performed a fair value assessment of the Trust land & buildings their report supports the non revaluation of these assets.

Te Kōhaka o Tūhaitara Trust

Notes to and forming part of the financial statements
for the year ended 30 June 2023**Note 6b. Intangible Assets**

	<u>2023</u>	<u>2022</u>
Carbon Credits	27,478	27,478

Based on the Allocation Plan dated 30 March 2012, Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance. The identified remaining 9,176 carbon credits were issued in April 2013.

Note 7. Bank account and cash

Cash on hand	-	-
Cheque Account	49,061	107,769
Cash - Waikuku camp holiday park	14,723	
Total bank accounts and cash	<u>63,784</u>	<u>107,769</u>

Note 8. Debtors and prepayments

Debtors	32,357	9,387
Waikuku camp debtors	7,245	
Provision for impairment	-	-
Net debtors	39,602	9,387
Prepayments	360	537
Total debtors and prepayments	<u>39,961</u>	<u>9,924</u>

Note 9. Investments**Current portion**

Term deposits	118,744	86,850
Non-current deposits	-	29,066
Total investments	<u>118,744</u>	<u>115,916</u>

Note 10. Creditors and accrued expenses

Creditors	98,678	52,491
Accrued expenses	24,665	8,129
Total creditors and accrued expenses	<u>123,344</u>	<u>60,620</u>

Note 11. Employee costs payable

Annual leave	5,826	14,423
Total employee costs payable	<u>5,826</u>	<u>14,423</u>

Note 12. Revenue in advance

Revenue in advance	28,637	3,333
Total revenue in advance	<u>28,637</u>	<u>3,333</u>

Note 13. Loans**Current portion**

Loan from Waimakariri District Council	9,434	14,894
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Non -current portion

Loan from Waimakariri District Council	33,663	
Total Loans	<u>43,096</u>	<u>14,894</u>

Note 14. Equity

	2023	2022
Accumulated surpluses		
Balance at 1 July	3,582,057	3,541,233
Surplus / (Deficit)	(102,377)	40,824
Balance at 30 June	<u>3,479,680</u>	<u>3,582,057</u>
Revaluation Reserve at beginning of year	7,896,840	5,141,130
Increase / (Decrease) in Asset Revaluation	-	2,755,710
Movements during year	-	2,755,710
Closing Revaluation Reserve	<u>7,896,840</u>	<u>7,896,840</u>
Trust Equity	<u>11,376,519</u>	<u>11,478,898</u>

Note 15. Capital commitments and contingencies

As at 30 June 2023 and 2022, the Trust did not have any capital commitments.

Contingent Assets And Liabilities

As at 30 June 2023, the Trust did not have any contingent assets (2022:nil). Pegasus Fire in November 2022 replanting areas of forestry destroyed on Trust land has yet to commence. Trees are required to be replanted within a 5 year period. A value is still to be determined. There are no contingent liabilities at balance date (2022: nil).

Note 16. Related Parties Associates

Te Kōhaka o Tūhaitara Trust/Waimakariri District Council

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The land administered by the Trust includes the Tuhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tūtaepatu Lagoon.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client / recipient relationship on terms and conditions no more or less favourable than those that is reasonable to expect the Trust would have adopted in dealing with the party at arm's length in the same circumstances.

Related- party transactions significant to the trust requiring disclosure

The Trust received \$314,775 from the Waimakariri District Council in the form of a grants operations, audit fee, conservation management, lease of land, maintenance contracts and rates (2022: \$284,403). The Waimakariri District provides free administration and financial services to the Trust. As at 30 June 2023 the Waimakariri District Council has a rates reimbursement owing to the Trust an amount of \$7,658. (2022: \$nil). During the June 23 financial year The Trust received a loan of \$49,980 at 4.58% interest payable within 5 years. The balance at 30 June 2023 \$43,096. The 2019 vehicle loan has been repaid (2022 \$13,669).

Related party Waimakariri District Council	2023	2022
Grant funding	55,734	47,911
Grants for the delivery of Goods or services	191,540	185,088
Lease rental	34,654	34,654
Rates revenue	7,658	7,330
Other revenue	4,428	9,420
Waikuku Beach Holiday Park	20,761	-
Total Waimakariri District Council payments	<u>314,775</u>	<u>284,403</u>

The Trust received grants from Te Rūnanga o Ngāi Tahu of \$97,000 (2022: \$82,000).

Trustee Anglem purchased a vehicle from the Trust during the June 23 financial year \$6,956.

Note 17. Trustee fees

No other payments have been made to Trustees during the financial year (2022: nil). Trustees payments are made by the governing entities of Te Rūnanga o Ngāi Tahu and the Waimakariri District Council. There are no employment associated costs. There may from time to time be volunteer services rendered. These are not recognised as revenue or expenditure as the trust is unable to reliably measure the fair value of services received .

Note 18. Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre- 1990 forest land pursuant to the New Zealand government's Allocation Plan. Te Kohaka O Tuhaitara Trust registered its pre- 1990 land.

Based on the Allocation Plan dated 30 March 2012, Te Kōhaka o Tūhaitara Trust received an allocation of 14,880 carbon credits. The initial tranche of 5,704 units were allocated as an opening balance. The identified remaining 9,176 carbon credits were issued in April 2013. Additionally, under the ETS Te Kōhaka o Tūhaitara Trust will have an obligation to account for any emission released as a consequence of deforestation of pre-1990 land by surrendering credits equal to the extent of that emission. Te Kōhaka o Tūhaitara Trust has a potential liability for deforestation as at 30 June 2023. At this stage the value is unknown (2022: nil).

Note 19. Events After Balance Date

From 1 July 2023, the Trust handed the operation in Wakikuku Beach Holiday park back to Council.

There were no other significant events to note for the June 2023 financial year .

STATEMENT OF INTENT: YEAR ENDING 30 JUNE 2023

STATEMENT OF INTENT

FOR THE YEAR ENDING 30 JUNE 2023

INTRODUCTION

Te Kōhaka o Tūhaitara Trust is a creation of Statute under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998, that gave effect to certain provisions of the Deed of 'On Account Settlement', signed on 14 June 1996 by the Crown and Te Rūnanga o Ngāi Tahu as representative of Ngāi Tahu, -

- (a) By vesting Tūtaepatu Reserve in Te Runanga o Ngāi Tahu; and
- (b) By providing for the establishment of a recreation reserve at Woodend.

Tūtaepatu Lagoon is defined in Schedule 1 of the Act; and the recreational lands are defined in schedule 2 of the Act.

The Act required the Waimakariri District Council and Te Rūnanga o Ngāi Tahu (The Settlers) to establish a Trust to manage and administer the reserves. By a Deed, dated 31 August 1998, the Settlers established a charitable Trust known as Te Kōhaka o Tūhaitara Trust, whereby the trustees shall be three appointed by the Waimakariri District Council and three from Te Rūnanga o Ngāi Tahu. The Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 provides the legal mechanism for this to be achieved.

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO) under the Local Government Act 2002, because the Council appoints half of the trustees.

Accordingly, the Trust must prepare an annual Statement of Intent and meet certain reporting requirements under the Local Government Act.

The purpose of the Statement of Intent is to specify the purpose, direction and objectives of the Trust and thereby providing an accountability mechanism for the operation of the Trust.

THE OBJECTS OF THE TRUST

The object of the Trust is to manage and administer the Reserve under the management plan prepared in accordance with the Trust Deed for so long as the Reserve is classified as a Recreation Reserve pursuant to the Reserves Act.

NATURE AND SCOPE OF ACTIVITIES

Tūhaitara Coastal Park covers approximately 700ha of land along the coastline from the Waimakariri River mouth to Waikuku Township. Stretching along the coast for 10.5 kilometres it comprises many natural features of local, regional and national importance to the people of New Zealand. As a coastal park it will provide a range of opportunities to preserve Ngāi Tahu values, retain and enhance biodiversity, and provide recreational and educational opportunities for all people.

The Minister of Conservation has appointed the Trust as a local authority for the purpose of the Reserves Act 1977.

The Trust has commenced implementation of the adopted Management Plan.

The Reserves Act does not apply to the Tūtaepatu Lagoon, although the Tūhaitara Coastal Park and Waikuku Beach Reserves Management Plan does. Part B Waikuku Beach Reserve, which is administered by the Waimakariri District Council, is a separate Reserve but is also subject to the Reserve Management Plan as the land is contiguous.

GOVERNANCE ARRANGEMENTS

The Trust's policies and objectives are detailed in the Tūhaitara Coastal Reserve Management Plan. The Statement of Intent is the Trust's annual work programme aimed at meeting the vision.

To create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngāi Tahu Whanui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon.

The Trust is required to meet at least twice per year to provide governance over the Trust's activities, and copies of minutes are distributed to the Settlers. The Trust meets monthly to ensure that the expectations required by the management plan are realised.

All staff, volunteer and contractors working in the Tūhaitara Coastal Park are required to comply with the Te Kōhaka o Tūhaitara Trust Coastal Park Health and Safety Plan.

OBJECTIVES AND PERFORMANCE TARGETS 2022 -2023

All of the listed performance targets will be prioritised and evaluated with consideration to the success in obtaining external funding and the needs of our adjoining communities.

The Trust will:

1. Manage and administer the Reserve in accordance with the approved Reserve Management Plan.
2. Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.
3. Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.
4. Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)
5. Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.
6. Promote the cultural significance and history of the land. and ensure this is reflected in new programmes.
7. Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.
8. Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.
9. Continue the rehabilitation of Tūhaitara Coastal Park.
10. Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.
11. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.
12. Provide and maintain a minimum 20 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
13. Finalise plans for the development of a new Trust office/education facility.
14. Develop two additional foredune restoration sites.
15. Commence the leasing of the Kairaki Beach fee simple sections.

OBJECTIVES AND PERFORMANCE TARGETS 2022 -2023 HURIA RESERVE

16. Complete the installation of the pathway network.
17. Plant 1,000m² forest wetland species.
18. Design and install main entry.
19. Order plants for 2023 spring and autumn planting.

INFORMATION TO BE PROVIDED TO THE SETTLORS

The Trust shall present:

- A six monthly report on the Trust's activities shall be provided, in accordance with the Local Government Act 2002, on the financial performance and position and its progress towards the Performance Targets and other Measures contained in the Statement of Intent.
- An Annual Report shall be prepared in accordance with the Local Government Act 2002, and the reporting requirements prescribed from time to time by the Settlers.
- Copies of the minutes of meetings.
- The MOU between the Trust and the WDC sets out the partnership and requirements.
- Ngāi Tahu have informed the Trust that it should report directly to Ngāi Tūahuriri Rūnanga which will be done quarterly

OTHER REQUIREMENTS

Ratio of Trustee Funds to Total Assets

The ratio of Trust Funds to Total Assets shall be maintained at a minimum of least 90%.

Trust Funds means the Trust equity of the trust as at balance date.

Total Assets means all current and non-current assets of the Trust as at balance date.

Profits and Financial Reserves to be Distributed

The Trust will not distribute any profits or financial reserves during the financial year.

Interests in Other Organisations

The Trust will not purchase or accept an ownership interest in any other organisation, without the prior approval of the Settlers.

Commercial Value of the Trust

The Trustees' estimate of the value of the Trust is the level of Trust equity shown in the latest audited financial statements. The Trustees will consider the Trust's value annually as part of the preparation of the Annual Report.

Activities the Trust is Seeking Compensation from the Council

The Council provides administrative support and financial management for the Trust and compensates the three Council appointed trustees with meeting allowances.

From time to time the Trust may request the Council to assist the Trust by contributing to various projects on the Trust land. Other than in these circumstances, there are no activities that the Trust is seeking compensation from the Council, other than for any land leased to the Council, which will be on normal commercial terms and conditions.

Accounting Policies

Refer to Appendix 1

Appendix 1**STATEMENT OF ACCOUNTING POLICIES****REPORTING ENTITY AND STATUTORY BASE**

Te Kōhaka o Tūhaitara Trust is a Trust established to manage and administer the Recreation Reserve contained in the deed of interest of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977.

The financial statements will be prepared in accordance with New Zealand Generally Accepted Accounting Practice.

MEASUREMENT SYSTEM

The accounting principles recognised as appropriate for the measurement and reporting of financial performance and financial position on a historical cost basis are followed by the Trust.

ACCOUNTING POLICIES

The following specific accounting policies that materially affect the measurement of financial performance and financial position are applied:

(a) Fixed Assets

Fixed assets are recorded at valuation deemed appropriate at the time of transfer, by Quotable Value New Zealand. Valuation was based on a fair market value. Depreciation is recognised in the Statement of Financial Performance on a straight line basis over the estimated life of each part of an item of property, plant and equipment. The estimated useful life for the current and comparative periods are as follows:

Property, plant and equipment 3-40 years.

(b) Goods and Services Tax (GST)

The Trust is registered for GST. The financial statements are prepared exclusive of GST, with the exception of receivables and payables, whose invoices include GST.

(c) Receivables

Receivables are stated at expected realisable value, after a provision (if any) for doubtful balances.

(d) Reduced Disclosure Regime

The Trust qualifies for Reduced Disclosure Reporting. Full advantage will be taken of all Reduced Disclosure reporting exemptions.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies.

STATEMENT OF SERVICE PERFORMANCE YEAR ENDED 30 JUNE 2023

PERFORMANCE MEASUREMENT IN RELATION TO TARGETS AND OBJECTIVES

Tūhaitara Coastal Park can be likened to a Whareniui, providing shelter, a link to ancestors, a place to welcome, a place to nurture and educate, a place of pride and of safety, and a place to feast.

The Poutokomanawa, heart, or main beam is the vision. The four pillars of the vision, culture, environment, education & recreation, are the amo, or vertical supports. The tahuhu, or backbone, is our values. The koruru, or point of the gable, is Tūhaitara, our ancestor. The paepae, or threshold, was the gifting of the lands to the people of New Zealand, and the kuwaha, or front door, is the way we engage with that wider New Zealand community.

Our story continues to evolve as we will carve and decorate the whare maihi, or bargeboards, through intergenerational inclusion.

Manage and administer the Reserve in accordance with the approved Reserve Management Plan.

Te Kōhaka o Tūhaitara Trust is managing and administering Tūhaitara Coastal Park in accordance with the Reserve Management Plan, 2015-25 Strategic Plan and current Statement of Intent.

Over the past year, we've been progressing our goals as outlined in the 10 and 200 Year Plans, all with a keen eye on enhancing the natural and cultural taonga of Tūhaitara Coastal Park. At Tūtaepatu Lagoon, we've been hard at work opening up waterways to breathe new life into this vital ecosystem. The native revegetation efforts have seen remarkable results, with willow thinning encouraging the growth of native species along the lagoon's margins and waterway banks. The construction of a transect walkway, providing easier access from Tūtaepatu Lagoon to the beach.

We are collaborating with other organisations and in the next financial year will be realigning, widening, and resurfacing the Pegasus Bay Walkway from Pines Beach to Waikuku, making it more accessible for all. Our efforts extend to enhancing the visitor experience with the ongoing design of Tūhaitara Coastal Park signage. To make the park even more inviting, we continue to construct link walkways to the beach, offering convenient access and a chance to connect with nature. Native revegetation continues along these beach link walkways and at interpretation nodes. Lastly, we're exploring the potential for further developing the Woodend Beach Picnic Area, including play opportunities, open spaces, and thoughtful planting, all in close collaboration with the Waimakariri District Council.

Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.

All required reporting by the Trust during the current financial year have been within the required statutory timeframes.

Ensure that the health and safety and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.

All contractors, volunteers, and formal visitors are required to complete a hazard review before working in the park. All staff have First aid certification.

The Trust continued to implement a continuous improvement approach to Safety Management in order to provide a safe environment for staff, volunteers, and visitors, and to comply with various legislative requirements.

Documents were updated as required including the staff machinery training register.

Staff training included Grow safe chemical handling and chainsaw training, along with task training for brush cutting, chainsaw work, trapping and spraying.

Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)

All the events and other activities that took place e.g., school visits, coffee vendor, have had Health & Safety Plans and insurance during the reporting period.

Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.

Lease agreements are compatible with the Reserve Management Plan.

The lease for farmland at the north end of the park continued to roll over while the Trust decides what its intentions are with the land, along with a timeframe.

The Forestry lease rent review has been on hold for the past few years while discussions have been held with Waimakariri District Council on the future of the forestry assets and their involvement within that activity. This should be resolved during the next financial year and or the rent review will be completed.

Promote the cultural significance and history of the land. and ensure this is reflected in new programmes.

The Trust continues to promote the cultural significance of the lands. This is ongoing, however, specific opportunities to promote the cultural significance of the lands have included visits to the park and inclusion into the programs of numerous University, Schools, and community groups.

Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.

The Trust has continued to work with Waimakariri District Council on the Kairaki regeneration lands, with the view to generating income from leasing out the fee simple sections. Considerable progress has been made this year on the draft leases, an expressions of interest process and non-permanent building specifications. Additionally, the Trust has participated actively in the development of draft provisions for the area within the District Plan review.

The Trust supported the Council when an opportunity arose to operate the Waikuku Beach Holiday Park for a nine-month period. This would generate a separate revenue stream from the normal park operations. The funds could be used in dune restoration.

Trees that Count supported our application for 10,000 natives for the restoration of Tūtaepatu Lagoon. Additionally, we were successful in maintaining our multi-year funding through ECan's Waitaha Fund. Te Rūnanga o Ngāi Tahu also increased their support for the rehabilitation of Tūtaepatu Lagoon commencing in the 2023/24 financial year.

Develop two performing biota nodes to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.

This continues to be a strength of the Trust as we now have a network of sixty-five Biota Nodes.

This year we have established the several more Nodes including the Kaumatua Node located near the Pā Harakeke. There was continued planting and maintenance of over 60 Biota Nodes during the year.



Above: One of the newly established Biota Nodes - Kaumatua Node

Continue the rehabilitation of Tūhaitara Coastal Park.

To date we have planted approximately fourteen thousand native plants during the reporting period at Achilles Parade, Kaitiritiri Ridge, Tiritirimoana Drive, Woodend and Pegasus, the Pines Beach Wetland, Gladstone Road and the Tūtaepatu Transect.

With the support of our volunteer team, we have also trapped hundreds of animal pests during the reporting period, taking the total trapped in the park to 5,000 over the life of the program. This continues to influence the increase of native species to the park.

We continued planting around the periphery of wetlands with native species, added animal pest traps and upgraded the trails, highlighting this significant coastal wetland ecosystem.

Trust Ranger staff and Wai-ora contractors have completed significant woody weed control at the park biodiversity hotspots of Tūtaepatu Lagoon, the Biota Node network, and Te Kōhanga Wetlands.

Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.

All access and maintenance programmes are in line with strategic plans and priorities and are appropriately resourced.

Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

All programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

Provide and maintain a minimum twenty kilometres of walking, cycling, and bridle trails within the park for recreational purposes.

The Trust has continued to maintain a minimum of Twenty kilometres of open trails during the reporting period. Additionally, the Trust has upgraded sections of the Tūtaepatu and Pegasus Bay cycle/walkways.

We are fortunate to have Waimakariri District Council support to help maintain the Pegasus cycle/walkway.

This year we continued the development of Silk Way, a walking and cycling connection between Woodend Beach Road and Gladstone Road. The trail is named after Tuahiwi kaumatua Patricia Silk Anglem. We also put a connecting trail from the Gladstone Road sewer ponds around the pine block connecting to Silk Way.

Finalise plans for the development of a new Trust office/education facility.

This will be planned for in the next financial year.

Develop two additional foredune restoration sites.

This will be done in the 2023 – 2024 year.

Commence the leasing of the Kairaki Beach fee simple sections.

This is continuing to be progressed with the intention to have some sections leased in the 2023-2024 year.

OBJECTIVES AND PERFORMANCE TARGETS 2022 -2023 HURIA RESERVE

Complete the installation of the pathway network

The pathways and bridges have been successfully built and has already proved popular with people using the reserve.

Plant 20,000m2 forest wetland species

Through several planting days over 10,000 plants have been established along the front of the reserve. Another planting day is planned for Spring.

Design and install main entry

The design and installation is ongoing with steady progress being made. These will be completed in the next financial year.

Order plants for 2023 spring and autumn planting

All plants have been ordered and planting plan is in place.

Te Awhina i Etahi Atu

The Trust supports external organisations with mātauranga/knowledge or mahi/work, whether formally as with the maintenance of the Kaiapoi Pa or voluntarily e.g., community plantings.

Kaiapoi Pa

We continue to maintain the Kaiapoi Pa located on the western side of the Kaititiri Ridge on behalf of the Kaiapoi Pa Trustees. Activities include mowing, brush cutting, woody weed control and litter pick up.

Huria Mahinga Kai and Heritage Reserve

The Trust has been working closely with Waimakariri District Council and Ngāi Tūahuriri Runanga on the development of the Huria Mahinga Kai and Heritage Reserve located in Kaiapoi.

The Waimakariri Mahi Tahi Committee made up of Mana Whenua and Council leaders determined that as the Trust already existed as a successful bicultural organisation, it was the best option to manage and develop the new reserve. The Trust GM is the Chair of the steering group and considerable progress has been made on the design, initial planting, and path network.



Above: Student Volunteer Army Planting Day

Research

Tūhaitara Coastal Park continued to be an important site for research. We host research projects & visits, primarily from within University of Canterbury, e.g., International students.

This year, UC Geography 309 students continued their long-term relationship with the park by conducting two research projects,

How do the invertebrate communities differ between native wetland forest and exotic pine forest at Tuhaitara Park.

This report extend our knowledge of the parks bio-deversity and will help us determine future regeneration work.



Above: Ti kouka coming back strong after the Fire.

Pegasus Fire

The fire at Pegasus Beach north of Christchurch ignited around 7.30pm on 2nd of November, Wednesday night and was quickly fanned by high, warm northwest winds over a 5km, 200ha-front.

As the blaze ripped through sand dunes and seaside pine trees, it bore down on Woodend Beach township and forced the evacuation of the camping ground.

The damages Pines are still needing to be removed.

We continue to work closely with ECan ranger staff and the NZ Coastal Restoration Trust, particularly their Chair Greg Bennett and technical advisors David and Michael Bergin.



WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: EXT-03-10 / 231108179678

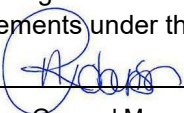
REPORT TO: AUDIT AND RISK COMMITTEE

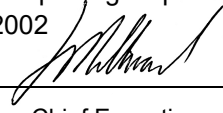
DATE OF MEETING: 14 November 2023

AUTHOR(S): Paul Christensen, Finance Manager
Michael Garrod, Accountant

SUBJECT: Exempting the Waimakariri Public Arts Trust from reporting on performance requirements under the Local Government Act 2002

ENDORSED BY:
(for Reports to Council, Committees or Boards)


General Manager


Chief Executive

1. SUMMARY

- 1.1. This report for the approval of exempting the Waimakariri Public Arts Trust from reporting on performance requirements under the Local Government Act 2002.
- 1.2. The nature and scope of activities provided by the Trust are to promote art and culture in the Waimakariri District.
- 1.3. The Trust as a small non-profit Council Controlled Organisation (CCO) can be exempted by a local authority from performance reporting in accordance with the Local Government Act 2002, section 7.
- 1.4. Given the nature, scope, number of transactions, control and size of the Trust, the audit is not required.
- 1.5. This would save the Council approximately \$2,500 a year. Council does not currently provide an exemption for any CCO's.

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 231024169418.

AND

THAT the Audit and Risk Committee recommends:

THAT the Council:

- (b) **Approves** the exemption for the Waimakariri Public Arts Trust from reporting on performance requirements under the Local Government Act 2002.
- (c) **Notes** Council may revoke the exemption at any time.
- (d) **Notes** Council must review an exemption every three years.
- (e) **Notes** it is recommended that the Trust amends the Trust Deed to remove the requirement of an audit.

- (f) **Notes** that unaudited financial statements signed by the Chair and another Trustee will be provided to Council annually, with a 6-month progress report.
- (g) **Notes** the 2020/21, 2021/22 and 2022/23 financial years will be audited by Audit New Zealand.
- (h) **Notes** that the Statement of Intent's were not prepared for 2020/21, 2021/22 and 2022/23.
- (i) **Recommends** that the Trust financial statements are audited when in each of the two preceding financial years, the operating expenditure of the Trust is more than \$550,000.

3. **BACKGROUND**

- 3.1 The Waimakariri Public Arts Trust is a CCO which currently requires a Statement of Intent prepared before the start of each financial year, half-yearly financial reports within two months after the end of the half of each financial year and an Audited Annual Report within three months of each financial year.
- 3.2 Section 7 of the Local Government Act 2002 provides exemption from the requirements for CCO's.
- 3.3 Small non-profit CCO's can be exempted by a local authority. A non-profit CCO is small if in any of the two preceding financial years, the total operating expenditure of the non-profit CCO is less than \$550,000, as per s42D of the Charities Act 2005. When exempting a non-profit CCO, the local authority must consider the nature and scope of the activities provided by the CCO, and the costs and benefits.
- 3.4 The Waimakariri Public Arts Trust is a registered charity which currently requires an Annual Report to be submitted with the Charities Services within six months of each financial year.
- 3.5 The Trust Deed contains a clause to have the financial accounts audited and made available to the public as soon as practicable after the end of every financial year, and s67 of the Local Government Act 2002 requires the financial accounts audited within 3 months after the end of every financial year.

4. **ISSUES AND OPTIONS**

- 4.1 There are two options available:
 - 4.1.1 Continue with Local Government Act reporting on performance requirements.
 - 4.1.2 Exempt the Trust from Local Government Act reporting on performance requirements.
- 4.2 Exempting the Trust from Local Government Act reporting on performance requirements would mean the Trust would no longer require an audit.
- 4.3 Removing the Trust Deed clause requiring audited financial accounts would mean the Trust would no longer require an audit.
- 4.4 The nature and scope of activities provided are to promote art and culture in the Waimakariri District.
- 4.5 The performance reporting requirements for CCO's are onerous due to the nature, scope, number of transactions, size of financial turnover and degree of controls in place. The Trust has less than 25 transactions and the financial turnover is less than \$50,000 in a financial year.
- 4.6 As a register charity the Trust is still required to submit an unaudited Annual Report to the Charities Services.

- 4.7 The deed requirement for audited financial accounts is unnecessary due to the number of transactions and controls in place which mitigate key risks.
- 4.8 Unaudited financial statements signed by the Chair and another Trustee will be provided to Council annually, with a 6-month progress report.
- 4.9 Financial Statements for 2020/21 through to 2022/23 will be audited as an exemption from reporting on performance requirements under the Local Government Act 2002 cannot be retrospectively applied.
- 4.10 Financial Statements are recommended to be audited when in each of the two preceding financial years, the total operating expenditure of the Trust is more than \$550,000.
- 4.11 **Implications for Community Wellbeing**
There are not implications on community wellbeing by the issues and options that are the subject matter of this report.
- 4.12 The Management Team has reviewed this report and support the recommendations.

5. **COMMUNITY VIEWS**

5.1 **Mana whenua**

Te Ngāi Tūāhuriri hapū are not likely to be affected by, or have an interest in the subject matter of this report.

5.2 **Groups and Organisations**

There are groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

Council controls the Trust and has the power to appoint and remove all Trustees.

5.3 **Wider Community**

The wider community is not likely to be affected by, or to have an interest in the subject matter of this report.

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1 **Financial Implications**

There are financial implications of the decisions sought by this report.

6.2 **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts.

6.3 **Risk Management**

There are not risks arising from the adoption/implementation of the recommendations in this report.

6.3 **Health and Safety**

There are not health and safety risks arising from the adoption/implementation of the recommendations in this report.

7. CONTEXT

7.1 Consistency with Policy

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2 Authorising Legislation

Local Government Act 2002
Trusts Act 2019

7.3 Consistency with Community Outcomes

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

The Waimakariri District Libraries Trust contributes to the outcome:

"There are wide-ranging opportunities to participate in arts and cultural activities."

7.4 Authorising Delegations

This is a Council decision, so delegations need not be considered.

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: FIN-01 / 231031173848

REPORT TO: Audit and Risk Committee

DATE OF MEETING: 14 November 2023

FROM: Nicole Robinson, General Manager Finance and Business Support

SUBJECT: Audit New Zealand Management Report for the year ended 30 June 2023

SIGNED BY:
(for Reports to Council,
Committees or Boards)



General Manager



Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present Audit New Zealand's Management Report for the year ended 30 June 2023.
- 1.2. The management report culminates the interim audits and the audit work carried out on the Council's Annual Report for the year ended 30 June 2023. An interim audit commenced on 19 June 2023. The final audit commenced on 21 August 2023 and was completed September 2023. An unmodified audit opinion was issued for the Annual Report and adopted by Council on 17 October 2023.
- 1.3. The Council achieved an unmodified opinion for the Annual Report. That effectively means it was a clean (unqualified) report and the financial statements present true and fair view in all the areas reported on.
- 1.4. The Auditors have made seven recommendations for their audits that would improve internal controls (reference is provided to sections 4.2 of Audit New Zealand's management report). Management responses are included within the Auditor's management report how these have been addressed.
- 1.5. The Auditors have made three other recommendations identified during the audit and the Management have provided responses to these recommendations.
- 1.6. In relation to the control environment, the Auditors have concluded that *"the overall attitude, awareness, and actions of the District Council and management to establish and maintain effective management procedures and internal controls"* and *"we consider that a culture of honesty and ethical behaviour has been created"* and *"The controls in each system are capable collectively of preventing or detecting and correcting material misstatements"*.
- 1.7. Yvonne Yang, the Director from Audit New Zealand will be present at the meeting to present the Audit New Zealand's Management Letter.

Attachments:

- i. Audit New Zealand Management Report for the Year Ending 30 June 2023 (TRIM 231031173846)

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 231031173848

- (b) **Receives** Audit New Zealand's Management Report for the year ending 30 June 2023 (TRIM 231031173846).
- (c) **Notes** there are no significant matters arising from the management letter. Audit New Zealand have made a number of recommendations where systems could be improved and these improvements have been made or are programmed to be completed.

3. **BACKGROUND**

- 3.1. The Local Government Act 2002, section 98 states that a local authority must prepare and adopt in respect of each financial year an annual report, containing in respect of that year the activities, statements and information required by Part 3 of Schedule 10.
- 3.2. The Council is required to produce both an Annual Report and a Summary Annual Report, which are both audited each year, under an agreed engagement and pricing schedule with Audit New Zealand on behalf of the Auditor-General.
- 3.3. The Annual Report audits can involve one or two interim audits throughout the year. The interim report provides the Auditors an opportunity to update their understanding of the issues facing the Council and how these are being addressed. It also provides the opportunity to update the auditors understanding of the Council's service performance and reporting systems. The final Audit is primarily concerned with auditing the information contained within the Council's Annual Report for the year ended 30 June. An audit opinion is then generally issued in two ways, an unmodified (unqualified or clean of any material matters) or modified opinion (which is qualified or identifies material departures or information to be brought to the readers' attention).
- 3.4. The Auditors will then provide the Council with a final Management Report that sets out the findings of the audit, any observations and recommendations and provide the management an opportunity to provide feedback to the Auditors report, which is then included within the Auditor's report and provided to the Audit and Risk Committee.

4. **ISSUES AND OPTIONS**

- 4.1. The management report provided by Audit New Zealand culminates the interim audits and the audit work carried out on the Council's Annual Report for the year ended 30 June 2023, which commenced with an interim audit on 19 June 2023. The final audit commenced on 21 August 2023 and was completed in September 2023. An unmodified audit opinion was issued for the Annual Report and adopted by Council on 17 October 2023.
- 4.2. As planned, this year's Annual Report included a number of significant pieces of work, including a significant capital works programme and revaluation of Roading, which is revalued annually, and Solid Waste assets, which were last valued 30 June 2020 and therefore were required to be audited at 30 June 2023. Three waters assets, land, buildings and greenspace were revalued at 30 June 2022, and did not require a revaluation for this Annual Report.
- 4.3. The Auditors have also acknowledged the uncertainty around the water services reform and the financial impact that this could have for the Council. This was also covered in note 30 to the accounts, "Events After Balance Date".
- 4.4. Audit New Zealand carries out tests on its control environment and have stated in their report, *"the overall attitude, awareness, and actions of the District Council and management to establish and maintain effective management procedures and internal controls"* and *"we consider that a culture of honesty and ethical behaviour has been created"* and *"The controls in each system are capable collectively of preventing or detecting and correcting material misstatements"*.

- 4.5. There are no significant matters arising from the Audit New Zealand's Management Letter, however Audit New Zealand have made seven recommendations in relation to Council's reporting systems and controls that could further improve internal controls. A number of these have been since been put in place or incorporated into a work plan. These recommendations, together with the Management responses are covered in sections 4.2 of the Auditor's report. The following provides a brief summary of the findings and action taken:

4.5.1. Fraud Policy Review

Recommendation: We recommend that Council formally reviews its fraud policy to confirm its relevancy and updates this accordingly.

Action: The Fraud policy was reviewed in July 2022 by management, this will be put to the Audit and Risk for formal adoption on 14 November 2023.

4.5.2. Development contributions connections completed by third parties

Recommendation: Implement a formal process for development contributions relating to three water service connections completed by third party contractors.

Action: We have reviewed these procedures with the Development Manager in the Project Delivery Unit. We have proposed to add another item on the checklist document to record the date that the service connection has been completed. The technical admin will note down when a connection is completed if external party is engaged. This will provide evidence of the date when revenue can be recognised.

4.5.3. Improve the process for recording the water connections and the corresponding unit rate

Recommendation: Council updates its processes for water connections and clarifies with staff the meaning of "vested" in line with financial reporting purposes.

"On Demand Service Connection" assets at a rate of \$500 per connection is reviewed for appropriateness and supportable to evidence.

Action: Noted and we are currently confirming this with Water Unit if assets for connections can be added to the assets list when an AMIS task is established. If not, we will need to do year end adjustment by shifting some value from AMIS capitalisation to the connection assets so that the connection assets are not recognised as vested assets.

4.5.4. Update s224 certificates issued into TechOne on a timely basis

Recommendation: Update the TechOne system for s224 certificates issued on a timely basis.

Action: Agreed. The appropriate training has taken place and now with the issue identified the information will be updated in the system to capture the missed information and in future the dates that the s224 certificate is issued will be regularly updated. Will not be an issue moving forward.

4.5.5. Monitor for vested land within the centralised s224 AIM spreadsheet

Recommendation: Monitor for vested land within the centralised s224 AIM spreadsheet.

Action: Noted and we will talk with the development manager to see if this suggested approach is practical. If not, we will require the development manager to review the year end vested land identified from rates database.

4.5.6. Review process for TechOne users

Recommendation: A documented and regular formal review process for TechOne users.

Action: WDC accepts the recommendation and Information and Technology Services (ITS) will work with the Council's extended management team to develop a process and report for the regular review of TechOne users and their profiles.

4.5.7. FMIS system for Property plant and equipment information

Recommendation: Set up the FMIS for an efficient approach of information to review property, plant and equipment balances, particularly for additions.

Action: Agreed. We will be working to create an efficient approach to recording additions in the Council's new FMIS.

4.6. The Council's responses have been discussed and agreed with Audit New Zealand.

4.7. As an option, the Audit & Risk Committee could request alternative or further action be taken on one or a number of items provided within the Auditors report.

4.8. The Management Team have reviewed this report and support the recommendations.

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū are not likely to be affected by the subject matter of this report.

5.2. **Groups and Organisations**

The Annual Report is a document that is often referenced and relied upon by investors, stakeholders, banks and financial institutions.

5.3. **Wider Community**

The wider community is not likely to be affected by, or to have an interest in the subject matter of this report. The Annual Report and the Auditor management letter are commenting on aspects of the outcomes agreed with the community.

6. **IMPLICATIONS AND RISKS**

6.1. **Financial Implications**

Most of the proposals do not have financial implications although some involve changes to processes, system and staff time.

The cost to Audit, as shown on page 122 of the Annual Report were as follows:

	2021/22	2022/23	2022/23
	Actual	Budget	Actual
Audit Fees for Annual Report	158,000	160,000	220,000
Audit fee recovery	5,000	-	19,000
Audit Fees for Debenture trust	4,000	-	5,000
Total	167,000	160,000	244,000

6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts.

6.3. **Risk Management**

The annual audit carried out by Audit New Zealand provides added assurance in respect of the accuracy of the Council's financial statements. Implementation of the recommended internal controls on a consistent basis could improve operational performance and/or reduce risk.

6.4. **Health and Safety**

There are not health and safety risks arising from the adoption/implementation of the recommendations in this report.

7. **CONTEXT**

7.1. **Consistent with Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2. **Authorising Legislation**

Local Government Act 2002 section 98 (to prepare an Annual Report) & 99 (Audit of the Annual Report. Audit New Zealand carry out the Auditor functions, required and in relation to section 99 of the Local Government Act 2002 and on behalf of the Controller and Auditor General.

7.3. **Consistency with Community Outcomes**

The Council's community outcomes are relevant to the actions arising from recommendations in this report and that there are wide ranging opportunities for people to contribute to the decision making that effects our District.

7.4. **Authorising Delegations**

Delegation S-DM 1022 provides that the Audit and Risk Committee has the jurisdiction to:

- Liaise with and manage the Council's relationship and arrangements with the Council's external auditors; and
- Review corporate risk assessment and internal risk management practices.

Nicole Robinson
General Manager Finance & Business Support

Report to the Council on the audit of

Waimakariri District Council

For the year ended 30 June 2023

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Key messages

We have completed the audit for the year ended 30 June 2023. This report sets out our findings from the audit and draws attention to areas where the District Council is doing well and where we have made recommendations for improvement.

Audit opinion

We issued an unmodified audit report on 17 October 2023. Without modifying our opinion contained in our audit report, we include an emphasis of matter paragraph to draw attention to the disclosure in the financial statements relating to the inherent uncertainties in the Government's proposed three waters reform programme.

Matters identified during the audit

Revaluation and Fair Value Assessment of the Property, Plant and Equipment

The *Property, Plant and Equipment* accounting standard, requires that valuations are carried out with sufficient regularity to ensure that the carrying amount does not differ materially from fair value.

The District Council revalued its roading assets and solid waste assets as at 30 June 2023 and provided fair value assessment for three waters assets, land and buildings and greenspace.

We were satisfied that the revaluation of roading and solid waste assets are fairly stated and the carrying amount of three waters assets, land and buildings and greenspace does not differ materially from their air value and therefore, the full valuation is not required.

Drinking water standards

We obtained a representation, from Matt Malloy, that the assessment was completed in accordance with the relevant drinking water standards. We assessed that he was suitably qualified and independent from Council. We also confirmed that the underlying data and assumptions, he used, were complete and reasonable and appropriate disclosure was included in the annual report.

As the Council did not comply again with the safety of drinking water performance measure, we recommend management ensure they comply with the drinking water safety standards to reduce the health threat to residents. We also noted that Council has been unsuccessful in its application of drinking water exemptions.

Other Matters

Our other recommendations are summarised in section 1 below. The report also details the procedures we performed in response to the audit risks we identified in our audit plan.

Thank you

We would like to thank the Council, management and staff for the assistance received during the audit.

A handwritten signature in blue ink that reads "Yvonne Yang". The signature is written in a cursive style with a large "Y" and "G".

Yvonne Yang
Appointed Auditor
30 October 2023

1 Recommendations



Our recommendations for improvement and their priority are based on our assessment of how far short current practice is from a standard that is appropriate for the size, nature, and complexity of your business. We use the following priority ratings for our recommended improvements.

Explanation	Priority
<p>Needs to be addressed <i>urgently</i></p> <p>These recommendations relate to a significant deficiency that exposes the District Council to significant risk or for any other reason need to be addressed without delay.</p>	Urgent
<p>Address at the earliest reasonable opportunity, <i>generally within six months</i></p> <p>These recommendations relate to deficiencies that need to be addressed to meet expected standards of best practice. These include any control weakness that could undermine the system of internal control.</p>	Necessary
<p>Address, <i>generally within six to 12 months</i></p> <p>These recommendations relate to areas where the District Council is falling short of best practice. In our view it is beneficial for management to address these, provided the benefits outweigh the costs.</p>	Beneficial

1.1 New recommendations

The following table summarises our recommendations and their priority.

Recommendation	Reference	Priority
<p>Development contributions connections completed by third parties.</p> <p>Implement a formal process for development contributions relating to three water service connections completed by third party contractors.</p>	4.2.2	Necessary
<p>Improve the process for recording the water connections and the corresponding unit rate</p>	4.2.3	Necessary
<p>Update s224 certificates issued into TechOne on a timely basis</p>	4.2.4	Necessary
<p>Review process for TechOne users</p> <p>No formal review process for TechOne users.</p>	4.2.6	Necessary

Recommendation	Reference	Priority
<p>Financial statements of the Waimakariri Public Arts Trust</p> <p>Waimakariri Public Arts Trust Prepare accounts for 2020/21, 2021/22 and 2022/23 of Waimakariri Public Arts Trust:</p> <ul style="list-style-type: none"> Align the Trust’s balance date to Council. Consider the Council exemption of Council controlled organisations (CCO’s) under section 7 of the Local Government Act 2002. 	5.1	Necessary
<p>Reinstate one up approval of the Chief Executives credit card expenses</p> <p>Reinstate the process where credit card expenses of the Chief Executives are evidenced as approved by the Mayor.</p>	6.1	Necessary
<p>Fraud policy review</p>	4.2.1	Beneficial
<p>Monitor for vested land within the centralised s224 AIM spreadsheet</p>	4.2.5	Beneficial
<p>Align Council’s depreciation accounting policy with the relevant valuation reports</p> <p>Align the relevant valuation reports to the Council’s depreciation accounting policy on an ongoing basis.</p>	5.2	Beneficial
<p>FMIS system for Property plant and equipment information</p> <p>Set up the FMIS for an efficient approach of information to review property, plant and equipment balances, particularly for additions.</p>	4.2.7	Beneficial

1.2 Status of previous recommendations

Set out below is a summary of the action taken against previous recommendations. Appendix 1 sets out the status of previous recommendations in detail.

Priority	Priority			
	Urgent	Necessary	Beneficial	Total
Open recommendations	2	2	3	7
Implemented or closed recommendations	1	3	2	6
Total	3	5	5	13

2 Our audit report

2.1 We issued an unmodified audit report



We issued an unmodified audit report on 17 October 2023. This means we are satisfied that the financial statements and statement of service performance present fairly the District Council's activity for the year and its financial position at the end of the year.

Without modifying our audit opinion, we include an emphasis of matter paragraph to draw attention to the disclosure, in the financial statements, relating to the inherent uncertainties in the Government's proposed three waters reform programme as follows:

Without modifying our opinion, we draw attention to Note 30 on page 159, which outlines developments in the Government's water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

2.2 Uncorrected misstatements

The financial statements are free from material misstatements, including omissions. During the audit, we have discussed with management any misstatements that we found, other than those which were clearly trivial. The misstatements that have not been corrected are listed in Appendix 2 along with management's reasons for not adjusting these misstatements. We are satisfied that these misstatements are individually and collectively immaterial.

The uncorrected misstatements had the net effect of decreasing net surplus by \$953,000 and decrease the associated net assets by the same amount compared to the draft financial statements.

2.3 Corrected misstatements

Management did not correct identified misstatements.

Corrected disclosure deficiencies are listed in Appendix 3.

2.4 Quality and timeliness of information provided for audit



Management needs to provide information for audit relating to the annual report of the District Council. This includes the draft annual report with supporting working papers. We provided a listing of information we required to management on 31 May 2023. This included the dates we required the information to be provided to us.

The annual audit commenced 22 August 2023. We were provided an annual reporting workbook on 24 August. However, this required rework to correct the financial statements discrepancies which effectively meant we started on the revised version received on 29 August 2023.

The annual report document was received on 14 September 2023 was substantially complete. However this only included some of our audit recommendations.

Despite the delays, we were able to progress on the audit work. Inefficiencies included:

- rework of the mapping of the trial balance and financial statements,
- update of the inconsistencies between the main financial statements and notes;
- the reallocation audit work due to our staff rotating off the job;
- the additional time taken to prioritise with management and follow up on the information available to audit; and
- the unavailability of some staff.

Some information such as commitments, contingencies , and related parties note was provided late in the audit. Delays also resulted in the following matters finalised after our site visit which included:

- drinking water compliance standards performance measure,
- FRS48 service reporting disclosures; and
- other information such as the Mayor and Chief Executives report.

Currently, only the finance team has used Auditdashboard. We strongly encourage more Council staff and the use of Auditdashboard for improved efficiency in the audit process.

We encourage improved integration of the annual report preparation process and for sufficient support being provided to staff.

3 Matters raised in the Audit Plan



In our Audit Plan of 19 July 2023, we identified the following matters as the main audit risks and issues:

Audit risk/issue	Outcome
Valuation of Property, Plant and Equipment held at fair value	
<p>The Council periodically revalues its property, plant and equipment on a three-year rolling basis. PBE IPSAS 17, <i>Property, Plant and Equipment</i>, requires that valuations are carried out with sufficient regularity to ensure that the carrying amount does not differ from fair value.</p> <p>The Council revalues the asset classes on a three-year valuation cycle. The exception to this is roading assets which are revalued annually.</p> <p>Three waters were last revalued as at 30 June 2022. The land and buildings and greenspace assets (community facilities) were also last revalued as at 30 June 2022. Solid waste assets are planned for revaluation for 2023.</p> <p>The accuracy of the valuation depends on the valuation method applied, the completeness and accuracy of the source data and the appropriateness of underlying assumptions. Because of the large value of the assets held by the group, a small movement in the key assumptions can have a significant impact on the valuation and consequential depreciation expense recognised in the financial statements.</p> <p>For those assets that the Council is not planning to revalue, the Council should perform a fair value movement assessment (assessment) to determine whether there is a significant difference between the fair value and the carrying value. Where the estimated difference is significant a revaluation may be necessary.</p> <p>An assessment should:</p>	<p>Roading assets revaluation</p> <p>Council engaged WSP to revalue the roading infrastructure assets at 30 June 2023. The valuation resulted in an increase of \$55.9 million (6%) from the carrying value.</p> <p>We reviewed the valuation report and supporting schedules and confirmed that the valuation had been conducted in accordance with generally accepted accounting practice and PBE IPSAS 17 as well as the relevant valuation standards.</p> <p>We reviewed the revaluation process including source data collection, the methodology applied for the valuation, and the reasonableness of the assumptions.</p> <p>Waka Kotahi price indices were used to determine unit rate increases between 2021 and 2022. In addition, unit rates were reviewed using contract rates available from recently tendered physical works and adjusted where appropriate. We reviewed the revaluation process including source data collection, the methodology applied for the valuation, and the reasonableness of the assumptions. We compared the unit rates on a sample basis:</p> <ul style="list-style-type: none"> To the recalculated unit rates as if CGPI – transport ways index is used (the valuer uses Waka Kotahi (NEW series) indices), which is our preferred index for Council roading assets. This index is expected to give the best representation of actual contract prices for roading works.

Audit risk/issue	Outcome
<ul style="list-style-type: none"> • factor in local cost information; • utilise relevant and reliable price movement indicators; and • involve consulting with valuers, if necessary. <p>Alternatively Council could engage valuers to assist in preparing a fair value assessment.</p>	<ul style="list-style-type: none"> • To the most recent available contract rates. <p>We have not found material difference to either of the above situation.</p> <p>We concluded that the roading assets valuations were appropriate for inclusion in the financial statements and that the valuer has appropriate skills and knowledge to value these assets and is independent from the District Council.</p> <p>Solid waste</p> <p>Council engaged WSP for the peer review of the valuation. These assets were previously revalued in 30 June 2020. The valuation resulted in an increase of \$1.5 million (36%) from the carrying value.</p> <p>We concluded that the value of the solid waste assets are fairly stated in the financial statements and aligns with accounting standards.</p> <p>Fair value assessments</p> <p>We reviewed management’s fair value assessments for the Land and buildings, three waters and Greenspace (community facilities assets) and completed our own independent calculations. We are satisfied that the carrying value was not materially different to the fair value as at 30 June 2023.</p>
Completeness and valuation of vested assets	
<p>The Council has previously identified material errors relating to the completeness of vested assets in the last four years. In the prior year, we also identified that the latest revaluation unit rates weren’t being used in the valuation of vested assets. Due to the history of errors, and the level of growth in the District, the completeness of vested assets remain an area of audit focus for the audit.</p> <p>Based on discussions with management, there are plans in place to continue to improve the current system to prevent further errors.</p>	<p>As outlined in our audit plan, we obtained a list of section 224c certificates issued during the year and after year end.</p> <p>We also completed sample testing to as-built plans, reviewed the classification of the vested assets, and reviewed the reconciliation to land titles.</p> <p>See our recommendation under section 4 of this report for further improvements in the vested asset process and the follow up of our previous recommendations in Appendix 1.</p>

Audit risk/issue	Outcome
Development contributions	
<p>Development contributions (and financial contributions, which are levied under the Resource Management Act) are an important funding tool for the Council.</p> <p>High growth in the Council and a history of complex offsetting arrangements with developers create risks that development contributions are not recognised correctly in the financial statements.</p> <p>Development contributions can be contentious. There is an inherent risk that developers may challenge Council's compliance with legal requirements.</p> <p>The Council may also face the risk of needing to repay contributions if developments do not proceed. To manage this, the Council needs adequate records.</p>	<p>We reviewed the District Council's controls to ensure all development contributions are charged in accordance with the policy, the accounting treatment, and disclosures within the annual report, and followed up on the implementation of our previous recommendations.</p> <p>Continual misstatements identified over the years, reinforces that monitoring of the account and that a robust review and monitoring process should be implemented.</p> <p>See our recommendation under section 4 of this report and the follow up of our previous recommendations in Appendix 1.</p>
Management Override of Controls	
<p>Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it results in a risk of material misstatement due to fraud.</p>	<p>In response to this risk, we have:</p> <ul style="list-style-type: none"> • tested the appropriateness of selected journal entries; • reviewed audit estimates for bias (including valuations and impairment assessments) and evaluated if there was any risk of material misstatement due to fraud, from bias; and • evaluated the business rationale of any significant transactions, which were outside the normal course of business, or that otherwise appeared to be unusual given our understanding of the District Council. <p>We found no indications of management override that would result in a material misstatement in the financial statements due to fraud.</p>

Sector focus areas

Risk/issue	Outcome of our audit procedures
Drinking water quality performance measures	
<p>Providing safe drinking water is a core function of the council and reporting how Council has performed in respect of this function in the annual report is important performance information.</p> <p>The regulatory regime in place over the safety of drinking water has transitioned in the current year from the Drinking Water Quality Standards (DWS) to the new Drinking Water Quality Assurance Rules (DWQARs) which came into effect on 14 November 2022.</p> <p>Performance measures about compliance with the DWS are currently mandated by the Department of Internal Affairs who have issued mandatory performance measures that are required to be reported against in Council's annual report.</p> <p>There are currently no similar performance measures with respect to the new DWQARs. Despite this it is important that the Council includes appropriate performance information about their compliance with the new DWQARs. This performance information will be subject to audit and therefore it is important that Council is able to support the performance results that they report.</p>	<p>The District Council implemented new software in 2022 and has continued to engage an expert to independently review compliance with the drinking water standards that applied during the compliance period from 1 July 2022 to 30 June 2023. The system used for assessment was the same system used by Drinking Water Assessors in the past. The expert, Matt Malloy, concluded that the District Council's water supply did not fully achieve its target to fully comply with the provisions of the Drinking Water Standards for New Zealand 2005 (Revised 2018) and the revised Drinking Water Quality Assurance Rules (DWQARs) which came into effect on 14 November 2022.</p> <p>We obtained a representation, from Matt Malloy, that the assessment was completed in accordance with the relevant drinking water standards. We assessed that he was suitably qualified and independent from Council. We also confirmed that the underlying data and assumptions, he used, were complete and reasonable and appropriate disclosure was included in the annual report.</p> <p>As the District Council did not comply again with the safety of drinking water performance measure, we recommend the District Council to implement additional appropriate procedures to ensure compliance with the drinking water safety standards, to reduce the health threats to residents. We also understand that Council has been unsuccessful in its application of drinking water exemptions.</p>
New accounting standard - Adoption of PBE FRS 48 Service Performance Reporting	
<p>PBE FRS 48 <i>Service Performance Reporting</i> replaced that part of PBE IPSAS 1 <i>Presentation of Financial Statements</i> that deals with service performance reporting requirements and is effective for annual</p>	<p>To assist management, we provided our FRS 48 checklist, publicly available examples from other entities, as well as further guidance from our technical team.</p>

Risk/issue	Outcome of our audit procedures
<p>reporting periods beginning on or after 1 January 2022, that is, for the Council, it is for the year ending 30 June 2023.</p> <p>The objective of the standard is “to establish principles and requirements for an entity to present service performance information that is useful for accountability and decision-making purposes in a general-purpose financial report”. PBE FRS-48 requires an appropriate and meaningful mix of performance measures and/or descriptions, including, where appropriate, measures of both the goods and services provided and of what has been achieved in the Council’s areas of responsibility.</p> <p>In addition, PBE FRS 48 imposes additional disclosure obligations on entities. For example, paragraph 44 requires an entity to “disclose those judgements that have the most significant effect on the selection, measurement, aggregation and presentation of service performance information reported in accordance with this Standard that are relevant to an understanding of the entity’s service performance information”. Further if the District Council changes what it reports as service performance information compared to the previous year, then PBE FRS 48 requires the District Council to explain the nature of the changes and their effect.</p>	<p>Overall, we are satisfied that Council’s annual report complies with PBE FRS 48 <i>Service Performance Reporting</i>.</p> <p>This process required the update of both the financial information sections and service performance information. It would be beneficial for the financial statements section and other areas of the annual report are seen as an integrated process and there are checks for consistency.</p> <p>The most significant impact in meeting requirements of this standard includes additional disclosures of judgements that have the most significant effect. Ultimately, it is Council’s assessment of the significant judgements applied. This information was only provided to us at the late stage of the audit because the staff member needed assistance on how to prepare this information. It would be beneficial for sufficient support is provided to staff.</p>
Three waters reform	
<p>The three waters reform programme (the Reform) is expected to result in significant structural changes to the management, funding and ownership of water supply, wastewater, and stormwater assets in the local government sector.</p> <p>The Government has recently announced a number of changes to the reform. On 13 April 2023, the Government outlined changes to the number of water services entities and a staggering of their establishment dates starting from early 2025, with all the water services entities to be established by 1 July 2026. The timing of the</p>	<p>We are satisfied with Council’s disclosure in the annual report, in note 30 Events after balance date.</p> <p>An Emphasis of Matter paragraph is included in our audit opinion to draw attention to the disclosure in the financial statements relating to the inherent uncertainties in the Government’s proposed three waters reform programme.</p>

Risk/issue	Outcome of our audit procedures
<p>transfer of assets and liabilities is therefore uncertain until amendments to existing legislation are passed.</p> <p>The Bill to enable the transfer of three waters related assets and liabilities to the water services entities is currently with the select committee and will need to be passed to enable water assets to transfer to the related water entity.</p> <p>The timing of the legislation through Parliament will impact the 30 June 2023 annual report. If the legislation has not passed before 30 June an updated disclosure may still be appropriate. If the legislation is passed before 30 June, there will likely be some additional accounting and disclosure requirements.</p> <p>The Council should ensure that sufficient disclosure about impact of the reform (to the extent that the impact is known) is included in the annual report.</p>	

4 Assessment of internal control



The District Council, with support from management, is responsible for the effective design, implementation, and maintenance of internal controls. During our audit, we considered the internal control relevant to preparing the financial statements and the service performance information. We reviewed internal controls relevant to the audit to design audit procedures that are appropriate in the circumstances. Our findings related to our normal audit work and may not include all weaknesses for internal controls relevant to the audit.

4.1 Control environment

The control environment reflects the overall attitudes, awareness and actions of those involved in decision-making in the organisation. It encompasses the attitude towards the development of accounting and performance estimates and its external reporting philosophy and is the context in which the accounting system and control procedures operate. Management, with the oversight of the District Council, need to establish and maintain a culture of honesty and ethical behavior through implementation of policies, procedures and monitoring controls. This provides the basis to ensure that the other components of internal control can be effective.

We performed a high-level assessment of the control environment, risk management process, and monitoring of controls relevant to financial and service performance reporting. We considered the overall attitude, awareness, and actions of the District Council and management to establish and maintain effective management procedures and internal controls.

We consider that a culture of honesty and ethical behavior has been created. The elements of the control environment provide an appropriate foundation for other components of internal control.

4.2 Internal controls

Internal controls are the policies and processes that are designed to provide reasonable assurance as to the reliability and accuracy of financial and non-financial reporting. These internal controls are designed, implemented, and maintained by the District Council and management.

We reviewed the internal controls, in your information systems and related business processes. This included the controls in place for the key financial and non-financial information systems.

The controls in each system are capable collectively of preventing or detecting and correcting material misstatements.

In addition to our previous recommendations in Appendix 1, we note the following recommendations:

4.2.1 Fraud policy review

Recommendation

Council formally reviews its fraud policy.

Findings

Council's fraud policy is available on the staff intranet. This fraud policy is dated 20 January 2014 and next review was due 1 July 2019.

We recommend that Council formally reviews its fraud policy to confirm its relevancy and updates this accordingly.

Management comment

The Fraud policy was reviewed in July 2022 by management, this will be put to the Audit and Risk for formal adoption on 14 November 2023.

4.2.2 Development contributions connections completed by third parties

Recommendation

Implement a formal process for development contributions relating to three water service connections completed by third party contractors.

Findings

For financial reporting purpose, the revenue recognition point for a development contribution is the later of the point when the council is ready to provide the service, or the event that will give rise to a requirement for a development contribution (refer Local Government Act (LGA) 202(b)).

The development contributions policy must specify (s.202):

“the event that will give rise to a requirement for a development contribution under section 198, whether upon granting—

- (i) a resource consent under the Resource Management Act 1991; or
- (ii) a building consent under the [Building Act 2004]; or
- (iii) *an authorisation for a service connection”.*

We note some instances where Council has recognised development contributions revenue under iii).

In our testing, we noted instances where a third-party contractor has completed the service connection rather than the Council’s water unit team. These third-party contractor were engaged at the developer’s request for the service connection.

A developer advises Council that they plan to undertake a service connection. Council then raises an invoice for the development contributions which Council has recognised as revenue. However, the developer may not advise Council when the service connection has been completed or when it was completed. We also found instances where Council did not have evidence to support that the service connection was completed. This process raises the risk is that development contributions revenue is recognised too early and recorded in the incorrect financial period.

We recommend that Council clarifies their processes and communication with third-parties and obtains evidence of the authorisation for a service connection on timely basis to support its revenue recognition within the financial statements.

Management comment

We have reviewed these procedures with the Development Manager in the Project Delivery Unit. We have proposed to add another item on the checklist document to record the date that the service connection has been completed. The technical admin will note down when a connection is completed if external party is engaged. This will provide evidence of the date when revenue can be recognised.

4.2.3 Improve the process for recording the water connections and the corresponding unit rate

Recommendation

Council updates its processes for water connections and clarifies with staff the meaning of "vested" in line with financial reporting purposes.

"On Demand Service Connection" assets at a rate of \$500 per connection is reviewed for appropriateness and supportable to evidence.

Findings

Council recognised as vested asset within its financial statements, water connections which included "On Demand Service Connection" assets at a rate of \$500 per connection. We could not confirm this rate to the latest 30 June 2022 water valuation report or underlying valuation spreadsheets.

We were advised that these assets are part of a two-stage process which includes the recognition of the lateral (service line) and connection. As part of the asset recognition process, the total value of these assets was recognised in AMIS system and the value of the connections were mistakenly also recorded as vested assets. This resulted in the overstatement of the asset values. We accepted that the amounts involved were not material to adjust in the financial statements.

The Council's water unit team complete the connections. The cost includes the labour and materials. As these relate to costs incurred by Council, we do not expect these recognised as vested assets. We recommend that Council updates its processes and clarifies with staff the meaning of "vested" in line with financial reporting purposes.

We understand that the \$500 rate per connection is an agreed rate amongst the Asset information team (AIM). We were not able to be sight evidence to support this rate. Based on our review in the prior year testing of vested assets, this rate has not changed for at least a year. We recommend that this rate is reviewed for appropriateness and supportable to evidence.

Management comment

Noted and we are currently confirming this with Water Unit if assets for connections can be added to the assets list when an AMIS task is established. If not, we will need to do year end adjustment by shifting some value from AMIS capitalisation to the connection assets so that the connection assets are not recognised as vested assets.

4.2.4 Update s224 certificates issued into TechOne on a timely basis

Recommendation

Update the TechOne system for s224 certificates issued on a timely basis.

Findings

Council's planning unit ultimately grants the resource consent when the conditions are met.

Due to staff changes, were advised that s224 certificates issued had not been regularly updated into the TechOne system. As at 31 August 2023 we found that only 55% of the records on the s224 issued from 1 July 2022 to 23 August 2023 in the central s224 spreadsheet maintained by the AIM had been entered into TechOne. Management advised us that information will be updated into the system retrospectively.

