



WAIMAKARIRI
DISTRICT COUNCIL

Audit and Risk Committee

Agenda

Tuesday 15 March 2022

10am

ZOOM

Members:

Councillor Joan Ward (Chairperson)

Deputy Mayor Neville Atkinson

Councillor Kirstyn Barnett

Councillor Paul Williams

Councillor Sandra Stewart

Mayor Dan Gordon (ex officio)

A MEETING OF THE AUDIT AND RISK COMMITTEE WILL BE HELD VIA ZOOM ON TUESDAY 15 MARCH AT 10.00AM

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 15 February 2022**

5-10

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Confirms** the circulated Minutes of the meeting of the Audit and Risk Committee, held on 15 February 2022, as a true and accurate record.

3.2 **Matters Arising**

4 **PRESENTATION/DEPUTATION**

5 **REPORTS**

5.1 **Enterprise North Canterbury Six month financial report and Promotion Business Plan report for the period ended 31 December 2021 and draft Statement of Intent for the year ending 30 June 2023– Jeff Millward (Manager, Finance and Business)**

11-39

Heather Warwick Chief Executive of Enterprise North Canterbury will be at the meeting to present to the Committee.

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No 220228027571.
- (b) **Receives** the following reports for Enterprise North Canterbury, the:
 - I. Six month financial report for the period ended 31 December 2021 (TRIM 220301028310) and;
 - II. Six month Promotion of Waimakariri District Business report to 31 December 2021 (TRIM 220301028344) and;
 - III. Statement of Intent for Enterprise North Canterbury for the year ending 30 June 2023 (TRIM 220301028263).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Enterprise North Canterbury to make changes to the Statement of Intent. Enterprise North Canterbury would consider these changes requested and re-present the Statement of Intent prior to the 30 June.
- (d) **Acknowledges** the work carried out by Enterprise North Canterbury and thanks the Trustees and staff for their efforts.

5.2 Te Kohaka o Tuhaitara Trust – Statement of Intent for the year ending 30 June 2023 – Jeff Millward (Manager, Finance and Business)

40-50

Greg Byrnes Chief Executive of Te Kohaka Trust will be at the meeting to present the Statement of Intent and the Six Month Financial Statements.

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 220218022320.
- (b) **Receives** the Statement of Intent for Te Kōhaka o Tuhaitara Trust for the year ending 30 June 2023 (TRIM 220218022352).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka o Tuhaitara Trust to make changes to the Statement of Intent. Te Kōhaka o Tuhaitara Trust would consider these changes requested and re-present the Statement of Intent prior to the 30 June.

5.3 Six Month Financial Statements for the Period Ended 31 December 2021 – Te Kōhaka o Tūhaitara Trust– Jeff Millward (Manager, Finance and Business)

51-65

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 200305030925.
- (b) **Receives** the Six Month Report for the Te Kōhaka o Tūhaitara Trust for the period ended 31 December 2021.
- (c) **Notes** the operations for the six months to 31 December 2021 is progressing as planned as presented in the Statement of Intent.

5.4 Cyber Security – Status Report – Owen Payne (Cyber Security Analyst)
66-70

A Keiller and O Payne will update the Committee on the Council's Cyber Security Work Programme.

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report TRIM number INF-49/220309033409.
- (b) **Notes** the overall improvements to cyber security and protection of Council systems.
- (c) **Notes** that we will be continuing and improving on our cyber security awareness training program for the upcoming year and a report and an external assessment will be provided in July on security awareness.

6 PORTFOLIO UPDATES

6.1 Audit, Risk, Long Term Plan and Excellence Programme – Councillor Joan Ward

6.2 Customer Service – Councillor Kirstyn Barnett

6.3 Communications – Councillor Neville Atkinson

7 QUESTIONS

8 URGENT GENERAL BUSINESS

WAIMAKARIRI DISTRICT COUNCIL**MINUTES OF A MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBERS, RANGIORA CIVIC BUILDING, 215 HIGH STREET, RANGIORA ON TUESDAY 15 FEBRUARY 2022 AT 9.00AM.****PRESENT**

Councillors J Ward (Chairperson), N Atkinson, S Stewart and P Williams and Mayor D Gordon (from 9.10am).

IN ATTENDANCE

Councillors A Blackie and P Redmond.

J Harland (Chief Executive), J Millward (Manager Finance and Business Support), G Cleary (Manager Utilities and Roding), C Brown (Manager Community and Recreation), P Christensen (Finance Manager), D Young (Senior Engineering Advisor), H Street (Corporate Planner) and E Stubbs (Governance Support Officer).

Y Yang (Appointed Auditor, Audit New Zealand)

1 APOLOGIES

An apology was received and sustained from Councillor K Barnett.

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 16 November 2022**

Moved: Councillor Atkinson

Seconded: Councillor Williams

THAT the Audit and Risk Committee:

- (a) **Confirms** the circulated Minutes of the meeting of the Audit and Risk Committee, held on 16 November 2022, as a true and accurate record.

CARRIED

3.2 Matters Arising

There were no matters arising.

4 PRESENTATION/DEPUTATION

Nil.

5 REPORTS

5.1 Audit New Zealand Management Report for the year ended 30 June 2021 – J Millward (Manager, Finance and Business)

Y Yang introduced herself to the Committee noting that this was her first year as auditor to the Waimakariri District Council. She advised that due to significant resourcing issues at Audit New Zealand (ANZ), the Council's audit had only been completed in December 2021 which was later than the usual adoption date. It was hoped that in future the audits would be brought more in line with previous timeframes and the ANZ would continue to communicate with staff regarding future timelines. She thanked all the staff involved in the audit for their assistance and support.

Y Yang explained that an unmodified audit report had been issued and that the financial statements were fairly presented. She highlighted the uncertainty around the proposed Three Waters reform, noting that there had been no adjustment in the Council's financial statements to reflect potential future changes. However, the reform would impact the Council if it went ahead. It was further noted that it had been assessed that there was no significant impact on Council from Covid-19 in the financial year.

Y Yang noted that asset valuation was a significant area of risk for the Council. ANZ had found no material issues in the matters of fair value assessment of assets or revaluation of roading assets.

Councillor Atkinson thanked Y Yang for the report, and questioned the availability of ANZ to review the Council's financial management of the major transitions required for the potential Three 3 Waters reform. Y Yang did not believe the process would be held up by ANZ, however, more detailed guidance on the transfer of assets would be provided in future. It should be noted that the timeframe for this was still unknown and ANZ had not yet considered resourcing.

Councillor Atkinson further enquired how ANZ would ensure that auditing was not delayed in the future, considering the large volume of work involved in the proposed Three Waters reform. Y Yang advised that ANZ was currently dealing with the delays in the ANZ pipeline. J Millward added that the future audit process would be similar to the current process. The Council would continue to be audited by ANZ, however on a lesser scope.

Y Yang commented that overall ANZ was of the opinion that a culture of honesty and ethical behaviour had been created at the Council, which provided a good foundation for internal control systems. There were no significant internal control deficiencies, however, there were six new recommendations for the year. While two were urgent, none were considered as significant control deficiencies. The first recommendation was to mandate the use of purchase orders for all expenditure transactions to ensure one up review, and to investigate all self-approved transactions for the June 2021 financial year. The second recommendation was to align all delegations with the Council's Delegation Policy and to implement an appropriate process for a transaction exceeding the Chief Executive's delegation limit. It was also recommended that an independent review of all performance measures be implemented to address the current lack of oversight. Y Yang noted that the Council already had a recommendation action plan in place, and ANZ would carry out a review in the future to ensure the action plan was followed.

In conclusion, Y Yang provided an update on the status of previous recommendations, she highlighted that there were six open recommendations, one of which had been addressed by management since the report. Three past recommendations had been implemented and two recommendations would be followed up during the next audit.

Moved: Mayor Gordon

Seconded: Councillor Williams

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 211223205816.
- (b) **Receives** Audit New Zealand's Management Report for the year ending 30 June 2021.
- (c) **Notes** there were no significant matters arising from the management letter and that Audit New Zealand have made a number of recommendations where systems could be improved. These improvements have been made or are programmed to be completed.

CARRIED

Mayor Gordon thanked Y Yang for the opportunity to meet and thoroughness of the audit and highlighted the importance of an independent audit opinion.

5.2 Capital Works Programme Quarterly Report December 2021 – G Cleary (Manager Utilities and Roading), C Brown (Manager, Community and Recreation) and D Young (Senior Engineering Advisor)

D Young, C Brown and G Cleary presented the report. D Young advised that the Capital Works Program delivery was significantly behind schedule in a number of areas and highlighted that the predominant cause for the program disruption was resourcing issues. Staff were therefore recommending the spreading and prioritising of the program. At this stage, staff acknowledged the predictions were well below where they would like them to be. This had been partially addressed through the 2022/23 Annual Plan process by moving work to the next financial year and considering the prioritisation of work. In the next few weeks staff would begin the planning process for the 2022-23 Capital Works Programme.