Where the resource consents with s224s had been recorded in TechOne, we found no discrepancies of information in our testing.

Management comment

Agreed. The appropriate training has taken place and now with the issue identified the information will be updated in the system to capture the missed information and in future the dates that the s224 certificate is issued will be regularly updated. Will not be an issue moving forward.

4.2.5 Monitor for vested land within the centralised s224 AIM spreadsheet

Recommendation

Monitor for vested land within the centralised s224 AIM spreadsheet.

Findings

On the basis of materiality, we accepted management recognising \$1.6 million of vested assets from previous years as being adjusted for the current financial year.

To improve the identification and completeness of vested assets, Council has implemented a centralised spreadsheet which is managed by the Asset information Management (AIM) during the financial year.

Council's development team will create an AIM job and email the AIM team of resource consents and also if there are potential vested assets associated with s224 certificates. The AIM team will create the asset records within the relevant asset management database. This process can be further improved by including the monitoring of vested land as part of the s224 issue process for early identification and valuation where possible. Currently, vested land is identified from the review of the rating database records which may not be available when the financial statements are adopted when QV provides the valuations.

Management comment

Noted and we will talk with the development manager to see if this suggested approach is practical. If not, we will require the development manager to review the year end vested land identified from rates database.

4.2.6 Review process for TechOne users

Recommendation

A documented and regular formal review process for TechOne users.

Findings

Council has no regular, formal review of TechOne user access.

We acknowledge that Information and Technology Services (ITS) uses Manage Engine - AD Audit Plus to monitor user login activity and identify dormant accounts, however this is not specific to TechOne user access to ensure it remains appropriate for their role. We noted that there is a capability to identify which user holds which functional 'Profile', but a standard report is not prepared for management review.

We recommend an agreed practice that is documented and implemented regularly (such as at least every six months) of a review TechOne users and the associated access rights .

Management comment

WDC accepts the recommendation and Information and Technology Services (ITS) will work with the Council's extended management team to develop a process and report for the regular review of TechOne users and their profiles.

4.2.7 FMIS system for Property plant and equipment information

Recommendation

Set up the FMIS for an efficient approach of information to review property, plant and equipment balances, particularly for additions.

Findings

Transactions provided to us for our property, plant and equipment (PPE) additions includes the PJ transactions WIP account from 5000 to 5999. We note however instances where these transactions include non-related PPE transactions such as revenue, and also includes reclassification adjustments such as reclasses within the PPE categories or an expense. It was not easily identifiable the end result of the transactions selected. Consequently, we had multiple replacement sample were required in our testing of PPE additions.

We understand that at times finance relies on coding within the Techone system by AMIS staff. There are multiple sources of information and/or spreadsheets are involved to trace the overall outcome/impact of the transactions in the financial statements. Council is in the process of changing its financial information system (FMIS), we recommend that management reviews its options for an efficient approach to review property, plant and equipment balances, particularly for additions and how information can be efficiently presented and audited that reconciles to the categories within the financial statements.

Management comment

Agreed. We will be working to create an efficient approach to recording additions in the Council's new FMIS.

5 Other matters identified during audit

In this section we outline other matters we identified during the audit.

5.1 Financial statements of the Waimakariri Public Arts Trust

Recommendation

Prepare accounts for 2020/21, 2021/22 and 2022/23 of Waimakariri Public Arts Trust.

Align the Trust's balance date to Council.

Consider the Council exemption of Council controlled organisations (CCO's) under section 7 of the Local Government Act 2002.

Findings

The Waimakariri Public Arts Trust (the Trust) was established in 2020 to Waimakariri Public Arts Trust. We agreed with management's assessment that Council controls the Trust.

For financial reporting purposes, this meant that the Trust was a subsidiary of council rather than an associate. We accepted that the amounts involved was not material for changes within the District Council's financial statements.

As a public entity and stipulated within the Trust Deed, this entity requires an audit. Management will prepare accounts for 2020/21, 2021/22 and 2022/23.

We understand that management intends to recommend to Council to exempt the trust as a Council Controlled Organisation (CCOs) under section 7 of the Local Government Act 2002.

All CCOs had to have a statement of intent in place for the year beginning on 1 July 2004. CCOs' were also required to include performance information in their annual reports for the year unless the council had exempted the CCO under section 7 of the 2002 Act. As a statement of intent has not been prepared, this will result in a legislative breach for the financial statements.

The Trust Deed has no mention of the exact balance date and reports to the Charities Register on a March basis. Management advised us they plan to change the Trust's annual reporting date to align with the District Council.

We will follow up progress.

Management comment

Annual reports from previous years are prepared and audit scheduled for week commencing 30 October 2023. Recommendation for exemption will be presented to Council on 7 November 2023.

5.2 Align Council's depreciation accounting policy with the relevant valuation reports

Recommendation

Align the relevant valuation reports to the Council's depreciation accounting policy on an ongoing basis.

Findings

All property, plant and equipment asset classes carried at fair value except land, which is not depreciated, required the Council's accounting depreciation policies to be updated to align to the relevant valuation reports. These valuation reports formed the basis of the depreciation charged during the year.

We will expect management to align and provide evidence that it is consistent with the relevant valuation reports.

Management comment

Agreed. We are working on ensuring that the depreciation in the valuation reports is fairly reflected in our FAR.

6 Public sector audit



The District Council is accountable to their local community and to the public for its use of public resources. Everyone who pays taxes or rates has a right to know that the money is being spent wisely and in the way the District Council said it would be spent.

As such, public sector audits have a broader scope than private sector audits. As part of our audit, we have considered if the District Council has fairly reflected the results of its activities in its financial statements and non-financial information.

We also consider if there is any indication of issues relevant to the audit with:

- compliance with its statutory obligations that are relevant to the annual report;
- the District Council carrying out its activities effectively and efficiently;
- waste being incurred as a result of any act or failure to act by District Council;
- any sign or appearance of a lack of probity as a result of any act or omission, either by the District Council or by one or more of its members, office holders, or employees; and
- any sign or appearance of a lack of financial prudence as a result of any act or omission by the District Council or by one or more of its members, office holders, or employees.

We note the following recommendations:

6.1 Reinstate one up approval of the Chief Executives credit card expenses

Recommendation

Reinstate the process where credit card expenses of the Chief Executives are evidenced as approved by the Mayor.

Findings

In our review of the sensitive expenditure, we noted that the Chief Executive's (CE's) credit card costs were not approved in line with Council's policy for the Mayor to approve these costs.

We were advised that the Mayor has previously signed printed copies of CE's credit card statement as evidence of their approval and the CE executive assistant will approve it in the financial system because the Mayor does not have access.

Management advised us that this process was not occurring due to a change in staff.

Management comment

Agreed. The process of obtaining the Mayor's approval and signature for the CE's credit cards will be reinstated.

7 Useful publications



Based on our knowledge of the District Council, we have included some publications that the Council and management may find useful.

Description	Where to find it
Performance reporting	
Public organisations are responsible for reporting their performance to Parliament and the public in a way that meaningfully reflects their organisation's aspirations and achievements. The Auditor-General published a discussion paper that explores five areas for improvement in performance reporting.	On the Office of the Auditor-General's website under publications. Link: The problems, progress, and potential of performance reporting
The Office of the Auditor-General, the Treasury and Audit New Zealand have jointly prepared good practice guidance on reporting about performance. The guidance provides good practice examples from public organisations in central government. Those working in other sectors may also find this useful.	On Audit New Zealand's website under good practice. Link: Good practice in reporting about performance – Office of the Auditor-General New Zealand (oag.parliament.nz)
Local government risk management practices	
The Covid-19 pandemic is a stark reminder for all organisations about the need for appropriate risk management practices. In our audit work, we often see instances where councils do not have effective risk management. This report discusses the current state of local government risk management practices and what councils should be doing to improve their risk management.	On the Office of the Auditor-General's website under publications. Link: Observations on local government risk management practices
Public accountability	
Public accountability is about public organisations demonstrating to Parliament and the public their competence, reliability, and honesty in their use of public money and other public resources. This discussion paper explores how well New Zealand's public accountability system is working in practice.	On the Office of the Auditor-General's website under publications. Link: Building a stronger public accountability system for New Zealanders
Setting and administering fees and levies for cost recovery	
This good practice guide provides guidance on settings fees and levies to recover costs. It covers the principles that public organisations should consider when making any decisions on setting and	On the Office of the Auditor-General's website under publications.

Description	Where to find it
administering fees and levies. It also sets out the matters public organisations should consider when calculating the costs of producing goods or providing services and setting charges to recover those costs.	Link: Setting and administering fees and levies for cost recovery: Good practice guide
The Office of the Auditor-General, the Treasury and Audit New Zealand have jointly prepared good practice guidance on reporting about performance. The guidance provides good practice examples from public organisations in central government. Those working in other sectors may also find this useful.	On Audit New Zealand’s website under good practice. Link: Good practice in reporting about performance – Audit New Zealand (auditnz.parliament.nz)
Managing conflicts of interest involving council employees	
This article discusses findings across four councils on how conflicts of interest of council employees, including the chief executive and staff, are managed.	On the Office of the Auditor-General’s website under publications. Link: Getting it right: Managing conflicts of interest involving council employees
Establishing a new “public entity”	
This document is for people making policy decisions about establishing a new public entity. It sets out questions to help you consider what accountability requirements a new public entity should have.	On the Office of the Auditor-General’s website under publications. Link: Accountability requirements to consider when establishing a new “public entity”
Covid-19 implications for financial reporting and audit in the public sector	
Audit New Zealand Executive Director Steve Walker and Head of Accounting Robert Cox joined an online panel hosted by Victoria University of Wellington and the External Reporting Board. They discuss the effects of Covid-19 and the economic recovery on financial reporting and audit in the public sector.	On our website under good practice. Link: Covid-19 page Link: Webinar
Model financial statements	
Our model financial statements reflect best practice we have seen. They are a resource to assist in improving financial reporting. This includes: <ul style="list-style-type: none"> • significant accounting policies are alongside the notes to which they relate; • simplifying accounting policy language; 	Link: Model Financial Statements

Description	Where to find it
<ul style="list-style-type: none"> enhancing estimates and judgement disclosures; and including colour, contents pages and subheadings to assist the reader in navigating the financial statements. 	
Tax matters	
As the leading provider of audit services to the public sector, we have an extensive knowledge of sector tax issues. These documents provide guidance and information on selected tax matters.	On our website under good practice Link: Tax Matters
Client substantiation file	
<p>When you are fully prepared for an audit, it helps to minimise the disruption for your staff and make sure that we can complete the audit efficiently and effectively.</p> <p>We have put together a collection of resources called the Client Substantiation File to help you prepare the information you will need to provide to us so we can complete the audit work that needs to be done. This is essentially a toolbox to help you collate documentation that the auditor will ask for.</p>	On our website under good practice. Link: Client Substantiation File
Sensitive expenditure	
The Auditor-General's good practice guide on sensitive expenditure provides practical guidance on specific types of sensitive expenditure, outlines the principles for making decisions about sensitive expenditure, and emphasises the importance of senior leaders "setting the tone from the top". It also describes how organisations can take a good-practice approach to policies and procedures for managing sensitive expenditure.	On the Office of the Auditor-General's website under good practice. Link: Sensitive expenditure
Conflicts of interest	
<p>The Auditor-General has published guidance on conflicts of interest. A conflict of interest is when your duties or responsibilities to a public organisation could be affected by some other interest or duty that you have.</p> <p>The material includes a printable A3 poster, an animated video on predetermination and bias, gifts and hospitality, and personal dealings with a tenderer. There is also an interactive quiz.</p>	On the Office of the Auditor-General's website under 2019 publications. Link: Conflicts of interest

Description	Where to find it
These can all be used as training resources for your own employees.	
Severance payments	
<p>Because severance payments are discretionary and sometimes large, they are likely to come under scrutiny. The Auditor-General has released updated good practice guidance on severance payments. The guide is intended to help public sector employers when considering making a severance payment to a departing employee. It encourages public organisations to take a principled and practical approach to these situations. The update to the 2012 good practice guidance reflects recent case law and changes in accounting standards.</p>	<p>On the Office of the Auditor-General's website under 2019 publications.</p> <p>Link: Severance payments</p>
The Auditor-General's report on the results of recent audits	
<p>The Office of the Auditor-General publishes a report on the results of the each cycle of annual audits for the sector.</p>	<p>On the Office of the Auditor-General's website under publications.</p> <p>Links: Local government 2019/20 audits</p>
Good practice	
<p>The Office of the Auditor-General's website contains a range of good practice guidance. This includes resources on:</p> <ul style="list-style-type: none"> • audit committees; • conflicts of interest; • discouraging fraud; • good governance; • service performance reporting; • procurement; • sensitive expenditure; and • severance payments. 	<p>On the Office of the Auditor-General's website under good practice.</p> <p>Link: Good practice</p>
Procurement	
<p>The Office of the Auditor-General are continuing their multi-year work programme on procurement.</p> <p>They have published an article encouraging reflection on a series of questions about procurement practices and how processes and procedures can be strengthened.</p>	<p>On the Office of the Auditor-General's website under publications.</p> <p>Links: Strategic suppliers: Understanding and managing the risks of service disruption</p>

Description	Where to find it
Whilst this is focused on local government, many of the questions are relevant to all types of public sector entities.	Getting the best from panels of suppliers Local government procurement

Appendix 1: Status of previous recommendations

Open recommendations

Recommendation	First raised	Status
Urgent		
<p>Improvements to the overall valuation process</p> <ul style="list-style-type: none"> • Ensure the quality of the valuation reports is improved going forward. • Present the valuation reports to the Audit and Risk Committee for review prior to the audit, to ensure the Audit and Risk Committee is comfortable with the judgements and assumptions applied in the valuations. • Update the fixed asset register for building assets to align with the land and building valuation report. • Reassess Council's current accounting policy to ensure it aligns with the policies applied in the valuation. • Implement the improvement areas raised by the valuers. 	<p>2022</p>	<p>No change</p> <p>QV were not involved in the land and buildings revaluation this year. Council is yet to reassess its external valuation provider.</p> <p>Management accepts the risk</p> <p>The Audit and Risk Committee has not reviewed the valuations. Council considers the current practice as sufficient.</p> <p>Cleared</p> <p>The fixed asset register for building assets was updated to align with the land and building valuation report.</p> <p>Cleared</p> <p>Council's accounting policies were updated to align with the valuation reports.</p> <p>In progress</p> <p>Council Implement of WSP's recommendations for roading is ongoing.</p>
<p>Align the delegations within the expenditure system to the approved delegation financial authority (DFA) policy</p> <p>A review should be performed to ensure that the delegation limits set in the system align with the most recent delegation policy. This review should happen every time delegation policy is renewed.</p> <p>Where the transaction is over the Chief Executive's delegation limit, the District Council should establish an appropriate</p>	<p>2021</p>	<p>In progress</p> <p>There has not been any substantive progress made so far.</p> <p>Management has reviewed its delegations to its DFA in 2022 and noted no significant issues. This exercise has not been completed this in 2023 and there are no set plans on how regularly this review is to take place.</p>

Recommendation	First raised	Status
<p>against the asset management system.</p> <ul style="list-style-type: none"> Ensure all assets capitalised are recorded in the relevant asset management system. 		<p>populate, as roading assets are removed. Unfortunately, RAMM does not have the capability right now to have any historical data for deleted assets in its current form.</p> <p>There is scope to do a work around by management, but this will make the database a lot more complicated and not very user friendly unlike the current system Council has between GIS and Technology One.</p>
Beneficial		
<p>Creditor Masterfile change report</p> <ul style="list-style-type: none"> Independently review all significant creditor Masterfile changes to ensure the changes made are appropriate. Filter the report to identify the significant changes for review. Ensure all higher risk changes, such as adding new suppliers and the change of bank account numbers, are reviewed regularly to mitigate the fraud risk. 	2022	<p>No change- management accepts the risk</p> <p>Reliance is placed on the Accounts Payable Officer to check all bank numbers to invoice before payment rather than the detailed review of the masterfile reports.</p> <p>The master file report is reviewed on a sample basis.</p> <p>Management advised that when payments are made every invoice is checked by a second person (usually the Senior Accounts Administrator), back to supporting documents. Management believes this check of the payments is Council's primary control. As above an overview is provided prior to payment.</p>
<p>Other taxes</p> <p>Adopt the recommendations raised by PwC for other taxes:</p> <ul style="list-style-type: none"> Review all hurt and humiliation payments made in the last four years to establish a clear policy for processing them in accordance with contracts and legislation. Establish clear processes for payments subject to withholding tax (WHT) and include a compliance 	2022	<p>No change - Management accepts the risk</p> <p>The recommendations have not been implemented.</p> <p>Assessed as low risk except for hurt and humiliation payments. The Chief Executive approves all such payments and is satisfied that these are genuine payments for hurt and humiliation payments which are not taxable.</p>

Recommendation	First raised	Status
<p>review as part of the new supplier process.</p> <ul style="list-style-type: none"> • Obtain IR330C certificates from contractors who are currently engaged to perform “schedular” activities and ensure WHT is withheld where appropriate. • Ensure there is at least one ‘back up’ person who is able to process pay runs. • Ensure this person does this regularly to keep up to date with changes. 		
<p>CAPEX reconciliation (includes fully depreciated assets)</p> <p>Develop a plan to address the reconciliation issues between the capital spent and the value created (as recommended by the valuer in 2022’s valuation) and between the fixed asset register and general ledger including all financial statement note line items and appropriate accounting treatment in relation to the replacement of Roding assets.</p>	<p>2021</p>	<p>No change</p> <p>Operational assets - Differences between cost and accumulated depreciation in the Fixed asset register (FAR) - issue remains.</p> <p>Management plans to address this matter when the new ERP system is implemented.</p> <p>Management accepts the risk</p> <p>Reconciliation issues between the capital spent and the value created</p> <p>This matter primarily relates to roading. The Roding asset data in the management database, RAMM, is overridden when there are asset renewals.</p> <p>It is a manual process to capture the asset information to identify the net book value of assets disposed and the new value. It is difficult to reconcile the capital spent and the value created as recommended by the valuer in 2022’s valuation).</p>

Implemented or closed recommendations

Recommendation	First raised	Status
Urgent		
<p>All expenditure transactions should be approved independently on a one up basis</p> <p>Implement segregation of duties through independent one up review of all transactions within the expenditure system, by mandating the use of purchase orders (“PO”) for all the expenditure and capital expenditure (capex) transactions.</p> <p>The District Council perform an investigation for all self-approved transactions as these are susceptible to fraud. This investigation could be done through an internal audit review.</p>	<p>2021</p>	<p>There has been no independent review of self - approved transactions completed during the year. Management considers no need to complete this review as IT have disabled the ability for self-approval since March 2023. There must be at least two people involved as part of the ordering, receipting and approval for payment process.</p> <p>We will continue to follow up in our next audit.</p>
Necessary		
<p>Vested assets</p> <p>Ensure compliance with accounting policy by recognising all vested assets at fair value.</p>	<p>2022</p>	<p>Roading vested assets are recognised using the 30 June 2023 valuation rates and depreciated by one year if constructed in the previous calendar year. We assess this is a materially reasonable approach.</p> <p>Three Waters and Greenspace valuation rates are based quarterly Statistics New Zealand Indices since the latest valuation 30 June 2022. This includes the capital goods price index for three waters and also using the Produce Price Index (PPI) for some assets for Greenspace. The differences we noted for the quarterly index used and the PPI indices was not material.</p>
<p>Lack of oversight/review on performance measures</p> <p>Implement a formal independent review on all the performance measures on annual basis by an appropriate staff member.</p>	<p>2021</p>	<p>All of the performance measures are reported quarterly, except for a few annual measures and one bi-annual measure.</p> <p>The Corporate Planner will review all the results submitted by managers in the Opal3 software against supporting documents where available.</p>

Recommendation	First raised	Status
		A report is created and sent to the management team for review and then to the Audit and Risk Committee. .
<p>IT change management procedures</p> <p>Ensure that the initiative to introduce and strengthen IT change management procedure's is continued for all changes, and especially those for network, infrastructure, and operating systems.</p>	2022	Change control to improve the processes have been implemented.
Beneficial		
<p>Key management personnel interest register</p> <ul style="list-style-type: none"> • Review and update the Management Team's Register of Interests annually to ensure completeness of the interest register. • Include any close family members identified as related parties, in the interests register. 	2022	<p>The Management Team's Register of Interests was last updated on 26 January 2023. This register includes disclosure and related entities of close family members.</p> <p>Management intends to update this register every six months.</p>
<p>Payroll Masterfile change report</p> <p>Ensure that all the payroll Masterfile change reports are signed and dated by the reviewer as evidence of independent and timely review.</p>	2022	The Finance manager has signed and dated the variation report which is prepared at the end of the fortnightly payroll process as evidence that he has checked the whole process. He also signs the change report in the future.

Appendix 2: Uncorrected misstatements

Current year misstatements	Reference	Assets	Liabilities	Equity	Financial performance
		Dr (Cr)	Dr (Cr)	Dr (Cr)	Dr (Cr)
Vested assets revenue	1	202,000			
Property, plant & equipment - land					(202,000)
Vested asset revenue	2				191,500
Property, plant & equipment - Water supply		(191,500)			
Trade and Other Payables (exchange)	3	486,000			
Short Term Investments		(486,000)			
Development contributions revenue	4				559,240
Revenue in advance			(559,240)		

Explanation of uncorrected misstatements

- 1 Recognising the best estimate of vested land at 1 July 22 valuation rather than 30 June 2023 rating valuation which was vested prior to 2022/23.
- 2 Water supply on Service connections recognised as vested assets in error.
- 3 Contractor performance bonds have been recognised as an asset and liability when it is are more appropriate as a contingent asset disclosure.
- 4 Development contributions revenue does not meet recognition criteria and should therefore be recognised as Revenue in advance.

Management has assessed these as immaterial for adjustment.

Uncorrected disclosure deficiencies

We identified the following financial misstatement disclosures during the audit that were not corrected. In our opinion, these misstatements are not material and do not affect the audit opinion to be issued:

Detail of disclosure deficiency	Management's explanation for not correcting
Contractor performance bonds have been recognised as short term investments and payables when we expect these to be disclosed a contingent asset.	Management does not assess as material.

Uncorrected performance reporting misstatements

There are no significant performance disclosure deficiencies.

Appendix 3: Corrected misstatements

Corrected misstatements

There were no corrected misstatements.

Corrected disclosure deficiencies

Detail of disclosure deficiency
Corrected the balance sheet to align with the notes such as property, plant and equipment, revenue and expenditure.
Corrected buildings infrastructure depreciation between "cost" and "valuation" \$307,000.
Corrected non-current asset held for sale of "additions transferred" from land and buildings as it included both operational and infrastructure in the current and previous year.
Corrected the replacement costs to include the an additional \$46 million additions for the year in the property, plant and equipment core assets disclosure.
Updated all property, plant and equipment depreciation accounting policies for assets carried at fair value (except land) to the relevant valuation reports which reflect the depreciation rates adopted for the financial statements.
Removed duplicated revenue lines within the statement of financial performance.
Corrected the reconciliation of liabilities arising from financing activities for consistency to the cashflow statement.
Corrected the investment in associates \$4.69 million and corresponding equity balances to reflect the annual plan 2023 budget within the 2023 budget of the statement of financial position.
Corrected Note 27 Chief Executive remuneration.
Corrected Note 26 remuneration: <ul style="list-style-type: none"> • employee banding disclosures under the Local Government Act 2022; and • councillor remuneration.
Corrected cost of activity statements for depreciation for consistency to the financial statements.
Corrected and updated Note 25 capital commitments for additional commitment identified and to disclose contractual commitments by asset class.

Detail of disclosure deficiency

Corrected and updated Note 27 Related parties :

- to disclose the types of transactions that have occurred;
- include disclosure of non-arm's length nature of the Council arrangement with Te Kōhaka o Tūhaitara Trust (TKTT) in regard to the Waikuku beach holiday park; and
- update amounts payable of \$15,000 to TKTT to also align with trade and other payables disclosure.

Corrected performance reporting misstatements

Detail of misstatement

Update implications arising from FRS 48, including:

- the statement of compliance to reflect the service performance information; and
- disclosure of significant judgements relating to selection, measurement, aggregation and presentation of the District Council's performance information.

Updated and corrected financial information in the group of activities for consistency to the financial statements for "Roads and Footpaths" and "Wastewater"

Water supply - Updated the "percentage of real water loss measure" to disclose the description of the methodology used to calculate this measure as required by the non-financial performance measures rules 2013.

Water supply - Corrected number of complaints per 1,000 connections from 6.73 to 5.08.

Water supply - Corrected the number of events that cause water not to be available to any connection for more than eight hours from one to two and expanded on the explanation.

Water supply – correct protozoa compliance table for Mandeville as not complied.

Stormwater – Corrected the number of complaints from 36 to 57 to align to the result.

Road safety – Corrected the "reduction in fatalities and serious injuries crashes" measure and explained the variance to target.

Updated disclosure to explain significant variance to target and prior year (where relevant) for:

- Community protection – for the percentage of code of compliance certificates.
- Governance – Elaborate on why "On-going discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues" performance measures where not achieved.
- District Development - The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.
- Libraries – Updated to explain why customer satisfaction survey was not undertaken for the year.

Community protection – report on the percentage result for audit of pools consistent with the target.

Detail of misstatement
Council Controlled Organisations (CCOs) – update number of business seminars delivered as “not achieved” in the prior year.
Overall service performance – correct increase in percentage of measures achieved from 4% to 6%.

Appendix 4: Disclosures

Area	Key messages
Our responsibilities in conducting the audit	<p>We carried out this audit on behalf of the Controller and Auditor-General. We are responsible for expressing an independent opinion on the financial statements and performance information and reporting that opinion to you. This responsibility arises from section 15 of the Public Audit Act 2001.</p> <p>The audit of the financial statements does not relieve management or the Council of their responsibilities.</p> <p>Our Audit Engagement Letter contains a detailed explanation of the respective responsibilities of the auditor and the Council.</p>
Auditing standards	<p>We carried out our audit in accordance with the Auditor-General's Auditing Standards. The audit cannot and should not be relied upon to detect all instances of misstatement, fraud, irregularity or inefficiency that are immaterial to your financial statements. The Council and management are responsible for implementing and maintaining your systems of controls for detecting these matters.</p>
Auditor independence	<p>We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: <i>International Code of Ethics for Assurance Practitioners</i>, issued by New Zealand Auditing and Assurance Standards Board.</p> <p>In addition to the audit, we have carried out an assurance engagement of the Waimakariri District Council's Debenture Trust Deed. Other than the audit and these engagements, we have no relationship with or interests in the District Council.</p>
Fees	<p>The audit fee for the year is \$219,989, as detailed in our Audit Proposal Letter.</p> <p>Other fees charged in the period are for limited assurance engagement of the Waimakariri District Council's Debenture Trust Deed, however the engagement letter has not been agreed yet.</p>
Other relationships	<p>We are not aware of any situations where a spouse or close relative of a staff member involved in the audit occupies a position with the District Council that is significant to the audit.</p> <p>We are not aware of any situations where a staff member of Audit New Zealand has accepted a position of employment with the District Council during or since the end of the financial year.</p>


AUDIT NEW ZEALAND

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WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION****FILE NO and TRIM NO:** GOV-01-15 / FIN-06-01 / 231031173772**REPORT TO:** AUDIT AND RISK COMMITTEE**DATE OF MEETING:** 14 November 2023**AUTHOR(S):** Paul Christensen, Finance Manager**SUBJECT:** Financial Report for the period ended 30 September 2023**ENDORSED BY:**
(for Reports to Council,
Committees or Boards)
General Manager
Chief Executive**1. SUMMARY**

- 1.1 This report to advise the Audit and Risk Committee of the financial result for the period ended 30 September 2023.

FINANCIAL STATEMENT MEASURES	
OPERATING COSTS <i>Costs to deliver existing levels of service</i> \$'000 \$36,758  \$1,201 (3.4%) unfavourable	OPERATING REVENUE <i>Includes Rates, Fees and charges, development contributions, vested assets</i> \$'000 \$38,110  \$1,006 (2.7%) favourable
INTEREST ON DEBT <i>Cost to Service net external debt</i> \$'000 \$2,592  \$136 (5.5%) unfavourable	OPERATING SURPLUS <i>Net Revenue less operating expenses as a percentage of operating costs</i> 3.5%  Budget 4.3%
EXTERNAL DEBT <i>Total borrowing from external organisations</i> \$'000 \$180,000  \$32,190 favourable	CAPITAL EXPENDITURE <i>to provide new and replacement assets</i> \$'000 \$18,634  \$10,043 less than budget

- 1.2 Operating costs are \$1.2 million unfavourable (3.4%). This is driven by extra workload for resource consents and extra roading maintenance work that is undertaken in the winter months. A more detailed explanation is in 4.3.
- 1.3 Interest on debt was \$0.1 million (5.5%) over budget. This is mitigated by interest revenue being \$0.2million over budget. Overall net interest is within budget.

Attachments:

- i. Financial Report for the period ended 30 September 2023 (TRIM 231102175078).

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No.231031173772.
- (b) **Notes** the surplus for the period ended 30 September 2023 is \$1.4 million. This is \$0.2 million under budget. The variations are explained in sections 4.2 & 4.3.

3. BACKGROUND

- 3.1 The Audit & Risk Committee is provided with the delegation from the Council to monitor the implementation of the Annual Plan. A quarterly update on the progress of the Annual Plan and other activities is provided throughout the year.
- 3.2 The Council is required to adopt a Long Term Plan every three years and an Annual Plan every year. The 2023-24 financial year is the third year of the 2021 – 2031 Long Term Plan cycle that the Council is required to report against.
- 3.3 A full external audit of the annual report is undertaken each year. The audit of the 2022-23 Annual report was completed in September and the audited accounts were adopted on 17th October.

4. ISSUES AND OPTIONS

- 4.1. The operating surplus for the period ended 30 September 2022 for the Council is \$1.4 million against a budget of \$1.5 million.
- 4.2. Revenue received for the period ended 30 September 2023 was \$38.1 million compared with budget \$37.1 million.

Subsidies and grants were \$1.9 million lower than budgeted due to the timing of the Transport Choices Crown Funding and Better Off Funding which have not yet been received.

Development contributions were \$2.1 million greater than budget due to contributions received from developments in Rangiora and Ravenswood.

- 4.3. Operating Expenditure for the period was \$36.8 million (budget \$35.6 million). The largest variances from budget were as follows:

Unfavourable to budget

- District Development \$0.4 million unfavourable to budget driven by an increased workload which is covered by increased resource consent revenue. Additional costs were incurred due to employment of external consultants.
- Roothing \$0.4 million greater than budget is predominantly due to seasonality of Footpath and Pavement maintenance over winter months. Spending is expected to decrease over the summer season.

- Recreation is unfavourable to budget by \$0.4 million, driven by Depreciation (\$0.1 million) and asset disposals from the capital renewal program (\$0.1 million).
Favourable to budget
- Refuse and Recycling \$0.2 million below budget as a result of seasonal impacts with refuse disposal charges spending expected to increase in later months.

4.4. Balance Sheet

The Council's position remains sound. The Council's measures were all within Policy limits.

4.5. Capital works

The Capital work programme is reported separately to the Audit & Risk Committee. (231102175227).

4.6. Debt

The Council's external debt is \$180.0m as at 30 September 2023 (September 2022: \$170.0m). The 2023-24 Annual Plan forecast external debt to be \$212.2m by 30 June 2024.

External debt is 7.2% of the Council's total assets. The Council's Liability management policy requires debt as a percentage of total assets to be less than 15%.

Interest costs were \$2.6 million which is 7.6% (budget 6.4%) of operating revenue (Council Policy requires it must not exceed 15%).

Interest costs were 11.0% of Rates revenue (per Annual Plan 9.3%). Interest as a percentage of Rates income must not exceed 25%.

4.7. Hedging profile

Based on current projections, the Council will maintain its hedging arrangements in accordance with policy. Staff are continually reviewing both the cash flow projections and hedging levels to ensure they are maintained at an appropriate level.

As at 30 September 2023, currently 69% of external debt was hedged. Under our Treasury policy the percentage is to be within 50% to 100%. Given the current rising OCR and higher outer year movements to reflect a rising interest rate, we are electing to sit in the mid-range of hedging this risk. Under the Treasury Policy, Treasury management advice is sought from Bancorp Treasury Management Services.

The average cost of funds as at 30 June 2023 was 4.7%, and is forecast to be 4.8% at 30 June 2024.

The loans and hedging profile is provided on pages 13 & 14 of the financial information

4.8. The financial results have been discussed with the relevant managers.

The Council's credit rating has been confirmed in January 2023 by Standard & Poor's to be AA with a stable outlook. Standard & Poor's expectations are "Operating surpluses to remain strong, supported by growth in income from property rates and grants. Debt levels will rise to finance capex but will remain consistent with our 'AA' rating". Standard & Poor's will review the rating again before the end of the year.

Implications for Community Wellbeing

There are implications on community wellbeing by the issues and options that are the subject matter of this report and these have been included in the report and draft annual plan.

4.9. The Management Team has reviewed this report and support the recommendations.

5. COMMUNITY VIEWS

5.1. Mana whenua

Te Ngāi Tūāhuriri hapū are likely to be affected by or have an interest in the subject matter of this report. We have taken their feedback into account as part of previous engagement opportunities through Annual/Long Term Plan consultations.

5.2. Groups and Organisations

There are no groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

5.3. Wider Community

The wider community is not likely to be affected by, or to have an interest in the subject matter of this report.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

The Council's surplus of \$1.4 million is \$0.2 million worse than budget. The primary reasons are provided in 4.2 - 4.3. Debt is lower than forecast. The Council has remained within debt policy limits.

6.2. Sustainability and Climate Change Impacts

The recommendations in this report do not have sustainability and/or climate change impacts and Council is not currently required to report on any effects.

6.3. Risk Management

There are risks arising from the adoption/implementation of the recommendations in this report.

There is financial risk if the Council does not keep within its budgets and manage debt. This is mitigated through the long term plan and annual plan processes, and with regular monitoring by managers. It is also mitigated through quarterly reporting to the Audit and Risk committee.

The current inflationary pressure and resources available to undertake a number of capital works is likely to be experienced for some time, as forecast by leading economists. These factors will likely have "knock on" effects to the forecasts work and costs being signalled in future Annual Plans.

6.4. Health and Safety

There are not health and safety risks arising from the adoption/implementation of the recommendations in this report.

7. CONTEXT

7.1. Consistency with Policy

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2. Authorising Legislation

This report has been prepared and provided with reference to the financial provisions relating to the Local Government Act 2002 Subpart 3 – Financial Management and Financial Reporting Standards.

7.3. **Consistency with Community Outcomes**

The Council's community outcomes are relevant to the actions arising from recommendations in this report. This report contributes to the outcome:

“There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District

- Public organisations make information about their plans and activities readily available.
- Public organisations make every effort to accommodate the views of people who contribute to consultations.”

7.4. **Authorising Delegations**

Delegation S-DM 1022 provides that the Audit and Risk Committee has jurisdiction to “Monitor implementation of the Annual Plan quarterly”.

WAIMAKARIRI DISTRICT COUNCIL

FINANCIAL REPORT

FOR THE PERIOD ENDED

30 September 2023

The financial report includes

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Waimakariri District Council
Statement of Financial Performance
for the period ended 30 September 2023

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
Revenue					
Rates	88,360	22,080	22,023	(57)	(0.26%)
Interest	383	508	701	193	37.94%
Subsidies and Grants	17,437	3,788	1,873	(1,914)	(50.53%)
Fees and Charges	20,744	6,079	6,822	743	12.22%
Petrol Tax	360	90	25	(65)	(72.22%)
Dividends	735	184	176	(7)	(3.95%)
Development and other Contributions	17,320	4,331	6,388	2,056	47.47%
Gains	180	45	102	57	126.70%
Vested Assets	17,271	-	-	-	
Total Revenue	162,790	37,105	38,110	1,006	2.71%
Operating Expenses by Activity					
Governance	3,442	920	929	9	0.98%
District Development	10,868	2,802	3,155	353	12.60%
Roading	25,328	6,685	7,078	393	5.88%
Water and Stockwater	14,277	3,389	3,659	270	7.97%
Sewerage	14,398	3,651	3,958	307	8.41%
Drainage	7,712	2,033	2,140	107	5.26%
Refuse and Recycling	11,916	2,981	2,769	(212)	(7.11%)
Recreation	24,212	6,476	6,835	359	5.54%
Libraries and Museums	7,341	1,928	1,945	17	0.88%
Community Protection	9,568	2,593	2,597	4	0.15%
Community Development	2,991	754	831	77	10.21%
Property and Forestry	1,434	365	27	(338)	(92.60%)
Earthquake Recovery and regeneration	2,418	717	673	(44)	(6.14%)
Non Significant Activities	1,026	263	162	(101)	(38.40%)
Total Expenses	136,931	35,557	36,758	1,201	3.38%
Operating Surplus before taxation	25,859	1,548	1,352	(195)	(12.63%)
Less Taxation expense	-	-	-	-	
Net Surplus/ (deficit)	25,859	1,548	1,352	(195)	(12.63%)

Variance Explanations (Key items only)		Variance
<u>Revenue</u>		()= unfavourable
Total Revenue was \$1.0m more than budget at the end of this period.		
Interest	Interest was received from the interest rate swaps due to rising interest rates.	193
Subsidies and Grants	Predominantly due to the timing of Transport Choices Crown Funding and Better Off Funding which have not yet been received.	(1,914)
Fees and Charges	Resource consents revenue was over budget due to high work volume. Rates penalties greater than budgeted.	410 284
Development and other Contributions	Development contributions were more than budgeted predominantly due to developments in Rangiora and Ravenswood.	2,056
<u>Expenditure</u>		
Operating Expenditure was \$1.1m more than budget at the end of this period.		
District Development	Higher expenditure compared to budget driven by an increased workload, covered through an increase in resource consent revenue. Additional costs were incurred due to employment of external consultants.	(353)
Roading	Increased costs due to the focus on footpath maintenance over winter. For the remainder of the financial year footpath maintenance will be for essential works only. Pavement maintenance spending is more than budget due to seasonality of roading work. Spending expected to decrease over the summer season.	(74) (184)
Water	Reticulation maintenance spending is greater than budget. Headworks. Oxford Rural No 1 emergency work required to get the backup intake working while the well is redeveloped.	(109) (104)
Sewerage	Reticulation maintenance spending is more than budgeted due to the flood event in July.	(267)
Drainage	Loss on disposal of 67 & 94 Otaki Street, Kaiapoi, which is offset by drainage maintenance expenditure less than budget due to seasonality (less work required in winter months).	(219)
Refuse and Recycling	Less than budget due to seasonality. Refuse disposal charges spending expected to increase in following months.	212
Recreation	Loss on asset disposals (no budgeted) as a result of capital renewal programme. Depreciation higher than budget. Expenditure incurred from Waikuku Beach Holiday Park operations. Not budgeted.	(116) (78) (74)
Property	Due to a surplus in the Water Unit (\$220k) and Project Delivery Unit (\$159k). These are expected to decrease over following months as more annual leave is taken.	379
Non Significant Activities	The surplus will diminish over time when staff take leave during Christmas/New Year period as no staff recoveries will be generated.	101

Waimakariri District Council
Statement of Comprehensive Revenue and Expense
for the period ended 30 September 2023

CURRENT YEAR

	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
Net Surplus/ (deficit)	25,859	1,548	1,352	(195)	(12.63%)
Other Comprehensive Revenue and Expense					
Increase in Asset Revaluation Reserves	30,466	-	-	-	
Financial assets at fair value through other comprehensive revenue and expense	-	-	-	-	
Total Other Comprehensive Revenue and Expense	30,466	-	-	0	
Total Comprehensive Revenue and Expense	56,326	1,548	1,352	(195)	(12.63%)

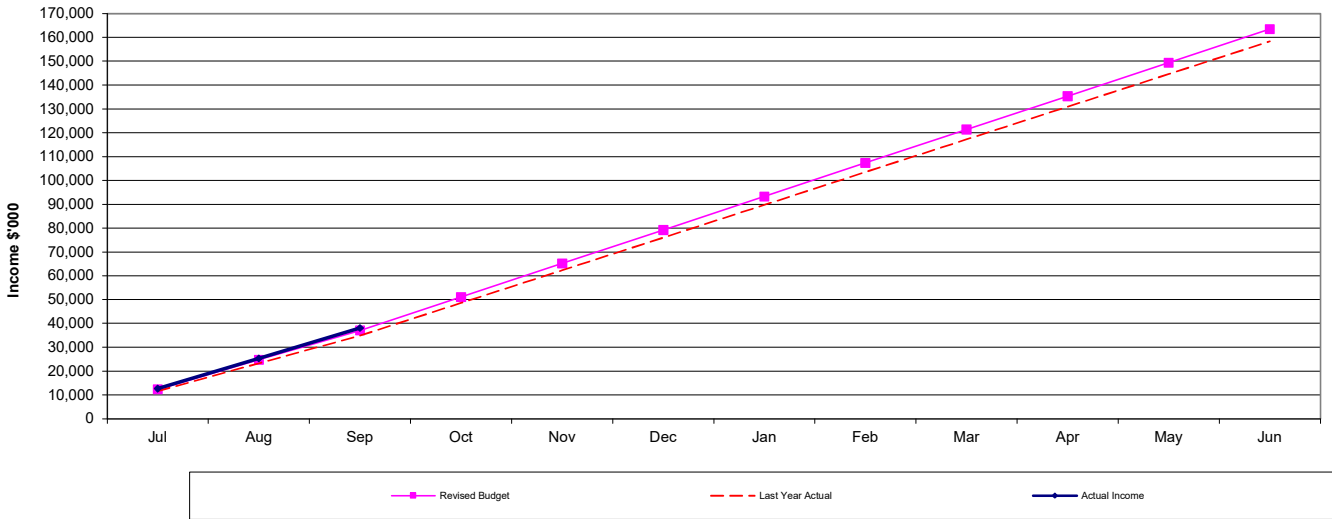
Comments - Other Comprehensive Revenue and Expense

No significant variances identified.

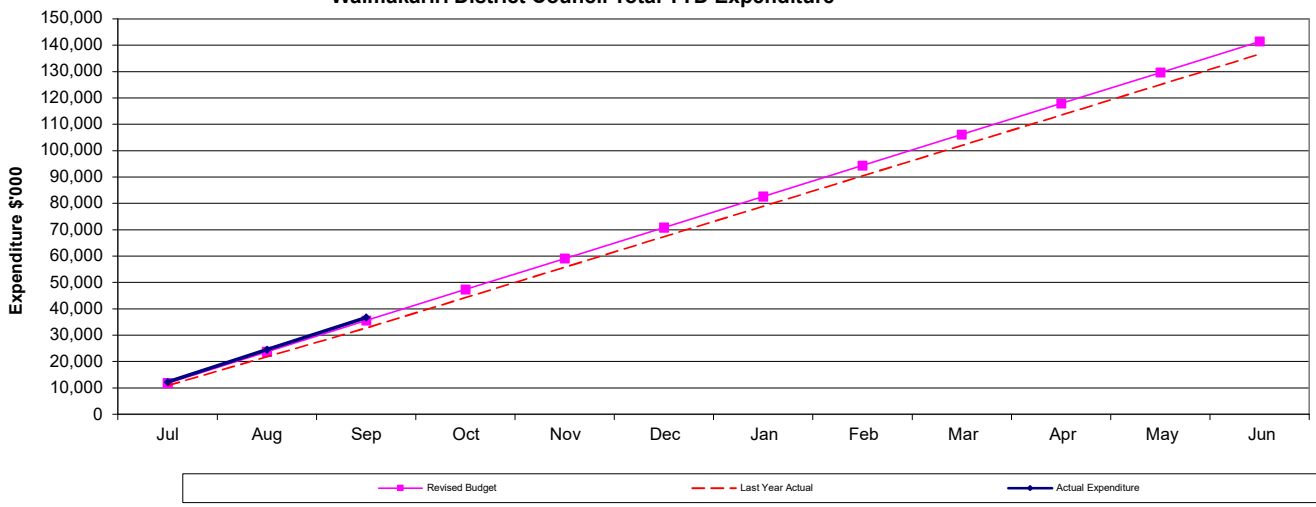
Variance

() = unfavourable

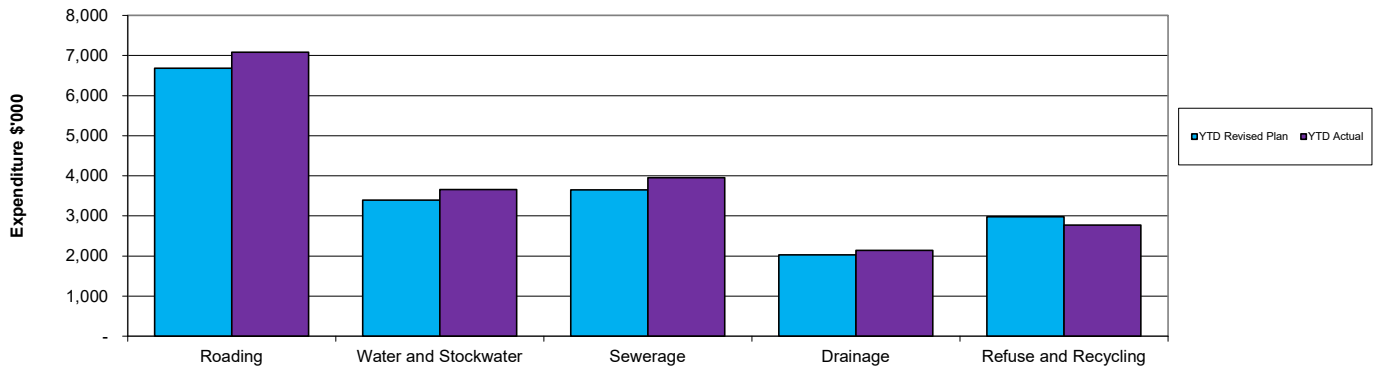
Waimakariri District Council YTD Revenue



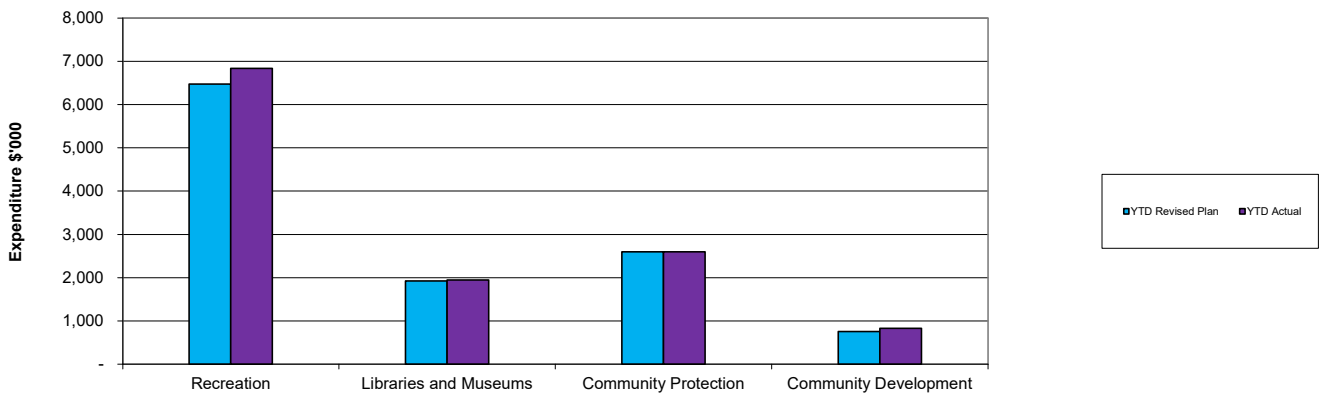
Waimakariri District Council Total YTD Expenditure



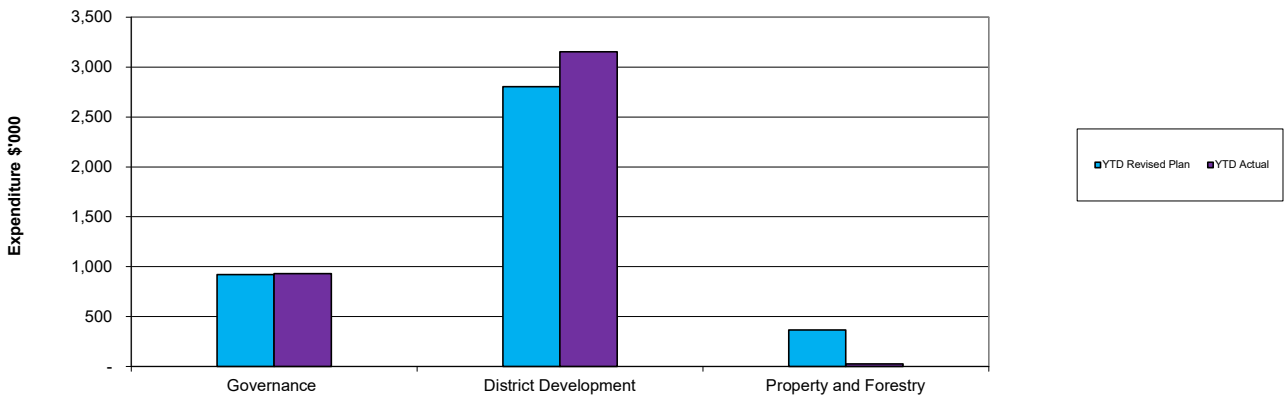
Roading and Utilities YTD Expenditure against Revised Budget

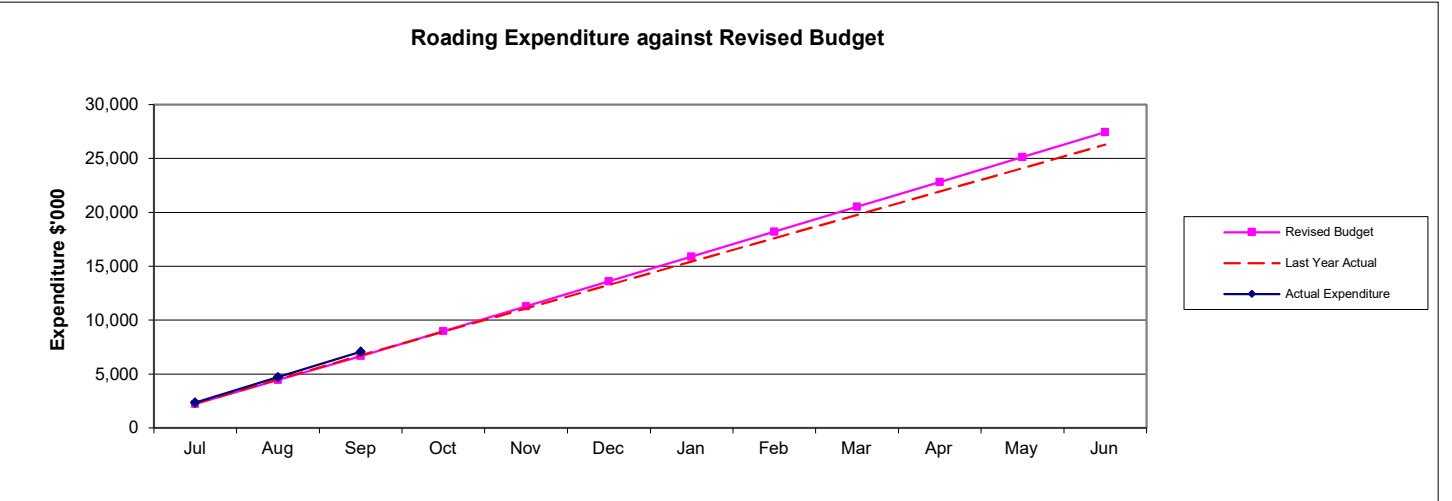
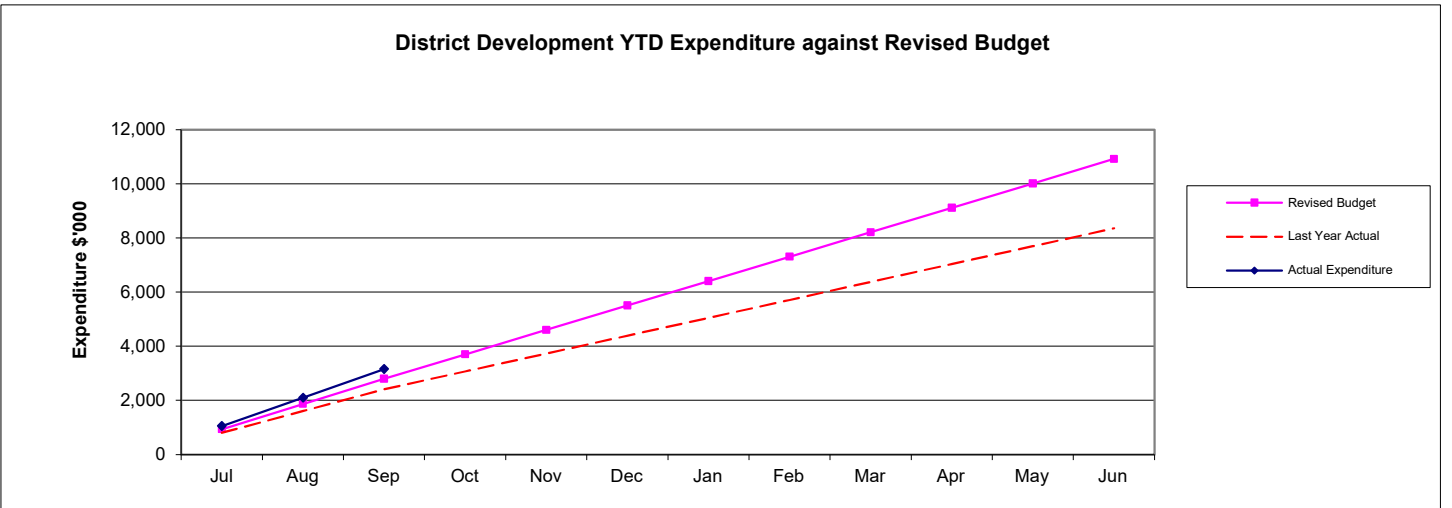
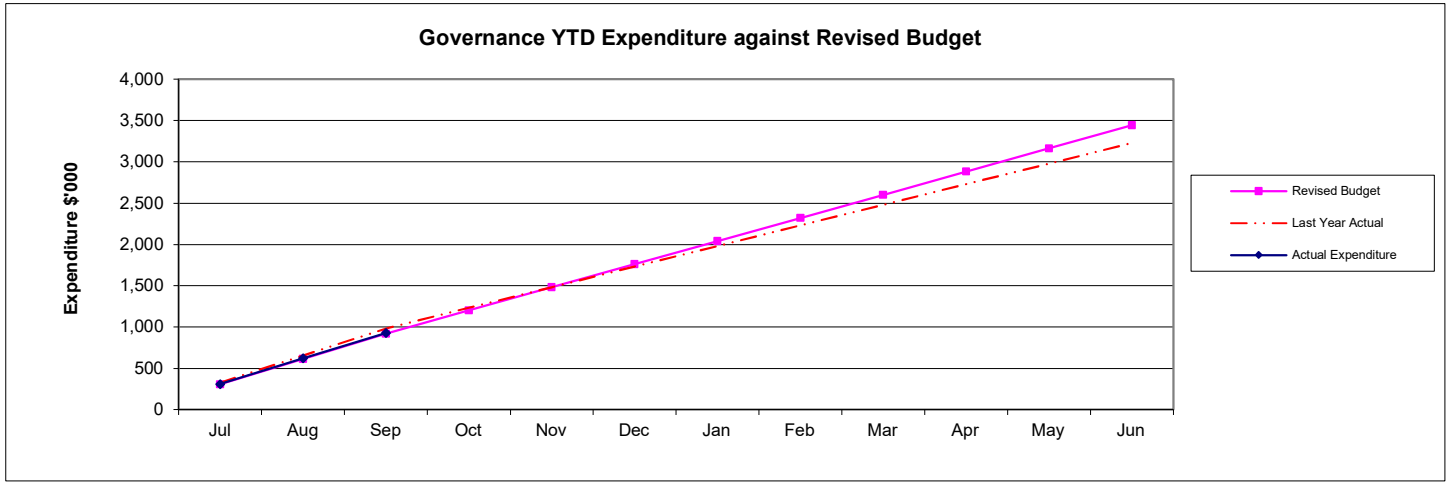


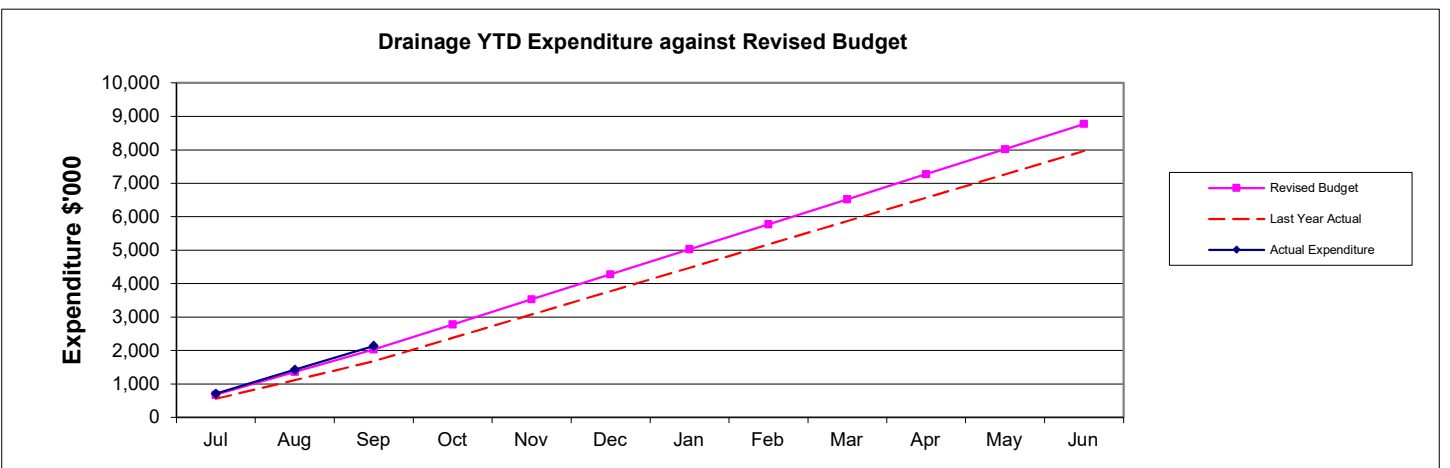
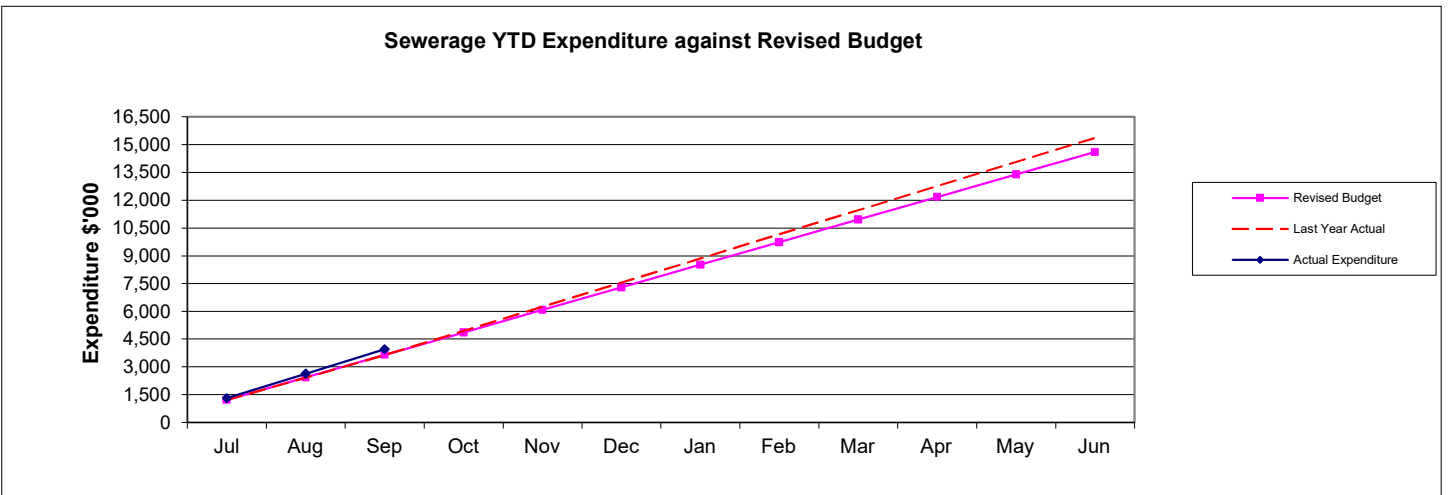
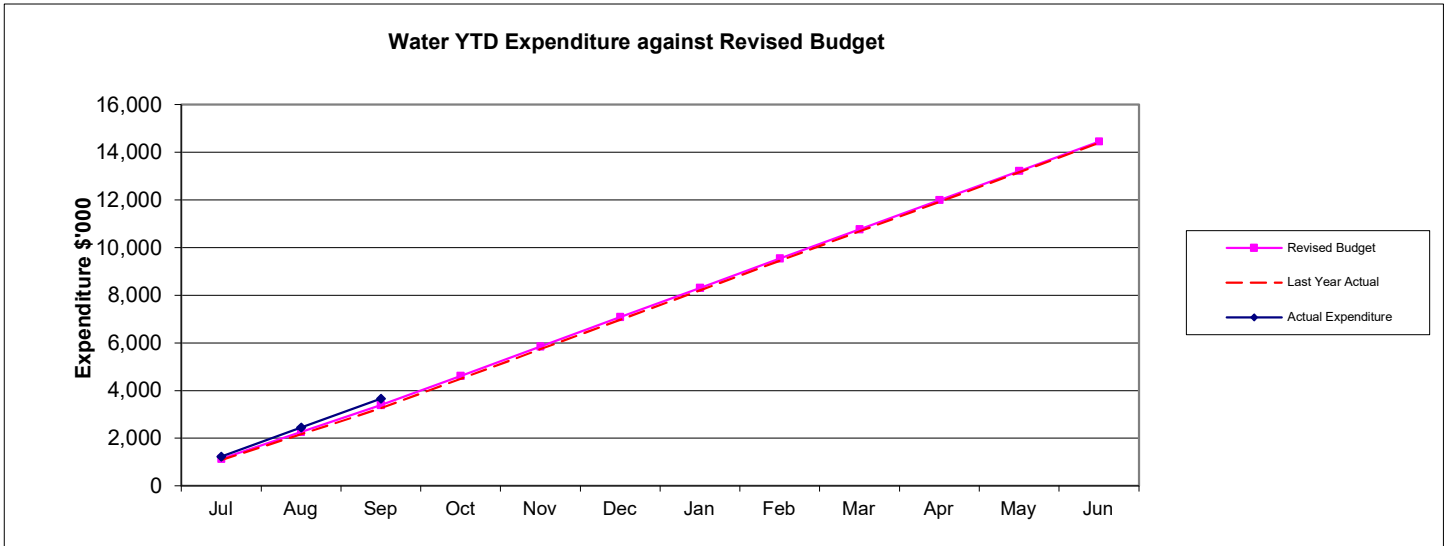
Recreation & Community Activities YTD Expenditure against Revised Budget