G Cleary noted that the Council had been provided a copy of the Capital Works Programme spreadsheet, that would be used to guide the program prior to the final adoption of the 2022/23 Annual Plan. This would ensure progress of the current year's program and take into account any works that would be carried over. Staff wished to be very careful not to overcommit for the following financial year, especially considering the possible impact that the proposed Three Waters reform. He noted the disappointment felt by staff regarding the program delivery especially considering the improvements made in previous years.

In response to a question from Councillor Williams, G Cleary commented that in terms of internal resourcing, the Council had a good graduate level program, however, attracting and retaining senior engineers in the current employment climate was very difficult. The biggest risk to the Capital Works Program was the availability of contractors. The industry was very busy, so when the Council went to the open market there were only few interested tenders and prices had increased. An important step was having good open communication with contractors. He noted that the Council was respected by contractors as a good organisation to work for. While staff were doing all they could to engage with contractors it was an acknowledged risk to the Capital Works Program.

Councillor Stewart questioned how she and fellow Councillors could be assured that the Council would deliver 90% of its capital works. She noted that when the Shovel Ready projects had been programmed staff had been confident that business as usual could be delivered and now this did not seem to be possible. She asked in this climate of high uncertainty what processes were in place to ensure better delivery. J Harland referred to preparation for the 2022/23 Annual Plan in which a prioritised list of projects and staff resourcing had been brought to the Council. That system would continue to be used internally and in addition, there was also the potential to create an internal oversight board. He again reiterated the uncertainty of the current climate. G Cleary

highlighted that an additional step that would be taken prior to the adoption of the 2022/23 Annual Plan was to review estimates on all projects due to the current inflationary environment.

Councillor Ward commented on the difficult times that everyone was working in with many factors outside of staff control, she asked if there was an extension for shovel ready projects that could not be completed on time. G Cleary advised a paper had gone to Ōtākaro regarding timeframes. The final project, McIntoshs, had an extension. It was a tight timeframe but it was projected to be completed within the required time.

Moved: Councillor Atkinson

Seconded: Mayor Gordon

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 220201012142.
- (b) **Notes** the predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$73.06 million total capital spend, \$57.53 million (79%) was predicted for completion, however an additional \$9.43 million (13%) was at risk of not being delivered.
- (d) **Notes** that any decisions to amend, increase or re-allocate budgets that had been recently made by the Council as part of the Annual Plan deliberations, or other Council reports were not captured in this report, however would be included in the next quarterly report.

CARRIED

Councillor Atkinson explained that in the past he had shared the view of Councillor Stewart regarding program delivery, however, he no longer did due to the current environment staff were working in. The delays in program delivery were not the staff's fault, as there were so many factors that were out of their control. He commented on the detailed reporting staff were doing to keep Councillors informed noting with quarterly reporting, and programing and resourcing updates, checks and measures were already in place. He commended staff for presenting what the Council had asked for, and the Chief Executive for adding further oversight.

Mayor Gordon endorsed the remarks of Councillor Atkinson and thanked staff for the work they were doing. The ambition for project delivery was the Councillors' own and the staff ensured that their level of ambition was put forward in the budget. It was up to the Council to set a realistic program considering the range of challenges that had been outlined. The information staff provided allowed Councillors to be more realistic to ensure more realistic programing.

Councillor Stewart accepted the circumstances that were out of the Council's control. With the current level of uncertainty the Council would not be doing ratepayers any service with ambitious programming. Councillor Stewart therefore urged conservatism in the program as she wished to see 90% delivery and did not want any surprises. She was not certain the draft 2022/23 Annual Plan fully reflected that conservatism and with tender prices increases the program needed to be tailored to that.

Councillor Redmond commented on the uncertainty of the times. He believed that the Council was doing well in the current climate.

Councillor Atkinson noted that from his understanding of the Capital Works Program had already been reduced by \$5 million. As Councillors it was their responsibility to be conservative with the Council's the Capital Works Program.

5.3 Non-Financial Performance Measures Second Quarter Results as at 31 December 2021 – H Street (Corporate Planner)

H Street commented that performance measures were down if compared to the same period last year. Staff were making refinements to the new reporting software to add in the previous quarter result. She was aware more detailed commentary on targets that were not being met would be useful and was looking to remedy that.

Councillor Atkinson sought clarity as to the reasons for the large drop in performance and the proposed remedy for improvement. H Street noted that some delays resulted due to a lack of resources, in other cases for example the response to rural drainage, there was a delay due to flooding.

J Millward explained that in areas, such as Building Control, it was pressure on staff as the Council had received a record number of building consent applications. For others such as official information requests it was a 100% measure, so if one deadline was missed it could not be recovered before the end of the financial year. J Harland reiterated the impact of Covid-19. He added that for the next quarterly report the Managers would sign off on commentary, in particular the action required in order to perform at the required level.