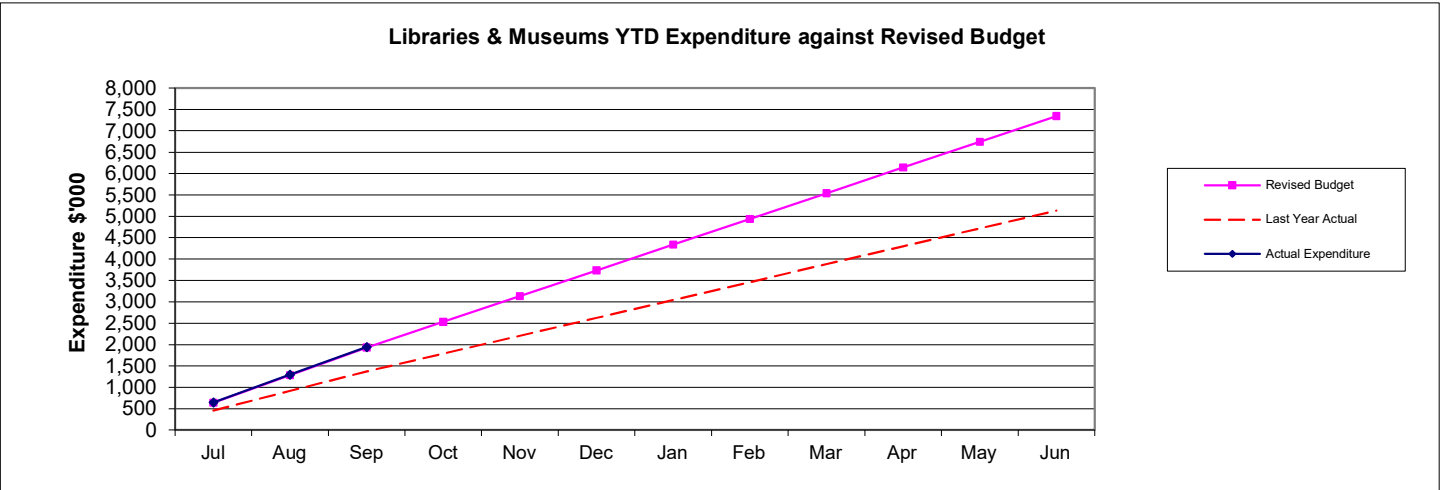
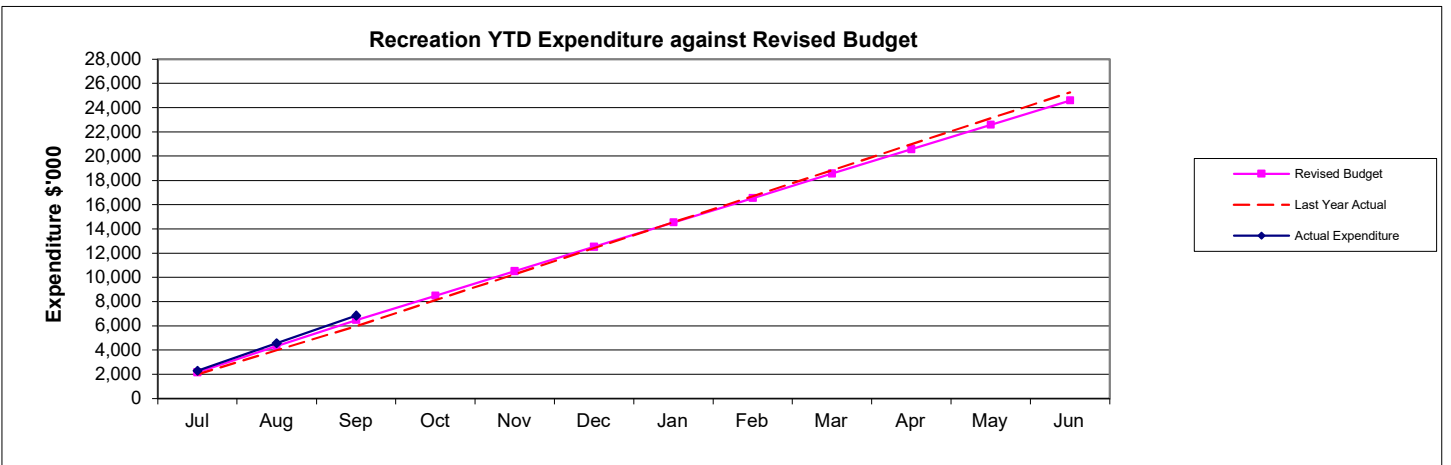
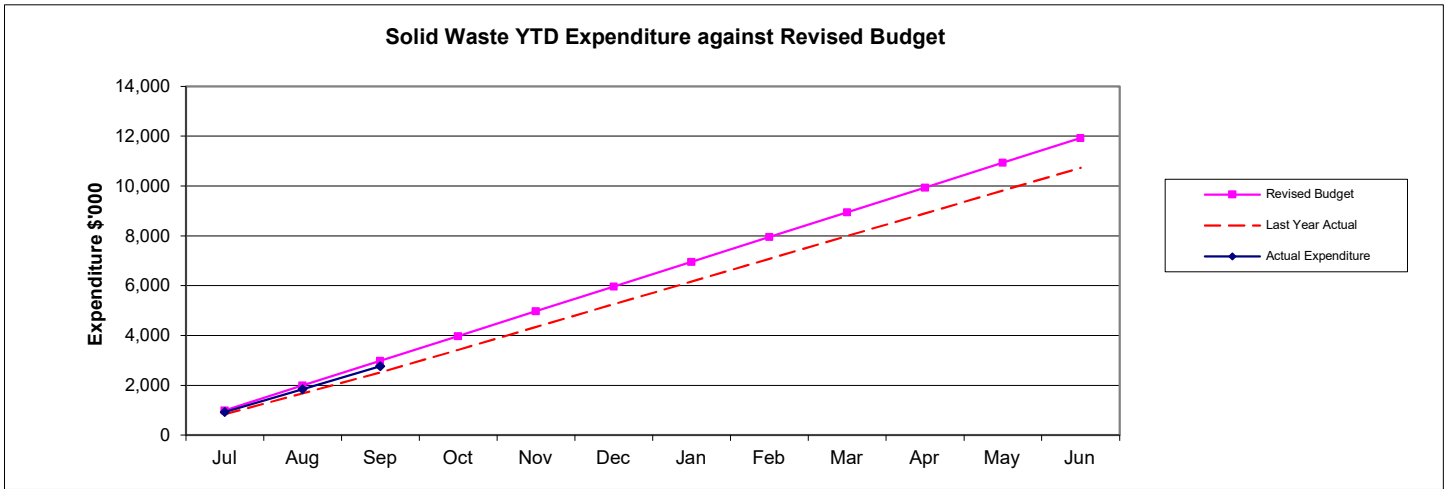


All other Significant Activities YTD Expenditure against Revised Budget

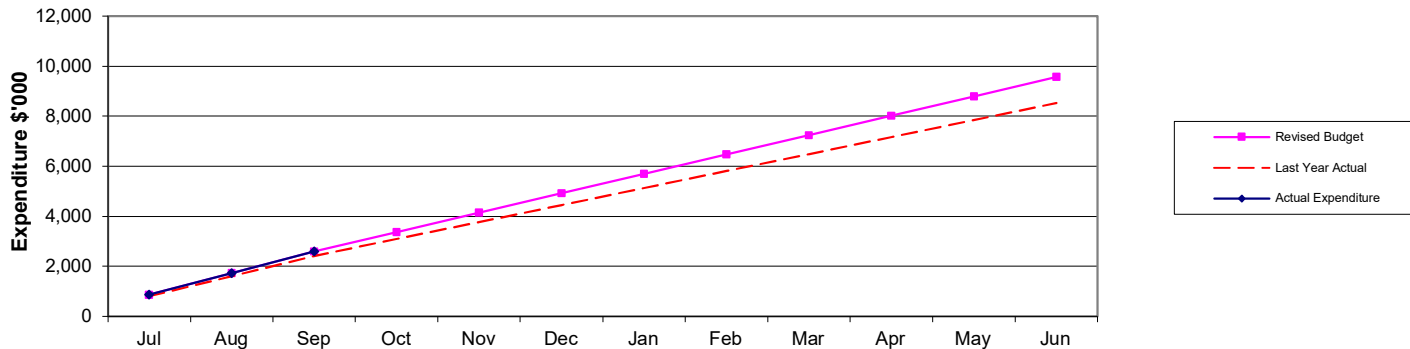




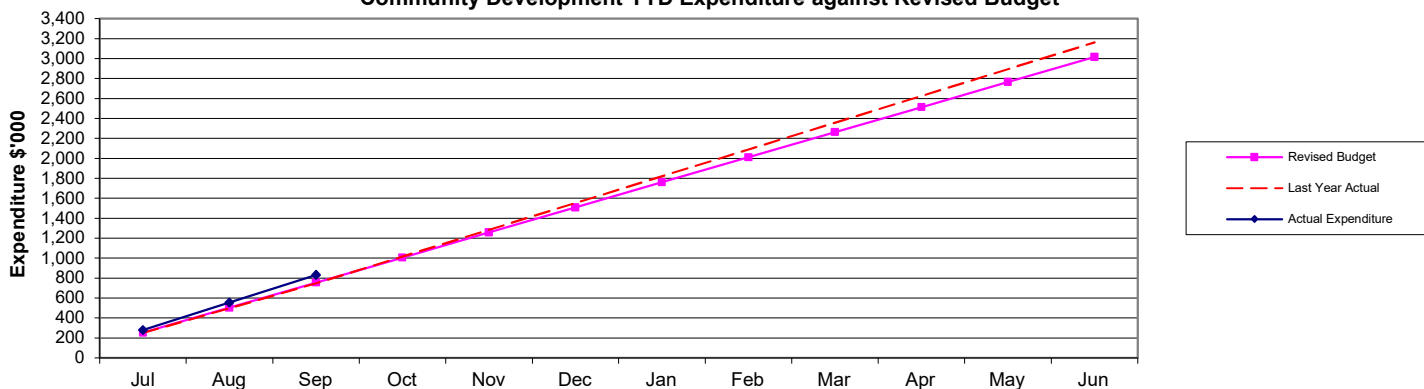




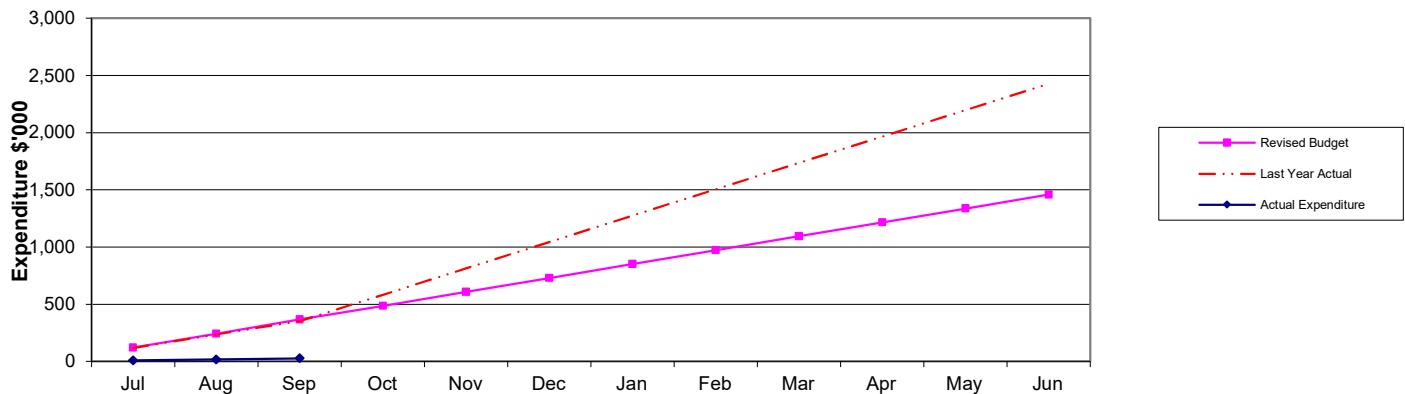
Community Protection YTD Expenditure against Revised Budget



Community Development YTD Expenditure against Revised Budget



Property and Investments YTD Expenditure against Revised Budget



Waimakariri District Council			
Balance Sheet			
Balance Sheet	ACTUAL as at	BUDGET as at	ACTUAL as at
	30 September 23	30 June 2024	30 June 2023
	\$'000	\$'000	\$'000
Current Assets			
Cash and cash equivalents	23,139	22,439	20,348
Short term deposits	-	-	439
Inventories	444	447	425
Trade and other receivables	9,975	8,995	11,323
Prepayments	4,550	1,065	1,152
Non-current Assets Held for Sale	3,203	-	3,203
Total Current Assets	41,311	32,946	36,890
Non Current Assets			
Other financial assets	5,398	6,033	5,398
Derivative financial instruments	5,561	2,063	5,561
Long term deposits	-	-	47
Forestry assets	2,645	2,459	2,552
Investment property	6,880	7,407	6,880
Property, plant and equipment including intangible	83,607	85,976	83,379
Infrastructural assets	2,353,543	2,416,428	2,353,864
Total Non Current Assets	2,457,634	2,520,366	2,457,681
Total Assets	2,498,945	2,553,312	2,494,571
Current Liabilities			
Trade and other payables	8,078	11,048	12,162
Deposits and Bonds	3,307	3,602	3,659
Employee Benefit liabilities	4,786	4,586	4,383
Revenue Received in advance	10,673	3,407	3,596
Development contributions	1,621	2,160	1,619
Current Portion of borrowings	20,000	30,000	20,000
Accrued Interest on borrowings	1,924	1,300	1,948
Total Current Liabilities	50,389	56,103	47,367
Non Current Liabilities			
Borrowings	160,000	182,190	160,000
Derivative financial instruments	-	-	-
Total Non Current Liabilities	160,000	182,190	160,000
Total Liabilities	210,389	238,293	207,367
Net Assets	2,288,556	2,315,019	2,287,204
Ratepayers Equity			
Accumulated general equity	970,353	991,411	969,001
Special funds	4,367	5,474	4,367
Revaluation reserve	1,313,836	1,318,134	1,313,836
Total Ratepayers Equity	2,288,556	2,315,019	2,287,204

Variance to full year budget		Variance
		()= unfavourable
		\$'000
Prepayments	Council's prepayments relates to grants and insurance which will be recognised as expenditure in the subsequent months. Prepayments as at 30 September 2023 also include GST paid on rates prepayments.	3,485
Non-current Assets Held for Sale	Identified land and building assets to be sold in 2023/24.	3,203
Revenue Received in Advance	Revenue received in advance greater than budget due to rates prepaid.	(7,266)
Derivative financial instruments	The fair value of Council's interest rate swaps has improved in comparison to budget as current market rates have increased significantly.	3,498
Borrowings	Borrowings less than budget due to delay in capital programme of prior year.	32,190

Waimakariri District Council
Cash Flow Statement
for the period ended 30 September 2023

	Actual 30 September 23	Actual 30 September 22	Budget 30 June 24
Cash Flow Statement	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Cash was provided from:</i>			
Receipts from Ratepayers	27,179	25,242	88,360
Receipts from subsidies (excluding earthquake subsidies)	2,329	4,099	16,437
Earthquake related receipts	-	-	-
Receipts from Fees and Charges	6,871	6,386	21,503
Development Contributions	7,235	2,625	17,320
Interest Received	706	124	383
Dividends Received	176	285	735
Receipt of Canterbury Regional Council Rates	5,254	5,118	13,984
GST Refund	252	1,385	-
	50,002	45,264	158,722
<i>Cash was disbursed to:</i>			
Payments to Suppliers	(18,110)	(17,859)	(58,008)
Payments to Employees	(8,248)	(7,224)	(34,958)
Payments to Canterbury Regional Council	(4,904)	(4,751)	(13,984)
Income tax Paid	-	-	-
Interest paid	(2,592)	(1,367)	(8,187)
GST Payment	-	-	-
	(33,854)	(31,201)	(115,137)
Net Cash Flows from Operating Activities	16,148	14,063	43,584
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Cash was provided from:</i>			
Proceeds from Sale of Fixed Assets	1,326	-	457
Proceeds from Community loans repaid & Investments	2	164	-
	1,328	164	457
<i>Cash was disbursed to:</i>			
Purchase of Fixed Assets and Infrastructural Assets	(14,685)	(15,498)	(76,171)
Community Loans & Investments	-	(250)	(515)
	(14,685)	(15,748)	(76,685)
Net Cash Flows from Investing Activities	(13,357)	(15,584)	(76,228)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Cash was provided from:</i>			
Proceeds from Borrowings	-	10,000	41,268
	-	10,000	41,268
<i>Cash was applied to:</i>			
Settlement of Borrowings	-	(10,000)	(9,097)
	-	(10,000)	(9,097)
Net Cash Flows from Financing Activities	-	-	32,171
Net Increase (Decrease) in Cash Held	2,791	(1,521)	(473)
Add Opening Bank Brought Forward	20,348	28,380	22,911
Ending Cash	23,139	26,859	22,439

Waimakariri District Council
Internal Loan Repayment
For the period ended 30 September 2023

Loan Repayments	Annual Plan Budget \$'000	Year to Date Revised Budget \$'000	Actual \$'000
Loan Repayments			
District Development	310	77	140
Community Development	135	34	34
Community Protection	35	9	10
Stormwater Drainage	1,373	343	359
Earthquake Recovery and regeneration	2,888	722	471
Libraries and Museums	25	6	6
Non Significant Activities	585	146	200
Property Management	90	23	31
Recreation	1,321	330	482
Roads and Footpaths	1,012	253	271
Sewerage and the Treatment and Disposal of Sewage	503	126	328
Refuse and Recycling	52	13	15
Water Supply	770	193	244
	9,099	2,275	2,591

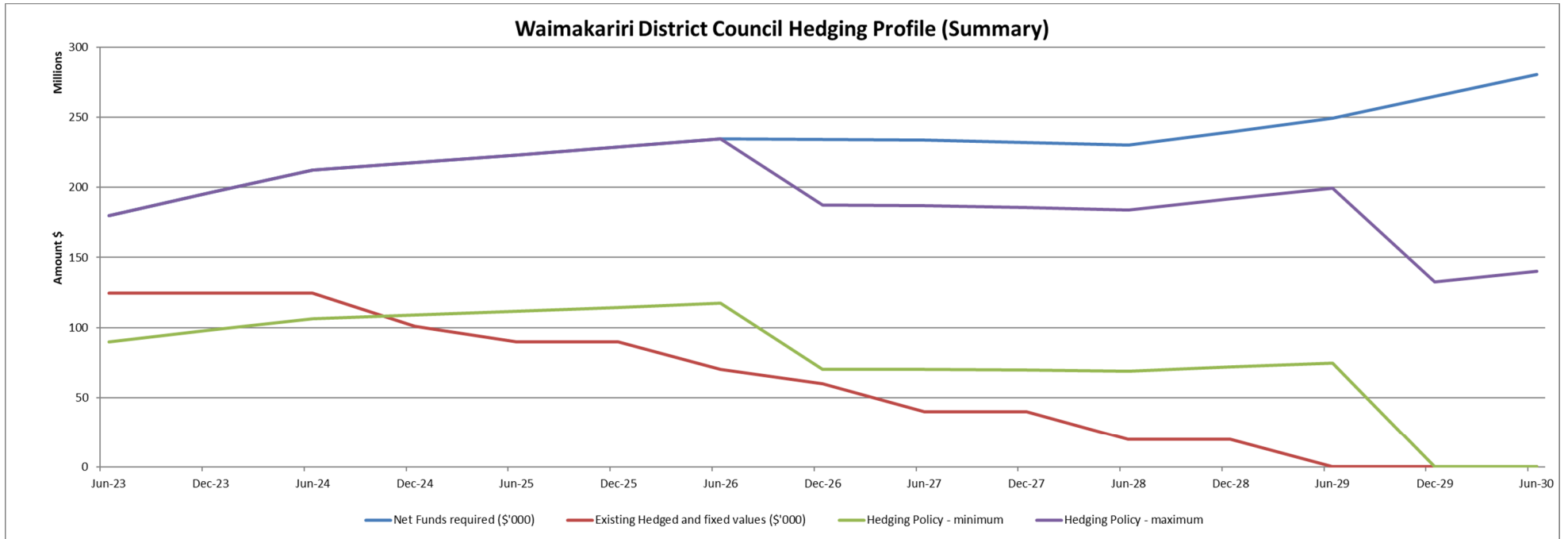
Variance explanations - Loan Repayments

		Variance \$'000 ()= unfavourable
Earthquake Recovery and regeneration	EQ rates were set to increase progressively over years thus less cash is available to repay the loan. Loan repayment will increase in later years.	251
Recreation	Loans required for Greenspaces and Aquatic Centres were more than budgeted as at 30 June 2023. Thus loan repayments are more than budgeted.	(152)
Sewerage and the Treatment and Disposal of Sewage	Additional loan repayments than budgeted are subject to the timing of development contribution payments. Council has received less development contributions than budgeted as the development activities have slowed down in the district due to the current economic condition. Thus the additional loan repayments were not made in 2022/2023 and therefore loans are loan repayments are greater than budgeted.	(202)

Liability Management Policy

Key Measures	Actual 30 September 2023		Year End Estimated Level	Per Policy
External term debt to total assets	7.2%	✓	8.3%	15% maximum
Interest expense to gross operating revenue	7.6%	✓	6.4%	15% maximum
Interest expense to rates Revenue	11.0%	✓	9.3%	25% maximum
Net cash inflow from operating activities exceeds gross annual interest expense by two times	6.7	✓	5.3	2.0 minimum
Liquidity ratio of not less than 1.1:1	1.4	✓	1.3	1.1 minimum

SUMMARY OF LOANS HELD - as at		30 September 2023	
Bonds	Classification	Maturity Date	Value (\$)
BOND ISSUED \$10M 15/08/22 FOR FOUR AND HALF YEARS	Non Current	15-Apr-27	10,000,000
BOND ISSUED \$10M 28/08/17 FOR SEVEN YEARS	Non Current	15-Aug-24	10,000,000
BOND ISSUED \$10 17/05/21 FOR EIGHT YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$10M 15/05/17 FOR NINE YEARS	Non Current	15-May-26	10,000,000
BOND ISSUED \$10M 17/05/21 FOR SEVEN YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$10M 14/04/22 FOR FOUR YEARS	Non Current	15-May-26	10,000,000
BOND ISSUED \$10M 27/08/18 FOR SIX AND HALF YEARS	Non Current	15-Apr-25	10,000,000
BOND ISSUED \$15M 17/05/21 FOR SEVEN YEARS	Non Current	15-May-28	15,000,000
BOND ISSUED \$5M 15/04/20 FOR FOUR YEARS	Current	15-Apr-24	5,000,000
BOND ISSUED \$5M 16/03/2015 FOR TWELVE YEARS	Non Current	15-Apr-27	5,000,000
BOND ISSUED \$10M 03/06/2015 FOR TWELVE YEARS	Non Current	15-Apr-27	10,000,000
BOND ISSUED \$10M 24/08/2015 FOR TEN YEARS	Non Current	15-Aug-25	10,000,000
BOND ISSUED \$10M 14/04/22 FOR SIX YEARS	Non Current	15-May-28	10,000,000
BOND ISSUED \$10M 10/06/2020 FOR THREE AND HALF YEARS	Current	10-Oct-23	10,000,000
BOND ISSUED \$5M 10/02/2020 FOR FOUR YEARS	Current	15-Apr-24	5,000,000
BOND ISSUED \$10M 10/06/2020 FOR SEVEN AND HALF YEARS	Non Current	10-Oct-27	10,000,000
BOND ISSUED \$10M 17/4/2023 FOR SIX YEARS	Non Current	20-Apr-29	10,000,000
BOND ISSUED \$10M 17/4/20230 FOR TWO YEARS	Non Current	15-Apr-25	10,000,000
BOND ISSUED \$10M 17/4/2023 FOR THREE YEARS	Non Current	15-Apr-26	10,000,000
Total External Borrowing			180,000,000 ✓
Year End Budget - External Borrowing			212,190,000



Period end	Jun-23	Dec-23	Jun-24	Dec-24	Jun-25	Dec-25	Jun-26	Dec-26	Jun-27	Dec-27	Jun-28	Dec-28	Jun-29	Dec-29	Jun-30
Net Funds required (\$'000)	180,000	196,095	212,190	217,705	223,219	228,818	234,417	234,108	233,798	231,902	230,005	239,638	249,270	264,875	280,479
Hedged and fixed values (\$'000)	124,500	124,500	124,500	101,000	90,000	90,000	70,000	60,000	40,000	40,000	20,000	20,000	0	0	0
Hedging Policy - minimum	50%	50%	50%	50%	50%	50%	50%	30%	30%	30%	30%	30%	30%	0%	0%
Hedging Policy - maximum	100%	100%	100%	100%	100%	100%	100%	80%	80%	80%	80%	80%	80%	50%	50%
Actual	69%	63%	59%	46%	40%	39%	30%	26%	17%	17%	9%	8%	0%	0%	0%

The Hedging and fixed interest loans are those currently in place.

The Council will adjust its hedging levels over time as necessary depending on external debt levels.

Governance

for the period ended 30 September 2023

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
REVENUE					
General Rates	2,745	580	580	-	0%
Targeted Rates	681	170	170	-	0%
Subsidies and grants	-	-	1	1	
Fees and Charges	14	3	16	13	433%
TOTAL REVENUE	3,440	753	767	14	2%
OPERATING EXPENDITURE					
Council	2,759	749	763	14	2%
Community Boards, Ward Advisory Board	683	171	166	(5)	(3%)
Internal Interest Elimination					
TOTAL OPERATING EXPENDITURE	3,442	920	929	9	1%
OPERATING SURPLUS (DEFICIT)	(1)	(167)	(162)	5	(3%)

Significant Variances - Operating

Variance
\$'000
() = unfavourable

NOTE: Revised Rates figure reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to table A below.

Revenue

No significant variances identified.

Expenditure

No significant variances identified.

Please be aware the deficit incurred is covered by the rates transfer as shown in table A.

Governance - YTD Expenditure against Budget

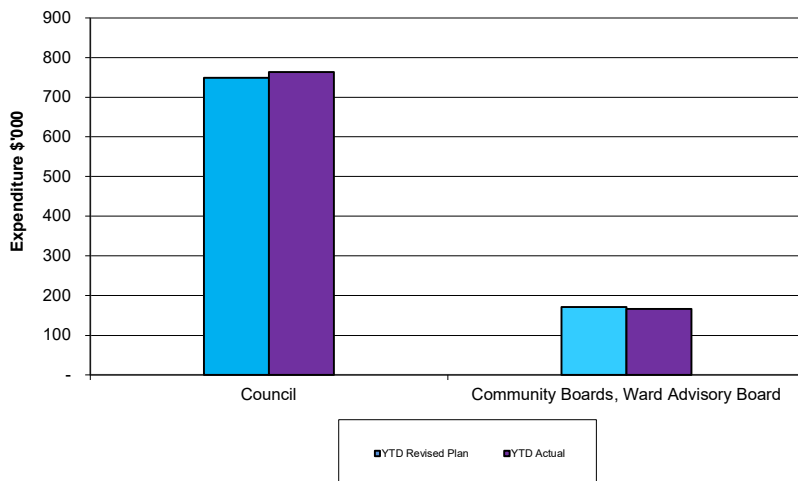


Table A

General Rate Transfers

Activity	Revised Rates Levied	Revised Transfer from Reserves	Total Including transfer 2022/23	Budget General Rates 2023/24
	\$	\$	\$	\$
Governance	2,321	424	2,745	2,745
District Development	4,440	810	5,250	5,250
Water	26	5	31	31
Drainage	959	175	1,134	1,134
Recreation	964	176	1,140	1,140
Community Protection	2,030	371	2,401	2,401
Community Development	864	158	1,022	1,022
Covid 19 loan (Non significant activity)	232	-	232	232
Solid Waste	912	167	1,079	1,079
	12,748	2,286	15,034	15,034

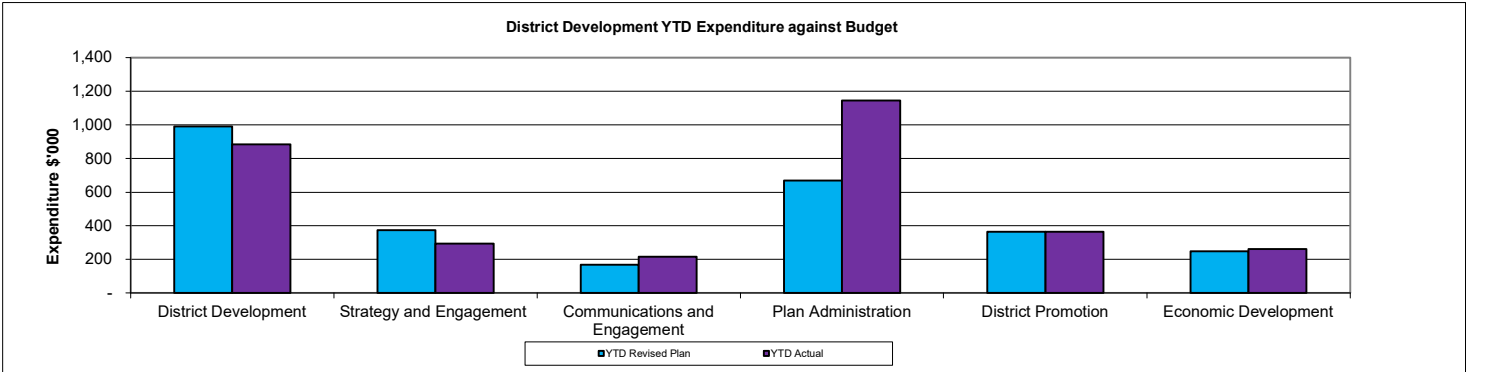
District Development

for the period ended 30 September 2023

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
REVENUE					
General Rates	5,250	1,110	1,115	5	0%
Targeted Rates	180	45	49	4	9%
Subsidies	1,190	-	-	-	
Fees and Charges	1,381	345	772	427	124%
TOTAL REVENUE	8,001	1,500	1,936	436	29%
OPERATING EXPENDITURE					
District Development	3,965	991	884	(107)	(11%)
Strategy and Engagement	2,680	373	294	(79)	(21%)
Communications and Engagement	673	168	215	47	28%
Plan Administration	2,681	670	1,145	475	71%
District Promotion	644	364	364	-	0%
Economic Development	318	248	261	13	5%
	10,961	2,814	3,163	349	12%
Internal Interest Elimination	93	12	8	(4)	(33%)
TOTAL OPERATING EXPENDITURE	10,868	2,802	3,155	353	13%
OPERATING SURPLUS (DEFICIT)	(2,867)	(1,302)	(1,219)	83	(6%)

Significant Variances - Operating

		Variance \$'000 () = unfavourable
<u>Revenue</u>		
Fees and charges	Resource consents revenue was greater than budget due to high work volume.	410
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.		
<u>Expenditure</u>		
District Development	Costs incurred on district plan review are less than budgeted, due to a delay in hearings as well as a lower volume of hearings than expected.	107
Strategy and Engagement	Due to staff vacancies.	79
Plan Administration	Higher expenditure compared to budget driven by an increased workload, covered through an increase in resource consent revenue. Additional costs were incurred due to employment of external consultants. Discounts for Resource Consents issued past statutory time limits which are not budgeted.	(390) (90)



	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
CAPITAL EXPENDITURE			
Loan Repayments			
Policy and Strategy	19	5	1
Development Planning Unit	262	65	128
Plan Administration	29	7	11
	310	77	140
TOTAL CAPITAL EXPENDITURE	310	77	140

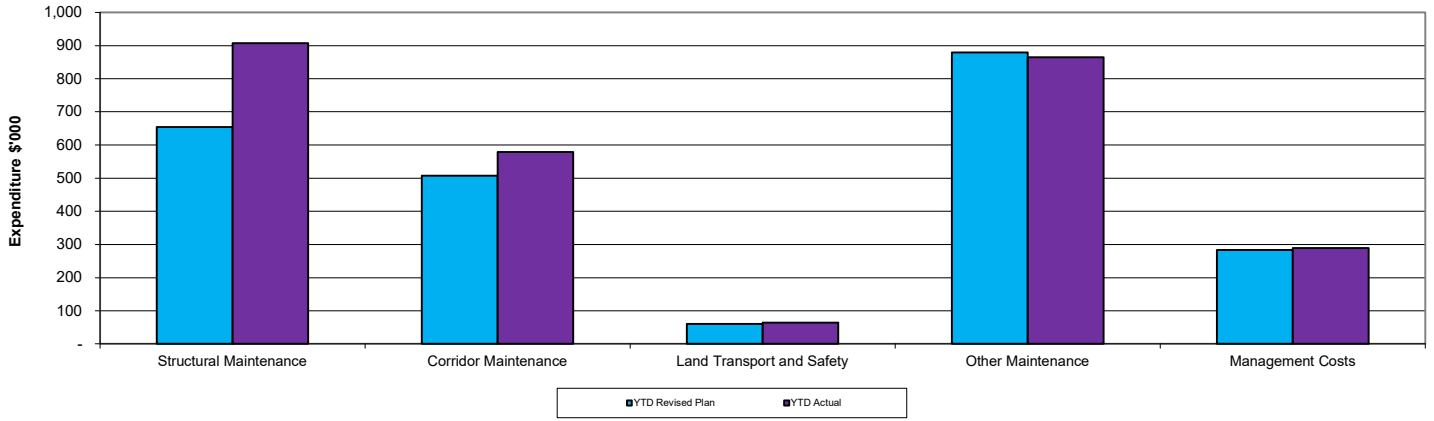
Significant Variances - Capital

		Variance \$'000 () = unfavourable
<u>Variances against full year revised budget:</u>		
Loan Repayments		
Development Planning Unit	Loan profile is to be repaid in a shorter timeframe thus requiring more loan repayments.	(63)

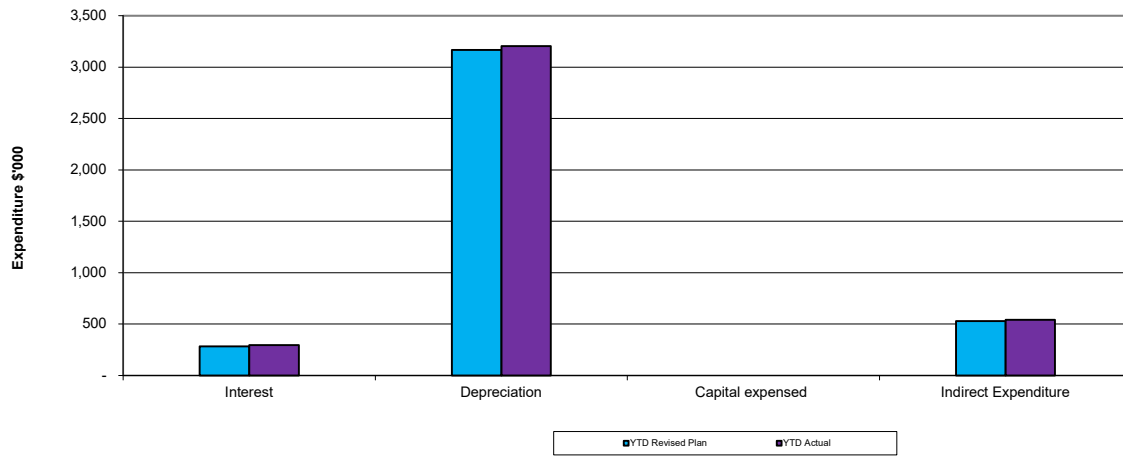
Roading						
for the period ended 30 September 2023						
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED	
	\$'000	\$'000	\$'000	\$'000	%	
REVENUE						
Roading Rates	14,959	3,735	3,772	37	1%	
Fees and Charges	652	163	190	27	17%	
Petrol Tax	360	90	25	(65)	(72%)	
Subsidies	14,077	3,519	1,606	(1,913)	(54%)	
Interest	22	5	7	2	40%	
Gain on sale	-	-	-	-	0%	
Development Contributions	7,328	1,832	1,580	(252)	(14%)	
TOTAL REVENUE	37,398	9,344	7,180	(2,164)	(23%)	
OPERATING EXPENDITURE						
Subsidised Maintenance						
Structural Maintenance	2,616	654	908	254	39%	
Corridor Maintenance	2,029	507	579	72	14%	
Land Transport and Safety	239	60	64	4	7%	
Other Maintenance	1,562	879	865	(14)	(2%)	
Unsubsidised Expenditure						
General Maintenance	2,155	362	373	11	3%	
Management Costs	1,137	284	289	5	2%	
Interest	1,126	281	297	16	6%	
Depreciation	12,673	3,168	3,205	37	1%	
Capital expended	-	-	-	-	0%	
Indirect Expenditure	2,122	530	541	11	2%	
	25,659	6,726	7,122	396	1	
Internal Interest Elimination	331	41	44	2	6%	
TOTAL OPERATING EXPENDITURE	25,328	6,685	7,078	393	6%	
OPERATING SURPLUS (DEFICIT)	12,070	2,659	102	(2,557)	(96%)	

Significant Variances - Operating		Variance
		\$'000
		()= unfavourable
Revenue		
Subsidies	Predominantly due to the timing of Transport Choices Crown Funding and Better Off Funding which have not yet been received.	(1,913)
Development Contributions	Development contributions were less than budget as the major developments wait to get to the next stage of their development.	(252)
Expenditure		
Structural Maintenance	Increased costs due to the focus on footpath maintenance over winter. For the remainder of the financial year footpath maintenance will be for essential works only.	(74)
	Pavement maintenance spending is more than budget due to seasonality of roading work. Spending expected to decrease over the summer season.	(185)

Roading YTD Direct Expenditure against Budget



Roding YTD Interest, Depreciation and Indirect Expenditure against Budget



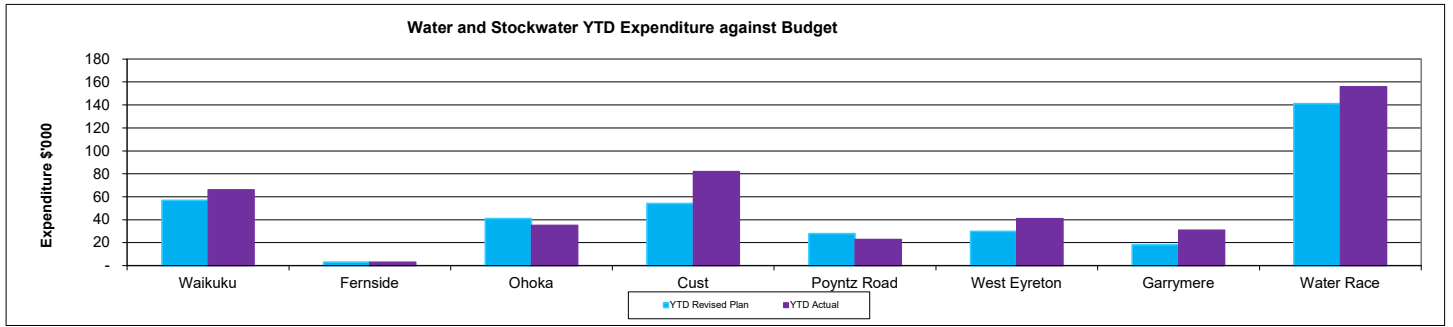
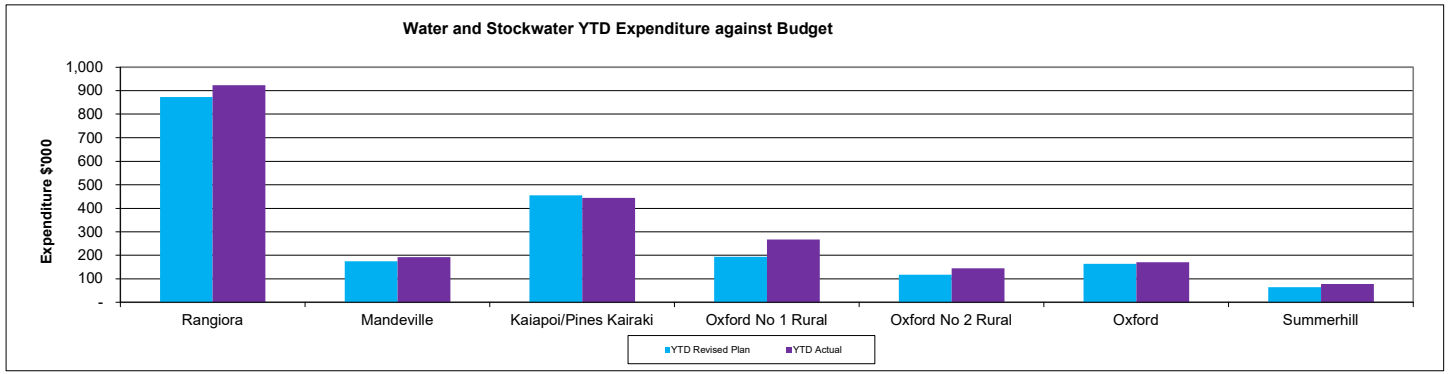
Water and Stockwater

for the period ended 30 September 2023

			CURRENT YEAR		
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
REVENUE					
General Rates	31	7	7	-	0%
Targeted Rates	11,791	2,948	2,911	(37)	(1%)
Fees and Charges	153	38	112	74	195%
Interest	68	17	74	57	335%
Subsidies	900	-	-	-	0%
Development Contributions	2,595	649	1,111	462	71%
TOTAL REVENUE	15,538	3,659	4,215	556	15%
OPERATING EXPENDITURE					
Rangiora	3,492	873	923	50	6%
3 Waters Reform Water Investigation	909	2	3	1	50%
Woodend/Pegasus	1,802	450	518	68	15%
Waikuku	229	57	66	9	16%
Fernside	11	3	3	-	0%
Ohoka	166	41	35	(6)	(15%)
Mandeville	695	174	192	18	10%
Kaipoi/Pines Kairaki	1,824	456	444	(12)	(3%)
West Kaipoi Structure Plan Area	27	7	8	1	14%
Oxford No 1 Rural	773	193	267	74	38%
Oxford No 2 Rural	473	118	144	26	22%
Oxford	652	163	171	8	5%
Summerhill	254	64	77	13	20%
Cust	214	54	82	28	52%
Poyntz Road	111	28	23	(5)	(18%)
West Eyreton	119	30	41	11	37%
Garrymere	70	18	31	13	72%
District Water	763	191	147	(44)	(23%)
Ashley Rural Water	1,476	369	370	1	0%
Water Race	562	141	156	15	11%
	14,622	3,432	3,701	269	8%
Internal Interest Elimination	345	43	42	(1)	(3%)
TOTAL OPERATING EXPENDITURE	14,277	3,389	3,659	270	8%
OPERATING SURPLUS (DEFICIT)	1,261	270	556	286	106%

Significant Variances - Operating

		Variance \$'000 () = unfavourable
Revenue		
Fees and Charges	Fees and charges are more than budgeted as connection fees received (to connect to Council's infrastructural services) were more than budget by \$57k. In addition, rates penalties were more than budget by \$34k.	91
Development Contributions	Development contributions were more than budget largely due to developments in Ravenswood and Ohoka.	462
Expenditure		
Oxford Rural No 1	Emergency work required to get the backup intake working while the well is redeveloped.	(74)

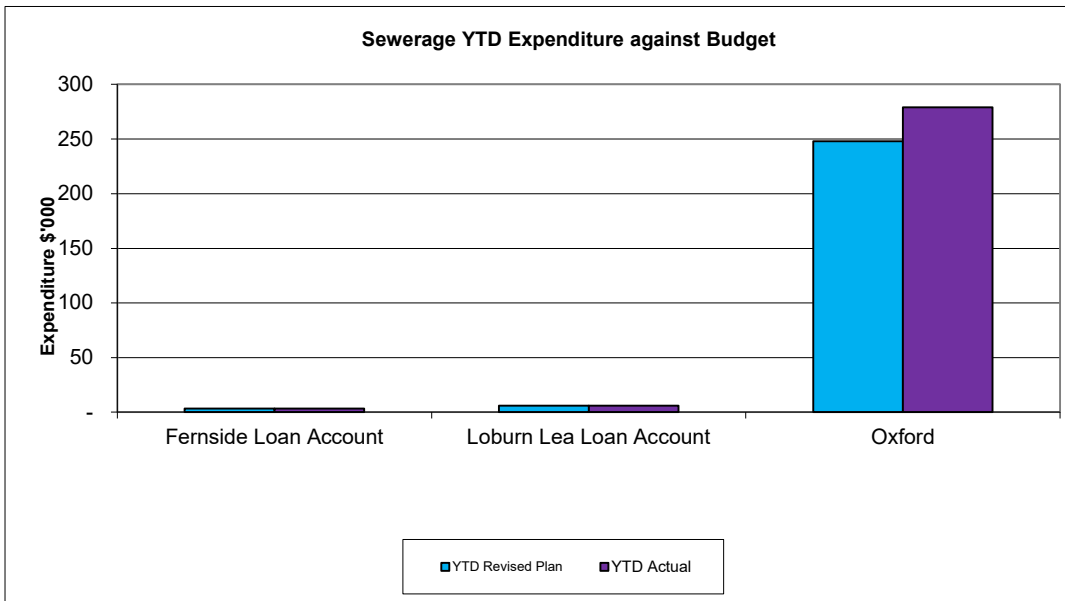
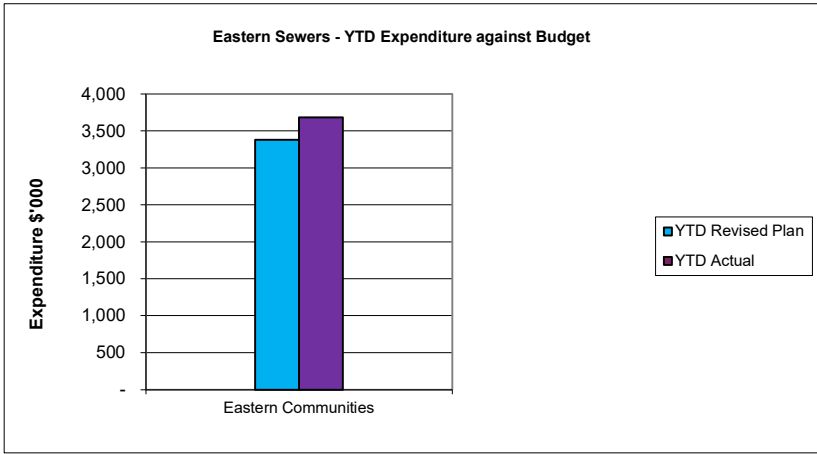


Sewerage**for the period ended 30 September 2023**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$' 000	\$' 000	\$' 000	\$'000	%
REVENUE					
Targeted Rates	10,974	2,741	2,772	31	1%
Government Subsidies	270	68	-	(68)	(100%)
Fees and Charges	495	126	97	(29)	(23%)
Interest	39	10	244	234	2340%
Development contributions	3,847	962	1,961	999	104%
TOTAL REVENUE	15,625	3,907	5,074	1,167	30%
OPERATING EXPENDITURE					
Stimulus Funding	-	-	1	1	0%
Eastern Communities	13,426	3,378	3,682	304	9%
Southbrook	7	2	1	(1)	(50%)
East Rangiora	44	11	7	(4)	(36%)
Ohoka Utilities	4	1	1	-	0%
East Woodend	-	-	-	-	0%
West Rangiora Structure Plan Area	122	31	19	(12)	(39%)
West Kaiapoi Structure Plan Area	4	1	1	-	0%
North Kaiapoi Area A	2	-	-	-	0%
Fernside Loan Account	11	3	3	-	0%
Loburn Lea Loan Account	24	6	6	-	0%
Oxford	991	248	279	31	13%
	14,635	3,681	4,000	319	9%
Internal Interest Elimination	237	30	42	12	41%
TOTAL OPERATING EXPENDITURE	14,398	3,651	3,958	307	8%
OPERATING SURPLUS (DEFICIT)	1,227	256	1,116	860	336%

Significant Variances - Operating

		Variance \$'000 () = unfavourable
<u>Revenue</u>		
Interest	Interest received was greater than budget due to higher interest rates.	234
Development contributions	Development contributions were greater than budget largely due to developments in Rangiora, Kaiapoi and Ravenswood.	999
<u>Expenditure</u>		
Eastern Communities	Cost of reticulation maintenance is greater than budget due to the flood event in July.	(271)



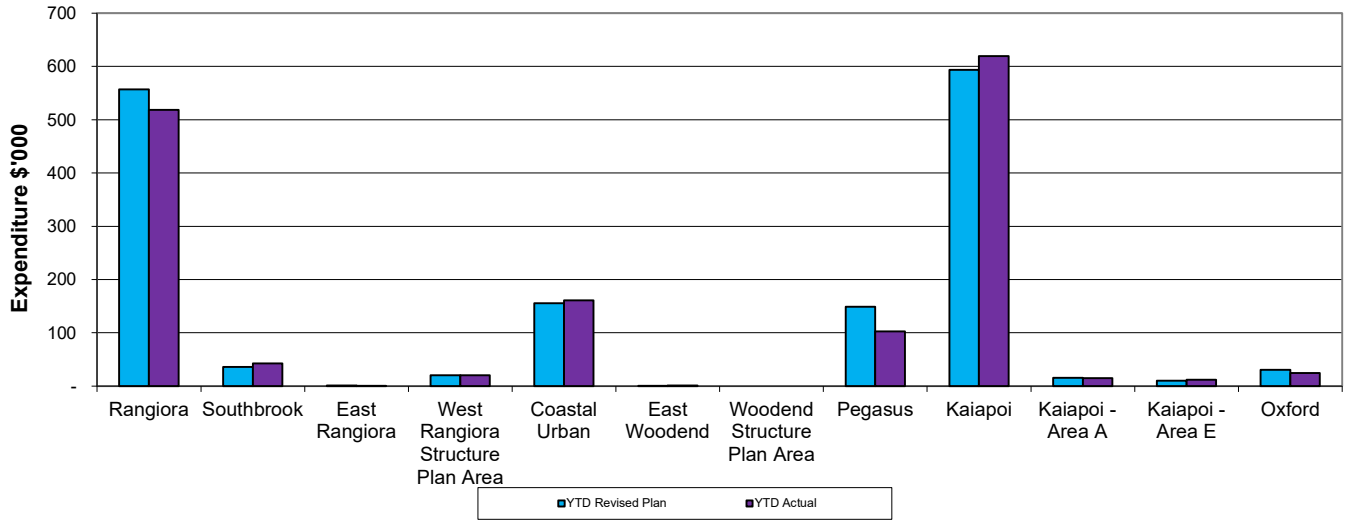
Drainage**for the period ended 30 September 2023**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$ 000	\$ 000	\$ 000	\$ 000	%
REVENUE					
General Rates	1,134	240	241	1	0%
Targeted Rates	5,717	1,428	1,439	11	1%
Government Subsidies	350	88	-	(88)	(100%)
Fees and Charges	22	6	25	18	281%
Interest	65	16	96	79	487%
Development Contributions	997	249	1,002	753	302%
TOTAL REVENUE	8,285	2,027	2,802	775	38%
OPERATING EXPENDITURE					
Shovel Ready Funding	-	-	219	219	0%
District Drainage	907	242	186	(56)	(23%)
Water Zone	266	66	62	(5)	(7%)
Rangiora	2,218	557	519	(38)	(7%)
Southbrook	143	36	43	7	19%
East Rangiora	4	1	1	(0)	(36%)
West Rangiora Structure Plan Area	81	20	20	(0)	(0%)
Coastal Urban	581	155	161	6	4%
East Woodend	-	0	1	1	6567%
Woodend Structure Plan Area	-	-	-	-	0%
Pegasus	596	149	103	(46)	(31%)
Kaiapoi	2,314	593	620	26	4%
Kaiapoi - Area A	63	16	15	(1)	(5%)
Kaiapoi - Area E	39	10	12	2	22%
Oxford	121	30	25	(6)	(19%)
Ohoka Rural	374	94	71	(22)	(24%)
Mill Rd ODP	24	6	6	(0)	(8%)
Loburn Lea	32	8	8	0	1%
Oxford Rural	64	16	38	22	136%
Clarkville	52	13	12	(0)	(4%)
Coastal Rural	165	41	23	(18)	(44%)
Central Rural	156	39	61	22	57%
Cust	11	3	2	(1)	(35%)
	8,211	2,095	2,206	111	5%
Internal Interest Elimination	499	62	66	3	5%
TOTAL OPERATING EXPENDITURE	7,712	2,033	2,140	107	5%
OPERATING SURPLUS (DEFICIT)	573	(6)	662	668	(12028%)

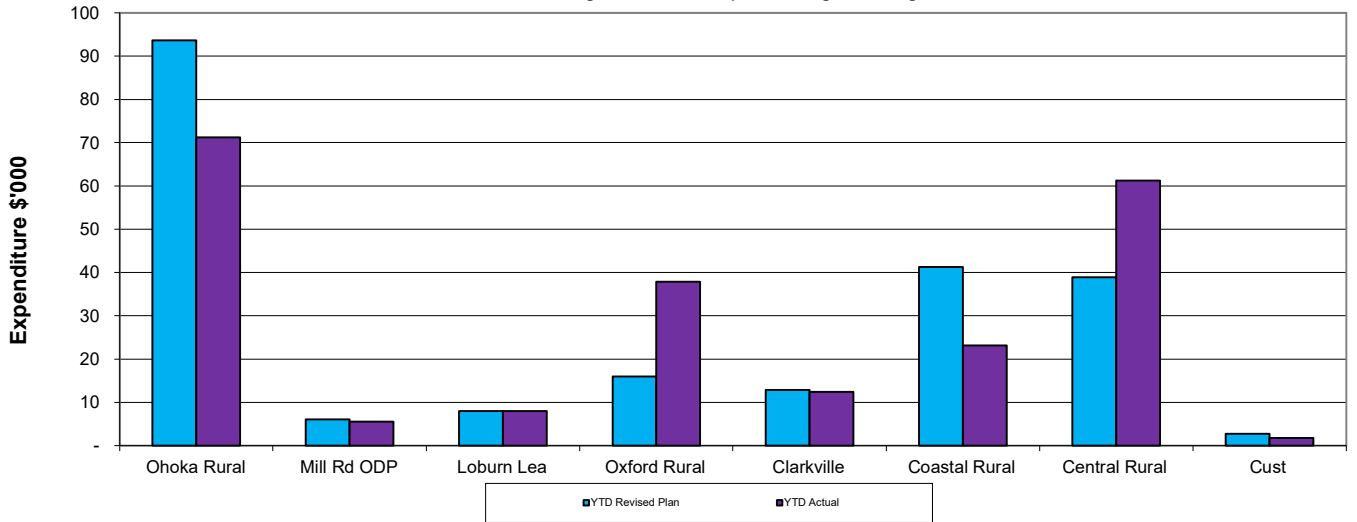
Significant Variances - Operating

		Variance \$'000 () = unfavourable
Revenue		
Government Subsidies	Better Off Funding, which has not yet been received.	(88)
Development Contributions	Development contributions were more than budget largely due to developments in Southbrook, Rangiora.	753
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.		
Expenditure		
Shovel Ready Funding	Not budgeted. Loss on disposal of 67 & 94 Otaki Street, Kaiapoi.	(219)

Drainage - Urban YTD Expenditure against Budget



Drainage - Rural YTD Expenditure against Budget

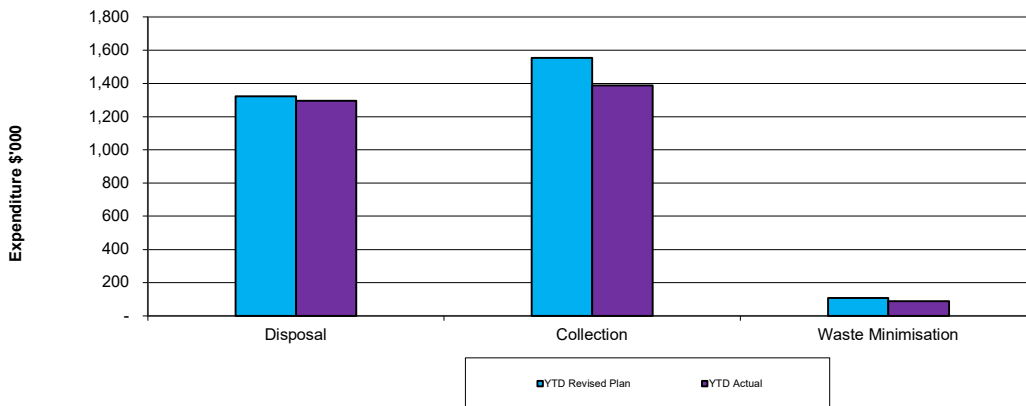


Refuse and Recycling
for the period ended 30 September 2023

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
REVENUE					
General Rates	1,079	228	229	1	0%
Targeted Rates	5,383	1,346	1,343	(3)	(0%)
Fees and Charges	4,811	1,203	1,101	(102)	(8%)
Interest	6	2	50	49	3214%
Waste Minimisation charges	965	241	170	(72)	(30%)
TOTAL REVENUE	12,244	3,020	2,893	(127)	(4%)
OPERATING EXPENDITURE					
Disposal	5,292	1,323	1,295	(28)	(2%)
Collection	6,213	1,553	1,388	(165)	(11%)
Waste Minimisation	430	107	88	(20)	(18%)
	11,935	2,983	2,771	(212)	(7%)
Internal Interest Elimination	19	2	2	(1)	(23%)
TOTAL OPERATING EXPENDITURE	11,916	2,981	2,769	(212)	(7%)
OPERATING SURPLUS (DEFICIT)	328	39	124	85	221%

Significant Variances - Operating

	Variance \$'000 ()= unfavourable
<u>Revenue</u>	
Fees and Charges	(102)
Refuse Bag and Gate Sales revenue is less than budget due to seasonality. Gates Sales is also less than budgeted due to less traffic from increased fees which are due to increased levies.	
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.	
<u>Expenditure</u>	
Collection	165
Less than budget due to seasonality. Refuse disposal charges spending expected to increase in following months.	