Moved: Councillor Williams Seconded: Councillor Atkinson

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 220201012080.
- (b) **Notes** 68% of performance measures were achieved, 25% were not achieved and 7% were not yet due.
- (c) **Notes** 16 of the 28 measures that did not meet target were within 5% of being achieved.
- (d) **Notes** all measures have been reviewed and incorporated in the 2021-2031 Long Term Plan.

CARRIED

5.4 Financial Report for the period ended 31 December 2021 – P Christensen (Finance Manager)

P Christenson spoke briefly to the report highlighting that the surplus for the period ended 31 December 2021 was \$7.1 million. Debt was \$170,000 and there would be no change until the end of the March 2022 quarter.

Moved: Councillor Ward Seconded: Councillor Atkinson

THAT the Audit and Risk Committee:

- (a) **Receives** Report No.220124008233.
- (b) **Notes** the surplus for the period ended 31 December 2021 was \$7.1 million. This was \$1.5 million over budget.

CARRIED

Councillor Ward thanked the Finance Team, commenting that the Council was in good hands with prudent managers. She noted that the rate rise had been kept to 4.3%.

Councillor Atkinson noted the lack of questioning was due to the good clarity provided in the report.

5.5 Debenture Trust Deed Assurance Report for the year ended 2021 – P Christensen (Finance Manager)

P Christenson spoke briefly to the report noting that it was an annual requirement due to the Council borrowing from a non-bank financial institution. .

Moved: Councillor Williams Seconded: Councillor Ward

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 220125008540.
- (b) **Notes** the Council was complying with the full requirements of the Trust Deed, including the continuing covenants and reporting requirements.

CARRIED

6 PORTFOLIO UPDATES

6.1 Audit, Risk, Long Term Plan and Excellence Programme – Councillor Joan Ward

The 2022/23 Annual Plan had been drafted with no significant changes from the 2021/31 Long Term Plan. The actual rate rise was 4.3% up slightly from the forecast of 4.2%. Consultation would begin on the 4 March 2022.

6.2 Customer Service – Councillor Kirstyn Barnett

Not discussion emanated from this point.

6.3 Communications – Councillor Neville Atkinson

Not discussion emanated from this point.

7 QUESTIONS

Nil.

8 URGENT GENERAL BUSINESS

Nil.

THERE BEING NO FURTHER BUSINESS THE MEETING CONCLUDED AT 10.00AM.

CONFIRMED:

J Ward, Chairperson

2022

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: EXC-17 / 220228027571

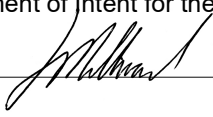

REPORT TO: AUDIT & RISK COMMITTEE

DATE OF MEETING: 15 March 2022

AUTHOR(S): Jeff Millward, Manager Finance & Business Support

SUBJECT: Enterprise North Canterbury Six month financial report and Promotion Business Plan report for the period ended 31 December 2021 and draft Statement of Intent for the year ending 30 June 2023

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

Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present Enterprise North Canterbury's:
1. Six month progress report to Council for the financial period ended 31 December 2021;
 2. Six month Promotion Business Plan progress report for the financial period ended to 31 December 2021;
 3. Statement of Intent (SOI) for the financial year ending 30 June 2023.
- 1.1. ENC is required to present a draft SOI for comment from its Shareholders (Council & Ngai Tahu) prior to 1 March and deliver the completed SOI to the Shareholders on or before 30 June each year. The SOI was received from ENC on the 24 February 2022.
- 1.2. ENC is also required to present six month promotion business report and financial report. The reports provide a good overview of the progress to date of meeting the objectives.
- 1.3. As shown within the financial report, ENC has reforecast its revenue and expenditure for the year ending 30 June 2022 which has had a small reduction to the operating surplus of \$15,439.
- ENC remains in a relatively sound financial position.
- 1.4. Heather Warwick (Chief Executive) will be in attendance at the meeting to provide a presentation & speak to the report.