Refuse and Recycling YTD Expenditure against Budget


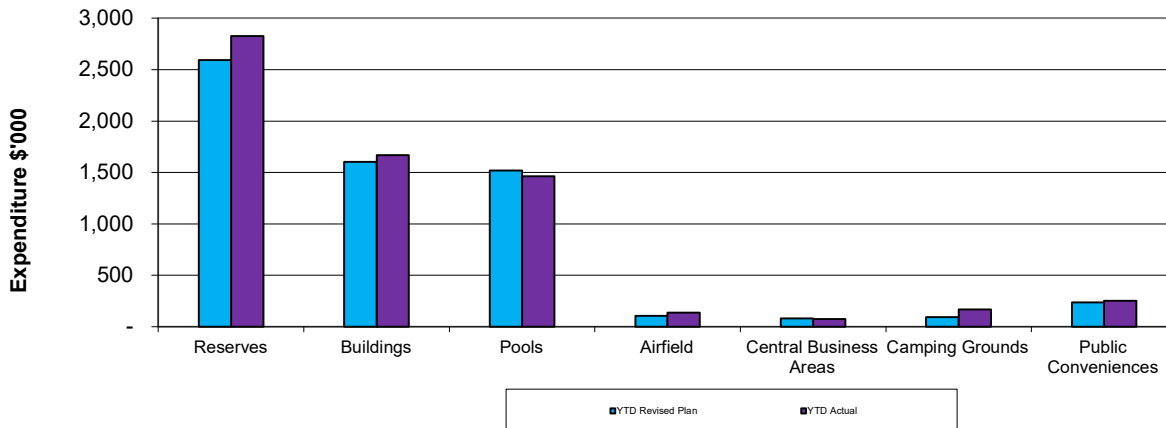
Recreation

for the period ended 30 September 2023

	ANNUAL PLAN BUDGET		CURRENT YEAR		VARIANCE	PERCENT ACTUAL/ REVISED
	\$ '000	YEAR TO DATE REVISED BUDGET \$ '000	ACTUAL	\$ '000		
REVENUE						
General Rates	1,140	241	242	1	0%	
Targeted Community Services Rates	17,144	4,284	4,208	(76)	(2%)	
Targeted Rates	63	16	16	-	1%	
Fees and Charges	2,716	699	841	141	20%	
Subsidies and Grants	-	-	70	70		
Development Contributions	2,553	638	733	95	15%	
TOTAL REVENUE	23,616	5,879	6,110	231	4%	
OPERATING EXPENDITURE						
Reserves	9,781	2,594	2,829	234	9%	
Airfield	415	104	135	31	30%	
Buildings	6,410	1,603	1,669	66	4%	
Pools	6,119	1,520	1,461	(59)	(4%)	
Central Business Areas	317	79	74	(6)	(7%)	
Camping Grounds	376	94	168	74	79%	
Community Grants	558	334	339	5	1%	
Public Conveniences	942	235	253	18	8%	
	24,918	6,564	6,927	363	6%	
Internal Interest Elimination	706	88	92	3	4%	
TOTAL OPERATING EXPENDITURE	24,212	6,476	6,835	359	6%	
OPERATING SURPLUS (DEFICIT)	(596)	(597)	(725)	(128)	21%	

Significant Variances - Operating

		Variance \$'000 () = unfavourable
Revenue		
Fees and Charges	Fees and charges are more than budget due to higher than expected rates penalties.	141
Subsidies and Grants	Grant for Silverstream Community Predator Trapping.	70
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.		
Expenditure		
Reserves	Loss on asset disposals (no budgeted) as a result of capital renewal programme. Depreciation more than budgeted.	(116) (55)
Camping Grounds	Expenditure incurred from Waikuku Beach Holiday Park operations. Not budgeted.	(74)

Recreation YTD Expenditure against Budget

Libraries and Museums
for the period ended 30 September 2023

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$' 000	\$' 000	\$' 000	\$'000	%
REVENUE					
Targeted Community Services Rates	4,601	1,149	1,129	(20)	(2%)
Targeted Rates	905	226	223	(4)	(2%)
Fees and Charges	94	24	51	27	116%
Subsidies and Grants	200	0	-	(0)	(100%)
Interest	9	2	15	13	539%
TOTAL REVENUE	5,809	1,401	1,418	16	1%
OPERATING EXPENDITURE					
Library	5,565	1,341	1,188	(154)	(11%)
Canterbury Museum Operational Levy	726	239	231	(8)	(3%)
Canterbury Museum Redevelopment Levy	1,045	345	524	179	52%
Local Museums	9	2	3	1	42%
	7,345	1,928	1,946	18	1%
Internal Interest Elimination	4	0	1	-	13%
TOTAL OPERATING EXPENDITURE	7,341	1,928	1,945	17	1%
OPERATING SURPLUS (DEFICIT)	(1,532)	(527)	(527)	(1)	0%

Significant Variances

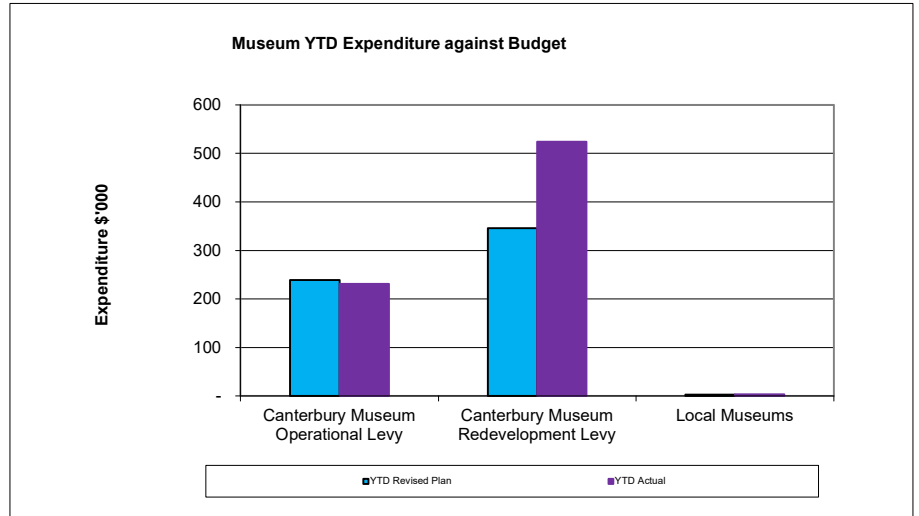
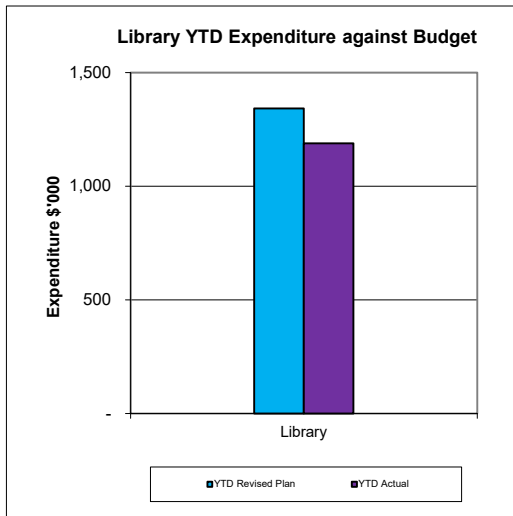
Variance
\$'000
() = unfavourable

Revenue

No significant variances identified.

Expenditure

Library	Due to the timing of maintenance works required on library buildings (Rangiora and Kaiapoi), which are yet to be started.	70
	Staff costs were under budget due to various staff positions being vacant.	99
Canterbury Museum Redevelopment Levy	1st installment of Museum Redevelopment Capital Levy	(179)



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
Capital Projects			
Resource Purchase	926	232	106
Lost Book Purchases	32	8	-
Rangiora Library Fan Installation	20	5	-
Libraries Kiosk Renewals	105	26	3
Citizens Advice Bureau Fitout	-	-	-
Kaiapoi Library Furniture & Fittings Renewals	24	6	-
Rangiora Library Furniture & Fittings Renewals	104	26	7
	1,211	303	116
Loan repayments			
Library	25	6	6
	25	6	6
TOTAL CAPITAL EXPENDITURE	1,236	309	122

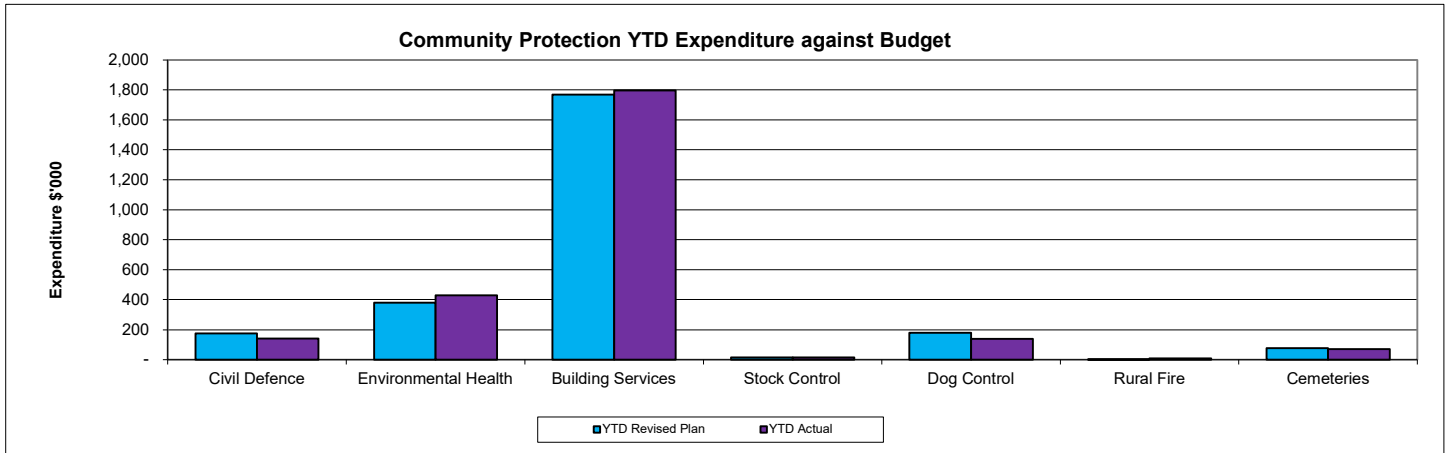
Significant Variances - Capital	Variance
	\$'000
Variances against full year revised budget:	() = unfavourable
Unspent project budgets will be carried over to 23/24.	

Community Protection
for the period ended 30 September 2023

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/REVISED
	\$'000	\$'000	\$'000	\$'000	%
REVENUE					
General Rates	2,401	508	510	2	0%
Targeted Rates	57	14	16	2	14%
Fees and Charges	7,368	2,710	2,861	151	6%
TOTAL REVENUE	9,826	3,232	3,387	155	5%
OPERATING EXPENDITURE					
Civil Defence	700	175	141	(35)	(20%)
Environmental Health	1,521	380	429	49	13%
Building Services	6,270	1,768	1,797	30	2%
Stock Control	58	15	14	(0)	(3%)
Dog Control	715	179	137	(42)	(23%)
Rural Fire	5	1	9	8	616%
Cemeteries	302	75	70	(6)	(8%)
	9,571	2,593	2,597	4	0%
Internal Interest Elimination	3	0	0	-	(7%)
TOTAL OPERATING EXPENDITURE	9,568	2,593	2,597	4	0%
OPERATING SURPLUS (DEFICIT)	258	639	790	151	24%

Significant Variances - Operating

	Variance \$'000 () = unfavourable
<u>Revenue</u>	
Fees and charges	92
	33
Rural Fire Leases to Fire and Emergency New Zealand. Not budgeted. Increased parking infringements issued in response to a heightened level of parking complaints.	
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.	
<u>Expenditure</u>	
No significant variances identified.	



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
Capital Projects (Cemeteries capital projects showed on Recreation Capital Report)			
Civil Defence			
Replace Civil Defence centre signage	11	3	-
Generator Wiring of C/D Centres	8	2	-
Warning Sirens	216	54	-
Digital Radio Upgrade	61	15	-
Repair Mt Grey Radio	7	1	-
Replacement Flood Sandbags	12	5	1
CDEM Garage	-	1	-
Flood barrier Upgrade	28	7	-
Flood Barrier Pump Replacement	11	3	-
	354	91	1
Environmental Services			
Cellphones	-	-	7
	-	-	7
Dog Control			
Dog Pound Alterations	-	-	6
	-	-	6
	354	91	14
Loan Repayments			
Rural Fire	3	1	7
Civil Defence	32	8	3
	35	9	10
TOTAL CAPITAL EXPENDITURE	389	100	24

Significant Variances - Capital	Variance
	\$'000
<u>Variances against full year revised budget:</u>	() = unfavourable
No significant variances identified.	

**Community Development
for the period ended 30 September 2023**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
REVENUE					
General Rates	1,022	216	217	1	0%
Interest	5	1	1	-	0%
Fees and Charges	1,218	304	301	(3)	(1%)
Subsidies	350	88	142	54	61%
TOTAL REVENUE	2,595	609	661	52	9%
OPERATING EXPENDITURE					
Community Development	989	247	162	(86)	(35%)
Safe Communities	308	77	43	(34)	(44%)
Youth Development	269	67	66	(1)	(2%)
Housing for the Elderly	1,473	368	565	197	53%
	3,039	760	837	77	10%
Internal Interest Elimination	48	6	6	0	0%
TOTAL OPERATING EXPENDITURE	2,991	754	831	77	10%
OPERATING SURPLUS (DEFICIT)	(396)	(145)	(170)	(25)	17%

Significant Variances - Operating

Variance
\$'000
() = unfavourable

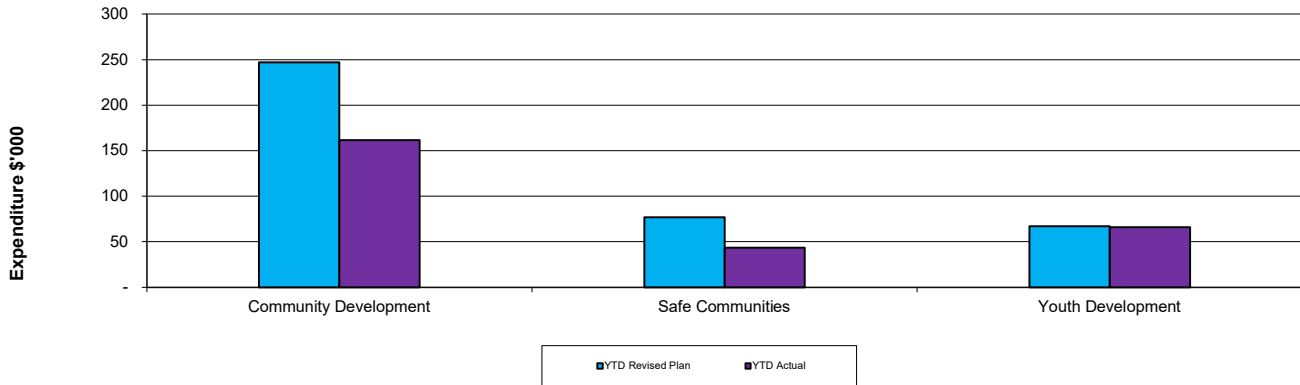
Revenue
No significant variances identified.
NOTE: Revised General Rates budget reflects that Rates are raised net of investment revenue. The budget is shown excluding any investment revenue. Refer to Table A - Governance.

Expenditure

Community Development/Safe Communities/Youth Development Due to various unused externally funded community projects. 120

Housing for the Elderly Higher than expected depreciation due to revaluation on building assets (Council's pensioner housing units) performed on 30 June 2022 (significant valuation increase due to high inflation in the past 3 years). (197)

Community Development YTD Expenditure against Budget



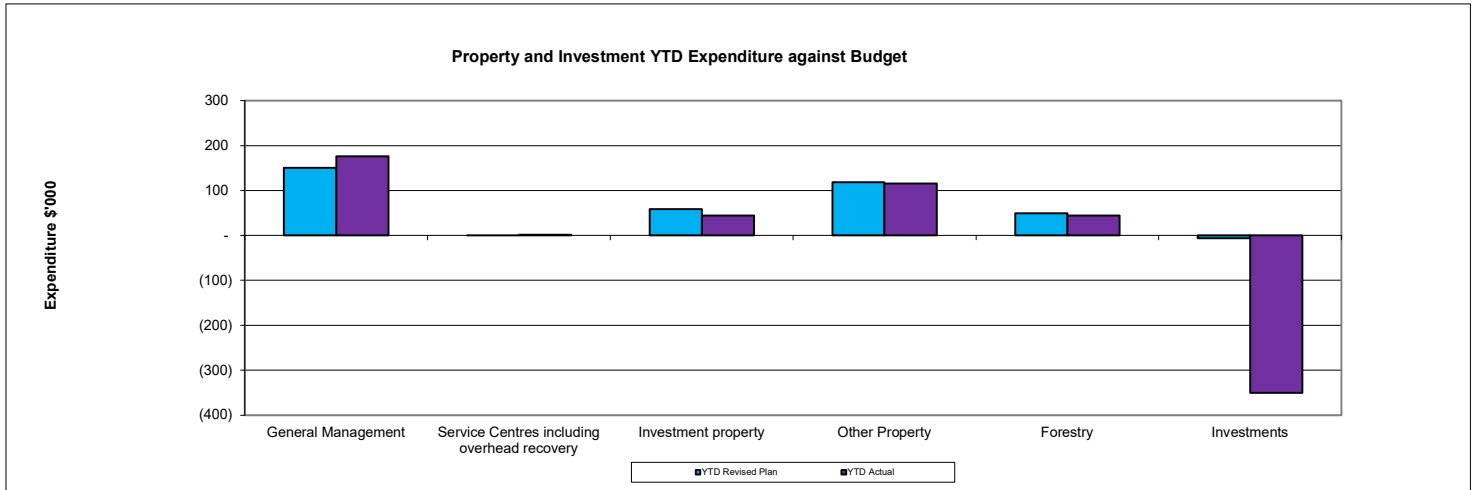
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
CAPITAL EXPENDITURE	\$'000	\$'000	\$'000
Capital Projects			
Community Development			
Cellphones	-	-	4
Community Van Response Vehicle	-	-	21
	-	-	25
Housing for the Elderly Units Improvement			
Unit Refurbishment Programme	286	222	220
Capital - Asset Management Plan	286	71	25
Land Purchase 54 Durham St	-	-	1
	572	293	246
Loan Repayments			
Housing For the Elderly	135	34	34
	135	34	34
TOTAL CAPITAL EXPENDITURE	707	327	305

Significant Variances - Capital	Variance \$'000
<u>Variances against full year revised budget:</u>	() = unfavourable
No significant variances identified.	

**Property, Forestry and Investments
for the period ended 30 September 2023**

	CURRENT YEAR					PERCENT ACTUAL/ REVISED %
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE		
	\$' 000	\$' 000	\$' 000	\$'000		
REVENUE						
Forestry revenue	25	6	-	(6)	(100%)	
Investment property revenue	30	7	8	1	8%	
Other revenue	65	16	30	14	87%	
Interest	104	26	146	121	466%	
Subsidies	-	-	3	3	0%	
Dividends	735	184	176	(7)	(4%)	
Gain on sale/Revaluation	143	36	0	(35)	(99%)	
TOTAL REVENUE	1,102	275	365	89	32%	
OPERATING EXPENDITURE						
General Management	602	150	177	26	17%	
Service Centres including overhead recovery	1	0	2	1	642%	
Investment property	235	59	45	(14)	(24%)	
Other Property	473	118	116	(3)	(2%)	
Forestry	198	50	44	(5)	(10%)	
Investments	(26)	(6)	(350)	(343)	5379%	
	1,483	371	33	(338)	(91%)	
Internal Interest Elimination	49	6	6	0	0%	
TOTAL OPERATING EXPENDITURE	1,434	365	27	(338)	(93%)	
Less Taxation expense	-	-	-	-	0%	
OPERATING SURPLUS (DEFICIT)	(332)	(90)	338	427	(477%)	

Significant Variances - Operating		Variance \$'000 ()= unfavourable
<u>Revenue</u>		
Interest	Interest received on surplus funds was greater than budget due to higher interest rates.	121
<u>Expenditure</u>		
Investments	Due to a surplus in the Water Unit (\$220k) and Project Delivery Unit (\$159k). These are expected to decrease over following months as more annual leave is taken.	343



CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
Capital Projects			
Service Centres			
Rga Service Centre Furniture	-	-	11
Durham Street Fitout	-	-	43
Council Enterprise Software Project Fitout	-	-	15
Rangiora Service Centre Renewals	76	19	19
	76	19	88
Commercial Properties			
Subway - Seismic Strengthening	200	-	-
	200	-	-
General Management			
Cellphones - General Management	-	-	-
	-	-	-
Water Unit			
Water Unit Buildings	-	-	4
	-	-	4
Forestry capital establishment costs			
Native Forest Planting	-	-	5
Forestry capital establishment costs	24	-	-
	24	-	5
Project Delivery Unit			
GPS total station	44	-	-
	44	-	-
	344	19	97
Loan Repayments			
Service Centres	76	19	24
Civic Buildings (Commercial Properties)	14	4	7
	90	23	31
TOTAL CAPITAL EXPENDITURE	434	42	128

Significant Variances - Capital	Variance
<u>Variances against full year revised budget:</u>	\$'000
No significant variances identified.	()= unfavourable

**Earthquake Recovery and regeneration
for the period ended 30 September 2023**

	CURRENT YEAR				
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE	PERCENT ACTUAL/ REVISED
	\$'000	\$'000	\$'000	\$'000	%
REVENUE					
Rates	3,390	847	834	(14)	(2%)
Grants/Subsidies	100	25	45	20	80%
TOTAL REVENUE	3,490	872	879	6	1%
OPERATING EXPENDITURE					
General response and recovery	19	5	2	(3)	(53%)
District Regeneration	244	61	56	(5)	(9%)
Interest	3,051	763	721	(42)	(5%)
	3,314	829	779	(50)	(6%)
Internal Interest Elimination	896	112	106	(6)	(5%)
TOTAL OPERATING EXPENDITURE	2,418	717	673	(44)	(6%)
OPERATING SURPLUS (DEFICIT)	1,072	155	206	50	32%

Significant Variances - Operating

Revenue
No significant variances identified.

Expenditure
No significant variances identified.

Variance
\$'000
()= unfavourable

Non Significant Activities						
for the period ended 30 September 2023						
	CURRENT YEAR					PERCENT ACTUAL/ REVISED
	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL	VARIANCE		
	\$' 000	\$' 000	\$' 000	\$'000		
REVENUE						
Rates - Covid 19 Loan	232	-	-	-	-	0%
Fees and Charges	735	184	248	64	35%	
Subsidies/Donations	42	11	7	(4)	(38%)	
Interest (external interest revenue)	62	425	704	279	66%	
Internal interest allocation	4	4	(636)	(640)	(15404%)	
Gains	36	9	101	92	1013%	
Vested Assets	17,271	-	-	-	0%	
TOTAL REVENUE	18,382	633	424	(209)	(33%)	
OPERATING EXPENDITURE						
Special Funds	-	-	40	40	0%	
Separate Accounts	-	(23)	3	26	(111%)	
Interest expense	(2,901)	(292)	(227)	65	(22%)	
Oncost account	(84)	(21)	(192)	(171)	819%	
Indirect recoveries	-	-	(104)	(104)	0%	
General account	24	6	(66)	(72)	(1198%)	
Plant operating	-	-	91	91	0%	
Utilities Management	-	-	(28)	(28)	0%	
Community and Recreation Management	42	11	47	37	0%	
Planning Manager	-	-	(61)	(61)	0%	
District Management/HR	7	2	185	183	0%	
Information & Technology Services (excluding interest)	(8)	(2)	(59)	(57)	3023%	
Finance and Administrative Services	30	8	(59)	(66)	(884%)	
Service Centres	685	171	178	7	4%	
	(2,205)	(141)	(251)	(110)	78%	
Add back Internal Interest Elimination from Activities	3,229	404	413	9	2%	
TOTAL OPERATING EXPENDITURE	1,025	263	162	(101)	(38%)	
OPERATING SURPLUS (DEFICIT)	17,357	370	262	(108)	(29%)	

Significant Variances - Operating		Variance
		\$'000
		()=unfavourable
<u>Revenue</u>		
Interest revenue	Below is the interest received on interest rate swaps and this interest has been allocated to the various Council significant activities.	
		\$'000
	External interest income	704
	Interest allocated to:	
	Roading	7
	Water	74
	Sewer	244
	Drainage	96
	Solid Waste	50
	Library	15
	Community Development	1
	Property	146
		632
	Interest remained at non significant activity due to surplus funds	72
Gains	Gain on vehicles sales is greater than budget.	92
<u>Expenditure</u>		
Oncost	The surplus will diminish over time when staff take leave during Christmas/New Year period as no staff recoveries will be generated. The cost centre had similar surplus as at 30 Sept 2022.	171
General account	Development contributions write off to do with building activities on Maori land in accordance with MR873 not budgeted.	72
Plant operating	The plant recovery rate is being reviewed to recoup the increased vehicle related costs.	(91)
District Management/HR	Consultant expenditure related to resource consent for a new landfill.	(183)

CAPITAL EXPENDITURE	ANNUAL PLAN BUDGET	YEAR TO DATE REVISED BUDGET	ACTUAL
	\$'000	\$'000	\$'000
Capital Projects			
Oncost Account			
Office furniture	85	21	6
	85	21	6
Plant Renewal & Replacement			
Vehicles	219	-	54
	219	-	54
Human Resources			
Site Security	160	40	-
	160	40	-
Various IT projects			
Annual Infrst and Desktop Renewals	69	17	12
Additional PCs	27	7	3
Monitor Renewals	16	4	2
Projects	193	48	-
High Speed Scanners	51	13	-
Business Intelligence	56	14	-
Asset Management System	141	35	-
eServices	175	44	-
GIS Projects	397	99	-
Cellphones	-	-	1
Extend IoT	42	11	1
Meeting Room Fitout RSC	30	8	34
Office 365	27	7	7
CCTV	40	10	2
EDRMS (TRIM) Review	146	36	-
Defender ATP Cyber Security	34	9	4
Automated On-boarding	30	8	-
Digital Signing	15	4	-
Quarterly Reporting System Review	4	1	-
Council Chambers AV	50	13	-
Council Enterprise Software Project	2,958	740	326
EOC Tablets & PCs	23	6	-
Health & Safety Project	50	13	-
Council Staff Cellphones	20	5	18
Digital Signage	30	8	-
	4,624	1,160	410
Total capital projects	5,088	1,221	470
Loan Repayments	585	146	200
	585	146	200
TOTAL CAPITAL EXPENDITURE	5,673	1,367	670

Significant Variances - Capital		Variance \$'000
Variances against full year revised budget:		()= unfavourable
Various IT projects	IT projects are being reprioritized due to the Council Enterprise Software project.	750

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: GOV-01-15/231030173234

REPORT TO: AUDIT & RISK COMMITTEE

DATE OF MEETING: 14 November 2023

AUTHOR(S): Paul Christensen, Finance Manager

SUBJECT: Fraud Policy Update

ENDORSED BY:
(for Reports to Council,
Committees or Boards)



General Manager



Chief Executive

1. SUMMARY

- 1.1. This purpose of this report is to update the Council Fraud policy. The Policy was last updated in February 2014. The Policy was due to be updated under Council's Policy and also includes some updates because of changes to legislation.
- 1.2. A review of the Policy commenced in 2022 and is being presented to the Audit and Risk Committee.
- 1.3. A tax risk management framework is in place which is to minimise risks around tax compliance. This programme reviews a different tax area each year. This year the programme will cover Goods and Services tax.

Attachments:

- i. Draft Fraud Policy 2022 (231102175103)

2. RECOMMENDATION

THAT the Audit & Risk Committee:

- (a) **Receives** Report No. 231030173234.
- (b) **Approves** the adoption of the updated Fraud policy.

3. BACKGROUND

- 3.1. The purpose of the Fraud Policy is to protect council assets and to ensure fair treatment of personnel in the event that it is suspected that fraud, bribery and/or any misuse of council assets may have occurred.
- 3.2. The policy applies to employees and contractors undertaking work for the Waimakariri District Council. In certain instances it may also apply to suppliers or clients where their actions have an impact on council assets or activities. Suspected fraud, bribery or misuse of council assets involving elected members or appointed advisory board or committee members shall be handled in accordance with the Code of Conduct.
- 3.3. This policy is reviewed every three years, in accordance with the Council's policy review framework, or earlier if there are any major legislative changes that would impact the policy. The next review date is schedule for November 2026.

- 3.4. The audit of the Annual Report includes a fraud questionnaire which is completed by the Chief Executive and the Mayor. There were no incidents of fraud reported in the questionnaire completed for the 2022-23 Annual Report.
- 3.5. The Chief Executive and General manager, Finance and Business support are to update the Council of any fraud discoveries.

4. ISSUES AND OPTIONS

- 4.1. This update does not have significant changes to the Fraud Policy last adopted in February 2014. The Protected Disclosures Act 2000 has been replaced by the Protected Disclosures (Protection of Whistleblowers) Act 2022 and the policy reflects changes in the new Act.
- 4.2. The policy requires that Council personnel should promptly report situations where it is suspected that fraud, bribery or misuse of council resources may have occurred. The principles of the Protected Disclosures (Protection of Whistleblowers) Act 2022 should be followed when such a situation is reported.
- 4.3. Following receipt of an allegation of fraud, bribery or misuse of Council resources, the Chief Executive shall determine and document an appropriate action plan. The Chief Executive's action plan may include a preliminary investigation seeking to determine whether there is support for the allegation based upon initial enquiries.
- 4.4. Every individual suspected of committing an act involving fraud, bribery or misuse of council assets shall be treated in an equitable manner and in accordance with relevant laws.
- 4.5. The Committee may choose to adopt this updated policy, or ask for changes to be made before adopting it. The Committee may also choose not to adopt this updated policy.

Implications for Community Wellbeing

There are not implications on community wellbeing by the issues and options that are the subject matter of this report.

- 4.6. The Management Team has reviewed this report and support the recommendations.

5. COMMUNITY VIEWS

5.1. Mana whenua

Te Ngāi Tūāhuriri hapū are not likely to be affected by, or have an interest in the subject matter of this report.

5.2. Groups and Organisations

There are not groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

5.3. Wider Community

The wider community is not likely to be affected by, or to have an interest in the subject matter of this report. If a fraud is committed, the wider community may be interested in and would be affected by the financial loss.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

There are not financial implications of the decisions sought by this report. If fraud, bribery and/or any misuse of council assets occurs there may be financial implications to the Council, this would depend upon the size and the nature of the fraud.

6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts.

6.3. **Risk Management**

There are risks arising from the adoption/implementation of the recommendations in this report.

This policy outlines the process that the Council will follow to mitigate against the risk of fraud in the Council and the process that it will follow to ensure fair treatment of personnel in the event that it is suspected that fraud, bribery and/or any misuse of council assets may have occurred.

6.4. **Health and Safety**

There are not health and safety risks arising from the adoption/implementation of the recommendations in this report.

7. **CONTEXT**

7.1. **Consistency with Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2. **Authorising Legislation**

The Protected Disclosures (Protection of Whistleblowers) Act 2022 applies to disclosures when

An employee of an organisation may disclose information in accordance with this Act if—

- (a) the information is about serious wrongdoing in or by that organisation; and
- (b) the employee believes on reasonable grounds that the information is true or likely to be true; and
- (c) the employee wishes to disclose the information so that the serious wrongdoing can be investigated; and
- (d) the employee wishes the disclosure to be protected.

7.3. **Consistency with Community Outcomes**

The Council's community outcomes are not relevant to the actions arising from recommendations in this report.

7.4. **Authorising Delegations**

The Council, Chief Executive and Management Team shall be responsible for:

- The establishment of policies and delegations which clearly identify the responsibilities of council personnel.
- The development and operation of appropriate systems and internal controls.
- Reviewing transactions or activities which may be susceptible to fraud.

The Audit & Risk committee is delegated to:

- Review corporate risk assessment and internal risk management practices.

Fraud Policy

1. Purpose

The purpose of this policy is to protect council assets and to ensure fair treatment of personnel in the event that it is suspected that fraud, bribery and/or any misuse of council assets may have occurred.

2. Scope

- 2.1. This policy applies to employees and contractors undertaking work for the Waimakariri District Council. In certain instances it may also apply to suppliers or clients where their actions have an impact on council assets or activities.
- 2.2. Suspected fraud, bribery or misuse of council assets involving elected members or appointed advisory board or committee members shall be handled in accordance with the Code of Conduct.
- 2.3. This policy applies to fraud, bribery and/or any event involving the misuse of council assets. Without limiting these terms, they shall include:
 - Fraud: Any deceptive act, including misrepresentation, forgery, false preparation, alteration or destruction of documents or records (whether computerised or otherwise)
 - Bribery: Accepting or seeking anything of material value from someone seeking an action or decision in their favor (e.g. the awarding of a contract or approval of a consent)
 - Misuse of council assets: Misappropriation, impropriety or unauthorised use of council funds and/or other assets.

For the purposes of this policy, the term “council personnel” shall include employees and contractors undertaking work for the Council.

3. Statement

- 3.1. All instances of suspected fraud, bribery or misuse of council assets shall be investigated.
- 3.2. Every individual suspected of committing an act involving fraud, bribery or misuse of council assets shall be treated in a fair manner and in accordance with relevant laws.
- 3.3. In the event that council assets are misappropriated, the Council shall seek to recover the assets unless it is impracticable and/or uneconomic to do so.

4. Responsibilities

All council personnel have a role to play in minimising the risk of fraud, bribery and/or misuse of Council assets.

- 4.1. The Council, Chief Executive and Management Team shall be responsible for:
 - The establishment of policies and delegations which clearly identify the responsibilities of council personnel

- The development and operation of appropriate systems and internal controls
 - Reviewing transactions or activities which may be susceptible to fraud.
- 4.2. All Council personnel are responsible for:
- Acting in a lawful manner at all times
 - Acting in accordance with council policies and delegated authorities
 - Reporting situations where it is suspected that fraud, bribery or misuse of council assets may have occurred
 - Cooperating with any enquiry initiated by the Chief Executive or undertaken by law enforcement agencies.
- 4.3. The Chief Executive shall be responsible for the investigation of situations where it is suspected that fraud, bribery or misuse of council assets may have occurred and for determining the appropriate actions to be taken as a result of the investigation. In the event that it is suspected that the Chief Executive might be involved in the matter being investigated, the Mayor and the Chair of the Audit and Risk Committee shall be responsible for the investigation and for determining the appropriate course of action.

5. Reporting situations of suspected fraud, bribery or misuse of council resources

- 5.1. Council personnel should promptly report situations where it is suspected that fraud, bribery or misuse of council resources may have occurred.
- 5.2. In general, allegations should be reported directly to the Chief Executive. However, some individuals may feel more comfortable reporting the matter to their direct line managers, in which case the manager concerned shall advise the Chief Executive. In the event that it is suspected that the Chief Executive might be involved in the matter, the matter should be reported directly to the Mayor and the Chair of the Audit and Risk Committee.
- 5.3. The Chief Executive shall advise the Mayor of any allegations received.
- 5.4. All allegations of suspected fraud, bribery or misuse of council resources, whether anonymous or otherwise, will be investigated. However, it is strongly preferred that the person making the allegation provides their name and contact details, as this is likely to assist the investigation process.
- 5.5. Section 11 of the Protected Disclosures (Protection of Whistleblowers) Act 2022 specifies that a discloser is entitled to protection for a disclosure if it is made
- (a) in accordance with internal procedures; or
- (b) to the head or a deputy head of the organisation.

6. Documentation of allegations

- 6.1. Any allegations of fraud, bribery or misuse of council resources shall be documented. Where possible, the documentation should indicate:
- The nature of the allegation
 - The name or names of those alleged to be involved
 - The name and position of the person reporting the matter (preferred, but could be anonymous)
 - The name and position of the person to whom the matter has been reported
 - The date on which the matter has been reported
 - What brought the matter to the attention of the person reporting it
 - The amount of any losses which may have been incurred.

- 6.2. Any allegations of suspected fraud, bribery or misuse of council resources are to be treated as strictly confidential. Any written information relating to the matter is to be stored in a secure manner.
- 6.3. Where a disclosure of serious wrongdoing is made under the Protected Disclosures (Protection of Whistleblowers) Act 2022 (the Act), the person to whom the disclosure is made must use his or her best endeavours not to disclose information that might identify the person who made the protected disclosure. The Act provides some exceptions to this general provision.
- 6.4. Any documentation detailing an allegation shall be destroyed no later than one year after the date on which the allegation was originally made unless, either the allegation was substantiated or the matter is under investigation by an appropriate law enforcement agency.

7. Actions to be undertaken when there is suspected fraud, bribery or misuse of council resources

- 7.1. Following receipt of an allegation of fraud, bribery or misuse of Council resources, the Chief Executive shall determine and document an appropriate action plan.
- 7.2. The Chief Executive's action plan may include a preliminary investigation seeking to determine whether there is support for the allegation based upon initial enquiries.
- 7.3. The action plan prepared by the Chief Executive may include:
- Obtaining copies of relevant documents
 - Reviewing financial records
 - Meeting with implicated persons
 - Meeting with other people
 - Obtaining legal advice
 - Seeking other expert advice
 - Commissioning an independent investigation
 - Taking steps to safeguard pertinent documents or records
 - Suspending implicated personnel while an investigation is carried out
 - Invoking disciplinary action in accordance with Council policies
 - Reporting the matter to the Police or the Serious Fraud Office
 - Reporting the matter to Audit New Zealand
 - Any other actions the Chief Executive considers appropriate.
- 7.4. In general, where there is sufficient reliable evidence to support a prosecution, all instances of fraud, bribery and/or criminal misuse of council assets will be referred to an appropriate law enforcement agency.

8. Due process

- 8.1. Every individual suspected of committing an act involving fraud, bribery or misuse of council assets shall be treated in an equitable manner and in accordance with relevant laws.
- 8.2. In the event that the Chief Executive decides to meet with any implicated person regarding an allegation, fair process shall be followed as outlined in the Council's Workplace Relationship policy section 3.1.2.
- 8.3. It is noted that, in law, all individuals are considered innocent of offences unless it is proven that this is not the case.

9. Questions

Any questions regarding this policy should be directed to the Finance Manager or General

Manager, Finance and Business Support in the first instance.

10. Relevant documents and legislation

Where relevant, this document is to be read in conjunction with the following documents:

- Code of Conduct
- Council's Delegations Manual
- Disciplinary Procedures (QP-C577)
- Protected Disclosures by Employees (Whistle-blowing) Policy (QD HR Policy 008)
- [Make a Protected Disclosure](#) Process
- Employment agreements
- Crimes Act 1961
- Protected Disclosures (Protection of Whistleblowers) Act 2022

11. Effective date

15 November 2023

12. Review date

14 November 2023

13. Policy owned by

Finance Manager

14. Approval

Approved:

Jeff Millward
Chief Executive
Waimakariri District Council

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: EXC-08-03/TRIM No. 231101174505

REPORT TO: AUDIT & RISK COMMITTEE

DATE OF MEETING: 14 November 2023

AUTHOR(S): Helene Street, Corporate Planner

SUBJECT: Non-Financial Performance Measures for the quarter ended 30 September 2023

ENDORSED BY:
(for Reports to Council, Committees or Boards)



 General Manager



 Chief Executive

1. SUMMARY

- 1.1. This report provides Audit & Risk Committee with the results of the Long Term Plan 2021-2031 non-financial performance measures, for the first quarter of the 2023/24 financial year.
- 1.2. These non-financial performance measures provide an overview of Council's performance against key indicators across the various functions of Council including community leadership, community services, council-controlled organisations, earthquake recovery and regeneration, infrastructure services and property management.
- 1.3. Overall results have improved compared to the same period in the previous year. The improvements are thought to be primarily due to significantly less impact of COVID 19 and a small improvement in staff attrition rates. The targets that are not being met are generally as a result of increases in volumes of work, lack of resources and the impacts from adverse weather events. We will continue to investigate trends in results and the reasons for these in future quarters.

Year on Year Comparison

Performance Rating	2022/23 1 st Quarter	%	2023/24 1 st Quarter	%
Target Met	67	61%	82	74%
Target Not Met	36	32%	27	24%
Too early	8	7%	2	2%
Total Performance Measures	111	100%	111	100%

Note: Council Units collectively report against 111 non-financial performance indicators as shown in the above table. The attached and associated Quarterly Summary Report includes two measures (one related to wastewater, and one related to water supply) that collectively have ten sub measures that do not automatically appear in the summary report. However, the table above does reflect the assessment of all 111 measures and sub measures.

Attachments:

- i. *Quarterly Activities Report – Q1FY24 - 30 September 2023* TRIM No. 231102175137

2. RECOMMENDATION

THAT the Audit & Risk Committee:

- (a) **Receives** report No. 231101174505.
- (b) **Notes** 82 (74%) of performance measures for the first quarter of the 2023/24 financial year were achieved, and 27 were not achieved.
- (c) **Notes** eight of the 27 measures that did not meet target were within 5% of being achieved.
- (d) **Notes** two measures will be reported later in the financial year.
- (e) **Notes** all measures were reviewed and incorporated into the 2021-2031 Long Term Plan. All measures are currently being reviewed for the 2024-2034 Long Term Plan.

3. BACKGROUND

- 3.1. The *Local Government Act 2002* (LGA) requires that Council reports on progress of its measures, which are provided to the Committee quarterly and will be audited in the 2022/23 Annual Report.
- 3.2. The 2023/24 financial year is the third year of the 2021-2031 Long Term Plan (LTP), adopted by Council in June 2021. The attached report includes details of each measure, and provides commentary related to the corresponding results.
- 3.3. The commentary within the attached report also identifies reasons for those measures that were not achieved, and the actions required to ensure the target is achieved going forward.
- 3.4. In 2022 changes to the Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48) were made. The PBE FRS 48 establishes principles and requirements for an entity to present service performance information that is useful for accountability and decision-making purposes in a general-purpose financial report.
- 3.5. The changes to the standard, along with Audit NZ advice relating to strengthening of our existing performance measures, led to a high-level review of all 111 Council performance measures to ensure they were meaningful and being measured reliably. Audit NZ advice also highlighted that measures could not be changed, only have further context provided to highlight how they are measured and where the evidence comes from.
- 3.6. Through the review, each measure was assessed using the following criteria questions:
 - a. Could it be accurately measured.
 - b. What evidence was used to demonstrate/establish the result.
 - c. Was any further narrative was required to clarify or explain the results.
- 3.7. The review resulted in four measures having further narrative added to provide more context. The review was carried out by Strategy and Business Unit staff and was supported by staff from the Finance Team. The four measures were:
 - 3.7.1. Facilitation and support for collaborative networks that address issues related to health and wellbeing.

Additional narrative - Includes facilitation, leadership, and/or participation in networks and working groups related to health, suicide and mental health, Family

Violence, Alcohol and Drug Harm, social service provision, Civil Defence Welfare and Oder Persons Issues.

3.7.2. Facilitation of and support for community information opportunities.

Additional narrative - Community Information could be related to education, professional development, safety and wellbeing, events, services, recreational opportunities, and anything else relevant to the health, wellbeing, connection, education and empowerment of Waimakariri residents.

3.7.3. Support groups that connect and empower local residents.

Additional narrative - Includes facilitation, leadership, and/or participation in groups that connect and empower youth, older people, disability, migrants and newcomers, service providers and community groups; and residents across the Waimakariri District and its various geographic and 'of interest' communities.

3.7.4. Active involvement in networks that address community safety.

Additional narrative - Includes facilitation, leadership, and/or participation in networks and working groups related to health, suicide and mental health, Family Violence, Alcohol and Drug Harm, social service provision, Civil Defence Welfare and Oder Persons Issues.

4. **ISSUES AND OPTIONS**

Implications for Community Wellbeing

There are implications on community wellbeing by the issues and options that are the subject matter of this report. The non-financial performance indicators highlight performance of Council services across a range of the four well-beings, and enable staff and elected members to track and refine programmes of work that impact on community well-being.

- 4.1. The Management Team has reviewed this report and support the recommendations.

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū are likely to be affected by, or have an interest in the subject matter of this report. Council service provision and programme delivery will have an impact on all of the community, and members of Te Ngāi Tūāhuriri hapū, like others, will be interested in the delivery of significant Council activities.

5.2. **Groups and Organisations**

There are a variety of groups and organisations likely to be affected by, or to have an interest in the subject matter of this report. As above, the delivery of Council services and programmes often has an impact on groups and organisations within the District, and the level of specific interest and/or effect of any Council service will be related to the specific nature of that group/organisation.

5.3. **Wider Community**

The wider community is likely to be affected by, or to have an interest in the subject matter of this report. As noted with groups and organisations, the delivery of Council services and programmes often has an impact on the wider community, and the level of that specific interest and/or effect will differ across the community.

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

There are no financial implications of the decisions sought by this report. Work that is monitored and reported on through the non-financial performance indicators is funded through the individual workstreams within each department and reported against through the normal programme and project reporting mechanisms.

6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have direct sustainability and/or climate change impacts. However, a number of climate change and sustainability programmes of work currently underway will result in potential changes to the way services and work programmes are delivered in the future, to ensure climate change objectives and responsibilities of Council are met.

6.3. **Risk Management**

6.3.1 **Human Resources**

While improving, Council continues to face staff resourcing constraints that impact our ability to achieve results. Unemployment remains relatively low, but is showing early signs of increasing, which will improve the ability to recruit new staff. Recent increases in immigration are also likely to ease resourcing constraints over time. Conversely, increases in the cost of living and housing affordability continue to drive migration of NZ citizens overseas, particularly to Australia, where an emerging mining boom will drive demand for skilled labour. The challenges faced by Council are shared by other stakeholders, such as contractors and consultants. Council's staff attrition rates have eased slightly from 17% last quarter to 13% this quarter. Overall, we anticipate staff resourcing pressures to continue to ease in the months ahead.

6.3.2 **Central Government Reform**

The previous Labour Government instigated a significant number of policy reviews and reforms that impacted on Council's work and service delivery. The change in Government will likely result in many reforms being reviewed, reversed and/or amended, potentially resulting in continued additional work by staff.

6.3.3 **Economic Environment**

The on-going increase in inflation and interest rates is having a significant impact on project pricing and other expenses, which impacts Council budgets. Increases in expenses may impact negatively on service delivery if budgets are exceeded due to increased costs with a resulting increase in revenue.

6.3.4 **Weather Events**

The increase in both frequency and intensity of adverse weather events poses risks on service delivery and the ability to meet targets. Significant staff resources are often required to be diverted from 'business as usual' functions to respond to adverse events. It is anticipated the on-going increase in adverse events will continue to impact the ability to meet future targets.

6.4 **Health and Safety**

There are no health and safety risks arising from the adoption of the recommendations in this report.

7. CONTEXT**7.1. Consistency with Policy**

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

7.2. Authorising Legislation

Local Government Act 2002 (LGA)

7.3. Consistency with Community Outcomes

As this report relates to non-financial performance measures across the significant activities Council delivers, all of the Council's Community Outcomes are relevant to the actions arising from recommendations in this report.

7.4. Authorising Delegations

The Audit and Risk Committee, holds delegation to approve quarterly monitoring of the non-financial components of the Annual Plan and Annual Report.



JULY TO SEPTEMBER 2023
(QUARTER ONE OF THE 2023-2024 FINANCIAL YEAR)

QUARTERLY NON FINANCIAL KPI REPORT



WAIMAKARIRI
DISTRICT COUNCIL

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Significant Activities – Executive Summary

There are a total of 111 Non-Financial Key Performance Measures in the 2021 – 2031 Long Term Plan. Results for all Activities appear in this report under the major headings in the Service Delivery section of the Long Term Plan.

The report lists all the measures along with the Target, Result, Status and Comments. Depending on the result, the measures are assigned a status as follows:

-  Target Met (met or exceeded target)
-  Almost Met Target (within 5% of target)
-  Target Not Met (greater than 5% of target)
-  To Early (measure is still to be calculated across the district for end of year or the work has not yet commenced)

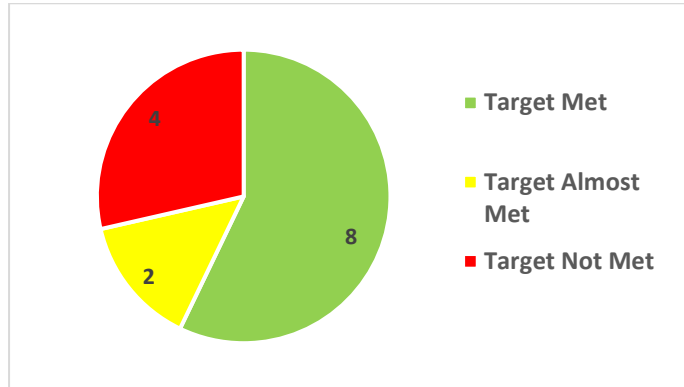
Results for this quarter show:

- 82 measures met target (74%)
- 27 measures did not meet target (24%), of these 8 were within 5% of the target (7% of the total measures)
- 2 measures will be recorded later in the financial year (2%).

Each major group shows a pie chart and legend highlighting the results for that group. The measures that appear with a result of no-status are the measures that are still to be started (to early).






Community Leadership



Key Performance Indicators - Summary





Activity - GOVERNANCE




KPI	Period	Period Result	YTD Result	Status	Comments
Rūnanga Executive meetings with Council held each quarter.	Annual Target: 4				
	Q1 FY24	2	2.00	●	Two meetings were held with the Runanga this quarter.
Rūnanga/Council Annual Hui held.	Annual Target: 1				
	Q1 FY24	0	0.00	●	It is anticipated that a Hui will be held in late 2023 or early 2024.

KPI	Period	Period Result	YTD Result	Status	Comments
Mahi Tahī Joint Development Committee meetings.	Annual Target: 6				
	Q1 FY24	0	0.00		No meetings of the Mahi Tahī Joint Development Committee were held this quarter due to the renegotiation of levels of engagement with the Runanga.
The percentage of Official Information Requests (OIR) applications completed within 20 working days.	Annual Target: 100.00%				
	Q1 FY24	93.75%	93.75%		The Governance Team received 61 Official Information Requests (OIRs) and responded to 64 OIRs applications. 93.8% were processed within 20 days, at an average response time of 13 days. Five LGOIMA requests were not processed within 20 days due to the substantial amount of work required to collate the requested information.
The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	Annual Target: 100.00%				
	Q1 FY24	100.00%	100.00%		502 LIMs for the quarter (average 4 days). July - 170 (4 days), August - 179 (4 days), September - 153 (3 days).
The percentage of Council agenda items of business that are open to the public.	Annual Target: 90.00%				
	Q1 FY24	85.22%	85.22%		85.2% of Council and Committee agenda items were open to the public this quarter. Due to the sensitive nature, some reports (14.8%) were considered as public excluded. However, 11% of these reports were partially made public after the meeting, and 23.5% of the items will be made public once specific conditions have been met.
The Long Term Plan (LTP) and Annual Plan (AP) is adopted by Council within the legislative timeframe.	Annual Target: Achieved				
	FY23	Achieved	Achieved		The Annual Plan was adopted by Council on 20 June 2023.

KPI	Period	Period Result	YTD Result	Status	Comments
The Annual Report and Summary is adopted by Council within the legislative timeframe.	Annual Target: Achieved				
	FY23	Achieved	Achieved		The Annual Report and Summary were adopted by Council on 20 December 2022. The Government extended the legislative time-frame to the 31 December, due to Covid-19 and due to the lock downs and restrictions on available resources to audit the accounts. This approval remains in place until 31 December 2023.
The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Annual Target: Achieved				
	FY23	Achieved	Achieved		The Annual Report and Summary was adopted by Council on 20 December 2022 with an unmodified audit opinion.

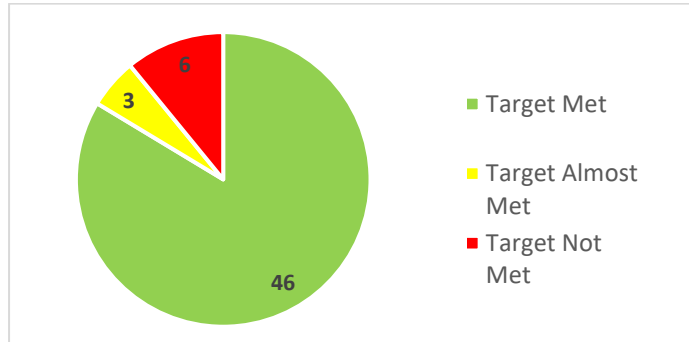
Activity – DISTRICT DEVELOPMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The supply of land identified for urban residential use in relevant plans and policies. (250ha or 3,000 lots based on a net density 12 households per hectare)	Annual Target: 250 or 3,000 lots				
	Q1 FY24	3,000	3,000		Amendments to the proposed District Plan that give effect to the RMA Housing and Other Matters Amendment Act mean that the district has plan enabled capacity in excess of 3,000 lots, based on the increased net density enabled by the Act. The enabled net density exceeds 20 households per hectare.
The supply of land identified for urban business use in relevant plans and policies. (50ha)	Annual Target: 50ha				
	Q1 FY24	98	98		There is 98.87 ha of vacant business land. Total now includes 12.1Ha of business land at Ravenswood

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of plan changes responded to in accordance with the Resource Management Act (RMA) requirements.	Annual Target: 100.00%				
	Q1 FY24	100.00%	100.00%		One plan change is in progress. Currently within statutory timeframes.
The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements.	Annual Target: 100.00%				
	Q1 FY24	93.18%	93.18%		Complex applications and to allow discussions with applicants about draft conditions.
The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	Annual Target: 100.00%				
	Q1 FY24	95.80%	95.80%		2 out of 48 consents weren't monitored. Service requests were busy resulting in slight non-compliance.






Infrastructure Services

Key Performance Indicators - Summary






Activity – ROADS AND FOOTPATHS



KPI	Period	Period Result	YTD Result	Status	Comments
A reduction in the number of fatalities and serious injury crashes on the local road network, from the previous financial year. (There were seven fatalities and 27 serious injury crashes last year) Note: This does not include crashes at intersections with a State Highway where the SH road user at fault. * Mandatory measure	Annual Target: A reduction on the previous year.				
	Q1 FY24	8	8.00	●	There were seven serious injury crashes and one fatality in the first quarter of 2023/24. This is one more than for the same period last year.




KPI	Period	Period Result	YTD Result	Status	Comments
The average quality of ride on a rural sealed road network, measured by smooth travel exposure. * Mandatory measure	Annual Target: 95.00%				
	Q1 FY24	98%	98.00%		The roughness survey carried out in March 2023 shows that the average roughness of the rural network meets the target.
The average quality of ride on an urban sealed road network, measured by smooth travel exposure. * Mandatory measure	Annual Target: 75.00%				
	Q1 FY24	85%	85.00%		The roughness survey carried out in March 2023 shows that the average roughness of the urban network meets the target.
The percentage of the sealed local road network that is resurfaced. * Mandatory measure	Annual Target: 5.00%				
	Q1 FY24	0%	0.00%		This is seasonal work with the construction season just beginning, and as such the annual programme has not yet been completed. As such confirmation of meeting the target will not be until the last quarter.
The percentage of footpath that falls within the level of service or service standard for the condition of footpaths. * Mandatory measure	Annual Target: 95.00%				
	Q1 FY24	98%	98%		The footpath condition across the network continues to be held above the target due to the ongoing renewals programme. Footpath condition ratings are carried out every three years, with the last condition rating survey being undertaken in October 2022.
The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards. * Mandatory measure	Annual Target: 95.00%				
	Q1 FY24	90.31%	90.31%		The first quarter of this financial year included the follow up from the July floods. Service request numbers have remained high during this time and staff are focusing on catching up on overdue requests.





Activity – WATER SUPPLY

KPI	Period	Period Result	YTD Result	Status	Comments
The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance. * Mandatory measure	Annual Target: 100.00%				
	Q1 FY24	24%	24%		<p>Schemes where bacterial compliance was achieved: Mandeville, Cust, Ohoka, Woodend Pegasus.</p> <p>Schemes where bacterial compliance was not achieved: Waikuku - UV treatment in place but unchlorinated for month. Rangiora - No treatment (UV or chlorine) in place during month. Kaiapoi - Technical non-compliance Bacterial Rules. No protozoa removal treatment (UV) in place during month Oxford 1 - No protozoa removal treatment (UV) in place during month. McPhedrons incident Oxford Urban - No treatment (UV or chlorine) in place during month Oxford 2 - Technical non-compliance Bacterial Rules. No protozoa removal treatment (UV) in place during month West Eyreton - Technical non-compliance Bacterial Rules. No protozoa removal treatment (UV) in place during month. Summerhill- Technical non-compliance Bacterial Rules. Garrymere - Technical non-compliance Bacterial Rules. Ashley Gorge - Heavy rainfall event and boil water notice issued July.</p> <p>*Technical non-compliance refers to missed samples or data outages.</p>






KPI	Period	Period Result	YTD Result	Status	Comments
The extent to which drinking water complies with the drinking water standards for: b) Protozoal compliance. * Mandatory measure	Annual Target: 59.00%				
	Q1 FY24	8%	8%		<p>Schemes where Protozoal compliance was achieved: Mandeville, Waikuku, Cust, Garrymere.</p> <p>Schemes where bacterial compliance was not achieved: Pegasus - No UV treatment in place. Rangiora - No treatment (UV or chlorine) in place during month. Kaiapoi - No protozoa removal treatment (UV) in place during month Oxford 1 - No protozoa removal treatment (UV) in place during month. McPhedrons incident Oxford Urban - No treatment (UV or chlorine) in place during month Oxford 2 - Technical non-compliance Bacterial Rules. No protozoa removal treatment (UV) in place during month West Eyreton - Technical non-compliance Bacterial Rules. No protozoa removal treatment (UV) in place during month. Summerhill- Technical non-compliance Bacterial Rules. No protozoa removal treatment (UV) in place during month. Ashley Gorge - No UV treatment in place.</p> <p>*Technical non-compliance refers to missed samples or data outages.</p>
The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day. (Not more than 22%) * Mandatory measure	Annual Target: 22.00%				
	FY23	22%	22%		This figure was re-calculated in Jan 2023 for the 2022 year. A peer review was undertaken in March 2023, the recommendations of the review are yet to be assessed. The reported figure may be updated depending on the outcome.




KPI	Period	Period Result	YTD Result	Status	Comments
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 60 minutes) * Mandatory measure	Annual Target: 59.99				
	Q1 FY24	55.90	55.90		The median response time to attend an urgent call-out was 55.9 minutes.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 480 minutes) * Mandatory measure	Annual Target: 479				
	Q1 FY24	145.00	145.00		145 minutes which equates to 2.4 hours of resolution time to urgent call-outs.


KPI	Period	Period Result	YTD Result	Status	Comments
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: c) Attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 36 hours (2,160 minutes)) * Mandatory measure	Annual Target: 35.99				
	Q1 FY24	3.700	3.70		3.7 hours which equates to 222 minutes
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 48 hours (2,880 minutes)) * Mandatory measure	Annual Target: 47.99				
	Q1 FY24	4.700	4.70		4.7 hours which equates to 282 minutes
The number of events that cause water not to be available to any connection for more than 8 hours.	Annual Target: 0				
	Q1 FY24	0	0		No outages presented.

KPI	Period	Period Result	YTD Result	Status	Comments
The total number of complaints received by the local authority about any of the following: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of Supply, and f) Council's response to any of these issues. (Expressed per 1,000 connections to the networked reticulation system, currently 20509) * Mandatory measure	Annual Target: 4				
	Q1 FY24	1.27‰	1.27‰		There is no one measure or scheme contributing to the overall level of complaints tracking to be greater than the target of 5. Recent chlorination had some impact on taste and odour; also blockages in service connections impacted the number of low flow/pressure and continuity of supply complaints.
The average consumption of drinking water per day per person within the District. (Less than 450 litres) * Mandatory measure	Annual Target: 450				
	Q1 FY24	358.00	358.00		Period coincided with lowest demand season (winter-spring)
Stockwater. The number of water outages exceeding 24 hours in duration.	Annual Target: 0				
	Q1 FY24	7	7		There were seven outages exceeding 24 hours this quarter. The outages were related to the debris blockages following the significant rainfall in July 2023 and Race Failure that was leaking to ground at R3I-5.
Stockwater. The percentage of service requests responded to within 48 hours.	Annual Target: 95.00%				
	Q1 FY24	98.54%	98.54%		135 of the 137 service requests received in the first quarter were responded to within 48 hours.


Activity – WASTEWATER





KPI	Period	Period Result	YTD Result	Status	Comments
The number of dry weather sewerage overflows from the sewerage system. (Less than 1 per 1,000 connections) * Mandatory measure	Annual Target: 0.99				
	Q1 FY24	1	1.00		There has been 1 dry weather overflow this quarter. This was due to a leak on a pressure sewer system in Mandeville.
Compliance with resource consents for discharge from the sewerage system measured by the number of: a) Abatement notices. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No abatement notices were received from Environment Canterbury during the first quarter.
Compliance with resource consents for discharge from the sewerage system measured by the number of: b) Infringement notices. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No infringement notices were received from Environment Canterbury during the first quarter.
Compliance with resource consents for discharge from the sewerage system measured by the number of: c) Enforcement orders. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No enforcement were received from Environment Canterbury during the first quarter.
Compliance with resource consents for discharge from the sewerage system measured by the number of: d) Convictions. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No convictions were received from Environment Canterbury during the first quarter.





KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.	Annual Target: 0.00%				
	Q1 FY24	0.00%	0		There were no breaches of consent in the first quarter leading to significant adverse effects, as noted in Environment Canterbury compliance reports.
The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: a) Attendance time from receipt of notification to the time that service personnel reach the site. (Less than 120 minutes) * Mandatory measure	Annual Target: 119				
	Q1 FY24	57.00	57.00		The median response time from receipt of notification to time that service personnel reach site was 57 minutes for the first quarter.
The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault. (Less than 480 minutes) * Mandatory measure	Annual Target: 479				
	Q1 FY24	92.00	92.00		The median response time from receipt of notification to resolution of the problem was 92 minutes for the first quarter.





KPI	Period	Period Result	YTD Result	Status	Comments
The total number of complaints received about any of the following: a) Sewerage odour b) Sewerage system faults c) Sewerage system blockages, and d) The Council's response to issues with sewerage system. Expressed per 1,000 connections to the sewerage system (currently 18,185)	Annual Target: 4				
	Q1 FY24	0.71‰	0.71‰		Odour = 0 (0.00%) System faults = 5 (0.27%) Blockages = 8 (0.44%) Council's response = 0 (0.00%)

Activity – STORMWATER DRAINAGE




KPI	Period	Period Result	YTD Result	Status	Comments
Urban Stormwater: a) The number of flooding events that occurred. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		There were no flooding events of habitable floor levels reported during the first quarter. The district experienced a significant rainfall event over the weekend of 22-24 July 2023, with the coastal area around Woodend receiving approximately 150mm of the rainfall over a 48-hour period. There were 30 garages / sheds that were reported as flooded and 3 habitable floor levels - two in rural areas (Jeffs Drain Road and Te Poupatuki Road) and one in urban areas (Queens Ave, Waikuku Beach). The flooding in the urban area related to private issues and not overflow from the public stormwater system.


KPI	Period	Period Result	YTD Result	Status	Comments
Urban Stormwater: b) For each flooding event, the number of habitable floors affected. (Expressed per 1,000 properties connected to the stormwater connection) * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		There were no flooding events of habitable floor levels during the first quarter.
Rural Drainage Areas: The percentage of service requests for drain cleaning that are responded to within 5 days.	Annual Target: 95.00%				
	Q1 FY24	88.10%	88.10%		A total of 517 drainage related service requests were lodged this quarter, of which were 126 related to rural drainage maintenance. 111 of the 126 service requests relating to rural drainage maintenance were responded to within 5 working days. There is currently a backlog of service requests that the Drainage Team and Flood Team have been working through following the July 2023 flood events.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No abatement notices were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: b) Infringement notices. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No infringement notices were received from Environment Canterbury during this quarter.


KPI	Period	Period Result	YTD Result	Status	Comments
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: c) Enforcement orders. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No enforcement orders were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: d) Convictions. * Mandatory measure	Annual Target: 0				
	Q1 FY24	0	0		No convictions were received from Environment Canterbury during this quarter.
The percentage of the total number of drainage consent conditions that result in an Environment Canterbury report that identifies compliance issues that require action.	Annual Target: 0.00%				
	Q1 FY24	0.00%	0.00%		There were no compliance reports received from Environment Canterbury regarding a breach of consent condition during the first quarter.
The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site. * Mandatory measure	Annual Target: 180				
	Q1 FY24	0.00	0.00		There were no flooding events of habitable floor levels during the first quarter.

KPI	Period	Period Result	YTD Result	Status	Comments
The number of complaints received by a territorial authority about the performance of its stormwater system. (Expressed per 1,000 properties connected to the stormwater connection) * Mandatory measure	Annual Target: 10				
	Q1 FY24	0.5	0.5		There were 9 complaints this quarter related to the performance of the stormwater system based on 19042 connections.
The percentage of service requests relating to any drainage enquiries that are responded to within 5 working days.	Annual Target: 95.00%				
	Q1 FY24	88.97%	88.97%		A total of 517 drainage related service requests were lodged this quarter, of which were 145 related to the stormwater system. 129 of the 145 service requests relating to the drainage system received in the first quarter were responded to within 5 working days. There is currently a backlog of service requests that the Drainage Team and Flood Team have been working through following the July 2023 flood events.
Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Annual Target: Achieved				
	Q1 FY24	Achieved	Achieved		The Drainage Team have attended the Runanga meetings held this quarter.
Facilitate and engage with all drainage and water race advisory groups.	Annual Target: Achieved				
	Q1 FY24	Achieved	Achieved		The first round of 4/6 advisory group meetings were held.

Activity – SOLID WASTE

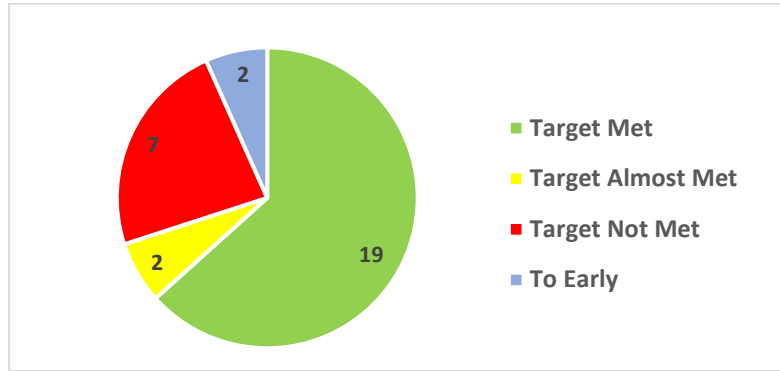
KPI	Period	Period Result	YTD Result	Status	Comments
The Southbrook Resource Recovery Park is open at least 360 days for the financial year.	Annual Target: 360				
	Q1 FY24	92	92.00		There were no unplanned or scheduled holiday closures at Southbrook resource recovery park over this quarter.
The Oxford Transfer Station is open at least 98 days per year.	Annual Target: 26				
	Q1 FY24	26	26.00		Oxford transfer station was open on all 25 days in Q1: there were no unscheduled or planned closure at the site.
Kerbside collection service provided as scheduled.	Annual Target: 99.00%				
	Q1 FY24	100.00%	100.00%		A total of 221 Kerbside Collection 'general' service requests were received in this quarter, 212 of which were in relation to missed collection services. Of these 212: 91 were not collected owing to non-compliance (incorrect placement, wrong week, late, etc.) and 121 were compliant bins or bags which the contractor returned to collect. There were no (0) unresolved missed collection requests for compliant bins and bags this quarter.

KPI	Period	Period Result	YTD Result	Status	Comments
Reduction in annual per capita quantity of waste to landfill.	Annual Target: 64.3kg/per capita/per quarter				
	Q1 FY24	53.68%	53.68%		<p>The Landfill Reduction targets were achieved in this quarter. It should be noted that these figures are based only on the handled by waste Council through its two solid waste transfer facilities and excludes any landfilled waste from other privately owned facilities in the District. Also the per-capita values are based on the June 2022 population estimates, as StatsNZ has not released the June 2023 population estimates.</p> <p>The total Landfill Reduction Target in 23/24 is 257.1kg/capita (c.f. the 294.0kg/capita baseline in the WMMP), with a target of 64.3kg/capita/quarter. In the last quarter 53.7kg/capita was landfilled. The Q1 result is 10.6kg/capita, 16.5% below the target.</p> <p>A private transfer station and sorting facility, located in Rangiora, began operating in mid-July 2022 after obtaining the appropriate consents. This has resulted in a decrease in rubbish and greenwaste disposed of at Council's SRRP facility from the waste collection company and the landfill tonnages from this facility have not been included in these reported landfill quantities.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Increase in annual per capita quantity of materials diverted from landfill.	Annual Target: 51.7kg/per capita/per quarter				
	Q1 FY24	46.14%	46.14%		<p>The target for increased diversion from landfill has been met in Quarter 1. The Diversion Increase Target in 23/24 206.9kg/capita (c.f. 170.0kg/capita in the WMMP baseline), and the quarterly target is 51.7kg/capita/quarter. It should be noted that these figures are based only on the handled by waste Council through its two solid waste transfer facilities and excludes any diverted waste from other privately owned facilities in the District.</p> <p>In Q1 of 23/24 46.1kg/capita was diverted. The quarter result is 5.6kg/capita (10.8%) below the quarterly target. The per-capita values are based on the June 2022 population estimates, as StatsNZ has not released the June 2023 population estimates: this means the reported per-capita results are higher than if the most recent population figures are used. Also, diversion is generally lower over the winter months, and increase from October through to April.</p> <p>A private transfer station and sorting facility, located in Rangiora, began operating in mid-July 2022 after obtaining the appropriate consents. This has resulted in a decrease in rubbish and greenwaste disposed of at Council's SRRP facility from the waste collection company.</p>




Community Services




Key Performance Indicators - Summary




Activity – RECREATION



KPI	Period	Period Result	YTD Result	Status	Comments
Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	Annual Target: 90.00%				
	FY23	93.67%	93.67%	●	Results for this survey has a total of 93.67% either satisfied or very satisfied with the Community Facilities. This is an increase from last year of 89.33%, resulting in the 2023 survey results of 93.67% to be over the target of 90% satisfaction.
Facilities are available for at least 90% of the days during the year outside of scheduled maintenance.	Annual Target: 90.00%				
	Q1 FY24	100.00%	100.00%	●	Our Community Facilities were not closed during the July to September 2023 period giving 100% availability of the facilities during this period.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of urban residential properties within 1,000m of public open space.	Annual Target: 90.00%				
	Q1 FY24	100.00%	100.00%		This is the first quarter reporting for FY24 on the provision of open spaces within urban areas across the district. Within this period 100% of urban residential properties are within 1000 metres of recreational open spaces. There are currently 18,686 urban residential households as of 5 July 2023. This is up from 18,342 as at quarter four end FY23.
Customer satisfaction with sports grounds, as measured by an annual survey of users.	Annual Target: 90.00%				
	FY23	100.00%	100.00%		This survey was completed in June 2023. Results of this survey was 100% satisfaction with sports grounds from the respondents. However, there were only 1 response to this survey even with it being sent to all users, providers and certain staff of sports facilities. Staff will look at ways to improve the response rate as part of the next survey. Satisfaction around accessibility and parking at the sports ground was responded as very satisfied.
The number of hectares of parkland per 1,000 residents.	Annual Target: 8				
	Q1 FY24	13.27	13.27		There have been additional reserves vested in Council since the last quarter. The population figure remains the same as last quarter at 67,900. The total reserve size has had a new calculation applied to this quarter and will be used going forward. Upon review of previous data it was identified that Tech1 is recording the wider area (entire street) of streetscapes rather than the actual size of the streetscape. For example, the entire street not just the green space. This in effect changes the overall hectares per 1000 residents from 16.79 to 13.27ha. Going forward the new calculation will be used, the new data links from information within Tech1.


KPI	Period	Period Result	YTD Result	Status	Comments
The number of hectares of neighbourhood reserve land per 1,000 residents.	Annual Target: 1				
	Q1 FY24	1.31	1.31		There have been no new neighbourhood reserves vested since the last quarter. The population figure used for this calculation is 67,900 with the total reserve size being 89.2 hectares. This gives total provision of 1.31 hectares per 1000 residents. This measure remains above the target of 1 hectare per 1,000 residents. There is no difference in change since the last reporting quarter.
Meeting quality management criteria and standards set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	Annual Target: Achieved				
	Q3 FY23	Achieved	Achieved		Accreditation achieved, Current accreditation is valid until April 2024.
Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.	Annual Target: 90%				
	Q1 FY24	95.00%	95.00%		Survey run earlier in the year with next survey due to be run in November





Activity – LIBRARIES





KPI	Period	Period Result	YTD Result	Status	Comments
The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Annual Target: 7.5				
	Q1 FY24	5.21	5.21		There have been 88,475 visitors to the Rangiora and Kaiapoi Libraries in the first quarter, which equates to a forecast average of 5.21 visits per person per annum (against an adjusted population of 67,900).




KPI	Period	Period Result	YTD Result	Status	Comments
The number of visits per person per annum to the Libraries website based on the District's population.	Annual Target: 1				
	Q1 FY24	1.52	1.52		There were 25,814 visits to the Libraries' website in the first quarter and this figure equates to a forecast average of 1.52 visits per person per annum (against an adjusted population of 67,900).
Customer satisfaction with library services as measured by an annual survey of library users.	Annual Target: 90.00%				
	FY23	0.00%	0.00%		Too early




Activity – COMMUNITY PROTECTION

KPI	Period	Period Result	YTD Result	Status	Comments
Our Emergency Operations Centre is trained and resourced to industry standards. Our civil defence volunteers are trained and equipped to industry standards.	Annual Target: Achieved				
	Q1 FY24	Achieved	Achieved		Training is occurring in accordance with scheduled course, training sessions and experiential learning from real events. CIMS4 courses were delivered 11 - 12 Jul and 9 - 10 Aug; Controller development sessions continue to be run in the last week of each month, while Recovery Manager development sessions continue to be run by the regional CDEM office on the last Fri of each month. The EOC activated for a real flood emergency 22 - 24 July which provides the best form of training albeit unscheduled. EOC sessions were held for each functional team over the week 21 - 25 Aug, capitalising on lessons learned from the July flood event. Further sessions were run 6, 13 & 14 Sep for targeted EOC staff.



KPI	Period	Period Result	YTD Result	Status	Comments
Engage the community on civil defence risks.	Annual Target: Achieved				
	Q1 FY24	Not Achieved	Not Achieved		Limited engagement has occurred as there is no current funding allocated for this specific CDEM activity in 2023-24. The engagement on these hazards proposed in LTP budget would see specifically-targeted engagement including website, social media and printed content. Specific targeted funding is now not anticipated until 2026-27, however discussions are occurring regionally to determine if there are cost efficiencies that can be realised through a collaborative programme. Meanwhile, we continue to provide natural hazards and risks awareness as part of establishing Community Emergency Hub groups around the district - so far we have only three, at Cust, Pegasus and Silverstream.
The percentage of licensed food premises inspected per annum.	Annual Target: 100.00%				
	Q1 FY24	100.00%	100.00%		There are 285 registered food businesses in Waimakariri. Of these 20 were due for verification in the first quarter, all 20 were completed. It is important to recognise that WMKL registers all food businesses unless they are a multi-premise businesses (E.G McDonalds). The frequency of inspection depends on historic compliance or the risk-based category of the business. Therefore, this measure needs to be calculated independently each quarter to report accurate figures.
The percentage of all licensed alcohol premises inspected at least once per annum.	Annual Target: 95.00%				
	Q1 FY24	49.19%	49.19%		50% of all premises have been monitored in the first quarter of the year. We are ahead of schedule as only 25% of the premises needed to be monitored in the first quarter of the year.
The percentage of excessive noise complaints responded to within 2 hours.	Annual Target: 90.00%				
	Q1 FY24	96.09%	96.09%		173 of the 179 complaints received were responded to with 2 hours.



KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of all other unreasonable noise complaints responded to within 48 hours.	Annual Target: 90.00%				
	Q1 FY24	69.23%	69.23%		Extremely high workflows through the year's first quarter and high staff sickness (Winter). Election signs taking up a high level of resources. All outstanding noise complaints were dealt with within 72 hours with phone calls to customers to explain response times.
The percentage of serious nuisance complaints responded to within 48 hours.	Annual Target: 100.00%				
	Q1 FY24	100.00%	100.00%		There were two complaints this quarter, both were responded to within 48 hours.
The percentage of calls for wandering stock on roads responded to within 1 hour.	Annual Target: 90.00%				
	Q1 FY24	87.50%	87.50%		There was a high level of activity during September with the after-hours call centre not passing on the correct information to the after-hours contractor. The communication issues have been discussed and processes put in place to mitigate the issue.
The percentage of complaints for serious dog attacks responded to within 1 hour.	Annual Target: 100.00%				
	Q1 FY24	75.00%	75.00%		2x jobs were both on the 19 Sept 2023 when we only had 1 AMO due to sickness. All other jobs were responded to within the hour. The 2 outstanding jobs were responded to within 2 hours. Difficult to respond with the staff sickness on one given day.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of building consent applications processed within the statutory 20 days.	Annual Target: 100.00%				
	Q1 FY24	86.42%	86.42%		Over the first quarter we received 442 applications, of which 172 were for new dwellings, compared to 538 applications and 201 dwellings over the same period in 2022. The drop in performance is primarily due to a very large number of applications being submitted in the last week of May 2023 to beat a change to the Building Code. The performance of the team improved over September, with 94% of consents being granted within 20 days and by the 25th of October the results were 98% granted within 20 days.
The percentage of code of compliance certificates issued within the statutory 20 days.	Annual Target: 100.00%				
	Q1 FY24	91.57%	91.57%		Over the first quarter of the 2023-2024 financial year the Code team granted 356 Code Compliance Certificates, at an average of 13 days. 71% of Codes were issued within 15 days, with 8% of Codes being granted outside 20 working days. Comparatively speaking, over the same period in 2022 the team granted 316 Codes at an average of 13 days, with 52% being granted within 15 days and 24% of codes were granted outside 20 working days. Over the last quarter the team has also had to deal with the resignation of an experienced auditor and the subsequent training and development of new staff.
Maintain Building Consent Authority accreditation.	Annual Target: Achieved				
	Q1 FY24	Achieved	Achieved		The Waimakariri District Councils accreditation audit by IANZ was completed over four days from May the 29th to June the 1st. The audit raised 14 "general" (GNC) on-compliances & 1 "serious" (NSC) non-compliance. By the 15th of September we had successfully addressed all but 4 GNC's. We sought and were granted an extension of time though to 8th December 2023 to deal with the outstanding GNC's. Our accreditation remains valid. Each of the outstanding GNC's require modification of the enterprise IT platform. We continue to work with the BATS team to close out the GNC's and we report to IANZ weekly providing a full report on progress.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	Annual Target: 100.00%				
	Q1 FY24	100.00%	98.86%		Over the first quarter of the 2023-2024 financial year the PIM team processed 263 jobs; (178 Compliance checks & 85 PIMs) at an average of 8 days. Over this period 91% of jobs were granted within 15 days, with just 3 jobs granted outside 20 working days. Comparatively speaking, over the same period in 2022 the team issued 237 jobs at an average of 10 days, with 7 being granted outside 20 working days.
Audit 25% of premises for building warrants of fitness annually. This equates to 100 buildings this financial year.	Annual Target: 25				
	Q1 FY24	35	35		Over the 2023-2024 financial year the Building Compliance team need to audit 100 building warrant of fitnesses (BWOFS) to achieve the MBIE recommendation of 25% of BWOFS being audited annually. Over the first quarter the senior compliance officer completed 35 audits, of which 13 or 38% failed their audits. With 25% of the financial year complete, we have audited 35% of the audits.
Audit pool barriers every 3 years.	Annual Target: 100				
	Q1 FY24	0	0		The team do not typically carry out swimming pool inspections during the 1st quarter of the financial year. Over the remainder of the financial year the team will need to complete around 280 inspections of pool barriers and these inspections are slated to commence in earnest in January 2024. The Building Compliance team are responsible for managing this aspect of work and to this end an additional compliance officer is currently being sought to assist with this work.

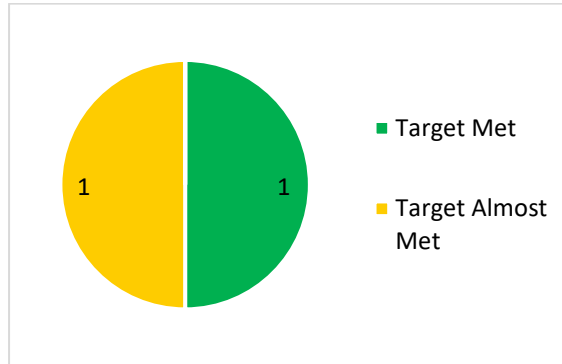
Activity – COMMUNITY DEVELOPMENT

KPI	Period	Period Result	YTD Result	Status	Comments
Facilitation and support for collaborative networks that address issues related to health and wellbeing.	Annual Target: 4 per quarter				
	Q1 FY24	6	6		- Led 2 x LOCAL COMMUNITY NETWORKING FORUMS, held in Kaiapoi and Oxford. Attendance the community, social, education and faith sectors - typically 20 - 30 at each. - Bimonthly SOCIAL SERVICES WAIMAKARIRI (SSW) meeting, held in August. Community Team Manager is also on management committee for this network. - Facilitated bimonthly WAIMAKARIRI HEALTH ADVISORY GROUP (WHAG) meeting in July and August (June meeting delayed until July, given some key apologies). Facilitated WAIMAKARIRI ACCESS GROUP meetings in July, August and September. - Facilitated July, August and September YOUTH COUNCIL meetings.
Facilitation of and support for community information opportunities.	Annual Target: 4 per quarter				
	Q1 FY24	5	5		Facebook pages (Combined following of over 6,400, - Waimakariri Community - Waimakariri Youth Council - WaiYouth - WaiLife Suicide Prevention Action Group - GLOW Migrants Group -Community information is also disseminated via a range of online, digital and paper-based means: - Community Section of the Council website: https://www.waimakariri.govt.nz/community - Chatter Newsletter (Distribution of over 4,000, electronically and via paper copy) - WaiYouth and Youth Council Instagram pages. (Combined following of over 600) - Information on the Council's Community Notices page and Council screens - Articles in 'The News', local newspaper -Welcome Bags continue to be distributed via developers, real estate agents, schools, libraries and service centres.

KPI	Period	Period Result	YTD Result	Status	Comments
Support groups that connect and empower local residents.	Annual Target: 6 per quarter				
	Q1 FY24	6	6		- Supported and promoted the GLOBAL LOCALS of WAIMAKARIRI social group get-togethers - Facilitated the quarterly MIGRANTS STEERING GROUP meeting in August.- Sustained active involvement in NEXT STEPS website development project. - Continued support for the "BIKE PROJECT" - Supported the KAIAPOI COMMUNITY HUB TRUST toward the establishment of a Community Hub to engage educate and empower local residents. - Facilitated the Waimakariri AGE-FRIENDLY ADVISORY GROUP April, May and June meetings. - The Community Team manager plays an active role in Council's HOUSING WORKING GROUP and co-facilitating the community-led Social and Transitional Housing steering group.
Active involvement in networks that address community safety.	Annual Target: 4 per quarter				
	Q1 FY24	4	4		As part of business as usual, continued to facilitate: - VIOLENCE FREE NORTH CANTERBURY STEERING GROUP - WAILIFE SUICIDE PREVENTION STEERING GROUP- WAIMAKARIRI ALCOHOL AND DRUG HARM STEERING GROUP- SAFE COMMUNITY FOUNDATION NATIONAL NETWORK - Community Team Manager is involved in a Steering Group looking to progress more community-based governance for the NZ model.

Property Management

Key Performance Indicators - Summary

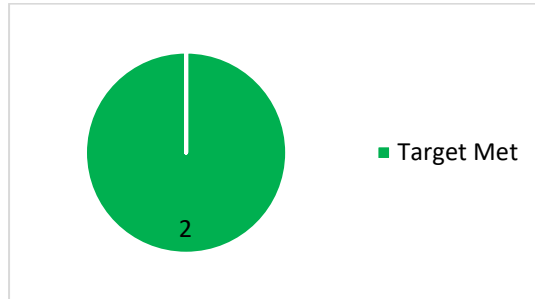


Activity – PROPERTY MANAGEMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of occupancy per annum.	Annual Target: 97.00%				
	Q1 FY24	92.95%	92.95%	●	Tyler Courts Rangiora x 6 some vacancies since Feb 23, Meyer PI Oxford x 4 some vacancies since April. These delays, some due to Councils internal processing requirements/supply/resourcing and not having the ability to re tenant due to regulation constraints have all attributed to this result
The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	Annual Target: 100.00%				
	Q1 FY24	100.00%	100.00%	●	44 Requests Received this quarter (1 June - 30 Sept 2023), 6 of these requests were H & S related. All 6 H & S requests were responded to within KPI time frame.

Earthquake Recovery and Regeneration

Key Performance Indicators - Summary

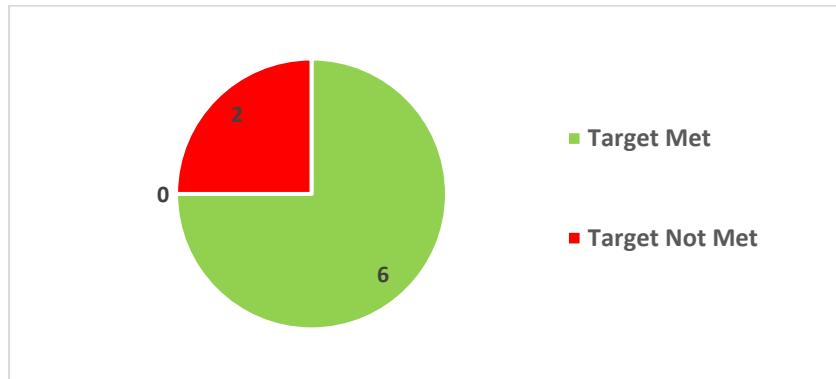


Activity – EARTHQUAKE RECOVERY AND REGENERATION

KPI	Period	Period Result	YTD Result	Status	Comments
Implementation of the Red Zone Regeneration Plan: Recreation and Ecological Linkages.	Annual Target: Achieved				
	Q1 FY24	Achieved	Achieved	●	Design currently commencing on The Oaks linkage, and Courtenay linkage - build in next calendar year
Implementation of the Red Zone Regeneration Plan: Heritage and Mahinga Kai.	Annual Target: Achieved				
	Q1 FY24	Achieved	Achieved	●	Stage III design works underway - now led by TKoTT. Sol approved and budget transferred for 23/24.



Council Controlled Organisations

Key Performance Indicators - Summary






Activity – TE KŌHAKA O TŪHAITARA TRUST

KPI	Period	Period Result	YTD Result	Status	Comments
Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Annual Target: 5				
	Q1 FY24	2	2.00	●	We have continued to establish new Biota Nodes during late winter and early spring. New sites are established off Gladstone Road and South of Woodend Beach.



KPI	Period	Period Result	YTD Result	Status	Comments
Maintaining functional trails per year to provide walking, cycling and horse-riding recreational experiences.	Annual Target: 25				
	Q1 FY24	25	25		Despite high water levels around the ECMA we have maintained the track network. Including the upgrading of the 10.5km Pegasus Trail to a Grade 2 Gold Standard which will be completed early next quarter.
Develop and implement environmental education modules through engaging learning institutions.	Annual Target: 5				
	Q1 FY24	5	5.00		We are engaging more education groups in this reporting period alone we have worked with, Pegasus School, Kaiapoi North School, St Joseph's Rangiora, Home schoolers, University of Canterbury and Christ College.

Activity – ENTERPRISE NORTH CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Number of businesses assessed for training and coaching needs.	Annual Target: 62				
	Q1 FY24	24	24.00		24 full capability assessments completed this quarter. Well on track to meet targets.
Assessment by New Zealand Trade and Enterprise of ENC services through annual customer survey.	Annual Target: 60.00%				
	FY23	64%	64%		Target met at 64%. The RBP provider no longer provide a Net Promoter score broken down to sub-contractor so we can only take the score for Canterbury overall. This is considered a very good result, but not quite 70% which is considered an excellent result.

KPI	Period	Period Result	YTD Result	Status	Comments
Business seminars and workshops delivered.	Annual Target: 20				
	Q1 FY24	0	0.00		There were no Business Seminars and Workshops completed this quarter We have 4 underway in October and will start planning next year's training options once the business awards have concluded. Unlikely to hit target this year as people tend to not take on training in difficult economic times.

Activity – TRANSWASTE CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Annual Target: 0				
	Q1 FY24	1	1.00		1 non-compliance. Following a severe rain event in July there was an exceedance of the leachate level limit in the landfill sump. TCL is working with ECAN to investigate the cause and assess the response. There has been no adverse environmental impact resulting from this event.
The percentage of landfill available to waste transporters during normal annual transport access hours.	Annual Target: 99.00%				
	Q1 FY24	100.00%	100.00%		100% availability of normal annual transport access hours.

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION****FILE NO and TRIM NO:** FIN-06-02/ 231102175227**REPORT TO:** AUDIT AND RISK COMMITTEE**DATE OF MEETING:** 14th November 2023**AUTHOR(S):**
Don Young, Senior Engineering Advisor
Gerard Cleary, General Manager Utilities and Roading
Chris Brown, General Manager Community and Recreation**SUBJECT:** 2023/24 Capital Works September Quarterly Report**ENDORSED BY:**
(for Reports to Council,
Committees or Boards)
General Manager
Chief Executive**1. SUMMARY**

- 1.1. This report is to advise the Committee about progress of the delivery of the 23/24 Capital Works programme.
- 1.2. The programme is well advanced with most of the projects agreed, allocated to a resource and actively progressing. As a result, the predicted spend at the end of the year is 93.9% of budget. However, there are a significant number of projects at risk, which staff will be working on to turn around. A better reflection of the success of this will be available at the end of the December quarter.
- 1.3. The exceptions are shown in the detailed sections below and the attached spreadsheets. Note, Project Managers and Asset Managers have been encouraged to be more realistic in their predictions this year, which means that the at-risk percentage is higher than in other years.

Department	Full Year Revised Budget	Actual Spend YTD	% Complete	Predicted Spend as at end FY	Predicted % Completed
Drainage	\$8.27 M	\$2.14 M	25.9%	\$8.05 M	97.4%
Earthquake Recovery	\$4.48 M	\$0.88 M	19.6%	\$2.49 M	55.6%
Recreation	\$18.11 M	\$5.64 M	31.1%	\$19.95 M	110.2%
Roading	\$24.74 M	\$2.86 M	11.6%	\$18.91 M	101.8%
Shovel Ready	\$6.44 M	\$2.17 M	33.7%	\$2.21 M	34.3%
Solid Waste	\$1.28 M	\$0.11 M	8.3%	\$0.72 M	56.3%
Wastewater	\$6.45 M	\$1.12 M	17.4%	\$6.21 M	96.4%
Water Supply	\$16.21 M	\$2.48 M	15.3%	\$15.86 M	97.9%
Grand Total	\$85.98 M	\$17.40 M	20.2%	\$74.41 M	86.5%

Table 1 – Actual and Predicted spend, against budget*Note this table does not include all capital works carried out by the Council, but only the capital projects on the above units.*

- 1.4. In total, the Council has 355 projects in the tracking spreadsheets worth a total budget of \$85.98million. Of these 46 are complete, 211 are on track, 52 are at risk, 28 are delayed. Therefore a total of 327 projects are predicted to be completed.
- 1.5. As seen in the table below, the programme is 6.7% complete and 44.7% on track. A further 22.9% is predicted to be completed but is at risk, and a further 25.7% is predicted to be delayed.

\$million	Complete	On track	At Risk	Delayed	Total
Drainage	\$0.78 M	\$3.73M	\$3.20M	\$0.56M	\$8.27M
E/Q	\$0M	\$1.80M	\$0.36M	\$2.32M	\$4.48M
Recreation	\$0.13M	\$6.63M	\$11.18M	\$0.18M	\$18.11M
Roading	\$0.20M	\$13.2M	\$3.57M	\$7.70M	\$24.74M
Shovel Ready	\$4.59M	\$1.85M	\$0.0M	\$0.0M	\$6.44M
Solid waste	\$0.01M	\$0.3M	\$0.01M	\$0.92M	\$1.28M
Wastewater	\$0.02M	\$4.02M	\$0.74M	\$1.67M	\$6.45M
Water	\$0.05M	\$6.74M	\$0.67M	\$8.74M	\$16.21M
TOTAL	\$5.78M	\$38.38M	\$19.73M	\$22.09M	\$85.98M
% of budget	6.7%	44.7%	22.9%	25.7%	100.0%

Table 2 – Predicted status of projects (by value) at year end

- 1.6. Therefore, it is currently predicted that the programme will be between 51.4% completed (if all at risk projects are not completed) and 74.3% (if all at-risk projects are completed).
- 1.7. The General Managers of the Utilities and Roothing, and Community and Recreation departments are both setting up regular specific meetings to focus on improving the chances of the projects that are currently predicted to be at-risk and delayed, being completed.

Attachments:

- i. Attachment 1 Roothing project summary September quarter 22/23 – 231102175913
- ii. Attachment 2 Roothing project overview September quarter 22/23 - 231102175914
- iii. Attachment 3 Drainage project summary September quarter 22/23 - 231102175915
- iv. Attachment 4 Drainage project overview September quarter 22/23 - 231102175916
- v. Attachment 5 Water project summary September quarter 22/23 – 231102175917
- vi. Attachment 6 Water project overview September quarter 22/23 - 231102175918
- vii. Attachment 7 Wastewater project September quarter 22/23 - 231102175919
- viii. Attachment 8 Wastewater project overview September quarter 22/23 - 231102175920
- ix. Attachment 9 Solid Waste project summary September quarter 22/23 - 231102175921
- x. Attachment 10 Solid Waste project overview September quarter 22/23 - 231102175922
- xi. Attachment 11 Recreation project summary September quarter 22/23 - 231102175923
- xii. Attachment 12 Recreation project overview September quarter 22/23 - 231102175924
- xiii. Attachment 13 EQ Recovery project summary September quarter 22/23 - 231102175925
- xiv. Attachment 14 EQ Recovery project overview September quarter 22/23 - 231102175926
- xv. Attachment 15 Shovel ready project summary September quarter 22/23 - 231102175927
- xvi. Attachment 16 Shovel ready project overview September quarter 22/23 - 231102175928

2. **RECOMMENDATION**

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 231102175227.
- (b) **Notes** the actual and predicted achievement across all tracked capital expenditure.

- (c) **Notes** that of the \$85.98million total capital spend, \$17.4million (20%) has been completed and \$74.41million (86%) is predicted to be completed (subject to weather and other matters outside our control).
- (d) **Notes** that initial progress towards achieving the 23/24 capital works programme has been good with most projects allocated, with activity well underway. However, there are a number of projects either delayed or at risk, as reported elsewhere, and these will be closely monitored by staff to seek opportunities for improvement.

3. **ROADS AND FOOTPATHS**

3.1. Budget

- 3.1.1. The total budget for this year is \$24.74 million. For the year \$2.86 million has been spent (12%). The final forecast expenditure is \$18.91million (76%).

3.2. Carry-overs

- 3.2.1. The planned carryover of both budget and expenditure was \$0.22million. The predicted carryover of budget is now \$7.81million budget (with a further \$0million at risk) and expenditure is \$1.01million.

3.3. Projects

- 3.3.1. There are 93 projects being tracked.
- 3.3.2. Of these, 1% by value are complete and 53% on track, 14% at risk and 31% delayed.
- 3.3.3. The at-risk projects include MUBA projects (external), Old Waimak bridge (external), Woodend East ODP (external), Ravenswood ODP (bigger picture), North South collector road (external), Town Centre and Keir St (resourcing)
- 3.3.4. The delayed projects are several Transport Choices projects (funding), Cenotaph Corner and Townsend culvert (complexity).

3.4. Summary

- 3.4.1. There are a number of projects in the Roads and Footpaths budget that are signalled at risk due to external parties or funding uncertainty. Council staff will continue to work on these but may be limited in their influence.

4. **STORMWATER DRAINAGE**

4.1. Budget

- 4.1.1. The total budget for this year is \$8.27 million. For the year \$2.14 million has been spent (26%). The final forecast expenditure is \$8.05million (97%).

4.2. Carry-overs

- 4.2.1. The planned carryover of both budget and expenditure was \$0million. The predicted carryover of budget is now \$0.38million budget (with a further \$0million at risk) and expenditure is \$0million.

4.3. Projects

- 4.3.1. There are 58 projects being tracked.
- 4.3.2. Of these, 9% by value are complete and 45% on track, 39% at risk and 7% delayed.

4.3.3. The at risk projects are Land purchase Pond 5 (external), minor projects (complexity), Lineside Rd (Mainpower coordination), Southern cross pipeline (external), East Woodend pond (consents), Schol Rd (property owner negotiations), Box drain (engagement), Swindells (resourcing).

4.3.4. The project continues to be delayed is Mill Rd SMA (ECan consenting issues).

4.3.5. Staff are continuing to pursue each of these at risk projects to try to achieve completion.

4.4. Summary

4.4.1. The Drainage budget has several At Risk projects, but the staff will be working to ensure that these projects are also achieved.

5. WATER SUPPLY

5.1. Budget

5.1.1. The total budget for this year is \$16.21 million. For the year \$2.48 million has been spent (15%). The final forecast expenditure is \$15.86million (98%).

5.2. Carry-overs

5.2.1. The planned carryover of both budget and expenditure was \$0.14million. The predicted carryover of budget is now \$0.12million budget (with a further \$0.07million at risk) and expenditure is \$0million.

5.3. Projects

5.3.1. There are 58 projects being tracked.

5.3.2. Of these, 0% by value are complete and 42% on track, 4% at risk and 54% delayed.

5.3.3. The at-risk projects are Mertons/Priors (external), and East Belt booster main (external)

5.3.4. The delayed projects are the UV projects. While these are being well advanced, they are projected to be complete in August (therefore delayed). Staff are working with the contractor to look at options to compress the programme.

5.4. Summary

5.4.1. The Water budget is largely predicted to be completed in terms of budget spent, but due to the current programme for the UVs, they are all signalled as delayed. It may be that some of the schemes will be completed in time, in which case this will reduce.

6. WASTEWATER

6.1. Budget

6.1.1. The total budget for this year is \$6.45 million. For the year \$1.12 million has been spent (17%). The final forecast expenditure is \$6.21million (96%).

6.2. Carry-overs

6.2.1. The planned carryover of both budget and expenditure was \$0.09million. The predicted carryover of budget is now \$0.35million budget (with a further \$0.05million at risk) and expenditure is \$0.3million.

6.3. Projects

- 6.3.1. There are 34 projects being tracked.
- 6.3.2. Of these, 0% by value are complete and 62% on track, 11% at risk and 26% delayed.
- 6.3.3. The at-risk projects are Church St sewer (resourcing), Merton/Priors (external), and Townsend (external).
- 6.3.4. The delayed projects are the Septage facility (consents), Rangiora and Kaiapoi WWTP Headworks (complexity).
- 6.3.5. The at risk projects are being actively worked on. The delayed projects will be reported back to council as decisions are required.

6.4. Summary

- 6.4.1. The Wastewater budget is signalled to be largely delivered in terms of the amount of expenditure, but we are signalling that a number of projects will not be fully completed.

7. **REFUSE AND RECYCLING**

7.1. Budget

- 7.1.1. The total budget for this year is \$1.28 million. For the year \$0.11 million has been spent (8%). The final forecast expenditure is \$0.72million (56%).

7.2. Carry-overs

- 7.2.1. The planned carryover of both budget and expenditure was \$0.02million. The predicted carryover of budget is now \$0.93million budget (with a further \$0million at risk) and expenditure is \$0.72million.

7.3. Projects

- 7.3.1. There are 17 projects being tracked.
- 7.3.2. Of these, 1% by value are complete and 27% on track, 1% at risk and 72% delayed.
- 7.3.3. At risk project is the site storage building (uncertainty).
- 7.3.4. The delayed projects have all been put on hold while the optioneering, and concept design at Southbrook RRC are progressing.

7.4. Summary

- 7.4.1. The Solid Waste budget is relatively small but is largely signalled as delayed. Most of the budget is linked to upgrades at Southbrook RRP, and while investigation and design process is progressing, the works are on hold.

8. **RECREATION**

8.1. Budget

- 8.1.1. The total budget for this year is \$18.11 million. For the year \$5.64 million has been spent (31%). The final forecast expenditure is \$19.95million (110%).

8.2. Carry-overs

8.2.1. The planned carryover of both budget and expenditure was \$0million. The predicted carryover of budget is now \$0.15million budget (with a further \$0million at risk) and expenditure is \$0.15million.

8.3. Projects

8.3.1. There are 70 projects being tracked.

8.3.2. Of these, 1% by value are complete and 37% on track, 62% at risk and 1% delayed.

8.3.3. The projects identified as being at risk for this report are the Waikuku camp works (complexity), Land purchase (complexity), Sports facility (complexity), play equipment (resourcing), future sports ground complexity), Arohata te awa (complexity), Muba (external), skateboard facility (complexity), Kippenberger devel (resourcing).

8.3.4. The delayed projects include Cobb cottage (complexity), Askeaton (consents).

8.4. Summary

8.4.1. The Recreation area is looking to be about mostly delivered from a financial perspective, but there are a number of large projects that are at risk. Staff are continuing to pursue these regularly.

9. **EARTHQUAKE RECOVERY AND REGENERATION**

9.1. Budget

9.1.1. The total budget for this year is \$4.48 million. For the year \$0.88 million has been spent (20%). The final forecast expenditure is \$2.49million (56%).

9.2. Carry-overs

9.2.1. The planned carryover of both budget and expenditure was \$0million. The predicted carryover of budget is now \$2.22million budget (with a further \$0million at risk) and expenditure is \$0.1million.

9.3. Projects

9.3.1. There are 18 projects being tracked.

9.3.2. Of these, 0% by value are complete and 40% on track, 8% at risk and 52% delayed.

9.3.3. The at-risk projects are the, Kaiapoi wharf pontoon (multiple issues), Food Forest (uncertainty), and Car and boat parking (uncertainty).

9.3.4. The delayed projects are Williams St bridge (complexity), Kaiapoi town centre (complexities), Feldwick SMA (linkage to other decisions) Kaiapoi River Banks (complexity), Murphy Park (complexity).

9.4. Summary

9.4.1. The Earthquake Recovery and Regeneration is predicted to be significantly under-delivered. These delays are a result of a number of factors; external influence on the project, internal resourcing for delivery of these projects. A large number of the projects are very complex and a taking additional time to resolve.

10. **SHOVEL READY**

10.1. Budget

10.1.1. The total budget for this year is \$6.44 million. For the year \$2.17 million has been spent (34%). The final forecast expenditure is \$2.21million (34%).

10.2. Carry-overs

10.2.1. The planned carryover of both budget and expenditure was \$0million. The predicted carryover of budget is now \$0million budget (with a further \$0million at risk) and expenditure is \$0million.

10.3. Projects

10.3.1. There are 7 projects being tracked.

10.3.2. Of these, 71% by value are complete and 29% on track, 0% at risk and 0% delayed.

10.4. Summary

10.4.1. The Shovel Ready budget is largely completed with just tidying up matters. The budgets will be resolved as Mcintosh drain had budget carried over but not expenditure.

Implications for Community Wellbeing

There are implications on community wellbeing by the issues and options that are the subject matter of this report. Most of the delayed works are intended to directly benefit the community.

10.5. The Management Team has reviewed this report and support the recommendations.

11. **COMMUNITY VIEWS**

11.1. **Mana whenua**

Te Ngāi Tūāhuriri hapū are likely to be affected by, or have an interest in the subject matter of this report. They have a wide ranging interest in much of the Council's work. Any delays that specifically affect them will need to be discussed at the appropriate forum.

11.2. **Groups and Organisations**

There are groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

Each of the delayed projects is likely to influence a particular community or group, and so any changes in timeframe will require good consultation and careful management.

11.3. **Wider Community**

The wider community is likely to be affected by, or to have an interest in the subject matter of this report.

Each of the delayed projects is likely to influence a particular community or group, and so any changes in timeframe will require good consultation and careful management.

12. OTHER IMPLICATIONS AND RISK MANAGEMENT

12.1. Financial Implications

There are financial implications of the decisions signaled in by this report.

However where there are financial impacts that differ from the Annual Plan, these will be presented and discussed in the Annual Plan documentation.

12.2. Sustainability and Climate Change Impacts

The recommendations in this report do have sustainability and/or climate change impacts. The projects being reported on have a range of effects on both sustainability and climate change, and any delays will impact on the Council's ability to achieve its intended outcomes in the agreed timeframes.

12.3. Risk Management

There are risks arising from the adoption/implementation of the recommendations in this report.

Risk is associated with the delay of projects with the main consequences being:

- Necessary work not being completed could result in not achieving levels of service.
- Price fluctuations due to the current economic environment.
- Earthquake recovery – availability and amount of government funding and insurance recoveries for some assets.
- Further costs which may be incurred in future earthquakes e.g. Council self-insures bridges in conjunction with NZTA funding.
- Risk of delays of work that is intended to mitigate the effects of an event, where the event occurs in the meantime.
- Risk of delays of work to deal with growth that undue effects are created if the growth still occurs.
- Risk of a negative effect on reputation and perception.

12.4. Health and Safety

There are health and safety risks arising from the adoption/implementation of the recommendations in this report.

Contracts and work undertaken have been subject to the Councils Procurement and Contract Management Policy and contain minimum requirements, expectations and controls to ensure the Health and Safety Act is being meet.

13. CONTEXT

13.1. Consistency with Policy

This matter is not a matter of significance in terms of the Council's Significance and Engagement Policy.

13.2. Authorising Legislation

The Local Government Act applies.

13.3. Consistency with Community Outcomes

The Council's community outcomes are relevant to the actions arising from recommendations in this report.

In particular that

Transport is accessible, convenient, reliable and sustainable

Core Utilities are provided in a timely and sustainable manner

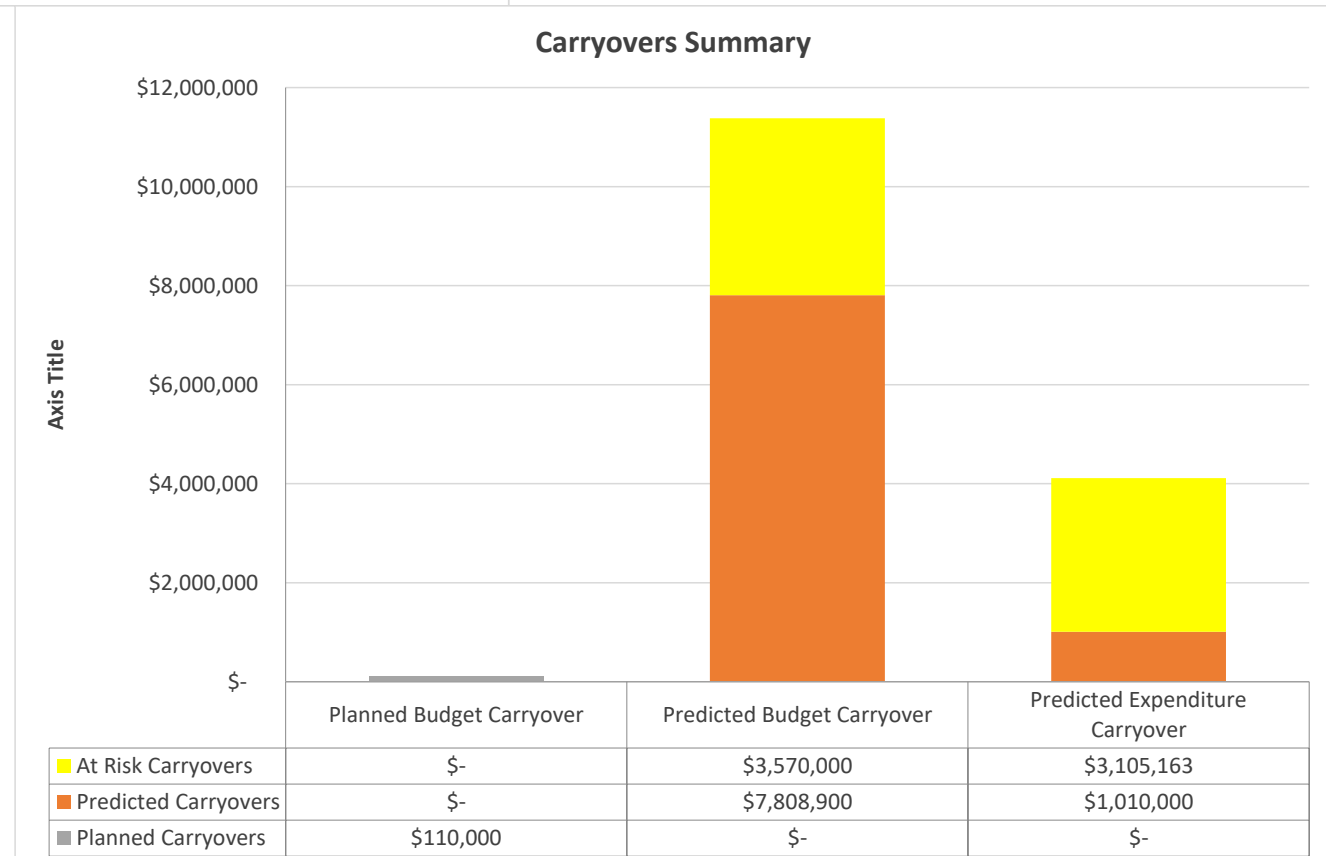
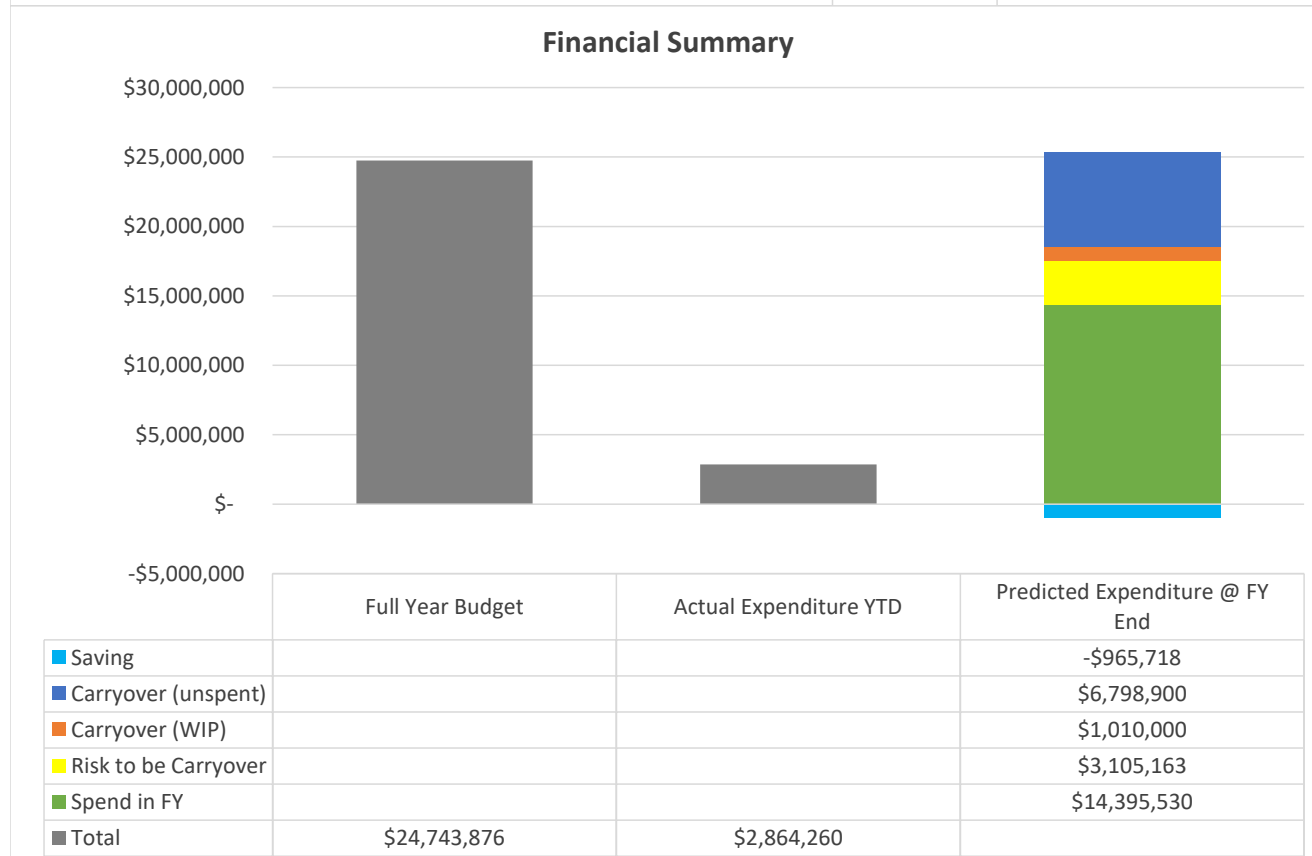
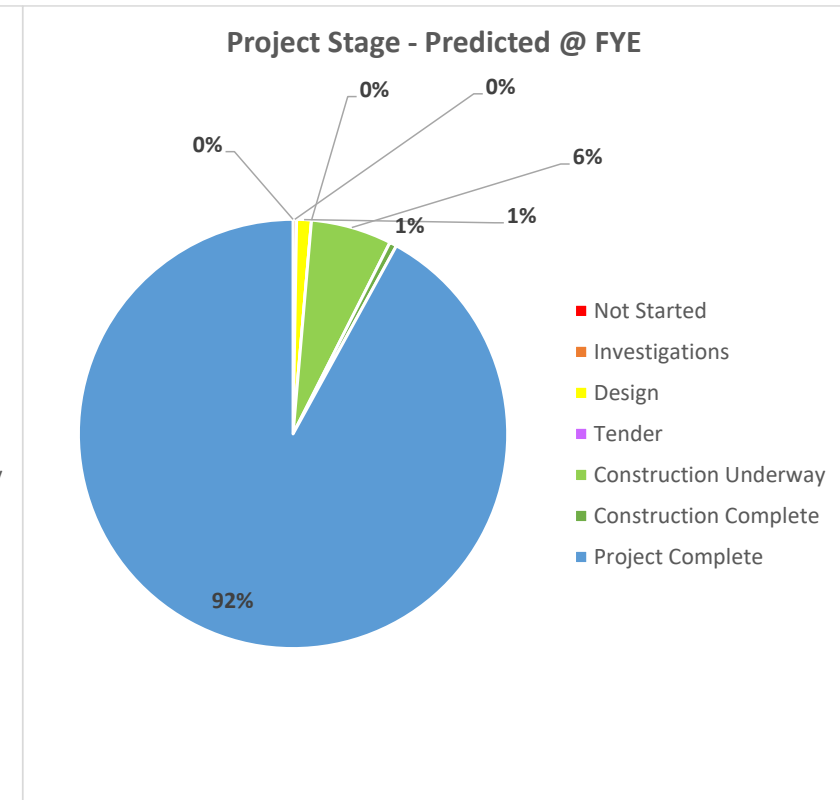
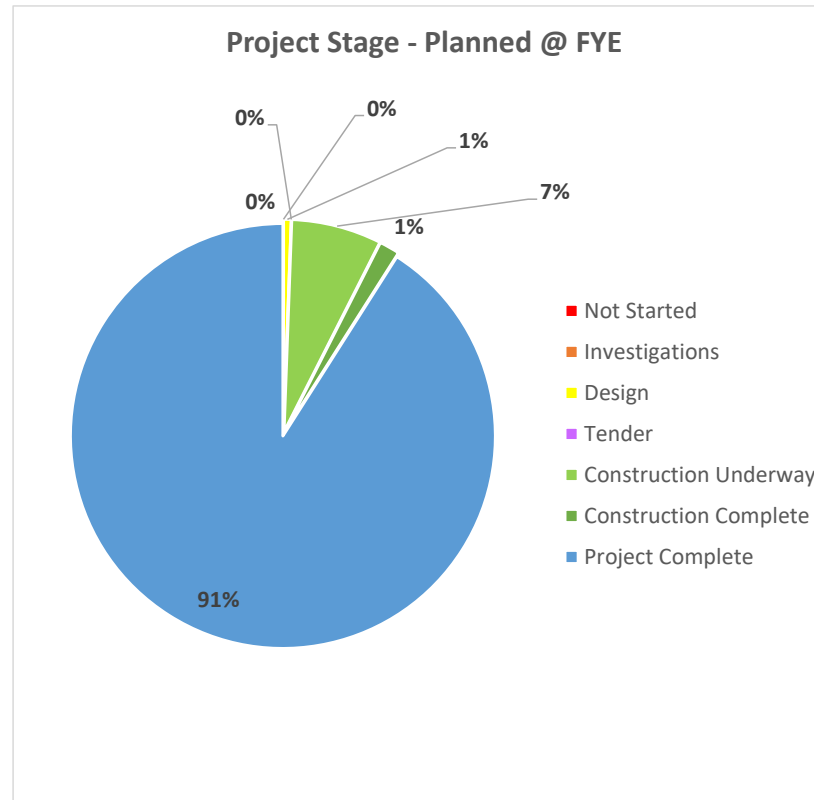
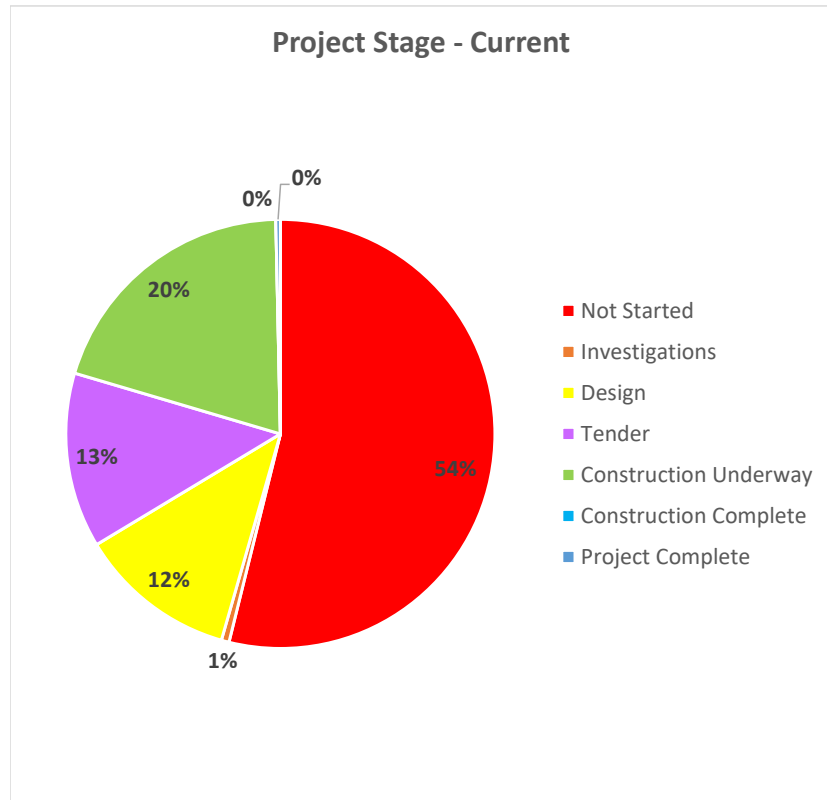
Public spaces and facilities are plentiful, accessible and high quality,

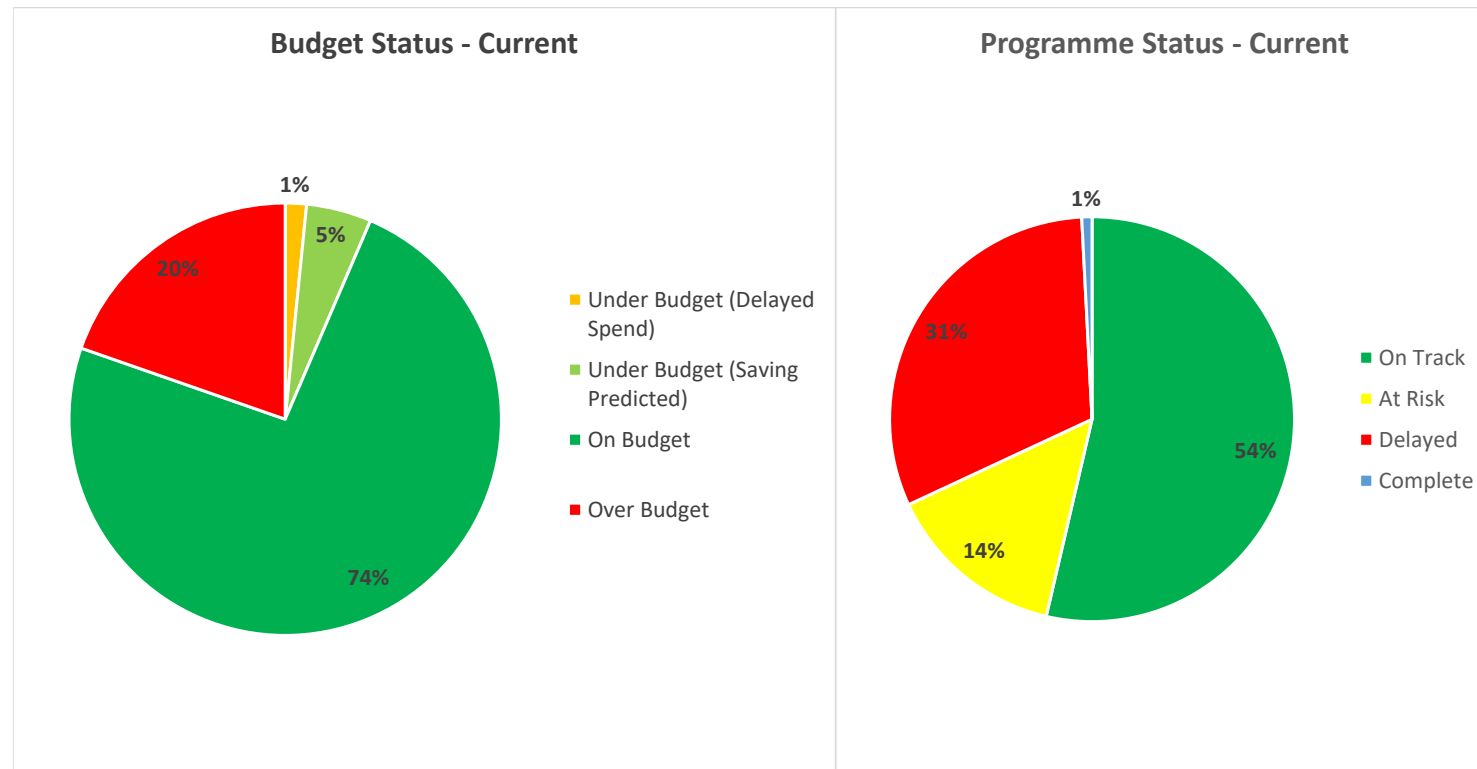
13.4. Authorising Delegations

The Audit and Risk Committee have delegation to monitor the performance of the Council in delivering its programme, and take steps as it sees appropriate.

Roading Capital Works Programme - 2023-2024 Financial Year - October 2023 Quarter

SUMMARY





DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g. due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
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Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
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Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Account Number	Who Controls the timing	Project Parent	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Predicted Budget Status at FYE - Current	Comments
100180	Council	Drainage Renewals - K & C	On Track	\$ 0	\$ 15,567	\$ 15,567	Over Budget	Project split into child accounts. Expenditure against code to date is roading professional fees, and is to be journalled to PJ100751
100181	Council	Routine Resealing and Resurfacing	On Track	\$ 1,972,775	\$ 32,940	\$ 1,972,775	On Budget	Completed by Corde through the district maintenance contract
100182	Council	Resurfacing - Thin Asphaltic	On Track	\$ 273,795	\$ 18,844	\$ 273,795	On Budget	Completed by Corde through the district maintenance contract
100183	Council	Signs Renewal	On Track	\$ 378,674	\$ 77,836	\$ 378,674	On Budget	Completed by Corde through the district maintenance contract
100184	Council	Lighting replacement	On Track	\$ 199,331	\$ 52,952	\$ 204,341	On Budget	Included within the Street Light Maintenance Contract, Power Jointing Ltd.
100185	Council	Minor Improvements	On Track	\$ 755,075	\$ 23,786	\$ 740,194	On Budget	Completed by various contractors. Excludes fees. Some projects split out further with child PJ codes.
100337	Council	LED replacement	On Track	\$ 40,349	\$ -	\$ 40,350	On Budget	Included within the Street Light Maintenance Contract, Power Jointing Ltd.
100362	Council	Drainage Renewals - Culverts	On Track	\$ 175,809	\$ 34,103	\$ 175,809	On Budget	Completed by Corde through the district maintenance contract. Refer trim 230822128921 for programme of works, now confirmed by Roading team
100751	Council	Professional fees	On Track	\$ 87,936	\$ 12,538	\$ 90,000	On Budget	PDU fees associated with Kerb & Channel Renewal Programme. Roading fees to journal into this code
101232	Council	Footpath Reconstruction	On Track	\$ 481,481	\$ 469	\$ 481,481	On Budget	Completed by Corde through the district maintenance contract.
101771	Council	Bridge Component Replacement	Complete	\$ 118,763	\$ 23,138	\$ 23,138	Under Budget (Saving Predicted)	budget figure is inaccurate. No further works planned at this stage
101772	Council	Bridges & Structures Renewals	Complete	\$ 79,900	\$ -	\$ 0	Under Budget (Saving Predicted)	budget figure is inaccurate. No budget available. No further works planned
100359	Others	Town area developments	On Track	\$ 20,000	\$ 631	\$ 20,000	On Budget	Progressing well. Report to go to Council in feb for design approval.
100747	Others	Land Purchases - Improved LoS	On Track	\$ 149,700	\$ -	\$ 149,700	On Budget	to be spent as land purchases for designations progress. 15 Townsend Rd, and Barwells Rd
101783	Community	Support for MUBA	At Risk	\$ 12,500	\$ -	\$ 10,000	On Budget	MOU agreement signed off. Revised design to be confirmed by Chistmas.
101875	Others	Old Waimakariri Bridge Handrail Replacement	At Risk	\$ 92,500	\$ -	\$ 50,000	Under Budget (Saving Predicted)	Managed by CCC. Timeframe unknown
101876	Council	Cenotaph Corner	Delayed	\$ 262,500	\$ 31,976	\$ 50,000	Under Budget (Delayed Spend)	Project currently on hold following RACB meeting to decline proposed works. Budget to be pushed to next year when project will be reassessed
100187	Council	Gravel Pit Development	On Track	\$ 12,340	\$ 10,448	\$ 12,340	On Budget	Bank stablisation and fence repairs.
100361	Others	Council Performed Work	On Track	\$ 360,469	\$ 229,660	\$ 360,469	On Budget	Ref Trim 190809111660 for full list of sites
100364	Others	Direct Payments to Developers	On Track	\$ 1,158,608	\$ 527,678	\$ 1,158,608	On Budget	Ref Trim 190809111660 for full list of sites
100770	Council	Woodend East ODP	At Risk	\$ 200,000	\$ -	\$ 200,000	On Budget	Allowance dependant on developers. Low likelihood of proceeding this year
101781	Others	Support for MUBA	At Risk	\$ 37,500	\$ -	\$ 10,000	Under Budget (Saving Predicted)	MOU agreement signed off. Revised design to be confirmed by Chistmas.
101883	Others	Kippenberger/MacPhail Roundabout	On Track	\$ 456,875	\$ 26,789	\$ 365,233	Under Budget (Saving Predicted)	Construction complete, awaiting final invoice in november or December
100192	Council	New Passenger Transport Infrs	On Track	\$ 125,000	\$ 1,575	\$ 116,000	On Budget	Real-time dispays ordered. Concrete slabs for future shelters in place
101101	Council	West Rangiora Route Improvement	On Track	\$ 85,000	\$ -	\$ 35,000	Under Budget (Saving Predicted)	To be completed in conjunction with reseal & landscaping costs
101229	Council	Walking and Cycling Strategy Implementation	Complete	\$ -	\$ 2,282	\$ 2,282	Over Budget	no budget - no t a project this year
101773	Others	Ravenswood Park and Ride	At Risk	\$ 400,000	\$ -	\$ 400,000	On Budget	Have commenced investigation of possible sites - risk that wont get full agreement on site and spend funds..
101877	Council	River Rd - Ashley to Enverton	On Track	\$ 700,000	\$ 61,987	\$ 700,000	On Budget	Detailed design complete. Delayed going to tender due to requiring a MainPower network design for the streetlighting.
101882	Others	Kippenberger/MacPhail Roundabout	On Track	\$ 559,750	\$ 74,660	\$ 463,565	On Budget	Construction complete, awaiting final invoice in November or December
101556	Others	Land Purchases - Growth	On Track	\$ 100,000	\$ 9,002	\$ 100,000	On Budget	to be spent as land purchases for designations progress. Parsonage Rd and Johns / Lehmans Rd
102047	Council	Integrated Transport Strategy	On Track	\$ 50,000	\$ -	\$ 19,450	Under Budget (Saving Predicted)	Consultation closed 1st October. Workshops to Council required for LTP bid, and Council to adopt in February. In conjunction with PJ102058. Budget to be updated to \$19,450
102058	Council	Integrated Transport Strategy	On Track	\$ 150,000	\$ 19,648	\$ 58,350	Under Budget (Saving Predicted)	Some final Ableys costs, and engagment costs for ITS. Budget to be updated to \$58,350

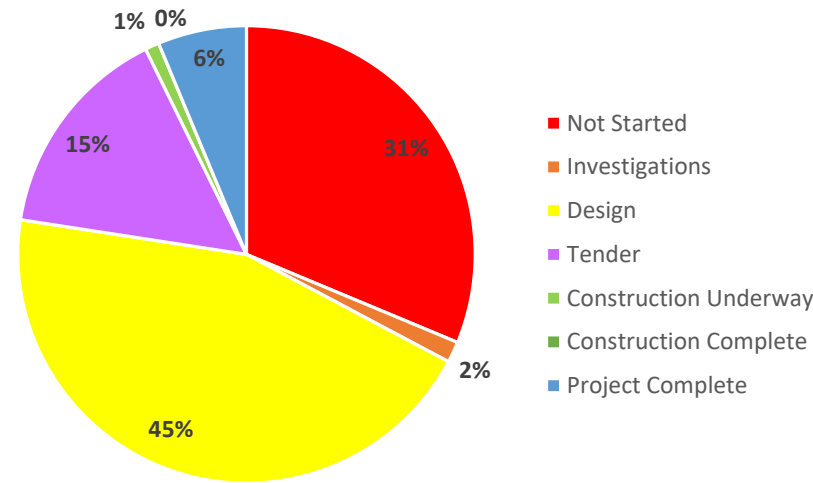
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100180	Council	Drainage Renewals - K & C	On Track	\$ 0	\$ 15,567	\$ 15,567	Over Budget	Project split into child accounts. Expenditure against code to date is roading professional fees, and is to be journalled to PJ100751
102165	Council	Acceleration of the new footpath programme	Delayed	\$ -	\$ 4,212	\$ 200,000	Over Budget	Budget to be reallocated from 102127. New footpath construction associated with Transport Choices. Scheme Designs with Waka Kotahi for approval. NOTE FUNDING ON HOLD
102157	Council	Railway Rd / Torlesse St / Coronation St / Ellis Rd	Delayed	\$ -	\$ 91,095	\$ 200,000	Over Budget	KiwiRail have signed SFAIRP assessment confirming half-arm barriers are not required at existing level crossings. Report to Council on 7th November seeks approval of design. Transfer of budget required. NOTE FUNDING ON HOLD
102159	Council	Ashley St / Ivory St / Percival St - On-road Cycle Lane Gaps	Complete	\$ -	\$ 6,810	\$ 352	Over Budget	Project cancelled
102138	Council	Kaiapoi to Woodend Cycle Connection	Delayed	\$ 3,000,000	\$ 22,224	\$ 100,000	Under Budget (Delayed Spend)	Report to U&R seeking approval on 17th October. Also needs Waka Kotahi approval to occupy road corridor. NOTE FUNDING ON HOLD
102125	Council	School Safety Improvements	At Risk	\$ 690,000	\$ -	\$ 300,000	Under Budget (Saving Predicted)	Approval given to proceed to consultation before going to hearing. Unlikely to spend full budget
102126	Council	Southbrook Schools Travel Plan Implementation	On Track	\$ 150,000	\$ -	\$ 150,000	On Budget	Budget to be reallocated to PJ102164
102127	Council	New Footpaths - Major Towns	Delayed	\$ 600,000	\$ 9,148	\$ 600,000	On Budget	Budget to be reallocated to PJ102165, expenditure to be journalled. NOTE FUNDING ON HOLD
102130	Others	Waimakariri Gorge Bridge	On Track	\$ 735,000	\$ -	\$ 735,000	On Budget	Managed by Selwyn DC, physical works expected Feb - April 2023
102131	Council	Resurfacing	On Track	\$ 306,140	\$ -	\$ 306,140	On Budget	Completed by Corde through the district maintenance contract
102132	Council	Traffic Services Renewal	On Track	\$ 87,302	\$ -	\$ 87,302	On Budget	Completed by Corde through the district maintenance contract
102230	Council	Remetalling	On Track	\$ 72,121	\$ -	\$ 72,121	On Budget	Completed by Corde through the district maintenance contract
102231	Council	Pavement Rehabilitation	On Track	\$ 152,897	\$ -	\$ 152,897	On Budget	Completed by Corde through the district maintenance contract
102133	Others	North/South Collector Road	At Risk	\$ 1,500,000	\$ -	\$ 1,500,000	On Budget	Construction underway. Invoicing xpected upon completion expected April 2024
102137	Others	North/South Collector Road	At Risk	\$ 500,000	\$ -	\$ 500,000	On Budget	Construction underway. Invoicing xpected upon completion expected April 2024
102229	Council	Marsh Rd / Railway Rd Intersection	On Track	\$ 50,000	\$ -	\$ 50,000	On Budget	In conjunction with Transport Choices cyleway project 2, which is at risk
102164	Council	Southbrook Schools Traffic Caliming & Pedestrian Facilities	On Track	\$ -	\$ 5,156	\$ 86,000	Over Budget	Budget to be reallocated from 102126. Report seeking approval of design to go to RACB and U&R in October
101944	Council	Todds Rd Industrial Area - Daniel Smith Development	On Track	\$ -	\$ 11,057	\$ 11,057	Over Budget	Development almost complete, applying for 224
101969	Council	Feb 2022 Flood Event	Complete	\$ -	\$ 2,402	\$ 2,402	Over Budget	Late PDU fees for Butchers Rd. PD number now closed off
102073	Council	Main St Oxford Pedestrian Crossing	Complete	\$ -	\$ 5,443	\$ 5,443	Over Budget	Greenspace costs from previous year
100191	Others	Silverstream Collector Rd (Adderley-Island)	Complete	\$ -	\$ 64,581	\$ 64,581	Over Budget	Carried over expenditure for 3 waters / greenspace assets
102128	Council	Town Centre to North East	At Risk	\$ 112,500	\$ -	\$ 60,000	Under Budget (Saving Predicted)	In conjunction with Keir St connection
102129	Council	Keir St Rd Connection - Rangiora Town Centre Improvements	At Risk	\$ 25,000	\$ -	\$ 25,000	On Budget	Work yet to commence
101774	Council	Ohoka / Island Rd Implementation	On Track	\$ 1,200,000	\$ 61,662	\$ 1,300,000	Over Budget	Report approved in September seeling to bring budget forward. Detailed design underway. Confirm budget - should be \$1.35m?
101983	Council	Southbrook Rd Future Improvements	At Risk	\$ -	\$ 163	\$ 163	Over Budget	No reference group meetings have been held for several months due to insuffic ent resource to carry out resulting investigation works
102135	Council	Fernside/Todds Intersection	On Track	\$ 50,000	\$ 7,890	\$ 50,000	On Budget	Design only. Initial step to confirm property purchase requirements Report to be prepared seeking approval to commence property purchase negotiations. Report to Council 7th November
102156	Council	Woodend to Kaiapoi Cycleway (Williams St to Woodend Beach)	Complete	\$ -	\$ 74,478	\$ 74,478	Over Budget	Budget to be allocated from 102153
102158	Council	Woodend to Pegasus (SH1)	Complete	\$ -	\$ 27,779	\$ 27,779	Over Budget	Budget to be allocated from 102153
102160	Council	Wayfinding Signage	At Risk	\$ -	\$ 176	\$ 50,000	Over Budget	Budget to be allocated from 102153. NOTE FUNDING ON HOLD
102162	Council	Tram Rd (Mandeville to Swannanoa School Path) Swannanoa	On Track	\$ -	\$ 15,987	\$ 150,000	Over Budget	Contract awarded to Pidgeon Contracting. Funding confirmed and works scheduled for completion January 2024. Budget to be allocated from 102153
102163	Council	Mandeville Rd (McHughs Rd to Mandeville Sports Ground) Ohe	On Track	\$ -	\$ 6,920	\$ 50,000	Over Budget	Contract awarded to Pidgeon Contracting. Funding confirmed and works scheduled for completion January 2024. Budget to be allocated from 102153

Account Number	Who Controls the timing	Project Parent	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Predicted Budget Status at FYE - Current	Comments
100180	Council	Drainage Renewals - K & C	On Track	\$ 0	\$ 15,567	\$ 15,567	Over Budget	Project split into child accounts. Expenditure against code to date is roading professional fees, and is to be journalled to PJ100751
101506	Council	Land purchase 19 Cones Road	On Track	\$ -	\$ 100,104	\$ 100,104	Over Budget	Carried over from last year. Property purchase yet to finalise. Fence installed incorrectly, needs resurvey prior to settlement
101993	(blank)	Footpath Recon - Geddis St (Elizabeth St to No. 28)	Complete	\$ -	\$ 3,896	\$ 3,896	Over Budget	
101281	(blank)	Rangiora Park & Ride	Complete	\$ -	\$ 5,000	\$ 5,000	Over Budget	Journal completed. No expenditure on this project
101992	(blank)	Footpath Recon - Good St (Tyler St to Lovers Ln)	Complete	\$ 4,000	\$ -	\$ 4,000	On Budget	Was to have been Geddis St
102256	Council	Drainage Renewal - Ashley Street	On Track	\$ 65,000	\$ -	\$ 88,000	Over Budget	In conjunction with watermain renewal
102257	Council	Drainage Renewal - Palmer Street	On Track	\$ 160,000	\$ -	\$ 169,000	Over Budget	In conjunction with stormwater and water main renewal
102258	Council	Drainage Renewal - Edward Street	On Track	\$ 30,000	\$ -	\$ 44,000	Over Budget	In conjunction with new footpath
102259	Council	Drainage Renewal - Alfred Street	On Track	\$ 40,000	\$ -	\$ 52,000	Over Budget	
102260	Council	Footpath Renewal - Geddis Street	On Track	\$ 100,000	\$ -	\$ 215,700	Over Budget	
102261	Council	Footpath Renewal- Ashley Street	On Track	\$ 25,000	\$ -	\$ 69,000	Over Budget	In conjunction with water main renewal
102262	Council	Footpath Renewal -Palmer Street	On Track	\$ 42,000	\$ -	\$ 153,000	Over Budget	In conjunction with stormwater and water main renewal
102263	Council	Footpath Renewal - Edward Street	On Track	\$ 8,000	\$ -	\$ 8,000	On Budget	
102264	Council	Footpath Renewal - Alfred Street	On Track	\$ 24,000	\$ -	\$ 27,000	Over Budget	
101725	(blank)	Williams St Cycleway (Main North Rd to Vickery)	Complete	\$ -	\$ 14	\$ 14	Over Budget	PDU fees incorrectly coded. PDU number now closed off
101651	(blank)	Footpath Recon - Otaki St (No. 94 - Adderley Tce)	Complete	\$ -	\$ 9,158	\$ 9,158	Over Budget	Incorrectly coded. Journal requested
102012	(blank)	Mulcocks Rd Right Turn Bay	Complete	\$ -	\$ 42,474	\$ 42,474	Over Budget	Carry-over budget to come. No further costs expected
102265	Council	Footpath Renewal - Professional Fees	On Track	\$ 14,000	\$ -	\$ 14,000	On Budget	PDU fees associated with footpath renewals in conjunction with K&C renewals
100178	Council	Remetalling	On Track	\$ 515,101	\$ 495,928	\$ 515,101	On Budget	Completed by Corde through the district maintenance contract
100179	Council	Pavement Rehabilitation	On Track	\$ 1,092,785	\$ 37,453	\$ 1,092,785	On Budget	Completed by Corde through the district maintenance contract
102013	Council	Townsend Rd Culvert	Delayed	\$ 400,000	\$ 14,639	\$ 100,000	Under Budget (Delayed Spend)	WSP completing WaterMain Design, and testing of existing structure. Price is for design and enabling works only
102136	Council	28 Roundabout Installation at Bradleys/McHughs/Tram Rd Inter	On Track	\$ 60,000	\$ 3,013	\$ 60,000	On Budget	Scheme design to finalise land purchase requirements underway. Report to be prepared seeking approval of scheme design, and approval to commence proptry purchase negotiations
101776	Council	Southbrook Rd/Torlesse St/Coronation St Intersection Imps	On Track	\$ -	\$ 6,938	\$ 65,000	Over Budget	Remaining costs associated with traffic signal installaiton & RSA works. Carry over budget to come.
102079	Council	Gated Speed Signs	Complete	\$ -	\$ 4,298	\$ 508	Over Budget	PDU Fees.
102153	Council	Delivering Strategic Cycling Networks	Delayed	\$ 3,436,400	\$ 540	\$ 50,000	Under Budget (Delayed Spend)	Report to U&R seeking approval on 17th October. Also needs Waka Kotahi approval to occupy road corridor. NOTE FUNDING ON HOLD
101778	Council	Main North Rd/Wrights Rd Intersection - safety concerns	Complete	\$ -	\$ 5,040	\$ 5,040	Over Budget	No budget - late costs from Corde for RSA works
102011	Council	Tuahiwi Gritted Footpath	Complete	\$ -	\$ 430,077	\$ 430,077	Over Budget	Budget carried over as WIP. Now complete
				\$ -	\$ -	\$ -		
				\$ 24,743,876	\$ 2,864,260	\$ 18,910,693		

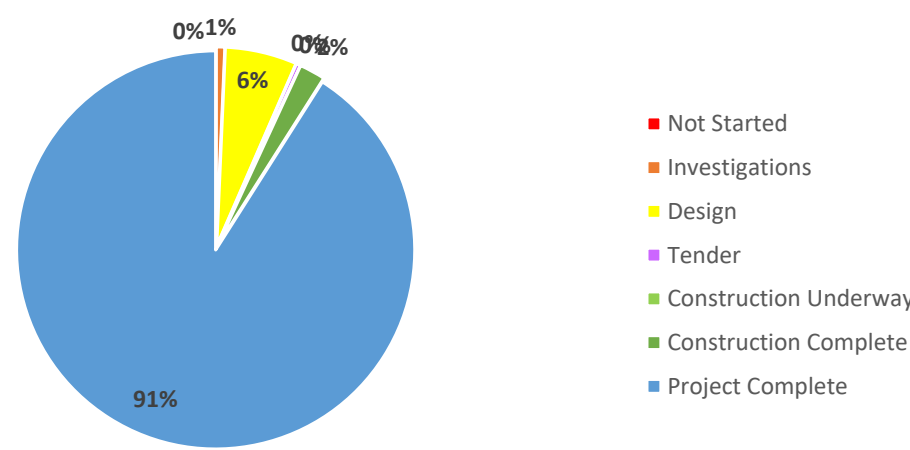
Drainage Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

SUMMARY

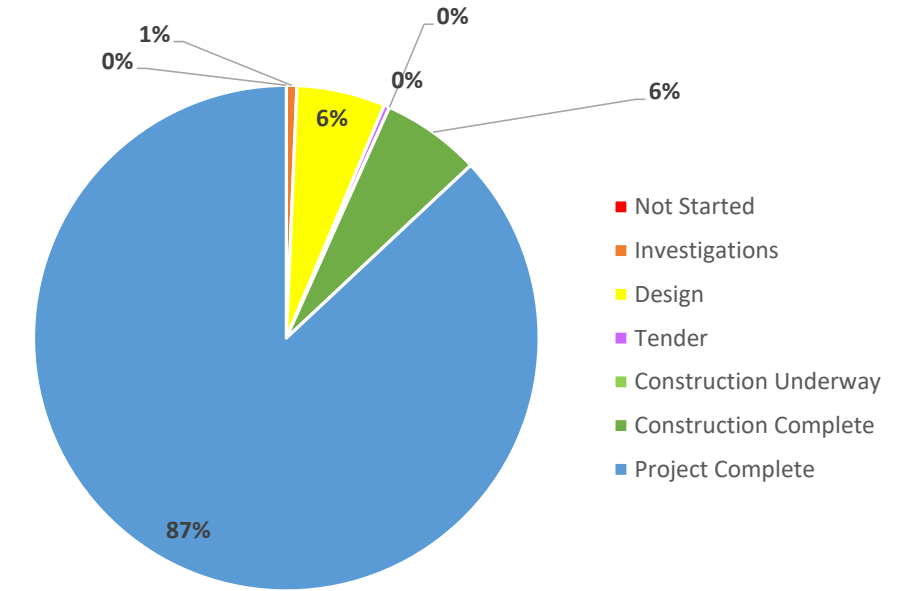
Project Stage - Current



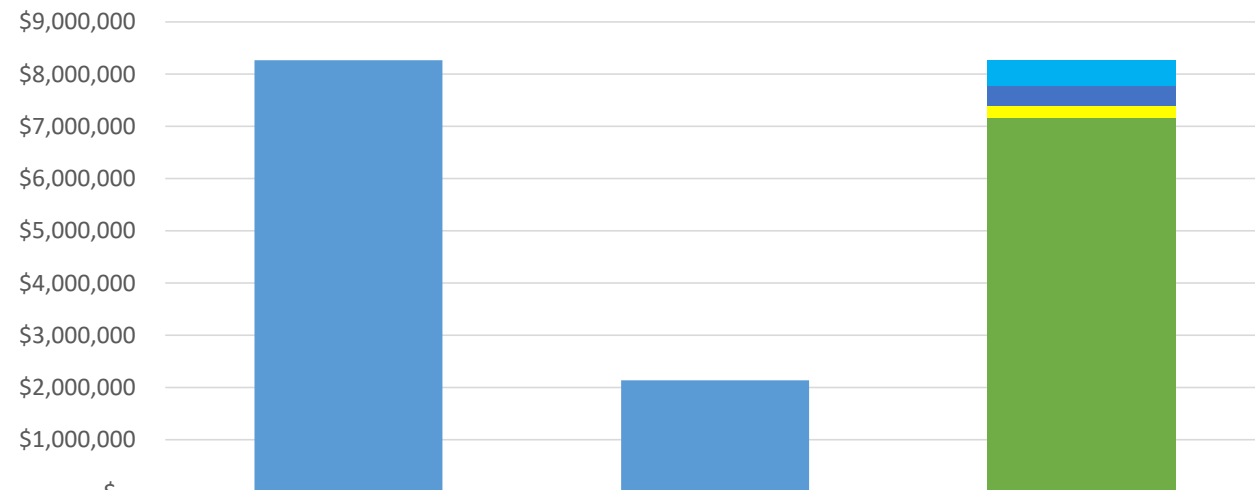
Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE

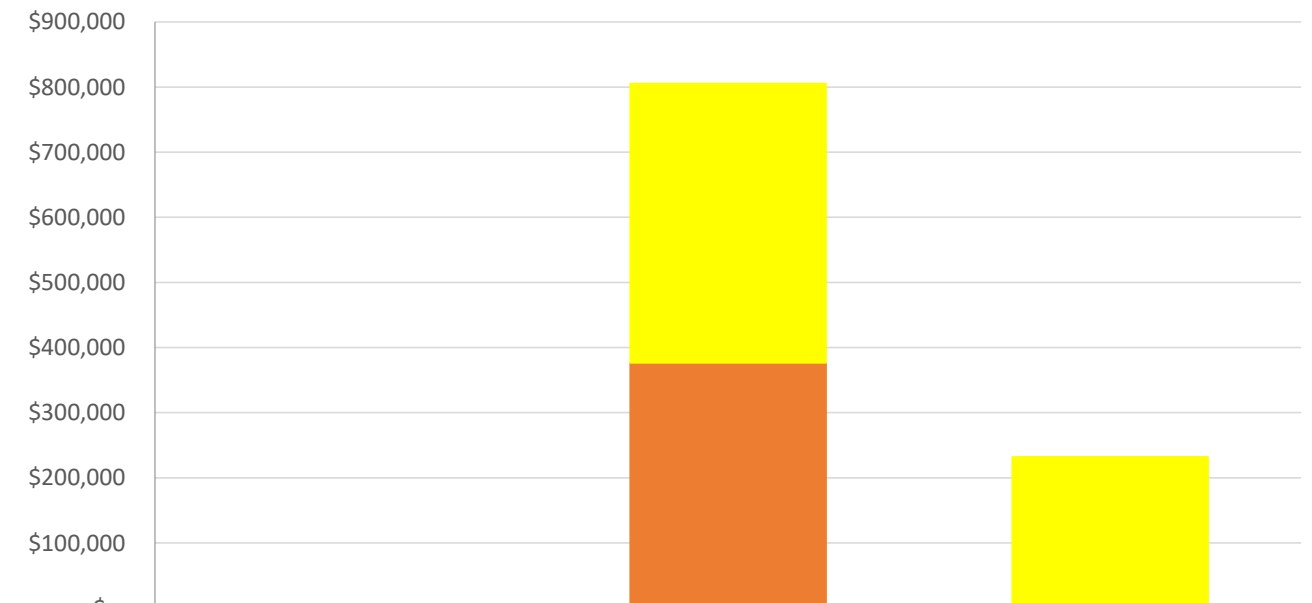


Financial Summary



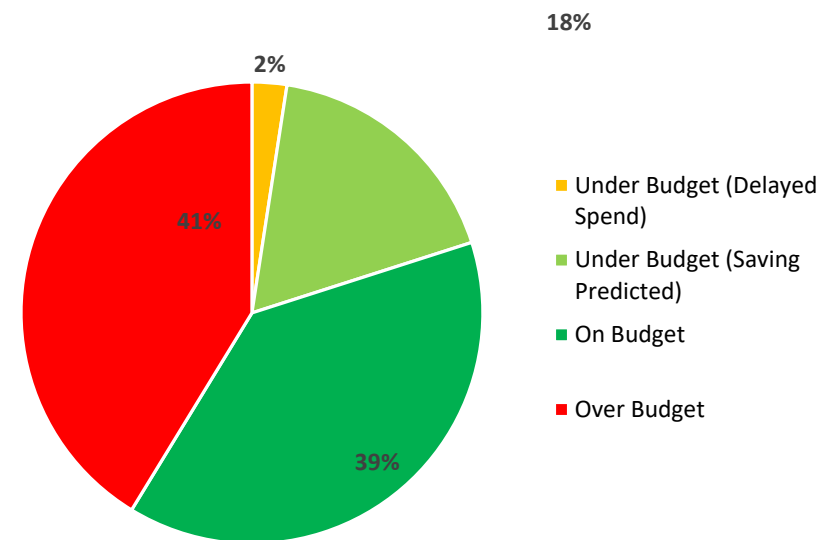
	Full Year Budget	Actual Expenditure YTD	Predicted Expenditure @ FY End
Saving			\$492,920
Carryover (unspent)			\$376,350
Carryover (WIP)			\$-
Risk to be Carryover			\$232,082
Spend in FY			\$7,164,628
Total	\$8,265,980	\$2,140,827	

Carryovers Summary

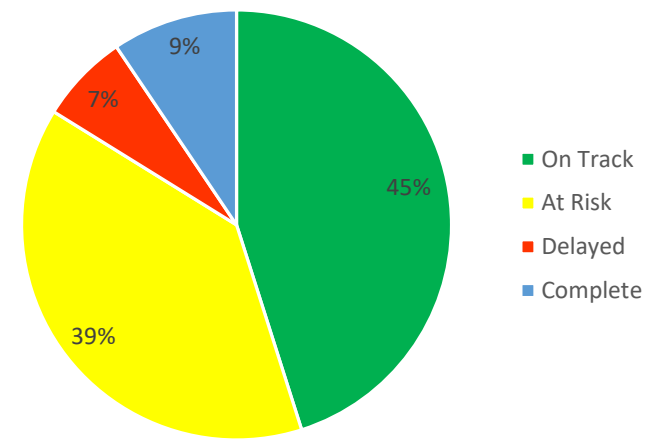


	Planned Budget Carryover	Predicted Budget Carryover	Predicted Expenditure Carryover
At Risk Carryovers	\$-	\$429,160	\$232,082
Predicted Carryovers	\$-	\$376,350	\$-
Planned Carryovers	\$-	\$-	\$-

Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
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At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Drainage Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
(blank)		(blank)	INPUT DATE	INPUT DATE	INPUT DATE	INPUT DATE	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -		
	Flood Event Recovery July 2022	Council	Tender	INPUT DATE	Project Complete	INPUT DATE	\$ -	\$ 17,004	#DIV/0!	\$ 17,004	\$ -	\$ -	\$ -	\$ -	INPUT DATE	Tracked as capital but budget is from maintenance
(blank) Total							\$ -	\$ 17,004	#DIV/0!	\$ 17,004	\$ -	\$ -	\$ -	\$ -		
Rangiora	Under Channel Piping	Council	Tender	Project Complete	Project Complete	On Track	\$ 120,000	\$ -	0%	\$ 120,000	\$ -	\$ -	\$ -	\$ -	On Budget	Under channel piping in Geddis Street, and a short section in Edward Street as part of the kerb and channel contract 23/46.
	Land Purchase Pond 5, Culverts, Swales	Others	Not Started	Project Complete	Project Complete	At Risk	\$ 290,000	\$ -	0%	\$ 290,000	\$ -	\$ -	\$ -	\$ -	On Budget	Budget reserved for cost share agreement with developer. Cost share agreement and timing currently being determined with the developer but expected to be completed this FY.
	Minor improvements	Council	Investigations	Project Complete	Project Complete	At Risk	\$ 30,000	\$ 11,100	37%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	New FlexMSE bag retaining wall system to manage erosion on Geddis Street drain. If retained height is greater than 1.5m during design geotech input will be required increasing costs along with building consent that could delay project. Asset manager currently looking at options to use budget on other minor works while design and consenting continues for Geddis Street drain.
	Wiltshire Green Pipework Upgrade	Council	Not Started	Project Complete	Project Complete	On Track	\$ 995,000	\$ 238,529	24%	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Second phase from Wiltshire to Parkhouse will start in November, completing early in financial year.
	Ashley St Pipe Upgrades	Council	Project Complete	Construction Complete	Project Complete	Complete	\$ 245,000	\$ 147,727	60%	\$ 152,138	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project completed, awaiting as built
	Eastbelt Rain Gardens & Soakpits	Council	Tender	Project Complete	Project Complete	On Track	\$ 300,000	\$ 110,228	37%	\$ 300,000	\$ -	\$ -	\$ -	\$ -	On Budget	New raingardens to reduce runoff from upper catchment to reduce flooding at the intersection of East Belt and Keir Street.
	Lineside Rd Drainage Upgrade Stage 2	Council	Design	Project Complete	Project Complete	At Risk	\$ 400,000	\$ 72,024	18%	\$ 439,965	\$ -	\$ -	\$ -	\$ -	Over Budget	New pipework to improve drainage on Lineside Road. Construction has been delayed to co-ordinate with Mainpower work in the area to avoid submerged system which is not preferable. Forecast over budget due to material cost increases.
	North Brook/Geddis Street - Three Brook	Council	Not Started	Design	Design	On Track	\$ 50,000	\$ 28,469	57%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design of high priority remediation work to repair damage to the Three Brooks Drain.
	Palmer / Church Pipework Upgrade	Council	Design	Project Complete	Project Complete	On Track	\$ 151,000	\$ 3,855	3%	\$ 159,851	\$ -	\$ -	\$ -	\$ -	Over Budget	New pipework to alleviate flooding on Palmer and Church Street. Project forecast slightly over budget due to increase in material costs for 450mm dia pipe.
	Southbrook Pipeline - Southern Cross to	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 178,650	\$ -	0%	\$ 178,650	\$ -	\$ -	\$ -	\$ -	On Budget	Developer led growth project -at risk due to relying on external delivery in tight window.
	Railway Drain Treatment	Council	Investigations	Design	Design	On Track	\$ 30,000	\$ 1,321	4%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design of stormwater treatment devices to reduce sediment and other gross pollutants being discharged to and from Railway Drain.
	CCTV Inspection flood response Rga	Council	Tender	Project Complete	Project Complete	On Track	\$ 10,000	\$ -	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tracked as capital but budget is from maintenance
	Kingsford Smith s/water pipe	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 78,770	\$ -	0%	\$ 78,770	\$ -	\$ -	\$ -	\$ -	On Budget	Loan repayment to developer - invoice recieved and being processed
Rangiora Total							\$ 2,878,420	\$ 624,069	22%	\$ 3,050,189	\$ -	\$ -	\$ -	\$ -		
Coastal Urban	East Woodend Detention Pond 2.5Ha	Council	Design	Project Complete	Construction Complete	At Risk	\$ 150,000	\$ 33,585	22%	\$ 195,300	\$ -	\$ -	\$ -	\$ -	Over Budget	Design and construction of improvements to wetland in order to ensure the pond is operating in accordance with the design. Risk of delays due to consenting requirements, and results of consultation with Mahaanui Kurataiao. Budget was a high level estimate and scope of work has exceeded budget available.
	Stormwater Minor Improvements	Council	Design	Project Complete	Project Complete	On Track	\$ 15,000	\$ 85	1%	\$ 65,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Work to regrade Allin Drive swale, upgrade Kings Ave culvert, and construction of new bund from flood investigation reports. Scope of work exceeds budget but is high priority.
	School Road Drainage Upgrade	Council	Design	Project Complete	Project Complete	At Risk	\$ 415,000	\$ 64,578	16%	\$ 509,000	\$ -	\$ -	\$ -	\$ -	Over Budget	New pipework to improve drainage on School Road. Material cost increases have pushed forecast higher than budget. Risk of delays associated with property owner agreement for proposed work which will steepen driveway access to property.
	Norton Place Drainage Upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 375,000	\$ 229,196	61%	\$ 234,226	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project to provide a secondary flow system to reduce flooding of habitable floor levels. Project work has been completed and awaiting as built.
	Box Drain Improvements	Others	Not Started	Design	Design	At Risk	\$ 220,000	\$ 37,871	17%	\$ 100,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Concept design of treatment upgrades for Box Drain, design costs expected to be significantly less than budget, at risk as co design process and engagement just commencing.
	Swindells Road Drainage Upgrade	Council	Design	Project Complete	Project Complete	At Risk	\$ 450,000	\$ 24,800	6%	\$ 452,450	\$ -	\$ -	\$ -	\$ -	On Budget	Upgrade project to reduce flooding in the Swindells Road area. At risk due to delays with modelling and finalising design.
	Stormwater Quality Upgrade	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 81,910	\$ -	0%	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Budget no longer required
	39 Kings Ave Drainage Improvements	Council	Tender	Project Complete	Project Complete	On Track	\$ 50,000	\$ -	0%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Combined WW, PW and SW project to reduce impact of flooding at Kings Ave pumping station.
	Temp pumps flood response Coastal Urb	Council	Tender	Project Complete	Project Complete	On Track	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tracked as capital but budget is from maintenance
	CCTV Inspection flood response Woodend	Council	Tender	Project Complete	Project Complete	On Track	\$ 10,000	\$ -	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tracked as capital but budget is from maintenance
	Broadway Ave Waikuku Beach flood	Council	Design	Project Complete	Project Complete	On Track	\$ 15,000	\$ -	0%	\$ 15,000	\$ -	\$ -	\$ -	\$ -	On Budget	Install two non-return valves and provide new stormwater lateral connection
	10 Beach Crescent Waikuku Beach flood	Council	Design	Project Complete	Project Complete	On Track	\$ 80,000	\$ -	0%	\$ 80,000	\$ -	\$ -	\$ -	\$ -	On Budget	Install sumps and pipework to connect existing low points to a new pump chamber in the campground and install a discharge main through to the sand dunes for the discharge from a portable pump
	Rottern Rd Waikuku Beach flood	Council	Design	Project Complete	Project Complete	On Track	\$ 25,000	\$ -	0%	\$ 25,000	\$ -	\$ -	\$ -	\$ -	On Budget	Undertake localised improvements, bunding and ROW reshaping, to reduce the likelihood of water entering garages
Coastal Urban Total							\$ 1,916,910	\$ 408,612	21%	\$ 1,784,473	\$ -	\$ -	\$ -	\$ -		
Pegasus	Stormwater Minor Improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 10,000	\$ -	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	Unplanned minor works budget. No work identified to date.
Pegasus Total							\$ 10,000	\$ -	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -		
Kaiapoi	Underchannel piping	Council	Not Started	INPUT DATE	Project Complete	On Track	\$ 20,000	\$ -	0%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Underchannel drainage installed in conjunction with kerb and channel replacement. Roading have advised they do not have any sites in Kaiapoi that require under-channel pipe this year.
	Stormwater Minor Improvements	Council	Tender	Project Complete	Project Complete	On Track	\$ 112,000	\$ 82,797	74%	\$ 110,000	\$ -	\$ -	\$ -	\$ -	On Budget	New sump and pipework for distillery connection
	Beswick SW Pump Station Modification	Council	Design	Project Complete	Project Complete	On Track	\$ 200,000	\$ 22,906	11%	\$ 140,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project to renew existing stormwater pumping station at Beswick Street to extend the life of the asset for another 10 years until scheduled replacement. The repairs will replace the earthquake damaged building and add additional pipework for secondary emergency pump.
	Feldwick Pump Station Upgrade	Council	Design	Project Complete	Project Complete	On Track	\$ 410,000	\$ 16,100	4%	\$ 410,000	\$ -	\$ -	\$ -	\$ -	On Budget	Upgrades to Feldwick Pumpstation that include screen modifications, planting, access, non-return valve, safety gates and outlet improvements.
	Ranfurly Street Pipe Upgrade	Council	Not Started	Tender	Tender	On Track	\$ 20,000	\$ 11,730	59%	\$ 25,800	\$ -	\$ -	\$ -	\$ -	Over Budget	Design of replacement of stormwater pipe from Ranfurly Street to the outlet at the Kaiapoi River.
	Temp pumps Flood Response Kai	Council	Tender	Project Complete	Project Complete	On Track	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tracked as capital but budget is from maintenance

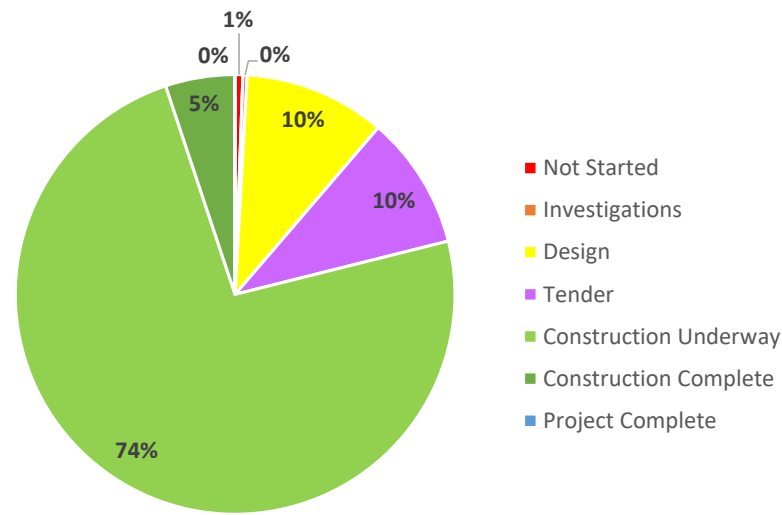
Drainage Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
(blank)		(blank)	INPUT DATE	INPUT DATE	INPUT DATE	INPUT DATE	\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -		
Kaipoi	CCTV inspections flood response Kai	Council	Tender	Project Complete	Project Complete	On Track	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Tracked as capital but budget is from maintenance
Kaipoi Total							\$ 822,000	\$ 455,644	55%	\$ 1,087,911	\$ -	\$ -	\$ -	\$ -		
Oxford	Stormwater Minor Improvements	Council	Design	Project Complete	Project Complete	On Track	\$ 10,000	\$ 5,793	58%	\$ 33,750	\$ -	\$ -	\$ -	\$ -	Over Budget	Construction of a new sump and soakhole on the corner of Park Ave and Weka Street. Budget was an unplanned minor works budget, forecast costs exceed budget.
	High St Drainage Upgrade	Council	Design	Project Complete	Project Complete	On Track	\$ 200,000	\$ 27,923	14%	\$ 185,500	\$ -	\$ -	\$ -	\$ -	On Budget	Stage one of a project to alleviate flooding outside 189 High Street and in Burnett Street.
	Matai Place Stage 2	Council	Not Started	Design	Design	On Track	\$ 20,000	\$ -	0%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design a secondary flowpath via Erickson's Lane to alleviate regular surface flooding experienced in Matai Place when the existing soakpit is at capacity.
	Pearsons Drain Capacity Improvements	Council	Design	Project Complete	Project Complete	At Risk	\$ 330,000	\$ -	0%	\$ 245,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Capacity improvements along Pearsons Drain in Oxford. Project delayed due to co-ordination with external utilities.
Oxford Total							\$ 560,000	\$ 96,901	17%	\$ 497,803	\$ -	\$ -	\$ -	\$ -		
District Drain	Mandeville Resurgence Channel Diversio	Council	Not Started	Design	Design	At Risk	\$ 170,000	\$ 113,233	67%	\$ 170,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design and consenting to upgrade existing channel through Mandeville and new overflow diversion channel on No 10 Road.
	Cones Road Drain Upgrade	Council	Tender	Project Complete	Project Complete	At Risk	\$ 362,300	\$ 59,243	16%	\$ 153,507	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Construction of roadside swale along Cones Road to take the overflow from Max Wallace Drive catchment. Possible delay due to modifications with design from modelling assessment. Additional budget required for land purchase, report to be prepared for December Council meeting.
	Wolffs Rd July 22 Flood	Council	Design	Project Complete	Project Complete	At Risk	\$ 80,000	\$ -	0%	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Culvert upgrade under road and irrigation race in Wolffs Road to reduce flooding. Potential delays with property owners and co-ordination with WIL.
	Ashley Gorge Rd July 22 Flood	Council	Investigations	Design	Design	At Risk	\$ 50,000	\$ -	0%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Flood investigation from July 22 floods, at risk due to stakeholder engagement delays
	Stalkers Road Drainage Improvements	Council	Tender	Project Complete	Construction Complete	On Track	\$ 240,000	\$ 6,116	3%	\$ 274,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Formalise roadside swales including construction of vehicle entrance culverts to provide SW storage in the flood prone area of Stalkers Road. Higher material and construction costs than budgeted.
	Waikuku Village SH1 Drainage Improvem	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 220,000	\$ 2,325	1%	\$ 73,803	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Formalise a roadside swale including reshaping a vehicle entrance and constructing a soakpit. Contract works have been awarded.
	Wilson Drive Pipe Upgrade	Council	Design	Project Complete	Project Complete	On Track	\$ 200,000	\$ 2,100	1%	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Upgrade of existing pipe from Wilson Drive to Ohoka Stream. Project identified as part of the Flood Team work.
	Helmore St Bund	Council	Design	Project Complete	Project Complete	At Risk	\$ 75,000	\$ 1,888	3%	\$ 40,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Construction of a bund and swale improvements to reduce flooding at 62 Helmore Street. Investigation is ongoing to determine scope of work. Complications with land ownership and usage may delay project, these are currently being worked through to better understand the risk.
	Northside Drive Bund	Council	Design	Project Complete	Project Complete	On Track	\$ 50,000	\$ -	0%	\$ 15,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Construct bund and minor improvements to reduce flooding resulting from service request and flood investigations. Bund has been constructed by property owners, project will include installing a non return valve on a culvert.
	1030 Loburn Whiterock Rd	Council	Not Started	Investigations	Investigations	On Track	\$ 50,000	\$ 20,924	42%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Proposed remediation to prevent future erosion damage at 1030 Loburn Whiterock Road. Property purchase being recommended in report to Council.
District Drainage Total							\$ 1,497,300	\$ 371,007	25%	\$ 1,398,527	\$ -	\$ -	\$ -	\$ -		
Stockwater R	Culvert Replacement	Council	Not Started	Project Complete	Project Complete	On Track	\$ 25,000	\$ 4,270	17%	\$ 25,000	\$ -	\$ -	\$ -	\$ -	On Budget	Unplanned minor works budget. Investigations are underway to identify work required. Work scope will be finalised by end of Q2.
Stockwater Race Total							\$ 25,000	\$ 4,270	17%	\$ 25,000	\$ -	\$ -	\$ -	\$ -		
Ohoka	Mill Road SMAs	Council	Not Started	INPUT DATE	Project Complete	Delayed	\$ 556,350	\$ 163,320	29%	\$ 180,000	\$ -	\$ 376,350	\$ -	\$ -	Under Budget (Delayed Spend)	Project has been delayed while stormwater management plan is finalised and agreed with Ecan and other stakeholders.
Ohoka Total							\$ 556,350	\$ 163,320	29%	\$ 180,000	\$ -	\$ 376,350	\$ -	\$ -		
Grand Total							\$ 8,265,980	\$ 2,140,827	26%	\$ 8,050,907	\$ -	\$ 376,350	\$ -	\$ -		

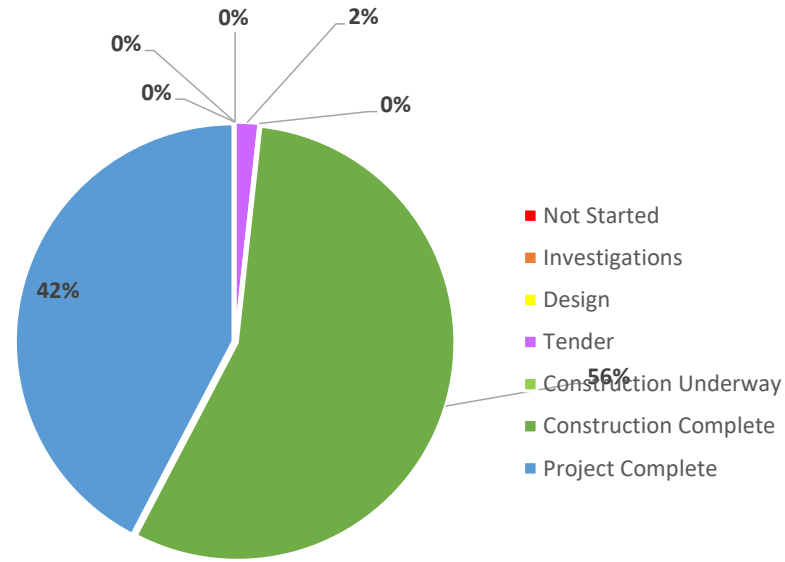
Water Capital Works Programme - 2023-2024 Financial Year - October 2023 Quarter

SUMMARY

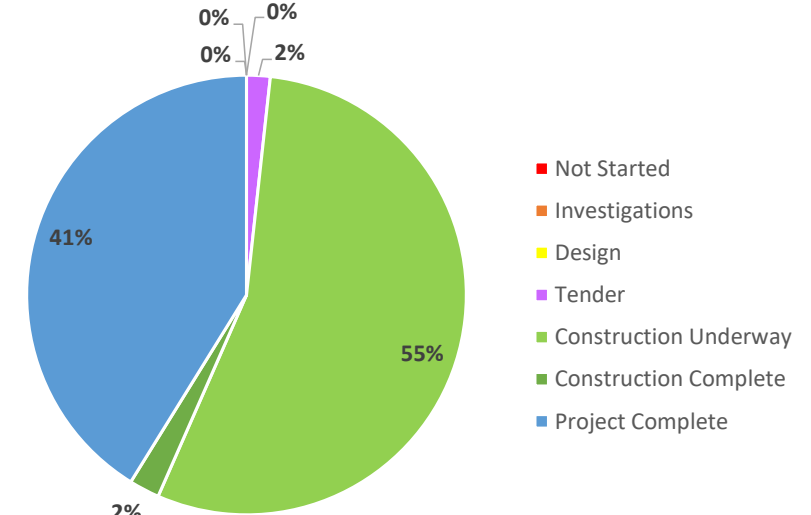
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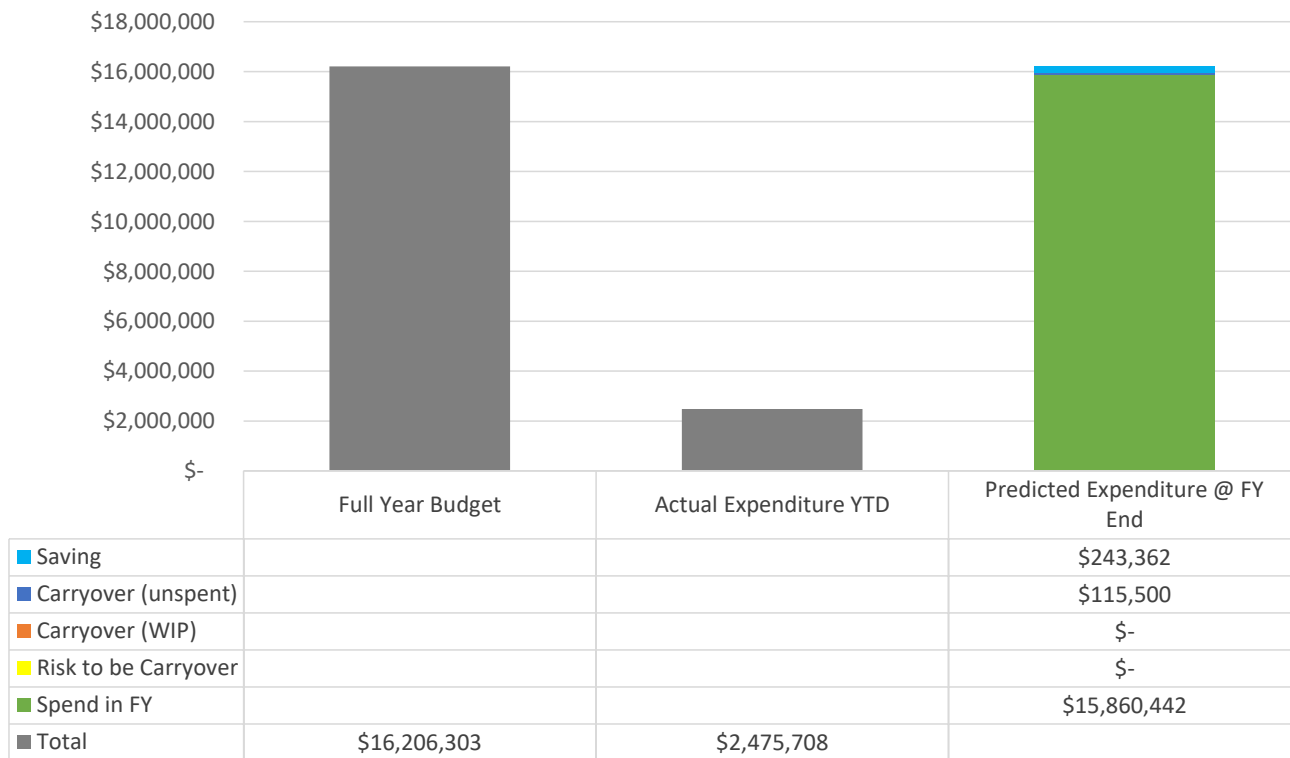
Project Stage - Planned @ FYE



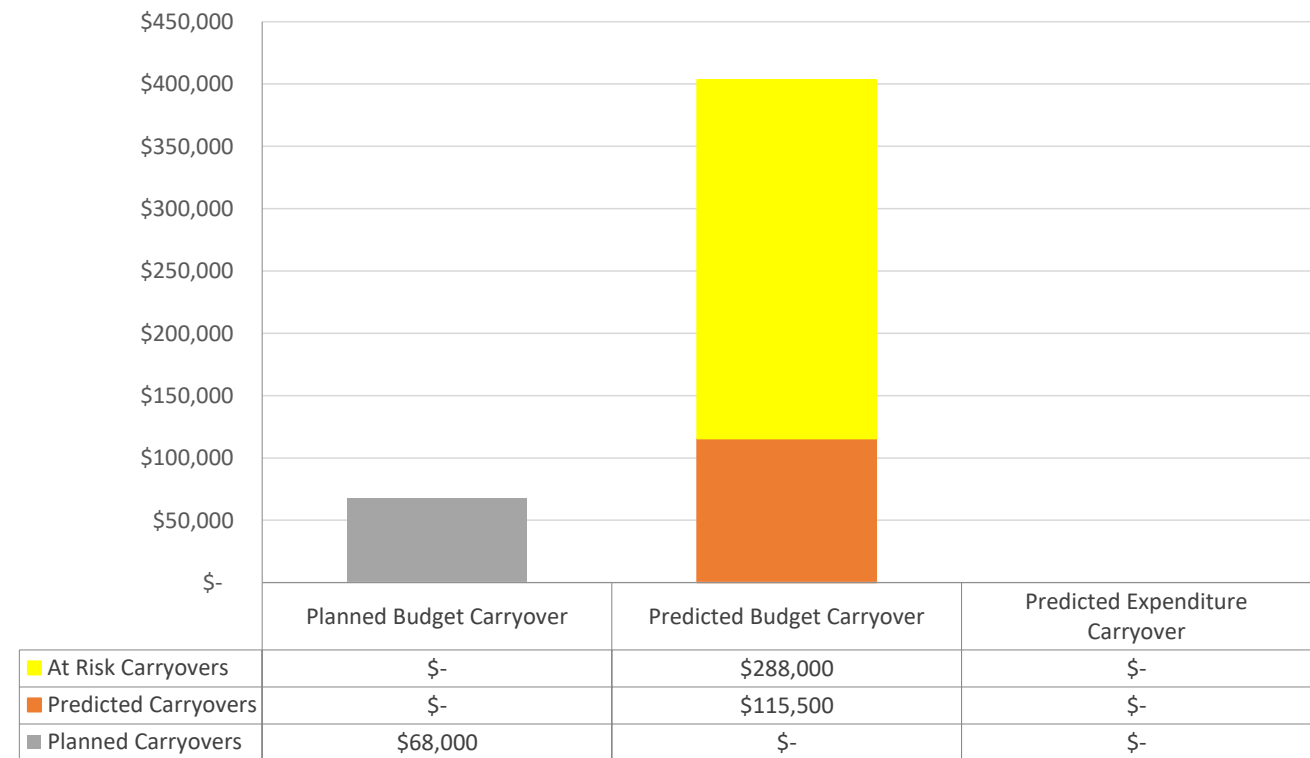
Project Stage - Predicted @ FYE



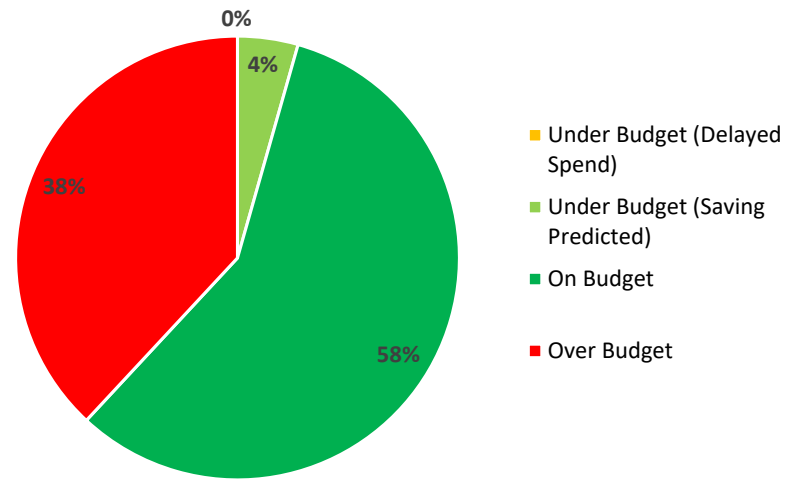
Financial Summary



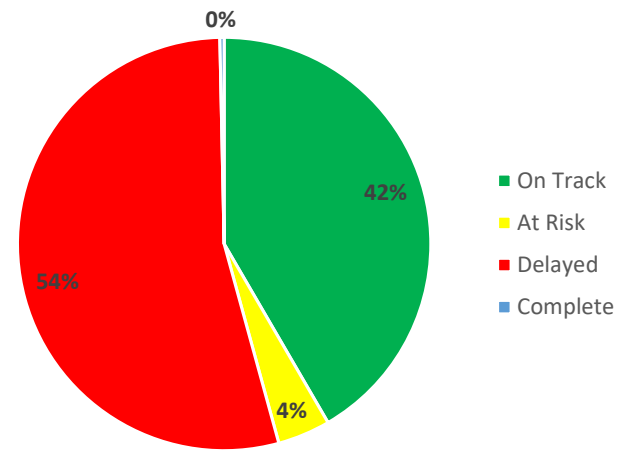
Carryovers Summary



Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Water Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
	UV Design & PM	(blank)	INPUT DATE	INPUT DATE	INPUT DATE	INPUT DATE	\$ -	\$ 662,445	\$ -	\$ -	\$ -	\$ -	\$ -	INPUT DATE	Carryover expenditure from 22/23 related to UV projects above. This will be journalled over to the correct budgets.
(blank) Total							\$ 179,000	\$ 672,030	\$ 13,000	\$ -	\$ -	\$ -	\$ -		
Rangiora	Pipeline replacements	Council	Design	Project Complete	Project Complete	On Track	\$ 538,903	\$ 9,657	\$ 526,436	\$ -	\$ -	\$ -	\$ -	On Budget	Rangiora water renewals.
	Ayers St Headworks Generator Installation	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 312,000	\$ 102,639	\$ 370,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Construction underway for installing new generator at Ayers Street headworks. Budget overspend due to increased generator costs has been approved by project sponsor.
	Rangiora Source Upgrade 1	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 450,000	\$ 40,610	\$ 430,000	\$ -	\$ -	\$ -	\$ -	On Budget	Contracted awarded for well drilling to be completed this FY. Wellheads will be constructed in 24/25.
	Merton Road and Priors Road Water Services	Council	Design	Project Complete	Project Complete	At Risk	\$ 600,000	\$ 13,595	\$ 380,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	New wastewater and water supply to service the Eco Holiday Park and airport. Potential external delay while cost share is agreed between parties, and pending district plan change request.
	Ayers Street Reservoir Sealing	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 142,400	\$ 252,278	\$ 248,806	\$ -	\$ -	\$ -	\$ -	Over Budget	Sealing of Ayers Street and South Belt Reservoir to achieve demonstrably safe status. Work completed but over budget due to extra work identified when reservoir was drained
	Headworks Renewal	Council	Not Started	Project Complete	Project Complete	On Track	\$ 40,000	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	On Budget	Unplanned renewals currently being scoped by 3W Operations team
	Pipeline replacements	Council	Tender	Project Complete	Project Complete	On Track	\$ 150,000	\$ 9,910	\$ 143,102	\$ -	\$ -	\$ -	\$ -	On Budget	Water pipeline renewals Oxford No2
	Rangiora UV Treatment Installation	Council	Construction Underway	Construction Complete	Construction Underway	Delayed	\$ 2,155,000	\$ 8,260	\$ 2,550,000	\$ -	\$ (395,000)	\$ -	\$ -	Over Budget	Budget increase approved by Council. Work is expected to be completed in August 24 so some carryover of work may occur. PM is working with contractor to compress schedule
	Northeast Rangiora Supply Main	Council	Design	Tender	Tender	On Track	\$ 50,000	\$ 31,014	\$ 145,200	\$ -	\$ -	\$ -	\$ -	Over Budget	Design of new supply main for development in North-East Rangiora, construction 24/25. Cost increases for design, services investigation, and agreements with Kiwirail for railway deed of grant
	East Belt Booster Main Stage 1	Others	Not Started	Design	Not Started	At Risk	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	\$ -	Under Budget (Saving Predicted)	Developer led project. Money allocated for design contribution this FY. Latest developer schedule has design completed in 24/25 so money for design may need to be carried over.
	East Belt Booster Main Stage 2	Others	Not Started	Design	Not Started	At Risk	\$ 50,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	Under Budget (Saving Predicted)	Developer led project. Money allocated for design contribution this FY. Latest developer schedule has design completed in 24/25 so money for design may need to be carried over.
	Rangiora Reservoir Sealing	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 49,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Carryover budget not required. Budget to be allocated to 101897
	Townsend Road Pipeline Realignment	Council	Design	Project Complete	Project Complete	On Track	\$ 300,000	\$ 740	\$ 241,639	\$ -	\$ -	\$ -	\$ -	On Budget	Design of watermain replacement is with WSP who are completing the road culvert replacement. Design has slipped due to structural investigations relating to the road culvert, but watermain will need to be constructed first and it is planned to have this completed this year.
	Western Wells Flowmeter Installation	Council	Design	Project Complete	Project Complete	On Track	\$ 80,000	\$ 660	\$ 80,000	\$ -	\$ -	\$ -	\$ -	On Budget	Flowmeter installation. Installation planned through single source contractor in Feb/Mar
	Rangiora New Sample Point	Council	Tender	Project Complete	Project Complete	On Track	\$ 5,000	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points
	Chinnerys Road Backup Well Flowmeter Installation	Council	Design	Project Complete	Project Complete	On Track	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	On Budget	Flowmeter installation. Installation planned through single source contractor in Feb/Mar
Rangiora Total							\$ 4,965,303	\$ 469,363	\$ 5,187,083	\$ 68,000	\$ (327,000)	\$ 68,000	\$ -		
Woodend	Woodend Headworks Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Unplanned renewals currently being scoped by 3W Operations team
	Pegasus Reservoir Sealing	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 323,000	\$ 312,383	\$ 206,736	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Sealing of Pegasus Reservoir to achieve demonstrably safe status. Work completed
	Woodend Pegasus Sample Points	Council	Tender	Project Complete	Project Complete	On Track	\$ 10,000	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points
	Rangiora Woodend Road Booster Main Stage	Council	Design	Tender	Tender	On Track	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design of new booster main for Rangiora-Woodend
Woodend Total							\$ 403,000	\$ 312,383	\$ 290,736	\$ -	\$ -	\$ -	\$ -		
Waikuku Beach	Kings Avenue Water Headworks Building Improvement	Council	Tender	Project Complete	Project Complete	On Track	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	On Budget	Part of project to upgrade Kings Ave WWPS lid & roading drainage.
Waikuku Beach Total							\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -		
Ohoka	Ohoka new sample point	Council	Tender	Project Complete	Project Complete	On Track	\$ 5,000	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points
Ohoka Total							\$ 5,000	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -		

Water Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Mandeville	Two Chain Rd 3rd Well	Council	Design	Tender	Tender	On Track	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design of new well at Two Chain Road
	Mandeville New Sampling Points	Council	Tender	Project Complete	Project Complete	On Track	\$ 10,000	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points
	Garrymere Backup Well	Council	Project Complete	INPUT DATE	Project Complete	Complete	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	On Budget	Carryover budget from 23/24. Project completed
Mandeville Total						\$ 45,000	\$ -	\$ 49,000	\$ -	\$ -	\$ -	\$ -			
Kaiapoi	Pipe Replacement	Council	Design	Construction Complete	Construction Complete	On Track	\$ 75,000	\$ 9,866	\$ 170,500	\$ -	\$ -	\$ -	\$ -	Over Budget	Kynnersley Street water renewal. Engineers estimate higher than budget, increased budget has been requested.
	Kaiapoi Reservoir Sealing	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 138,000	\$ 153,831	\$ 126,182	\$ -	\$ -	\$ -	\$ -	On Budget	Sealing of Kaiapoi Reservoir to achieve demonstrably safe status. Work completed
	Darnley Square Supply Main Upgrade	Council	Tender	Project Complete	Project Complete	On Track	\$ 530,000	\$ 34,104	\$ 436,000	\$ -	\$ -	\$ -	\$ -	On Budget	Upgrading of supply main from Darnley Square headworks to Smith Street
	Darnley Square - Source	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 480,000	\$ 9,035	\$ 480,000	\$ -	\$ -	\$ -	\$ -	On Budget	Contracted awarded for well drilling to be completed this FY. Wellheads will be constructed in 24/25.
	Kaiapoi UV Treatment Implementation	Council	Construction Underway	Construction Complete	Construction Underway	Delayed	\$ 3,980,000	\$ 11,182	\$ 3,510,000	\$ -	\$ 470,000	\$ -	\$ -	On Budget	Budget increase approved by Council. Work is expected to be completed in August 24 so some carryover of work may occur. PM is working with contractor to compress schedule
	Kaiapoi Reticulation Sample Points	Council	Tender	Project Complete	Project Complete	On Track	\$ 30,000	\$ 9,519	\$ 42,000	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points
	Peraki Street Roof Replacement	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 80,000	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Treatment plant roof replaced, awaiting as built
Kaiapoi Total						\$ 5,313,000	\$ 227,536	\$ 4,809,682	\$ -	\$ 470,000	\$ -	\$ -			
Oxford Rural No.1	Pipeline Replacement	Council	Tender	Project Complete	Project Complete	On Track	\$ 320,000	\$ 5,273	\$ 319,913	\$ -	\$ -	\$ -	\$ -	On Budget	Scope of work being managed via seperable portions to manage scope within budget.
	Oxford Rural 1 Sample Point	Council	Tender	Project Complete	Project Complete	On Track	\$ 5,000	\$ -	\$ 11,500	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points
	Oxford Rural No.1 Generator Installation	Council	Tender	Project Complete	Project Complete	On Track	\$ 200,000	\$ 5,028	\$ 187,000	\$ -	\$ -	\$ -	\$ -	On Budget	New generator at McPhedrons and Rockford Rd Water Treatment sites
	View Hill Reservoir Repairs	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 120,000	\$ -	\$ 101,834	\$ -	\$ -	\$ -	\$ -	On Budget	Sealing of View Hill Reservoir to achieve demonstrably safe status. Work completed
	McPhedrons Road UV Intsallation	Council	Tender	Project Complete	Project Complete	On Track	\$ 250,000	\$ 9,355	\$ 309,587	\$ -	\$ -	\$ -	\$ -	Over Budget	New UV treatment for McPhedrons Road. Extra budget has been requested from Asset Manager.
	New pumps and analysers at the backup riv	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ -	\$ 162,074	\$ -	\$ -	\$ -	\$ -	\$ -	Over Budget	Costs need to be journalled over to 102245
	Oxford Rural No.1 Back-up Well	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 300,000	\$ 7,112	\$ 300,000	\$ -	\$ -	\$ -	\$ -	On Budget	Contracted awarded for well drilling to be completed this FY. Wellheads will be constructed in 24/25.
	Rockford Rd River Intake&Deep Well sites	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 120,000	\$ -	\$ 162,074	\$ -	\$ -	\$ -	\$ -	Over Budget	Emergency works to get River Intake and Deep Well up and running so that McPhederons well can be taken offline for re-development. New well pumps, analyser equipment. Installed in August 2023.
Oxford Rural No.1 Total						\$ 1,315,000	\$ 188,842	\$ 1,391,908	\$ -	\$ -	\$ -	\$ -			
Oxford Rural No.2	Ashley Gorge Trunk Main	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 324,000	\$ 421,248	\$ 599,000	\$ -	\$ -	\$ -	\$ -	Over Budget	New trunk main on Oxford Rural No 2 to service new developments. Work completed. Additional budget has been requested due to overspend.
	Oxford Urban and Oxford No 2 Source Upgr	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 150,000	\$ 3,740	\$ 150,000	\$ -	\$ -	\$ -	\$ -	On Budget	Contracted awarded for well drilling to be completed this FY. Wellheads will be constructed in 24/25.
	Oxford Reservoir Sealing	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 60,000	\$ 47,815	\$ 101,834	\$ -	\$ -	\$ -	\$ -	Over Budget	Sealing of Oxford Reservoir to achieve demonstrably safe status. Work completed
	Domain Rd UV Treatment Implementation -	Council	Construction Underway	Construction Complete	Construction Underway	Delayed	\$ 1,455,000	\$ 6,390	\$ 1,365,000	\$ -	\$ 90,000	\$ -	\$ -	On Budget	Budget increase approved by Council. Work is expected to be completed in August 24 so some carryover of work may occur. PM is working with contractor to compress schedule
	Oxford No 2 Headworks Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	Unplanned renewals currently being scoped by 3W Operations team
	Oxford Rural No.2 Sample Point	Council	Tender	Project Complete	Project Complete	On Track	\$ 5,000	\$ -	\$ 6,900	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points
Oxford Rural No.2 Total						\$ 2,004,000	\$ 479,193	\$ 2,232,734	\$ -	\$ 90,000	\$ -	\$ -			
Oxford Urban	Pipeline replacements	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 280,000	\$ 69,973	\$ 283,946	\$ -	\$ -	\$ -	\$ -	On Budget	Water renewals in Park Avenue. Construction underway.
	Domain Road New Well	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 21,000	\$ 16,636	\$ 16,636	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Duplicate with 101904
	Oxford Urban Headworks Renewal	Council	Not Started	Project Complete	Project Complete	On Track	\$ 20,000	\$ 7,310	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Unplanned renewals currently being scoped by 3W Operations team
Oxford Urban Total						\$ 321,000	\$ 93,919	\$ 320,582	\$ -	\$ -	\$ -	\$ -			
Summerhill	Mairaki Downs Eastern Pipeline Renewal	Council	Construction Underway	Project Complete	Construction Complete	On Track	\$ 201,000	\$ 19,012	\$ 184,417	\$ -	\$ -	\$ -	\$ -	On Budget	Watermain renewal Mairaki Downs Eastern Pipeline. Tender from Water Unit received end of September.
Summerhill Total						\$ 201,000	\$ 19,012	\$ 184,417	\$ -	\$ -	\$ -	\$ -			
Cust	Cust water sampling point	Council	Tender	Project Complete	Project Complete	On Track	\$ 5,000	\$ 4,617	\$ 6,900	\$ -	\$ -	\$ -	\$ -	Over Budget	New water sampling points

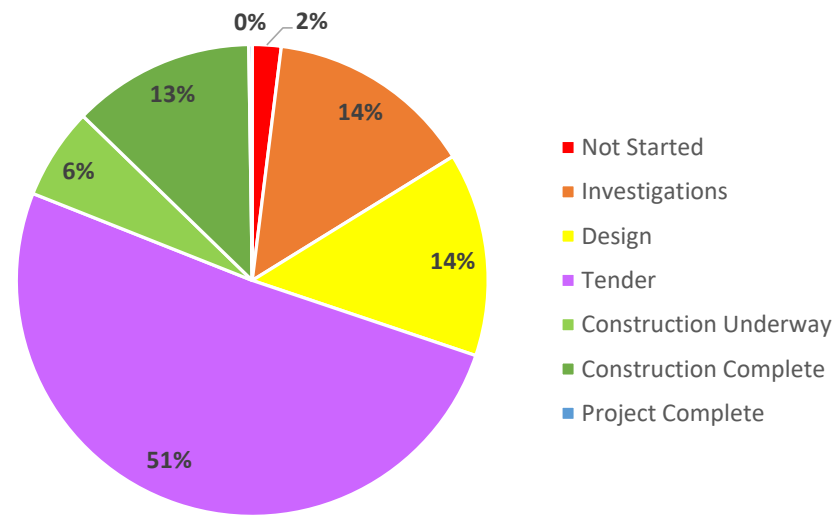
Water Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Cust Total							\$ 5,000	\$ 4,617	\$ 6,900	\$ -	\$ -	\$ -	\$ -		
Woodend-Pegasus	Pegasus WTP Upgrades	Council	Construction Underway	Construction Complete	Construction Underway	Delayed	\$ 1,150,000	\$ 5,901	\$ 1,267,500	\$ -	\$ (117,500)	\$ -	\$ -	Over Budget	Budget increase approved by Council. Work is expected to be completed in August 24 so some carryover of work may occur. PM is working with contractor to compress schedule
Woodend-Pegasus Total							\$ 1,150,000	\$ 5,901	\$ 1,267,500	\$ -	\$ (117,500)	\$ -	\$ -		
West Eyreton	Ohoka UV upgrade	Council	Investigations	Tender	Tender	On Track	\$ 100,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Design of UV upgrades progressing. Construction to be completed in 24/25. Increased costs for construction have been budgeted.
	West Eyreton UV Installation	Council	Investigations	Tender	Tender	On Track	\$ 150,000	\$ 2,910	\$ 25,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Design of UV upgrades progressing. Construction to be completed in 24/25. Increased costs for construction have been budgeted.
West Eyreton Total							\$ 250,000	\$ 2,910	\$ 50,000	\$ -	\$ -	\$ -	\$ -		
Grand Total							\$ 16,206,303	\$ 2,475,708	\$ 15,860,442	\$ 68,000	\$ 115,500	\$ 68,000	\$ -		

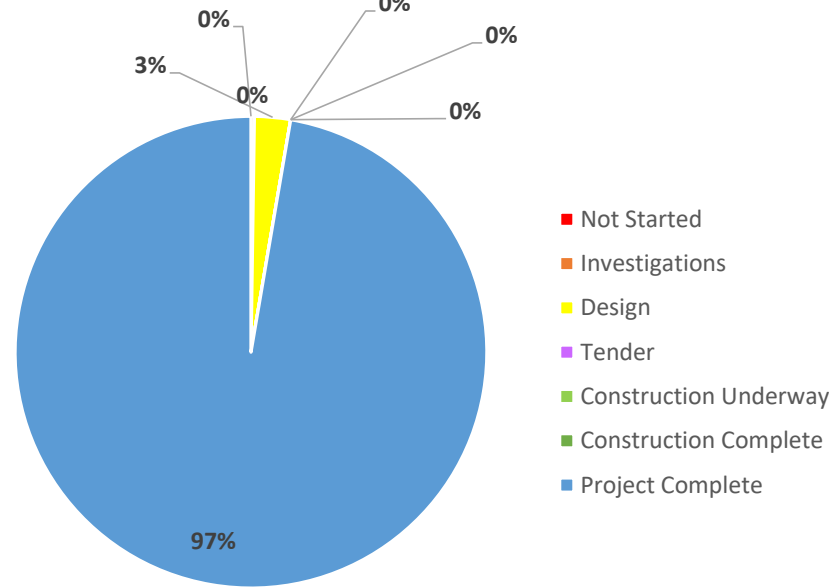
Wastewater Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

SUMMARY

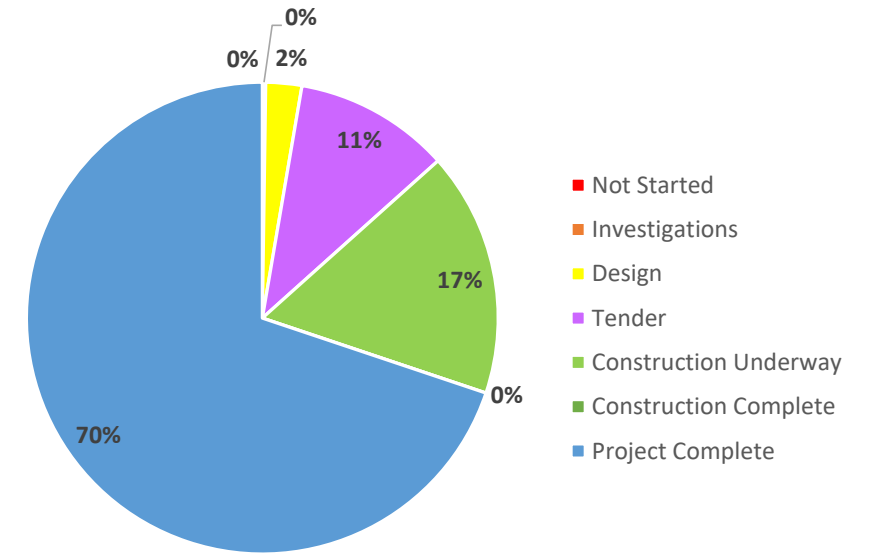
Project Stage - Current



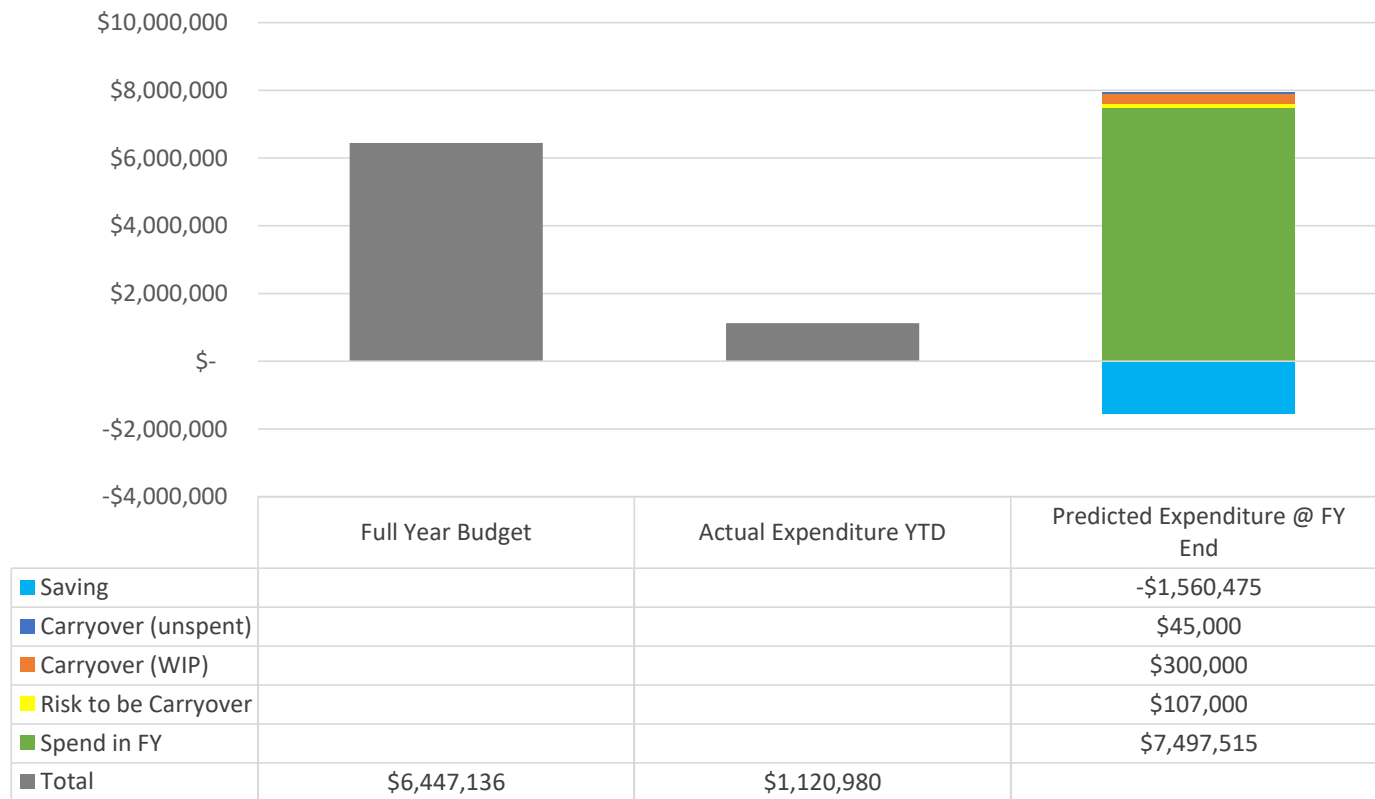
Project Stage - Planned @ FYE



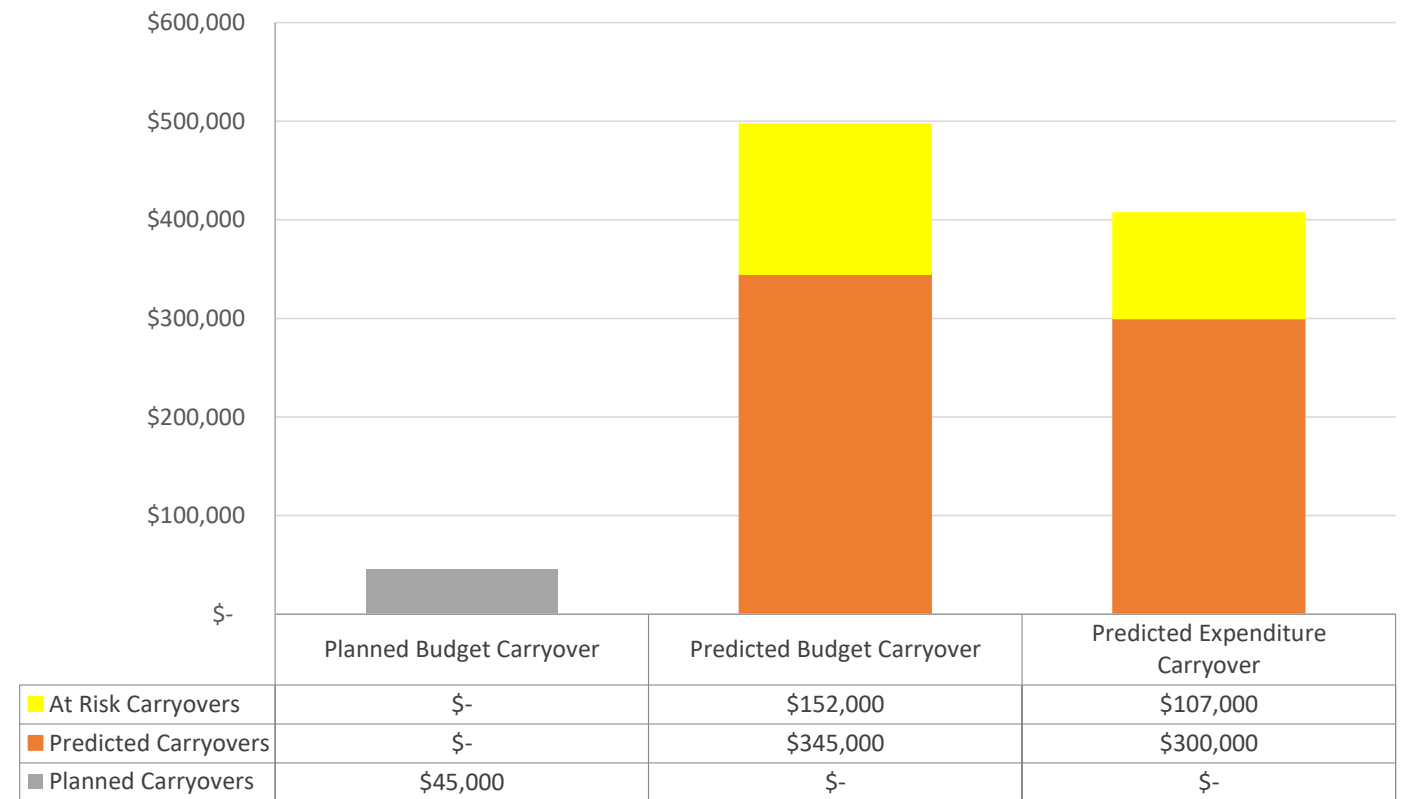
Project Stage - Predicted @ FYE



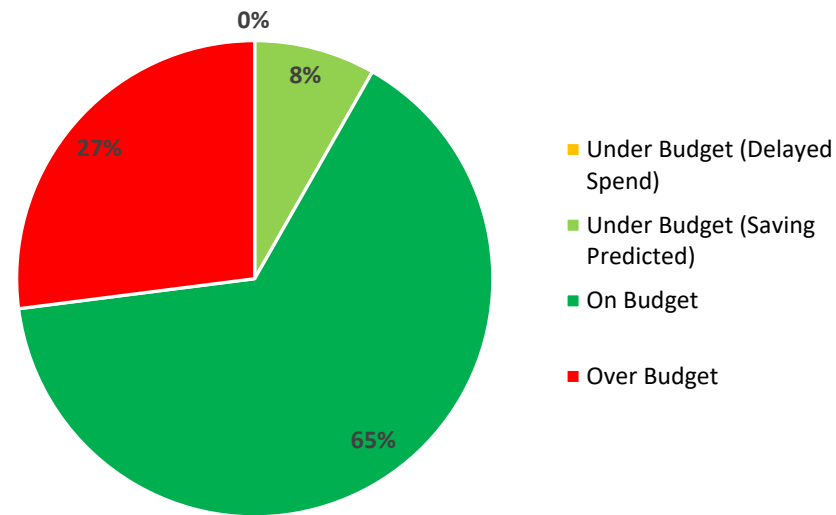
Financial Summary



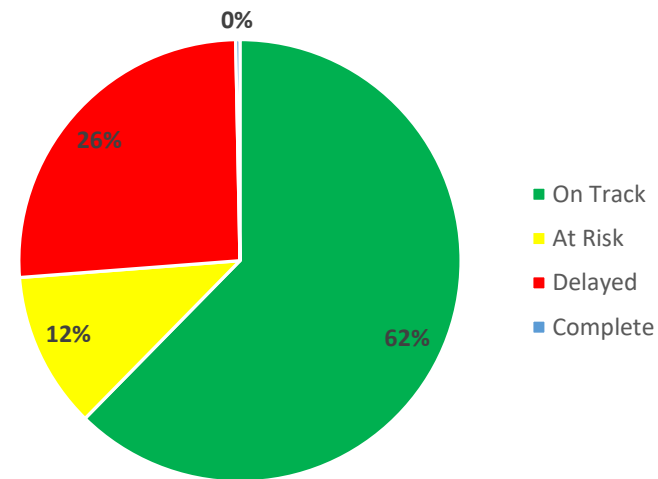
Carryovers Summary



Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

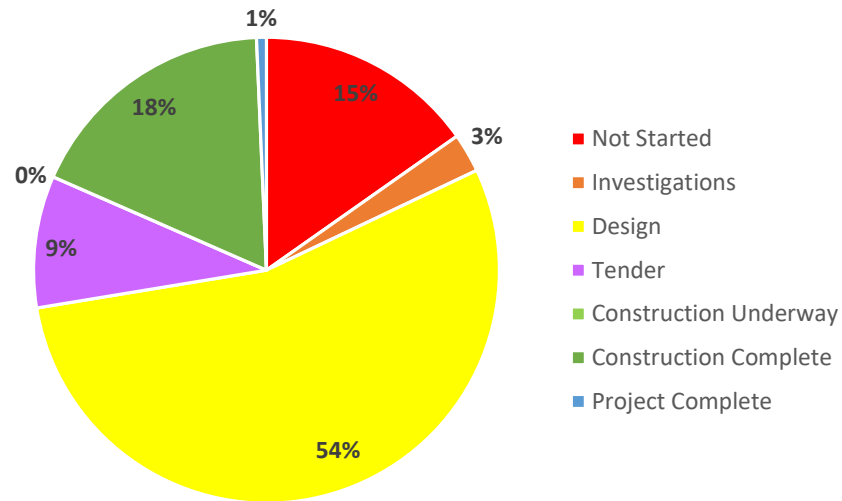
Wastewater Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Sum of Calc % Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Rangiora	Septage Facility - Design	Council	Tender	Project Complete	Construction Underway	Delayed	\$ 1,020,000	\$ 459,460	45%	\$ 1,020,000	\$ -	\$ -	\$ -	\$ -	On Budget	New septage receive facility in Rangiora.Total forecast \$1.31M due to increases in project complexity rather than scope. Need to apply for dewatering consent which will run in parallel to tender. High risk of not being 100% complete by end of FY. Additional budget has been requested in 24/25 given project is expected to run over FY end.
	Central Rangiora Capacity Upgrade Stage 8	Council	Tender	Project Complete	Project Complete	On Track	\$ 1,059,000	\$ 95,665	9%	\$ 1,340,951	\$ -	\$ -	\$ -	\$ -	Over Budget	Project has been tendered, planned to be awarded following next Council meeting. Additional scope added to project to co-ordinate required renewals within the same area of work, this has increased forecast costs. Project manager has requested extra budget from Asset Manager.
	Church Street Sewer Extension	Council	Investigations	Project Complete	Project Complete	At Risk	\$ 65,000	\$ 420	1%	\$ 65,000	\$ -	\$ -	\$ -	\$ -	On Budget	Have had initial discussions with new owner - however still need to determine the right solution, and implement.
	Central Rangiora Capacity Upgrade Stage 6	Council	Tender	Project Complete	Project Complete	On Track	\$ 794,000	\$ 38,508	5%	\$ 330,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Project tendered and awarded. Significant savings from tender.
	Merton Road and Priors Road Wastewater Servicing	Council	Design	Project Complete	Project Complete	At Risk	\$ 630,000	\$ 20,600	3%	\$ 585,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ -	On Budget	New wastewater and water supply to service the Eco Holiday Park and airport. External delay has been experienced while cost share is agreed between parties, and pending district plan change request. Legal agreement between parties will be required delaying tendering until at least January.
	Townsend's Fields E/O	Others	Not Started	Project Complete	Project Complete	At Risk	\$ 42,000	\$ -	0%	\$ 42,000	\$ -	\$ -	\$ -	\$ -	On Budget	Budget reserved for funding contribution for E/O pipework with developer. Timing of work is currently being determined with developer.
	Northbrook Road South Pumpstation and Rising Main	Others	Construction Complete	Project Complete	Project Complete	On Track	\$ 760,236	\$ -	0%	\$ 760,236	\$ -	\$ -	\$ -	\$ -	On Budget	Developer led new pumping station and rising main to service new development. Pumping station practically completed, expect final completion end of November with payment to be scheduled following this.
	Rangiora WWTP Pump Station - 3rd Pump Installation	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 150,000	\$ 10,656	7%	\$ 150,000	\$ -	\$ -	\$ -	\$ -	On Budget	3rd pump for Rangiora pumping station. Pump ordered and expected delivery in December. Pipework and electrical work underway. Expected completion in January.
	Rangiora WWTP Future Upgrade - Scoping Document	Council	Not Started	Investigations	Investigations	On Track	\$ 14,900	\$ 9,127	61%	\$ 14,000	\$ -	\$ -	\$ -	\$ -	On Budget	Scoping study to determine scope and costs for future upgrade requirements for Rangiora WWTP
	Improvements to Rangiora WWTP Inlet Screens	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 24,000	\$ 12,993	54%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Minor modifications to inlet screen at Rangiora
Ocean Outfall Sewer Headworks Renewal	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 50,000	\$ 45,996	92%	\$ 45,996	\$ -	\$ -	\$ -	\$ -	On Budget	Pump refurbishment at Rangiora	
Rangiora Total						\$ 4,609,136	\$ 693,425	15%	\$ 4,373,183	\$ 45,000	\$ 45,000	\$ 45,000	\$ -			
Woodend	Woodend WWTP Landscape Planting	Council	Tender	Project Complete	Project Complete	On Track	\$ 100,000	\$ 47,754	48%	\$ 49,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	New landscape planting to screen facility and control midges. Required landscape planting has been completed although Asset Manager is looking at options to increase planting with savings if there will be benefits in doing so.
	Clearance of Pine Trees	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 20,000	\$ 11,835	59%	\$ 12,000	\$ -	\$ -	\$ -	\$ -	Under Budget (Saving Predicted)	Pine trees have been cleared to allow for replanting. 3W manager discussing donations to local schools with proceeds from sale of trees.
	Replacement Headworks	Council	Investigations	Project Complete	Tender	Delayed	\$ 250,000	\$ -	0%	\$ 250,000	\$ -	\$ -	\$ -	\$ -	On Budget	Replacement inlet screen for Woodend WWTP. Report has been received from consultant. Insufficient budget to complete the recommended work (estimated cost \$1.5M). Asset manager to review scope and requirements and seek additional budget in 24/25. Design and procurement to be completed 23/24 with construction budgeted for 24/25
	Woodend Total						\$ 370,000	\$ 61,970	17%	\$ 320,085	\$ -	\$ -	\$ -	\$ -		
Pegasus	Pegasus - Electrical Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 14,000	\$ -	0%	\$ 14,000	\$ -	\$ -	\$ -	\$ -	On Budget	Planned electrical renewals at Pegasus
Pegasus Total						\$ 14,000	\$ -	0%	\$ 14,000	\$ -	\$ -	\$ -	\$ -			
Waikuku Beach	Kings Ave Wastewater Pump Station Mods July 22 Flood	Council	Tender	Project Complete	Project Complete	On Track	\$ 100,000	\$ 19,804	20%	\$ 110,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Modifications to pumping station following July 22 flood. Tender is planned for November with construction to commence in Jan/Feb.
Waikuku Beach Total						\$ 200,000	\$ 19,804	10%	\$ 210,000	\$ -	\$ -	\$ -	\$ -			
Kaiaipo	Rising Main Pipeline Replacement	Council	Design	Project Complete	Project Complete	On Track	\$ 266,000	\$ 29,479	11%	\$ 265,000	\$ -	\$ -	\$ -	\$ -	On Budget	Design 95% complete, awaiting services investigation to complete design. Construction planned in Mar/April.
	Kaiaipo WWTP Screens Replacements	Council	Investigations	Project Complete	Tender	Delayed	\$ 300,000	\$ 270	0%	\$ 300,000	\$ -	\$ 300,000	\$ -	\$ 300,000	On Budget	Replacement inlet screen for Kaiaipo WWTP. Report has been received from consultant. Insufficient budget to complete the recommended work which involves a more complex screen option (estimated cost \$1.5M). Asset manager to review scope and requirements with cheaper step screen replacement and seek additional budget in 24/25. Current intention is for design and procurement up to the existing budget to be completed 23/24 and construction in 24/25 (in accord with additional budget approved)
Kaiaipo Total						\$ 866,000	\$ 37,250	4%	\$ 808,000	\$ -	\$ 300,000	\$ -	\$ 300,000			
Pines Kairaki	Kairaki Sewer July 22 Flood	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 90,000	\$ 120,104	133%	\$ 150,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Manhole and lateral repairs to reduce I&I. Contract awarded and work expected to be completed before December
Oxford Total						\$ 230,000	\$ 39,429	17%	\$ 150,000	\$ -	\$ -	\$ -	\$ -			
Fernside	Tuahiwi and Fernside PPS modifications July 22 Flood	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 18,000	\$ 7,500	42%	\$ 15,000	\$ -	\$ -	\$ -	\$ -	On Budget	Minor repairs to Tuahiwi and Fernside PPS following July 22 Flood
Fernside Total						\$ 18,000	\$ 7,500	42%	\$ 15,000	\$ -	\$ -	\$ -	\$ -			
Mandeville	Mandeville Sewer July 22 Flood	Council	Not Started	Project Complete	Project Complete	On Track	\$ 20,000	\$ -	0%	\$ 20,000	\$ -	\$ -	\$ -	\$ -	On Budget	Mandeville sewer repairs following July 22 Flood
	Mandeville septic tanks modifications	Council	Not Started	Project Complete	Project Complete	On Track	\$ 30,000	\$ -	0%	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	septic tanks repairs following July 22 floods
Mandeville Total						\$ 50,000	\$ -	0%	\$ 50,000	\$ -	\$ -	\$ -	\$ -			
Grand Total						\$ 6,447,136	\$ 1,120,980	17%	\$ 6,214,028	\$ 45,000	\$ 345,000	\$ 45,000	\$ 300,000			

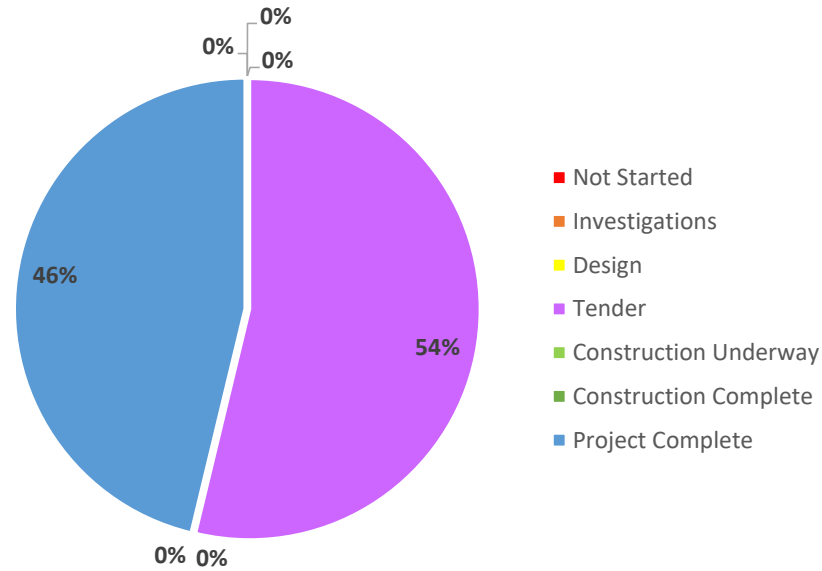
Solid Waste Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

SUMMARY

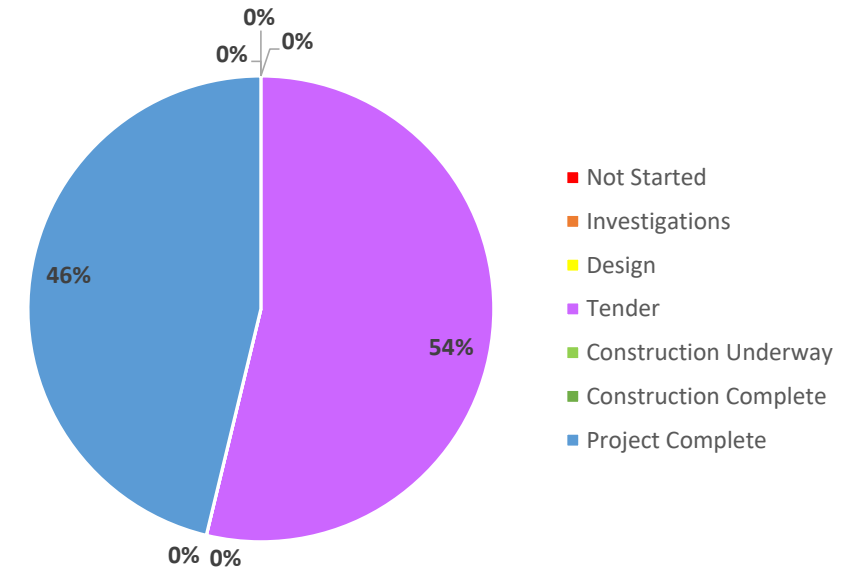
Project Stage - Current



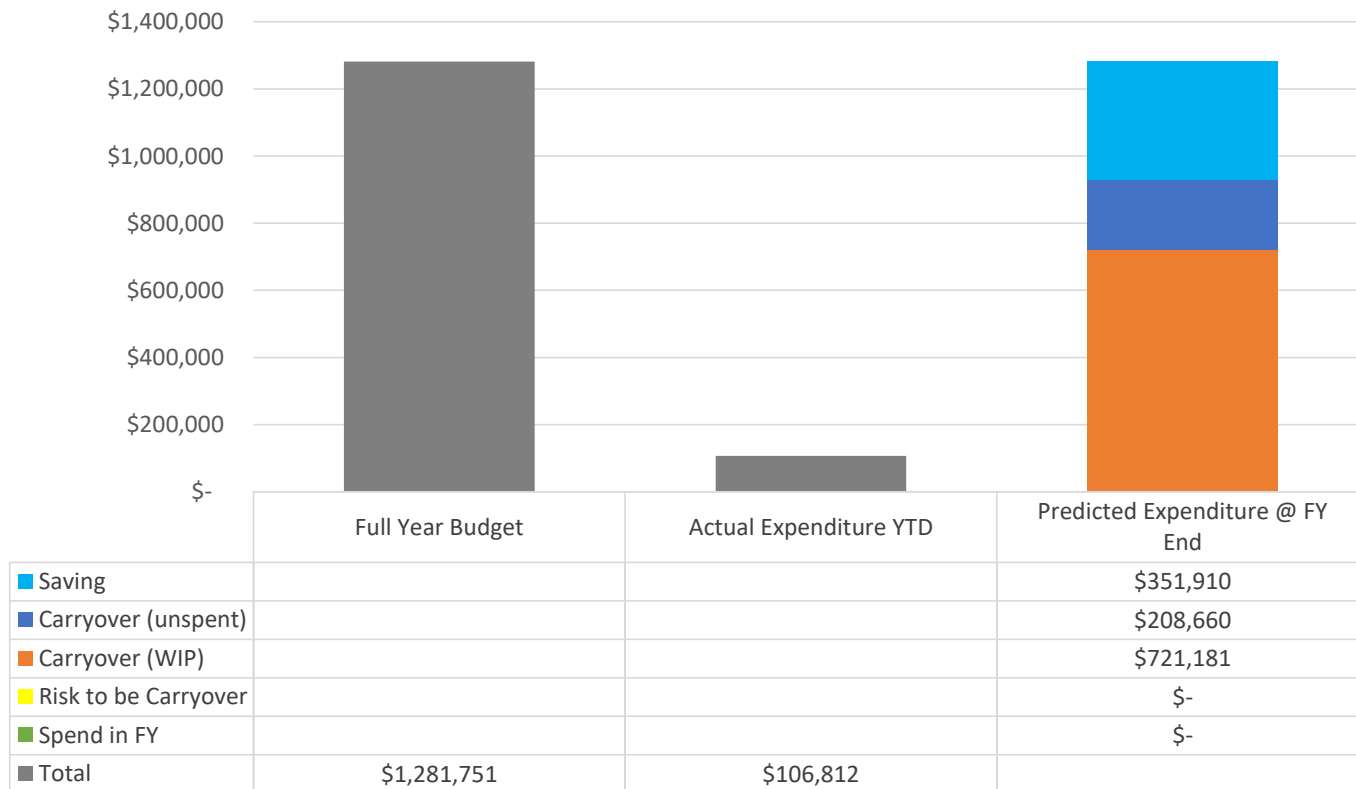
Project Stage - Planned @ FYE



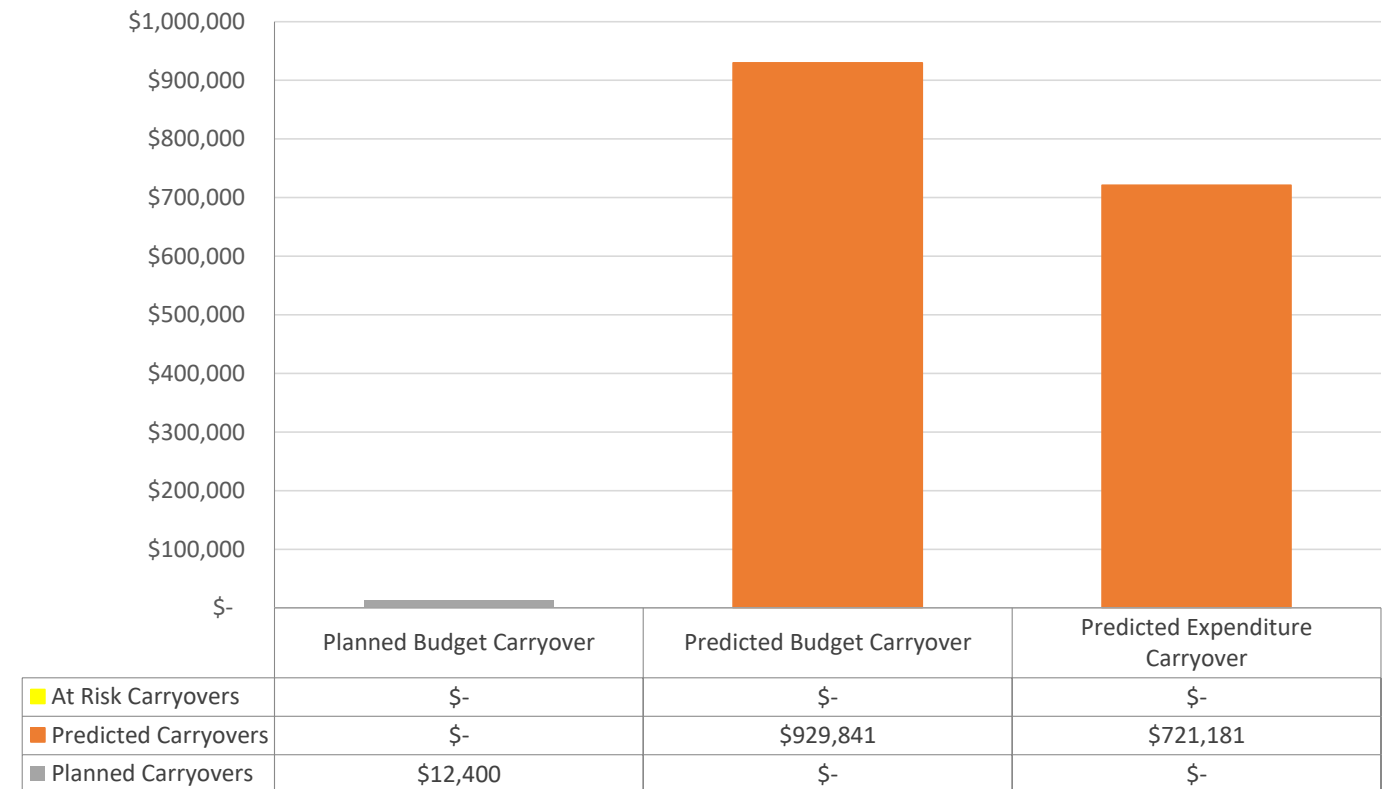
Project Stage - Predicted @ FYE



Financial Summary

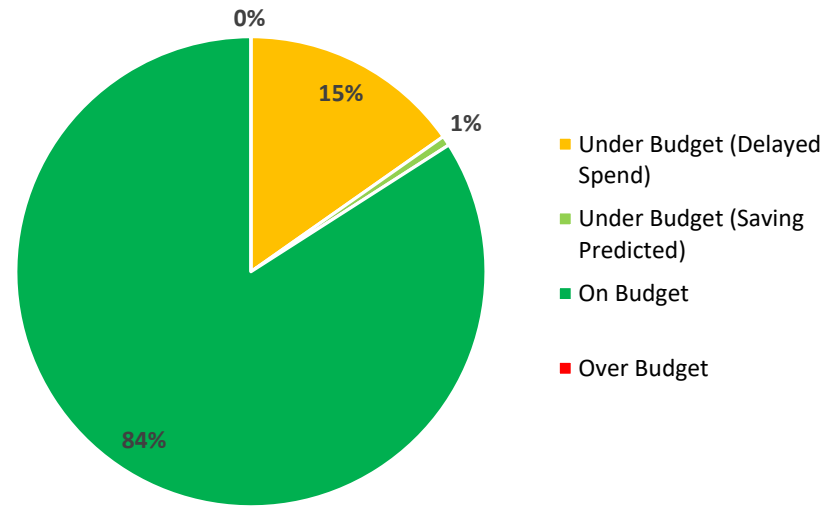


Carryovers Summary

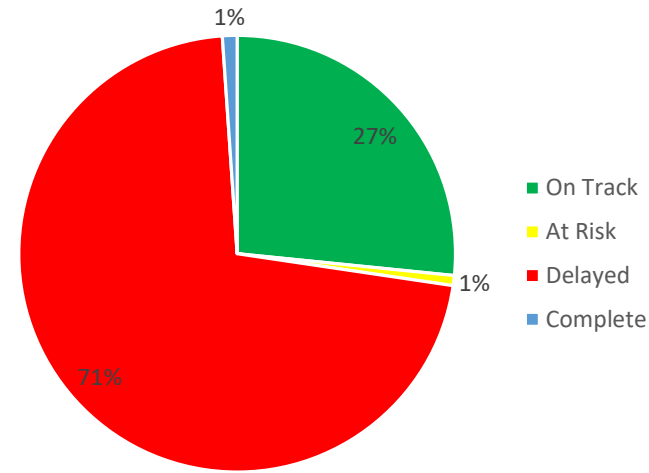


Programme Status (at end of FY) - Current

Budget Status - Current



Programme Status - Current



Programme Status (at end of FY) - Current

DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
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Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

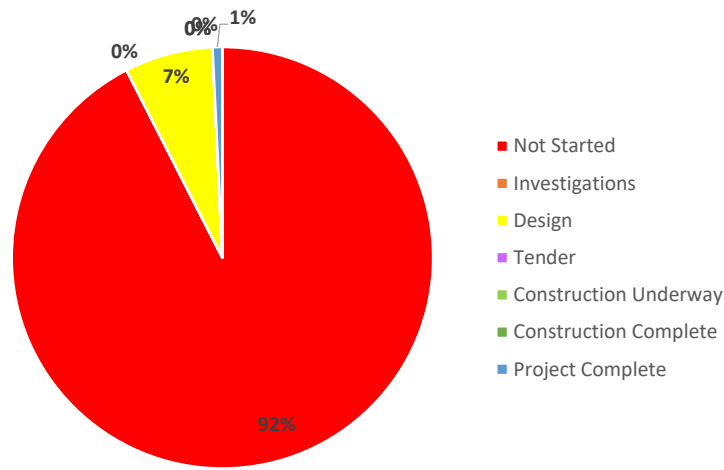
Solid Waste Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Calc % Spent (Actual Expenditure / Full Year Revised Budget)2	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
	101310	Southbrook Sundries (HHW bench, fire hoses)	(blank)	Not Started	Project Complete	Project Complete	On Track	\$ 17,750	\$ 17,468	98%	\$ 17,750	\$ -	\$ -	\$ -	\$ 17,750	On Budget	0
(blank) Total								\$ 17,750	\$ 17,468	98%	\$ 17,750	\$ -	\$ -	\$ -	\$ 17,750		
Disposal	100668	Oxford Minor Improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 2,110	\$ -	0%	\$ 2,110	\$ -	\$ -	\$ -	\$ 2,110	On Budget	works to be identified through year
	100843	Southbrook Disposal Pit Upgrade & road realignment	Council	Design	Tender	Tender	Delayed	\$ 268,241	\$ 40,418	15%	\$ 268,241	\$ -	\$ 268,241	\$ -	\$ 268,241	On Budget	Allowance for design, consenting and procurement of the T/S disposal area component of Southbrook RRP upgrades. Multi-year project, delayed construction until 2026/27. Will transfer funds to PJ100666 to offset over-expenditure.
	101566	Oxford - Fencing	Council	Tender	Project Complete	Project Complete	On Track	\$ 15,100	\$ -	0%	\$ 15,100	\$ -	\$ -	\$ -	\$ 15,100	On Budget	Fence modifications for widening access/exit road
	101567	Southbrook - Site Storage Building	Council	Investigations	Tender	Tender	At Risk	\$ 9,500	\$ -	0%	\$ 9,500	\$ -	\$ -	\$ -	\$ 9,500	On Budget	Allowance for design of shed - staff may request Council bring construction budget forward from 24/25
	101752	Southbrook - Weighbridge Rec Compactor Efficiencies	Council	Investigations	Tender	Tender	On Track	\$ 12,400	\$ -	0%	\$ 0	\$ 12,400	\$ 12,400	\$ 12,400	\$ 0	Under Budget (Saving Predicted)	Allowance for design of above-ground weighbridge at recycling compactomr shed - staff may request Council bring construction budget forward from 24/25
	100666	Southbrook Minor Improvements	Council	Construction Complete	Project Complete	Project Complete	On Track	\$ 128,000	\$ 18,507	14%	\$ 128,000	\$ -	\$ -	\$ -	\$ 128,000	On Budget	Stormwater improvements (PDU project); other works to be identified through year. May be over budget but will be balanced by transfer from PJ100843
	100994	Land Purchase for future upgrades	Council	Not Started	Project Complete	Project Complete	On Track	\$ 14,880	\$ -	0%	\$ 14,880	\$ -	\$ -	\$ -	\$ 14,880	On Budget	Funding legal and survey costs for boundary adjustment, for 10m strip of land
	101753	Oxford - Pit Wall Alterations	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 13,900	\$ 4,930	35%	\$ 4,930	\$ -	\$ -	\$ -	\$ 4,930	Under Budget (Saving Predicted)	Increase height of pit wall, to prevent materials being pushed over wall. Quotation received, below budget. Work commencing late September.
	101815	Marsh Rd Storage	Council	Not Started	Project Complete	Project Complete	On Track	\$ 14,140	\$ 7,832	55%	\$ 14,140	\$ -	\$ -	\$ -	\$ 14,140	On Budget	Replace containers; potentially with portacom & shelving; multi-purpose building for SRRP, include staff facilities (meeting room, office, etc.)
	100146	Oxford Transfer Station Replacement Pump	Council	Not Started	Project Complete	Project Complete	On Track	\$ 12,800	\$ -	0%	\$ 12,800	\$ -	\$ -	\$ -	\$ 12,800	On Budget	Propose to use \$2,000 for investigation in 23/24 to see if pump & wet well need refurbishment or replacement. Remaining funds may not be needed or used this year.
101169	Southbrook - Access Rds	Council	Tender	Project Complete	Project Complete	On Track	\$ 51,000	\$ 383	1%	\$ 51,000	\$ -	\$ -	\$ -	\$ 51,000	On Budget	Roading improvements and renewals around site	
Disposal Total							\$ 590,301	\$ 72,069	12%	\$ 568,931	\$ 12,400	\$ 280,641	\$ 12,400	\$ 568,931			
Waste Minimisation	101568	Southbrook - Design of New Shop and Education Centre	Council	Design	Tender	Tender	Delayed	\$ 464,000	\$ 17,274	4%	\$ 100,000	\$ -	\$ 464,000	\$ -	\$ 100,000	Under Budget (Delayed Spend)	Allowance for design, consenting and procurement of the RRP component of Southbrook RRP upgrades. Multi-year project, stage construction, delayed construction until 2024/25 and 2025/26
	101818	Cleanfill Pit Infrastructure for report to MFE	Council	Investigations	Tender	Tender	Delayed	\$ 165,200	\$ -	0%	\$ 5,000	\$ -	\$ 165,200	\$ -	\$ 5,000	Under Budget (Delayed Spend)	Propose investigations & B/C analysis this year at \$10,000 - carry over remainder (if needed)
	101819	Rural Recycling Infrastructure	Council	Design	Project Complete	Project Complete	On Track	\$ 24,500	\$ -	0%	\$ 24,500	\$ -	\$ -	\$ -	\$ 24,500	On Budget	Proposal for new concrete pad & bunkers for scrap metal, greenwaste storage at Oxford TS. May bring unding forward from 24/25 to fund construction
Grand Total							\$ 1,281,751	\$ 106,812	8%	\$ 721,181	\$ 12,400	\$ 929,841	\$ 12,400	\$ 721,181			

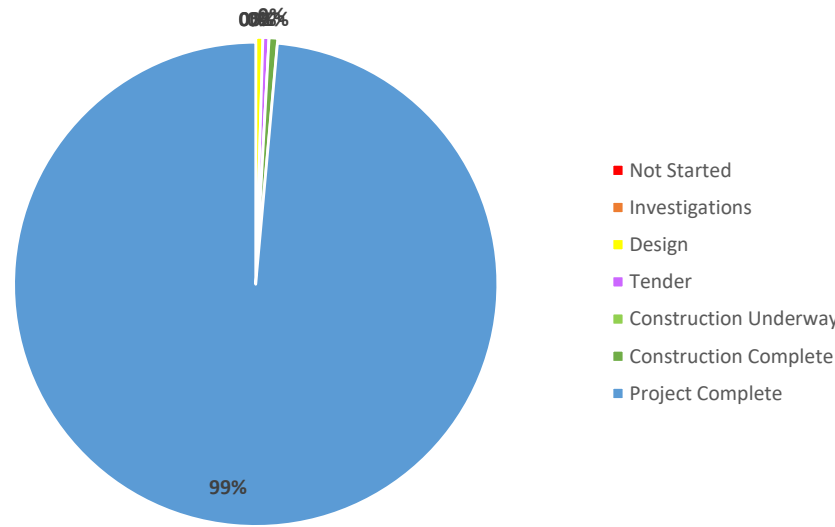
Parks and Reserves Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

SUMMARY

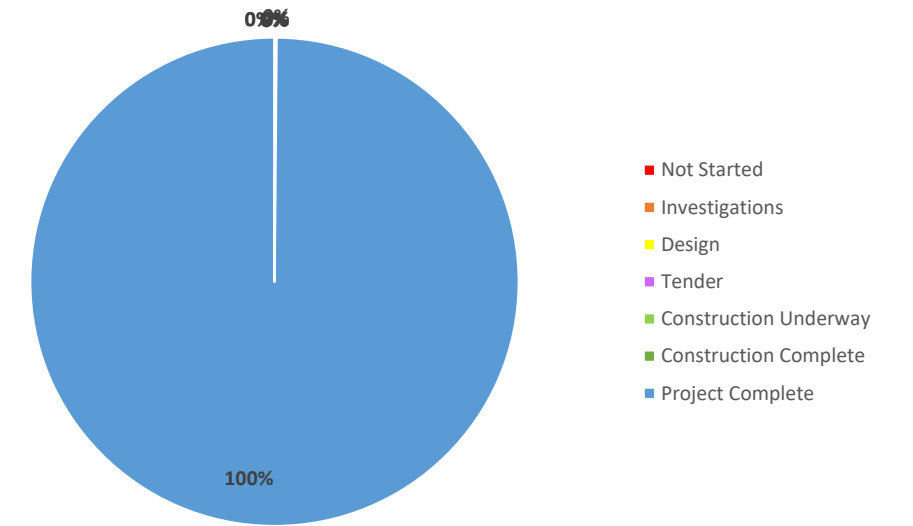
Project Stage - Current



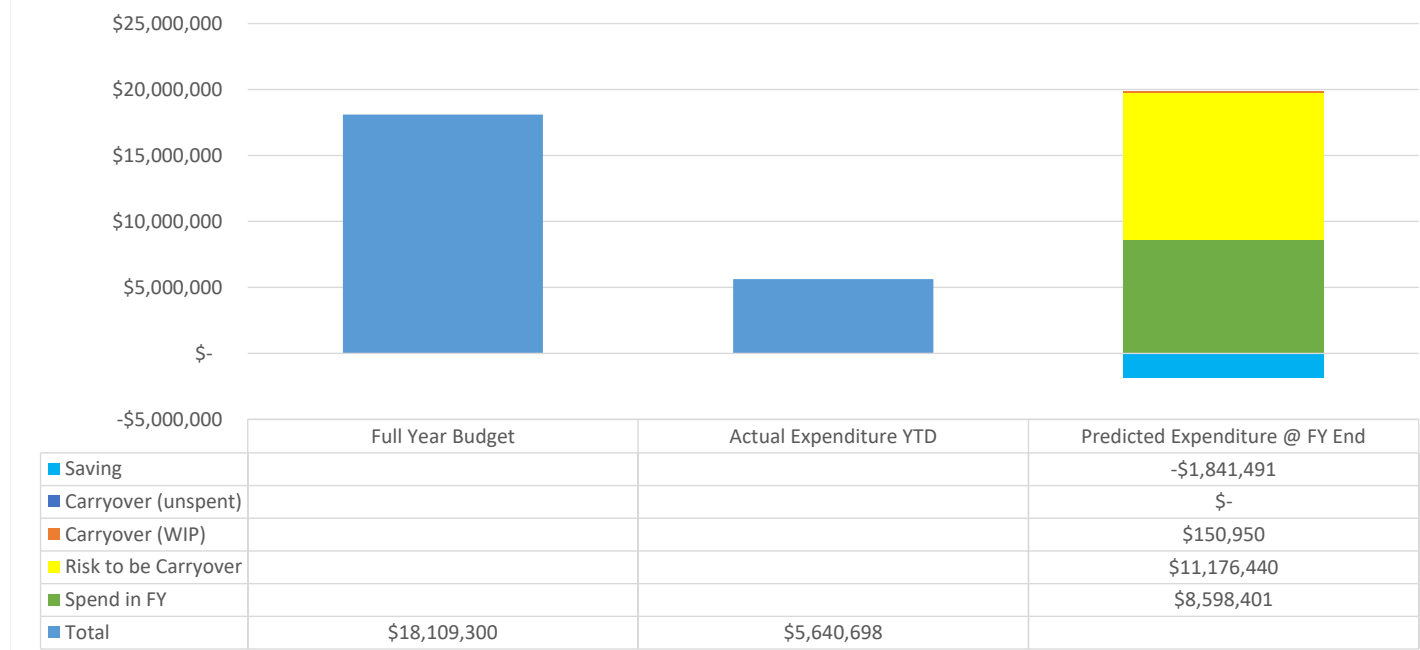
Project Stage - Planned @ FYE



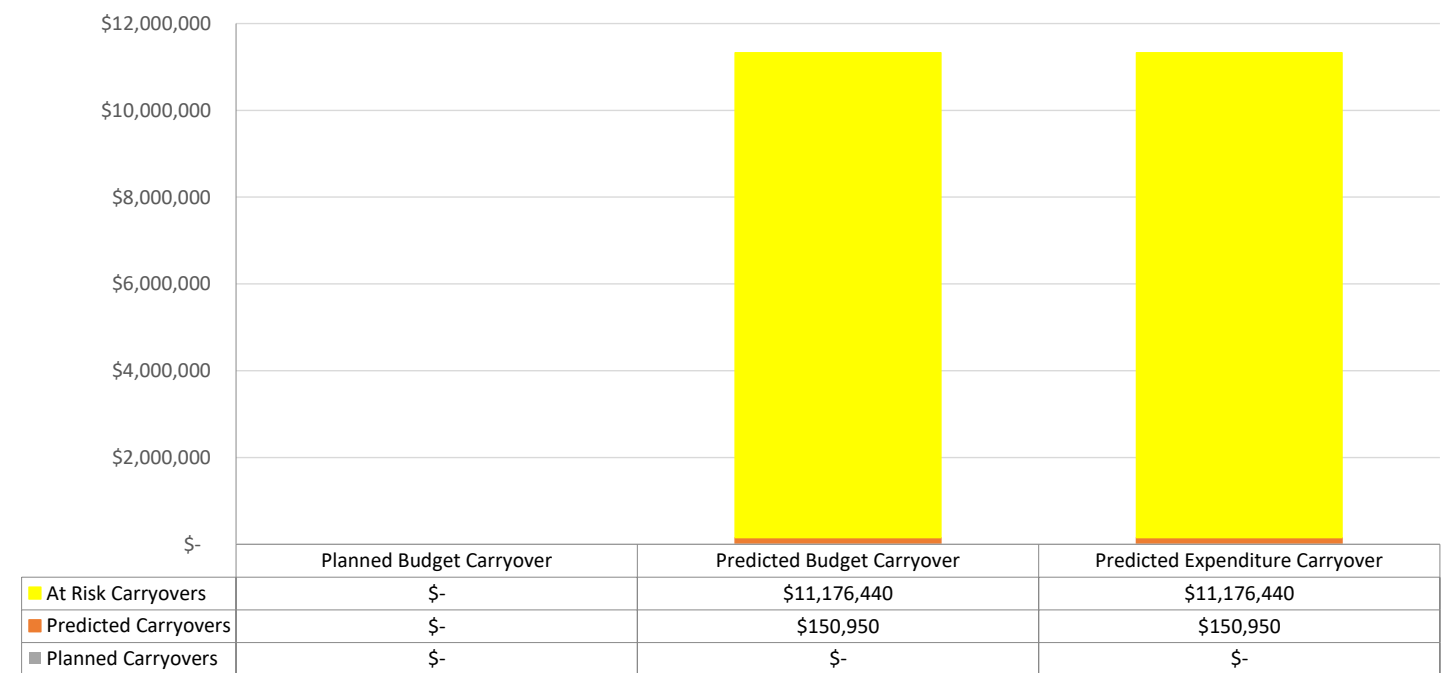
Project Stage - Predicted @ FYE



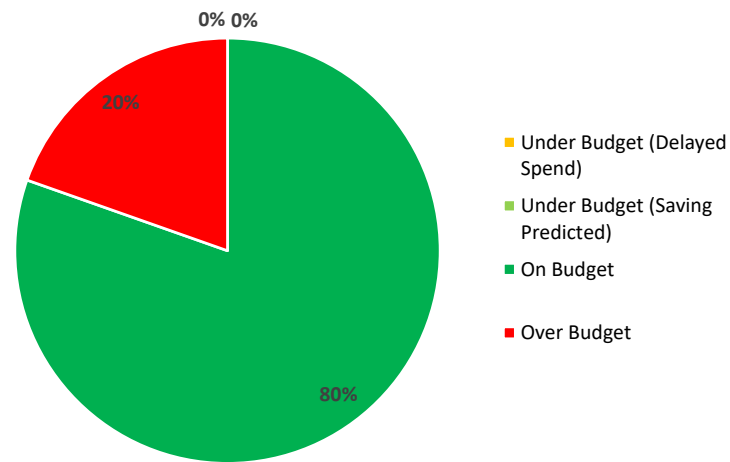
Financial Summary



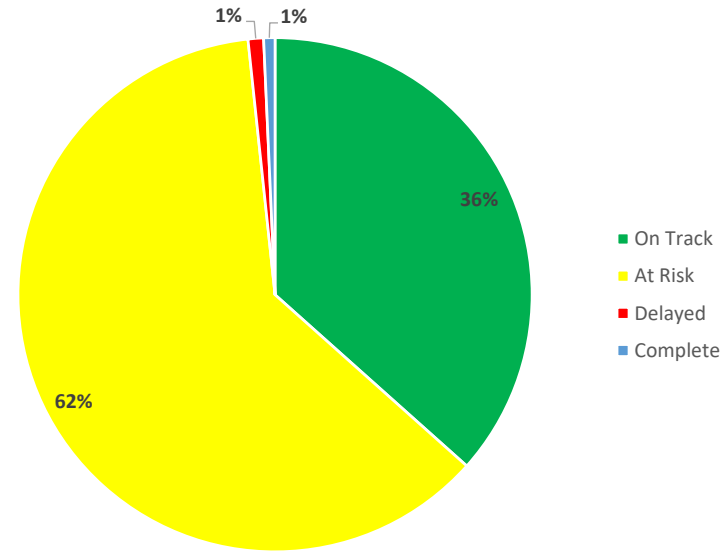
Carryovers Summary



Budget Status - Current



Programme Status - Current



DEFINITIONS

Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Parks and Reserves Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
	102240	Ashley Gorge camp DrainagePits	(blank)	Not Started	Project Complete	Project Complete	On Track	\$ -	\$ 202,575	\$ 0	\$ -	\$ -	\$ -	\$ -	Over Budget	No budget for this - expenditure will be journalled to 101548
(blank) Total								\$ -	\$ 249,821	\$ 0	\$ -	\$ -	\$ -	\$ -		
Camping Grounds	101180	Waikuku Camp Demolitions	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 30,400	\$ -	\$ 30,400	\$ -	\$ -	\$ -	\$ -	On Budget	All Waikuku projects put on hold pending decisions on future camp ownership / management. However there may be a need for Council funding of improvements that fall out of the RFP process.
	101181	Waikuku Camp Ablutions Block Replacement	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 309,500	\$ -	\$ 309,500	\$ -	\$ -	\$ -	\$ -	On Budget	All Waikuku projects put on hold pending decisions on future camp ownership / management. However there may be a need for Council funding of improvements that fall out of the RFP process.
	101324	Kairaki Camp Ablutions Block Replacement	Others	Not Started	Project Complete	Project Complete	On Track	\$ 94,900	\$ -	\$ 94,900	\$ -	\$ -	\$ -	\$ -	On Budget	Will transfer funds to Ashley Gorge - Sale of Kairaki improvements anticipated this FY
	101333	Waikuku Camp Renewals & Refurbishments	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 42,150	\$ -	\$ 42,150	\$ -	\$ -	\$ -	\$ -	On Budget	All Waikuku projects put on hold pending decisions on future camp ownership / management. However there may be a need for Council funding of improvements that fall out of the RFP process.
	101548	Ashley Camp Renewals & Strengthening	Council	Not Started	Project Complete	Project Complete	On Track	\$ 168,650	\$ 35,950	\$ 300,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Significant over-expenditure due to unexpected ground conditions - will be balanced by transferring budget from Kairaki
	101768	Woodend Camp Renewals & Strengthening	Council	Not Started	Project Complete	Project Complete	On Track	\$ 106,000	\$ -	\$ 106,000	\$ -	\$ -	\$ -	\$ -	On Budget	Works delayed until after summer season, but still on track
	101182	Kairaki Camp Infrastructure Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 23,400	\$ -	\$ 23,400	\$ -	\$ -	\$ -	\$ -	On Budget	Will transfer funds to Ashley Gorge - Sale of Kairaki improvements anticipated this FY
Camping Grounds Total								\$ 775,000	\$ 35,950	\$ 906,350	\$ -	\$ -	\$ -	\$ -		
Public Conveniences	100283	Toilet Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 570,500	\$ 245,857	\$ 570,500	\$ -	\$ -	\$ -	\$ -	On Budget	This budget is split across different projects. Woodend Town Centre Toilet- Staff have applied to Tourism Infrastructure Fund (TIF) for funding to bring this project forward from 26/27 to 23/24. This has been awarded, council to contribute half of the remaining costs. Tender to go out November 2023. Maria Andrews- toilet renewals is being completed as part of a wider project. Tender has been awarded and work is underway with projected completion date 15/12/2023.
	101919	Ashley Gorge Water Supply Compliance Upgrade	Council	Not Started	Project Complete	Project Complete	On Track	\$ 570,000	\$ 555,114	\$ 570,000	\$ -	\$ -	\$ -	\$ -	On Budget	This budget is split between water supply to the boundary (constructed by the water unit) and internal pipework within the campground. Construction has begun and is due to be completed November.
Public Conveniences Total								\$ 1,140,500	\$ 800,971	\$ 1,140,500	\$ -	\$ -	\$ -	\$ -		
Cemeteries	100152	Cemetery Berms - Rga	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 6,390	\$ 6,390	\$ 6,390	\$ -	\$ -	\$ -	\$ -	On Budget	Project completed by Delta with burial berms only constructed.
	100153	Cemetery Berms - Kai Public	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 6,390	\$ 6,390	\$ 6,390	\$ -	\$ -	\$ -	\$ -	On Budget	Project completed by Delta with burial berms only constructed.
	100154	Oxford Cemetery Improvements	Council	Not Started	Project Complete	Project Complete	On Track	\$ 6,390	\$ -	\$ 6,390	\$ -	\$ -	\$ -	\$ -	On Budget	Liaising with Delta to install cemetery berms as required in 2024.
Cemeteries Total								\$ 19,170	\$ 12,780	\$ 19,170	\$ -	\$ -	\$ -	\$ -		
Swimming Pools Man	100566	Dudley Pool Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 130,340	\$ 4,220	\$ 130,340	\$ -	\$ -	\$ -	\$ -	On Budget	Ongoing renewals throughout the financial year
	100623	Kaiapoi Aquatic Centre Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 284,000	\$ 15,927	\$ 284,000	\$ -	\$ -	\$ -	\$ -	On Budget	Ongoing renewals, renewal of heatpump to be completed.
	100863	Waikuku Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 16,920	\$ -	\$ 16,920	\$ -	\$ -	\$ -	\$ -	On Budget	Ongoing renewals throughout the financial year
	100567	Oxford Pool Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 21,180	\$ -	\$ 21,180	\$ -	\$ -	\$ -	\$ -	On Budget	Ongoing renewals throughout the financial year
Swimming Pools Management Total								\$ 452,440	\$ 20,147	\$ 452,440	\$ -	\$ -	\$ -	\$ -		
Community Buildings	101179	General Building Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 495,430	\$ (39,167)	\$ 495,430	\$ -	\$ -	\$ -	\$ -	On Budget	Ongoing general asset renewals over the FY - on track fro end of FY.
	101769	Land Purchase Pegasus Community Centre	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 1,800,000	\$ 7,500	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	On Budget	Currently under negotiation with land owners in Pegasus, expect report to Council.
	101770	Land Purchase Ravenswood Community Centre	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 4,300,000	\$ 1,977	\$ 4,300,000	\$ -	\$ -	\$ -	\$ -	On Budget	Land location investigations are underway
	100660	Multi use Sport facilities	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 607,900	\$ -	\$ 607,900	\$ -	\$ -	\$ -	\$ -	On Budget	Solar panels
	102143	Cobb Cottage at Rangiora Museum	Council	Not Started	Project Complete	Project Complete	Delayed	\$ 89,650	\$ -	\$ 89,650	\$ 89,650	\$ -	\$ 89,650	\$ -	On Budget	More planning needs to be completed. How long the museum will be there if the museum moves.
Community Buildings Total								\$ 7,292,980	\$ (29,690)	\$ 7,292,980	\$ 89,650	\$ -	\$ 89,650	\$ -		
Reserves General	100290	Land Purchase - Neighbourhood	Others	Not Started	Project Complete	Project Complete	On Track	\$ 1,820,000	\$ 3,446,220	\$ 3,446,220	\$ -	\$ -	\$ -	\$ -	Over Budget	Staff are currently negotiating with developers on a number of different land purchase acquisitions including land for the Pegasus and Ravenswood community centres. Budget used is for Kaiapoi Beachgrove development.
	100291	Land Development - Neighbourhood	Others	Not Started	Project Complete	Project Complete	On Track	\$ 309,400	\$ 265,611	\$ 309,400	\$ -	\$ -	\$ -	\$ -	On Budget	This budget is split over a number of different projects. The major projects for this are Townsend Fields which is about to go out to tender, and Woodlands Estate which we are drawing up tender documentation for.
	100293	Roads & Carparks	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 788,760	\$ 57,866	\$ 788,760	\$ -	\$ -	\$ -	\$ -	On Budget	This budget is split over different projects. This includes Waikuku Beach (Central) car park and Woodend Beach car park. Waikuku project is due to begin, Woodend Beach will be in conjunction with a wider master plan for the site, including playground and toilet renewals. At risk potential for one project to be delayed within this budget.

Parks and Reserves Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Reserves General	100294	Play Safety Surface/Equipment	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 626,750	\$ 58,333	\$ 626,750		\$ -	\$ -	\$ -	On Budget	This budget is split over a number of different projects and reactive works These include Norman Kirk Play Space, Woodend Beach Play Space and Kaiapoi Community Hub (Kaiapoi NFC playground moving to the hub). Staffing resource issues may delay one of these projects, currently at risk.
	100298	Renewal reserve I/scape Rga	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 41,040	\$ -	\$ 41,040		\$ -	\$ -	\$ -	On Budget	Project completed by Delta.
	100299	Renewal reserve landscape Kaiapoi	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 41,040	\$ 41,013	\$ 41,040		\$ -	\$ -	\$ -	On Budget	Project completed by Delta
	100300	Woodend Ashley Renewal reserve landscape	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 20,520	\$ 30,921	\$ 30,921		\$ -	\$ -	\$ -	Over Budget	Project completed by Delta. Budget placed under the incorrect code this is within budget.
	100301	Oxford Renewal reserve landscape	Council	Project Complete	Project Complete	Project Complete	Complete	\$ 13,360	\$ 12,846	\$ 13,360		\$ -	\$ -	\$ -	On Budget	Project completed by Delta
	100302	Rangiora Street trees gardens	Council	Not Started	Project Complete	Project Complete	On Track	\$ 34,190	\$ 47,451	\$ 47,451		\$ -	\$ -	\$ -	Over Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year. Additional work was required under this budget due to x2 storm events.
	100303	Kaiapoi Street trees gardens	Council	Not Started	Project Complete	Project Complete	On Track	\$ 34,190	\$ 3,715	\$ 34,190		\$ -	\$ -	\$ -	On Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year.
	100304	Oxford Street trees gardens	Council	Not Started	Project Complete	Project Complete	On Track	\$ 12,110	\$ 419	\$ 12,110		\$ -	\$ -	\$ -	On Budget	Staff working with Delta/Asplundh on renewal planting programme for this financial year.
	100305	Woodend Ashley Street trees gardens	Council	Not Started	Project Complete	Project Complete	On Track	\$ 13,930	\$ 120	\$ 13,930		\$ -	\$ -	\$ -	On Budget	Staff working with Asplundh on renewal planting programme for this financial year.
	100327	Silverstream Reserve Planting	Council	Not Started	Project Complete	Project Complete	On Track	\$ 12,790	\$ (172)	\$ 12,790		\$ -	\$ -	\$ -	On Budget	Planting natives at Silverstream reserve Spring, Autumn and Winter.
	100584	Pearson Park	Community	Not Started	Project Complete	Project Complete	On Track	\$ 57,170	\$ 295	\$ 57,170		\$ -	\$ -	\$ -	On Budget	\$10k a year budget provided to Pearson park Advisory Group with the purpose that they spend this before end of 2027. Pearson Park advisory group to decide on this years programme. I meeting has been set up between PM and the group.
	100663	Non-specified Reserve Enhancement	Council	Not Started	Project Complete	Project Complete	On Track	\$ 391,700	\$ 79,704	\$ 391,700		\$ -	\$ -	\$ -	On Budget	Budget split over a number of projects (Maria Andrews, reactive enhancement, Norman Kirk, Woodend Beach). Each project starting at a different time throughout the financial year.
	101184	General Reserve Renewals	Council	Not Started	Project Complete	Project Complete	On Track	\$ 356,540	\$ 201,628	\$ 356,540		\$ -	\$ -	\$ -	On Budget	Staff continue to work through this budget during the financial year replacing park assets based on condition/age
	101185	Future Sports Ground Development	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 273,000	\$ 24,287	\$ 273,000		\$ -	\$ -	\$ -	On Budget	Programme based on the Sports Facilities Plan. Report completed, decision to be made on the prioritisation of Kendall Park over other projects and timing. This may be a tight timeframe for completion, currently at risk.
	101189	Taranaki Stream Development	Council	Not Started	Project Complete	Project Complete	On Track	\$ 2,200	\$ -	\$ 2,200		\$ -	\$ -	\$ -	On Budget	Ongoing planting throughout the year. Planting happens presummer or autumn.
	101554	Arohatia te awa (Cam River Walkway)	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 452,110	\$ 23,090	\$ 452,110		\$ -	\$ -	\$ -	On Budget	Project has faced delays due to concerns from neighbouring landowner. Has also been resourcing issues with pushing this forward. Delays due to ECan stop bank renewal work. Planting to be completed in this FY which will increase final expenditure. Some of the project will be completed while others may not be, project is at risk.
	101718	Boundary Fencing	Council	Not Started	Project Complete	Project Complete	On Track	\$ 18,470	\$ 4,550	\$ 18,470		\$ -	\$ -	\$ -	On Budget	Ongoing based on requests throughout the year.
	101764	Kaiapoi Community Hub	Council	Not Started	Project Complete	Project Complete	On Track	\$ 205,600	\$ 20,240	\$ 205,600		\$ -	\$ -	\$ -	On Budget	Multi-year project lead by greenspace/regen team, with external PM engagement. PDU engineering for developed design of carparks and utility services, RFT/contract prep, tender evaluation and construction monitoring. Infrastructure works tendering has been completed and awaiting awarding of the tender.
	101765	Support for MUBA	Others	Not Started	Project Complete	Project Complete	At Risk	\$ 172,900	\$ 9	\$ 172,900		\$ -	\$ -	\$ -	On Budget	Externally driven project, have met with developers but questions remain on when final design will be put forward to consider.
	101916	Silverstream Track Extension	Council	Not Started	Project Complete	Project Complete	On Track	\$ 14,600	\$ 5,117	\$ 14,600		\$ -	\$ -	\$ -	On Budget	A bridge has been created, engineering completed waiting on dry conditions to install. Further track enhancements planned late summer 2024.
	101917	Pegasus and Waikuku Beach Accessibility Viewing Platform	Council	Not Started	Project Complete	Project Complete	On Track	\$ 123,660	\$ 4,560	\$ 123,660		\$ -	\$ -	\$ -	On Budget	Design work has been completed to be consulted with the community board. Board has approved plans with Pegasus platform given priority. Schedule of quantities and engineer's estimate being worked on prior to tendering.
	101330	Askeaton Reserve	Council	Not Started	Project Complete	Project Complete	Delayed	\$ 61,300	\$ 48,675	\$ 61,300		\$ 61,300	\$ -	\$ 61,300	On Budget	Project is facing delays with new consent requirements from Ecan, the area is now considered a wetland so the consent process that PDU have been through previously is now under question. This is the third change that Ecan have put on this project since work began some 18 months ago. Project is becoming less likely for delivery and may have to consider operational alternatives such as filling pot holes. This project is likely to be delayed or rescope.
	101766	Pegasus Beach Surf Lifesaving Tower	Others	Not Started	Project Complete	Project Complete	On Track	\$ 53,500	\$ 31,718	\$ 53,500		\$ -	\$ -	\$ -	On Budget	Consturction is underway and is due to be completed in November 2023.
	101918	Kowhai Street Reserve	Council	Not Started	Project Complete	Project Complete	On Track	\$ 67,620	\$ 170	\$ 67,620		\$ -	\$ -	\$ -	On Budget	A project group meeting has occurred, this project is sitting with PDU- Kieran for completion. Waiting on Mainpower designs.
	101552	Skate Board Facility	Council	Not Started	Project Complete	Project Complete	At Risk	\$ 192,515	\$ -	\$ 192,515		\$ -	\$ -	\$ -	On Budget	Basic design is complete, need to undertake consultation with community and final design changes then approval from the Board to implement.
	101828	Dog Park Oxford	Community	Not Started	Project Complete	Project Complete	On Track	\$ 102,250	\$ -	\$ 102,250		\$ -	\$ -	\$ -	On Budget	Basic design is complete, need to undertake consultation with community and final design changes then approval from the Board to implement.
	102140	Kippenburger/Elm Green Linkage Playground Development	Community	Not Started	Tender	Project Complete	At Risk	\$ 80,590	\$ -	\$ 80,590		\$ -	\$ -	\$ -	On Budget	This is a new project highlighted due to a lack in provision of our levels of service to this community. This will require the full process from consultation, through design to implementation. Delay due to resource issues.
	102141	Kaiapoi Lakes (old tip site)	Community	Not Started	Design	Project Complete	On Track	\$ 92,100	\$ 170	\$ 92,100		\$ -	\$ -	\$ -	On Budget	Community consultation is required around what they would like for the area, create a concept plan, approval from community Board and then implement. Project is yet to start. Investigation and consultation GS managed; Design onwards managed by PDU.
	102142	Pines Beach Playground Relocation	Council	Not Started	Project Complete	Project Complete	On Track	\$ 90,000	\$ -	\$ 90,000		\$ -	\$ -	\$ -	On Budget	This is the relocation of the Pines Beach Play space. The initial concept is underway and a report seeking approval to consult was brought to the board in September. Public consultation is about to begin.
101474	Town Centres Feature Lighting and Decorations	Council	Not Started	Project Complete	Project Complete	On Track	\$ -	\$ 4,050	\$ 4,050		\$ -	\$ -	\$ -	Over Budget	This budget gets used for various Town Centre lighting enhancements throughout the district, Kevin Cawley was appointed as the lighting designer and we currently utilise his services for different town centre lighting liaisons as and when needed therefore to confirm dates for some of the programmed items is not feasible. This is an ongoing project.	

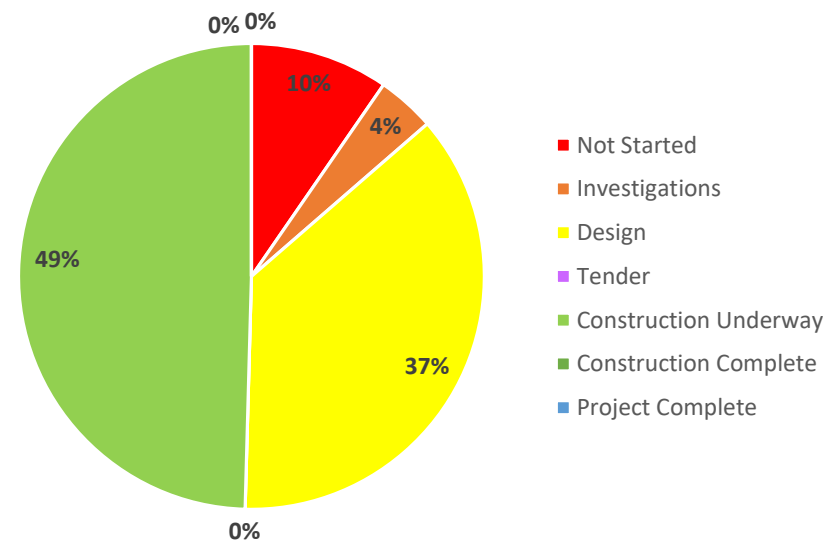
Parks and Reserves Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments
Reserves General	101826	District Security Cameras	Council	Not Started	Project Complete	Project Complete	On Track	\$ -	\$ 14,665	\$ 14,665	\$ -	\$ -	\$ -	\$ -	Over Budget	Staff are continuing to work through the identified implementation plan taken to Council at the last LTP. Cameras to be installed at gate locations within Rangiora Airfield. This was always planned to be a two year programme as per the report presented to Council. Cameras to be completed at Good Street this FY.
	101974	Waikuku Beach Hedge Removal	Council	Project Complete	Project Complete	Project Complete	Complete	\$ -	\$ 11,261	\$ 11,261	\$ -	\$ -	\$ -	\$ -	Over Budget	Budget to be carried over from 22/23 FY. Project is now complete.
Reserves General Total								\$ 6,575,905	\$ 4,438,532	\$ 8,255,764	\$ -	\$ 61,300	\$ -	\$ 61,300	Over Budget	
Coastal & Native Conservation	101268	Coastal & Native Conservation Capital Works	Council	Not Started	Project Complete	Project Complete	On Track	\$ 22,020	\$ 52,303	\$ 52,303	\$ -	\$ -	\$ -	\$ -	Over Budget	Work required as part of the Pegasus Bay Bylaw and management of the coastal reserves. ECAN resource consent for works granted in coastal hazard zone. Original \$40k budget was split 50/50 between capital and ops spend of \$20k each. The remaining covers level of service within the district.
	Coastal & Native Conservation Total								\$ 22,020	\$ 52,303	\$ 52,303	\$ -	\$ -	\$ -	\$ -	Over Budget
Parks & Reserves Contract	101097	Parks & Reserves Signage	Council	Not Started	Project Complete	Project Complete	On Track	\$ 22,020	\$ 14,560	\$ 22,020	\$ -	\$ -	\$ -	\$ -	On Budget	Liaising with Delta and sign companies to renew signage where required.
Parks & Reserves Contract Total								\$ 22,020	\$ 14,560	\$ 22,020	\$ -	\$ -	\$ -	\$ -	On Budget	
Rangiora Airfield	101887	Connection to Water Services	Council	Design	Project Complete	Project Complete	At Risk	\$ 736,120	\$ 33,215	\$ 736,120	\$ -	\$ -	\$ -	\$ -	On Budget	Design completed and re-priced. Need to get agreement from contributors. Planning on starting tendering next calendar year.
	101888	Connection Wastewater Services	Council	Design	Project Complete	Project Complete	At Risk	\$ 613,745	\$ -	\$ 613,745	\$ -	\$ -	\$ -	\$ -	On Budget	Design completed and re-priced. Need to get agreement from contributors. Planning on starting tendering next calendar year.
	101889	Runway Reseeding	Council	Not Started	Project Complete	Project Complete	On Track	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	On Budget	Ongoing as required throughout the year.
Rangiora Airfield Total								\$ 1,554,865	\$ 36,255	\$ 1,554,865	\$ -	\$ -	\$ -	\$ -	On Budget	
General Landscaping	101048	Kaiapoi Tuahiwi General Landscape Development	Community	Not Started	Construction Complete	Project Complete	On Track	\$ 113,170	\$ 7,764	\$ 113,170	\$ -	\$ -	\$ -	\$ -	On Budget	This is the Community Boards budget to spend on small projects within their area. This budget expenditure is dependent on the Board identifying and approving allocation to particular projects. Staff provided a memo to the Board in August seeking ideas for potential projects.
	101045	Rangiora Ashley General Landscape Development	Community	Not Started	Project Complete	Project Complete	On Track	\$ 99,270	\$ -	\$ 99,270	\$ -	\$ -	\$ -	\$ -	On Budget	This is the Community Boards budget to spend on small projects within their area. This budget expenditure is dependant on the Board identifying and approving allocation to particular projects. Staff intend to bring a workshop to the Board at their September meeting.
	101054	Woodend Sefton General Landscape Development	Community	Not Started	Project Complete	Project Complete	On Track	\$ 13,680	\$ -	\$ 13,680	\$ -	\$ -	\$ -	\$ -	On Budget	This is the Community Boards budget to spend on small projects within their area. This budget expenditure is dependant on the Board identifying and approving allocation to particular projects. Staff undertook a workshop with the Board in August seeking ideas for potential projects.
General Landscaping Total								\$ 254,400	\$ 9,069	\$ 254,400	\$ -	\$ -	\$ -	\$ -	On Budget	
Grand Total								\$ 18,109,300	\$ 5,640,698	\$ 19,950,791	\$ -	\$ 150,950	\$ -	\$ 150,950		

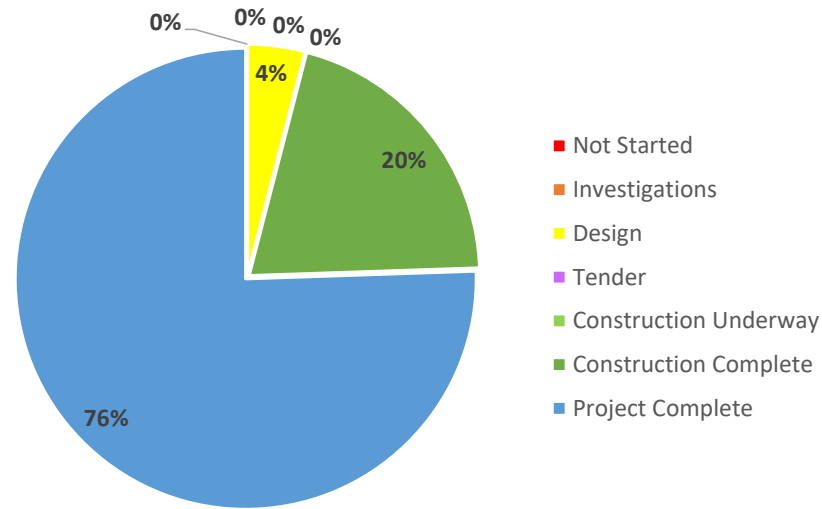
Earthquake Recovery Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter

SUMMARY

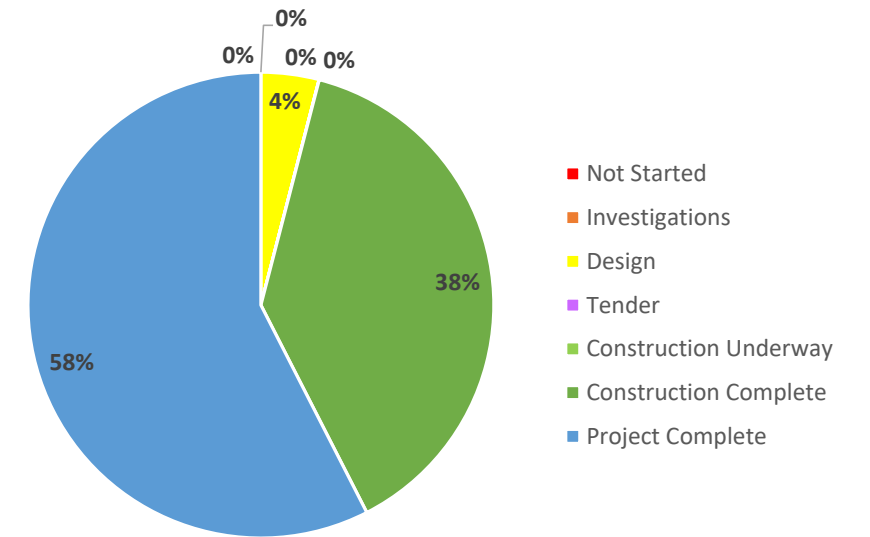
Project Stage - Current



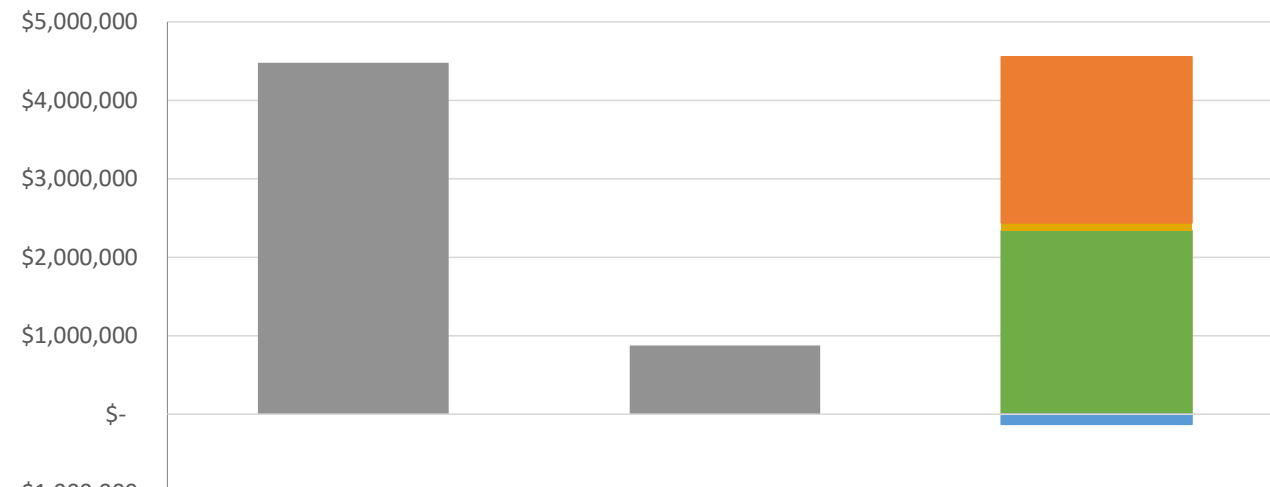
Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE

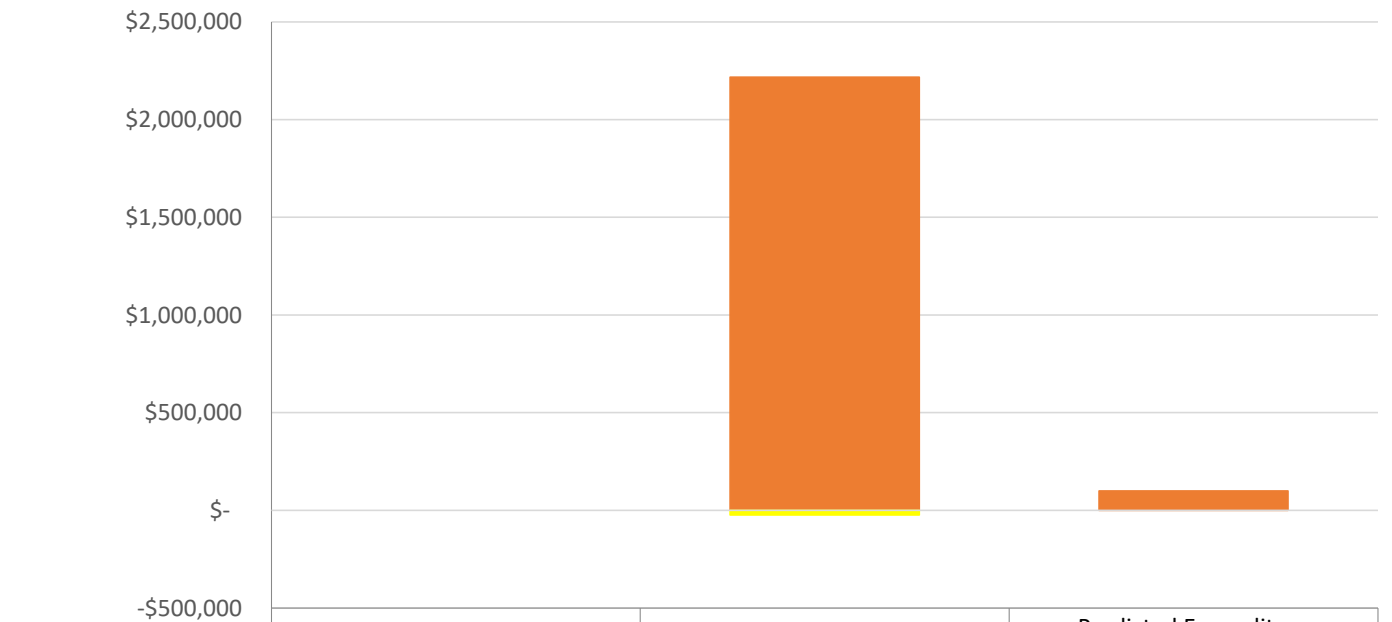


Financial Summary



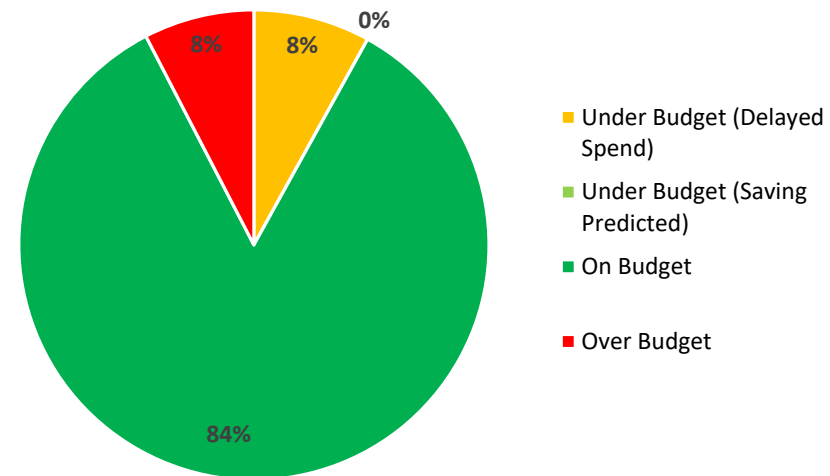
	Full Year Budget	Actual Expenditure YTD	Predicted Expenditure @ FY End
Saving			-\$127,836
Carryover (unspent)			\$2,117,960
Carryover (WIP)			\$100,000
Risk to be Carryover			\$-
Spend in FY			\$2,337,806
Total	\$4,477,930	\$877,491	

Carryovers Summary

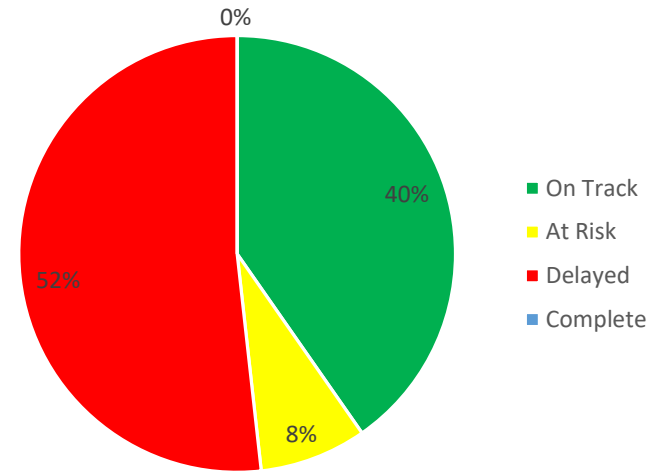


	Planned Budget Carryover	Predicted Budget Carryover	Predicted Expenditure Carryover
At Risk Carryovers	\$-	-\$23,250	\$-
Predicted Carryovers	\$-	\$2,217,960	\$100,000
Planned Carryovers	\$-	\$-	\$-

Budget Status - Current



Programme Status - Current



DEFINITIONS

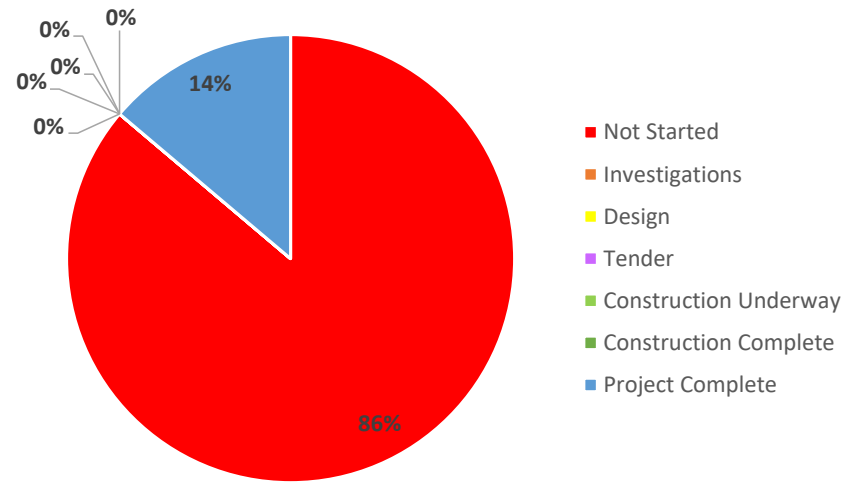
Full Year Revised Budget	Budget approved in LTP/AP plus any additional budgets approved by Council throughout the FY.
Unspent Budget	Budget that will not be spent this financial year. This can be both a budget saving (e.g: due to projects being delivered for less than budgeted) or delayed budget spend (i.e.: budget that will be spent next financial year).
Programme - On Track	Refers to projects where the project work this FY is expected to be delivered by FYE.
Programme - At Risk	Refers to projects where the project work this FY is currently at risk of not being delivered by FYE. These are the projects that need to be resourced and monitored carefully to ensure they are delivered to programme.
Programme - Delayed	Refers to projects where the project work this FY will not be delivered by FYE. These projects are signalled as predicted carryover (if single or multi-year current), if not already shown as a planned carryover (if multi-year future).
On Budget	Refers to projects where the project work this FY is expected to be delivered within budget.
Over Budget	Refers to projects where the project work this FY will not be delivered on budget.
Under Budget (Delayed Spend)	Refers to projects where it is not expected to spend the budget this FY. These projects are to be signalled as either a planned (if multi-year future) or predicted carryover (if single or multi-year current).
Under Budget (Saving Predicted)	Refers to projects where the project work this FY is expected to be delivered under budget. This includes projects that will be completed this financial year and delivered under budget or (if multi-year future) the unspent budget will not be carried forward to the next FY.
Approved Carryover	Refers to the projects where the carryovers for multi-year projects that were approved as part of the AP/LTP.
Additional Carryover	Refers to the projects where the carryovers are due to projects being delayed. These carryovers are in addition to those carryovers approved as part of the AP/LTP.
At Risk Carryover	Refers to projects where the programme is at risk, therefore may potentially become a carryover of the risk identified are realised.

Earthquake Recovery Capital Works Programme - 2023-2024 Financial Year - September 2023 Quarter																		
Scheme	Account Number	Project Name	Who Controls the timing	Project Stage - Current	Project Stage - Planned at FYE	Project Stage - Predicted at FYE	Predicted Programme Status at FYE - Current	Full Year Revised Budget	Actual Expenditure YTD	Sum of Calc % Spent (Actual Expenditure / Full Year Revised Budget)	Final Forecast Expenditure at FYE	Planned Carryover of Budget to Next FY	Predicted Carryover of Budget to Next FY	Planned Carryover of Expenditure (WIP) to Next FY	Predicted Carryover of Expenditure (WIP) to Next FY	Programme Status	Comments	
(blank) Total								\$ -	\$ -	#DIV/0!	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
General Earthquake R	100243	Kaipoi Town Centre Renewal	Council	Not Started	Project Complete	Construction Complete	Delayed	\$ 648,500	\$ 16,102	2%	\$ 100,000	\$ -	\$ 548,500	\$ -	\$ -	Under Budget (Delayed Spend)	General Projects related to Kaipoi Town centre upgrades including; streetscape north of Charles St, and South Mixed Use Business Area. Projects led by Business and Centres Team. Pedestrian connectivity project to KWRA MUBA will also funded from here. South MUBA project now on hold as developer is delayed.	
	101997	Williams Street Bridge Painting	Council	Not Started	Project Complete	Construction Complete	Delayed	\$ -	\$ 11,486	#DIV/0!	\$ 50,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Budget missing? This line items yet to have budget apportioned from master code P100243 by finance. Scoping ongoing.	
	100742	Rangiora Cark Park Building	Others	Not Started	Project Complete	Project Complete	On Track	\$ -	\$ 45,385	#DIV/0!	\$ 45,385	\$ -	\$ -	\$ -	\$ -	Over Budget	Budget missing?	
General Earthquake Recovery Total								\$ 648,500	\$ 72,973	11%	\$ 195,385	\$ -	\$ 548,500	\$ -	\$ -			
Drainage Earthquake R	101196	Feldwick SMA	Others	Not Started	Project Complete	Construction Complete	Delayed	\$ 1,170,570	\$ -	0%	\$ 0	\$ -	\$ 1,170,570	\$ -	\$ 0	Under Budget (Delayed Spend)	Project delayed by Drainage team and to be pushed out to future year, once scheme design is completed and further land acquisitions confirmed.	
Drainage Earthquake Recovery Total								\$ 1,170,570	\$ -	0%	\$ 0	\$ -	\$ 1,170,570	\$ -	\$ 0			
Recreation Earthquake R	100275	Kaipoi Riverbanks Rowing Precinct	Council	Investigations	Design	Design	Delayed	\$ 289,990	\$ 40,676	14%	\$ 75,000	\$ -	\$ 289,990	\$ -	\$ 75,000	Under Budget (Delayed Spend)	Development of enhanced rowing facility on riverbank in conjunction with rowing clubs sheds relocation. Require PDU support for project management, utility and roading/hardstand design, and conceptual design for launching beach. Masterplanning by Regen team. Budget now also to combine with Murphy Park. Project re-scoping now underway.	
	100278	Murphy Park	Community	Investigations	Design	Design	Delayed	\$ 208,900	\$ -	0%	\$ 25,000	\$ -	\$ 208,900	\$ -	\$ 25,000	Under Budget (Delayed Spend)	Reserve enhancement to Murphy park - multi-year project lead by Greenspace. Budget now also to combine with Rowing project. Re-scoping now underway. Design this FY.	
	101397	Kaipoi Riverbanks SW Bridge Corner (War Memorial)	Council	Not Started	Construction Complete	Tender	On Track	\$ -	\$ 370	#DIV/0!	\$ 370	\$ -	\$ -	\$ -	\$ -	Over Budget	Project on hold - budget now deferred to future years - overseen by Business & Centres Team. Report to LTP being prepared by B&C team.	
	101396	Kaipoi Wharf Pontoon 1 & River Wall	Council	Design	Project Complete	Project Complete	At Risk	\$ 16,750	\$ 6,019	36%	\$ 40,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Late carryover from prev year - to allow for uncompleted works finishing and defects resolution. Including construction of new floating debris deflector. Contract Frustrated (yet to formalise) - budget will be augmented by contract retentions funds. Awaiting instruction from ECan before recommencing design.	
Recreation Earthquake Recovery Total								\$ 515,640	\$ 47,065	9%	\$ 140,370	\$ -	\$ 498,890	\$ -	\$ 100,000			
Red Zone Regeneration R	101407	Redzone Heritage & Mahinga Kai	Others	Design	Construction Complete	Construction Complete	On Track	\$ 419,480	\$ 394,869	94%	\$ 415,000	\$ -	\$ -	\$ -	\$ -	On Budget	Stage 3 design and construction by Te Kohaka o Tuhaikara Trust. Lease agreement now signed. Budget transferred to Trust. Remainder used for direct-sourced drainage improvements Bowler St, and amphitheatre earthworks.	
	101543	Croquet and Community Studios Spaces	Council	Construction Underway	Project Complete	Project Complete	On Track	\$ 1,183,130	\$ 232,171	20%	\$ 1,183,130	\$ -	\$ -	\$ -	\$ -	On Budget	Construction works underway. Currently re-scoping additional works to be delivered by WDC, within existing budget cap (e.g. backbone utility services within site, Croquet shed seed funding, shared building).	
	101529	Courtenay Esplanade	Council	Design	Project Complete	Project Complete	On Track	\$ 110,000	\$ -	0%	\$ 110,000	\$ -	\$ -	\$ -	\$ -	On Budget	High level planning underway - scope yet tbc depending on stage III Huria reserve plans and possible re-apportioning some budget to other adjacent/adjoining linkages.	
	101541	Courtenay River Accessway Reserve Upgrade	Council	Design	Project Complete	Project Complete	On Track	\$ 10,000	\$ 39	0%	\$ 10,000	\$ -	\$ -	\$ -	\$ -	On Budget	High level planning underway - scope yet tbc depending on stage III Huria reserve plans and possible re-apportioning some budget to other adjacent/adjoining linkages.	
	101872	Community Hub Project Management	Council	Construction Underway	Construction Complete	Construction Complete	On Track	\$ 40,000	\$ 125,034	313%	\$ 50,000	\$ -	\$ -	\$ -	\$ -	Over Budget	Consultant support engaged - ongoing. Last years costs WIP'd, but budget didn't carryover? Adjustment made to figures.	
	101430	The Oaks	Council	Design	Project Complete	Project Complete	On Track	\$ 4,000	\$ -	0%	\$ 4,000	\$ -	\$ -	\$ -	\$ -	On Budget	Late carryover from prev year. Scoping and concept design underway - proposed amalgamation of budgets with courtenay linkages projects. Construction this FY.	
	101405	Redzone Food Forest	Others	Not Started	Construction Complete	Construction Complete	At Risk	\$ 40,000	\$ -	0%	\$ 40,000	\$ -	\$ -	\$ -	\$ -	On Budget	Carryover budget - Greenspace manager to confirm whether paid out to Trust.	
	101429	Pines Beach Entrance	Council	Design	Project Complete	Project Complete	On Track	\$ 38,350	\$ -	0%	\$ 38,350	\$ -	\$ -	\$ -	\$ -	On Budget	Late carryover budget now approved to be used for Reid Memorial Reserve enhancements. Initial scoping works underway. Delivered by Greenspace Design team. Concept design completed.	
	101542	Car and Boat Trailer Parking Kaipoi East	Council	Design	Project Complete	Construction Complete	At Risk	\$ 298,260	\$ 2,030	1%	\$ 298,260	\$ -	\$ -	\$ -	\$ -	On Budget	Scoping work and site options high level assessment underway - may be delayed by site options decisions and uncertainty again around Askeaton ramp. PDU support required on design and delivery. Workshop held October with KTCB. Currently planning for Community consultation in late 2023. Tight timeframe for construction - at risk.	
	101416	Public Viewing Platform	Council	Not Started	Construction Complete	Construction Complete	On Track	\$ -	\$ 3,311	#DIV/0!	\$ 3,311	\$ -	\$ -	\$ -	\$ -	Over Budget	Budget was pushed out to future year. No works planned this year	
Red Zone Regeneration Total								\$ 2,143,220	\$ 757,453	35%	\$ 2,152,051	\$ -	\$ -	\$ -	\$ -			
Grand Total								\$ 4,477,930	\$ 877,491	20%	\$ 2,487,806	\$ -	\$ 2,217,960	\$ -	\$ 100,000			

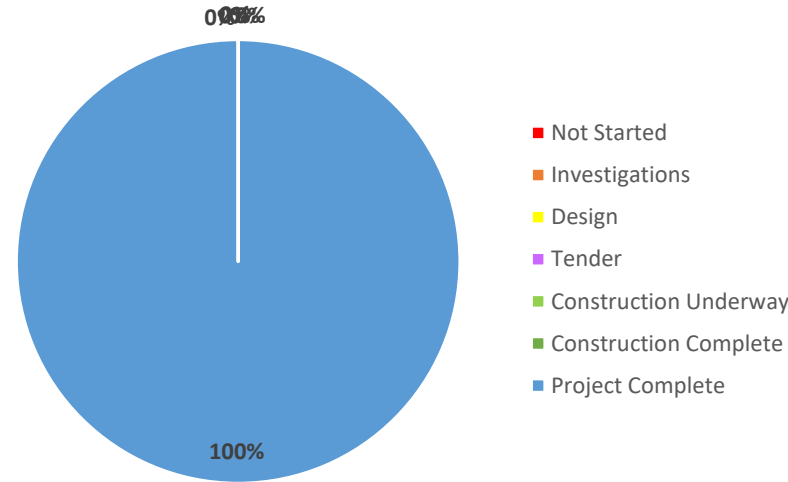
Shovel Ready Funding Programme - 2023-2024 Financial Year - September 2023 Quarter

SUMMARY

Project Stage - Current



Project Stage - Planned @ FYE



Project Stage - Predicted @ FYE

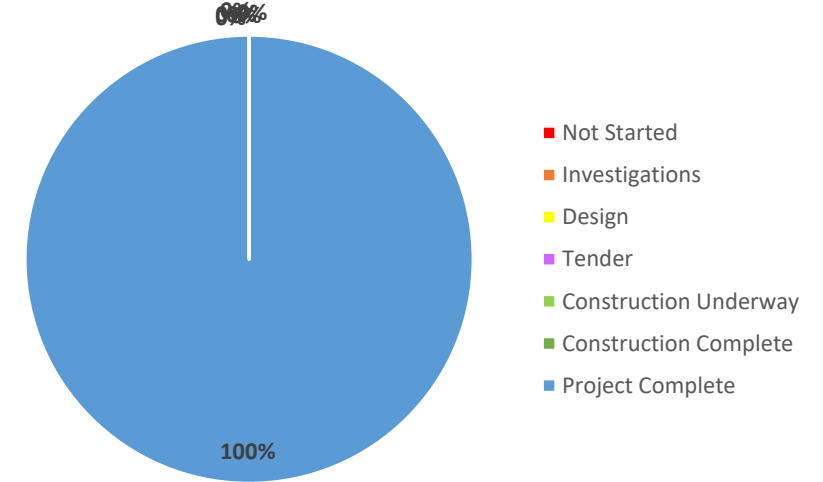
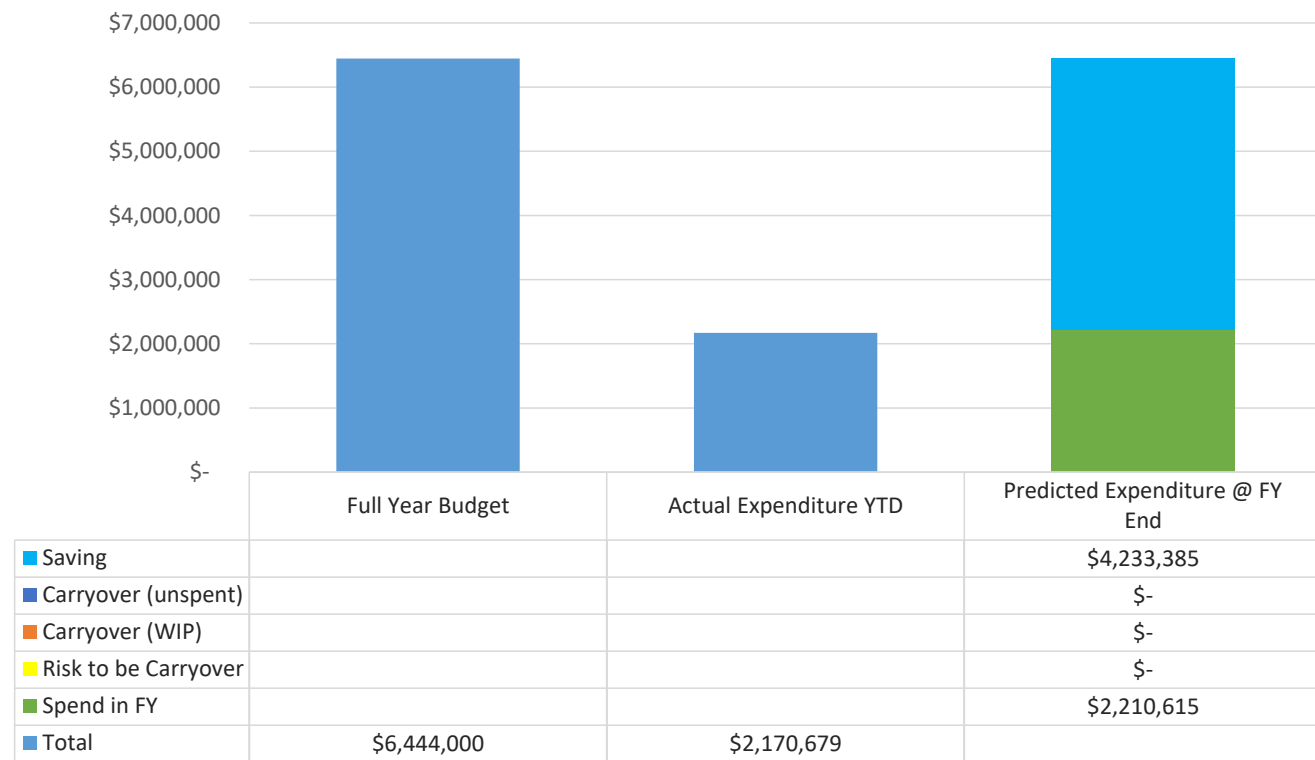


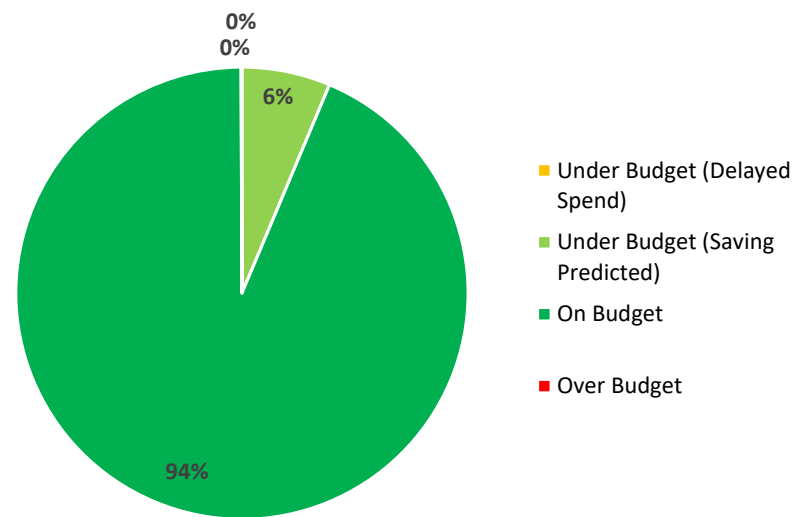
Chart Title



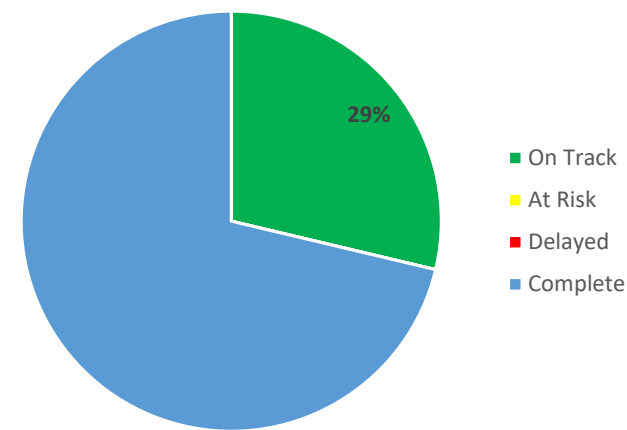
Carryovers Summary

	Planned Budget Carryover	Predicted Budget Carryover	Predicted Expenditure Carryover
At Risk Carryovers	\$-	\$-	\$-
Predicted Carryovers	\$-	\$-	\$-
Planned Carryovers	\$-	\$-	\$-

Budget Status - Current



Programme Status - Current



DEFINITIONS

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