Attachments:

- i. Enterprise North Canterbury's Statement of Intent 2022/23 (220301028263)
- ii. Enterprise North Canterbury's Six Month Report 2021/22 (220301028310)
- iii. Enterprise North Canterbury's Promotion Approved Business Plan to 31 December 2021 (220301028344)

2. **RECOMMENDATION**

THAT the Audit and Risk Committee:

- (a) **Receives** report No 220228027571.
- (b) **Receives** the following reports for Enterprise North Canterbury, the:
 - I. Six month financial report for the period ended 31 December 2021 (TRIM 220301028310) and;
 - II. Six month Promotion of Waimakariri District Business report to 31 December 2021 (TRIM 220301028344) and;
 - III. Statement of Intent for Enterprise North Canterbury for the year ending 30 June 2023 (TRIM 220301028263).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Enterprise North Canterbury to make changes to the Statement of Intent. Enterprise North Canterbury would consider these changes requested and re-present the Statement of Intent prior to the 30 June.
- (d) **Acknowledges** the work carried out by Enterprise North Canterbury and thanks the Trustees and staff for their efforts.

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.
- 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. It is not able to register as a charitable trust, as some of its activities have been determined by Inland Revenue to be trading for profit and therefore is required to pay income tax on the profit made on these activities. 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 the region's investment and business-enabling environment so enhancing the region's competitiveness, retaining and increasing jobs, improving incomes, enhancing economic well-being thus improving the quality of life of residents.

4. **ISSUES AND OPTIONS**

4.1. **Six month financial report to Council for the financial period ended 31 December 2021**

Operating revenue and expenditure has been reforecast to be less than originally budgeted for the year. This is primarily due to the cancellation of the North Canterbury Business Awards due to covid restrictions. The other significant activity relates to training of business owners and managers, once again through a significantly lower demand for these courses.

Operating Surplus has been reduced from \$29,424 to \$15,439, as a result of the reforecasts.

4.2. **Six Month Promotion of Waimakariri District Business Plan Report to 31 December 2021**

Although, as expected, Covid restrictions has impacted on businesses, however overall ENC have continued to achieve significant progress on a number of the objectives set out in the business plan, with 41% of the budget \$695,618 spent to date.

Key highlights from the report are:

- Assisted the successful establishment of 14 other businesses in the district
- 30 other potential or actual startups assisted
- 61 registrations to the online business startup course
- WHoW Trust set up an inflatable Kaikanui Aqualand on Courtney Lake with support from ENC
- Built new 'Invest' page on new ENC website for launch in 2022
- Provided data and demographics to developers to help them promote their offerings
- Developed a new brand and website for Visit Waimakariri
- Developed new marketing strategy to deliver the new brand and campaigns
- Commenced the first of the campaigns – summer, with itineraries and maps
- New Official Visitor Guide, which incorporates the walking and cycling guide, has been coordinated and 25,000 to be printed. We had an uptake of 40 advertisers and received a grant from Kiwi Gaming Company for \$3,000
- \$18,400 was awarded to 8 events from the WDC Event Funding which ENC administers
- \$6,000 was awarded to 1 event from the MBIE Regional Event Fund (ENC is still holding \$67,000 of funds for major events for the future, capability building and an events strategy for the district)

4.3. **Statement of Intent (SOI)**

There are two changes approved by the ENC board and included into the SOI.

1. Training of local business owners and managers

No budget is provided for training of local business owners and managers in 2022/23. Given the ongoing issues with Covid, there has been a significant drop off in registrations for workshops. The breakfast briefing will continue to be operated.

2. Business Award launch

In 2022/23 it is proposed to relaunch the Business awards to attract at least 60 businesses entering the awards. It is proposed not to hold a gala dinner, within the current environment.

4.4. The Management Team has reviewed these reports 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.

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. Ongoing dialogue that ENC has with the local business sector and visitor industry assisted with the preparation of the Statement of Intent and the District Promotions Business Plan that has been reported on.

5.3. **Wider Community**

5.4. The wider community is not likely to be affected by, or to have an interest in the subject matter of this report. Each year ENC's Annual Report is audited by Audit New Zealand.

5.5. As part of the 2019 Customer Satisfaction Survey, 88.9 of respondents rated attracting business to the district as very important and 81.7% of respondents also rated promoting the district to visitors as very important.

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

There are not financial implications of the decisions sought by this report. 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.

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".

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. The ENC Board meets regularly to oversee implementation of agreed plans and programmes in accordance with the accountability requirements of ENC being a CCO. ENC formally reports to the Council at six monthly intervals, and meets regularly with WDC staff to monitor progress and address any issues that arise.

Health and Safety

There are not health and safety risks arising from the adoption/implementation of the recommendations in this report. ENC operates at arm's length from the WDC and manages its own health and safety programme.

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 takiwā - towns, villages and rural areas is maintained

- The centres of our towns are safe, convenient and attractive places to visit and do business.
- Our rural areas retain their amenity and character.

7.4. Authorising Delegations

Delegation S-DM 1022 provides for delegated authority to the Audit and Risk Committee to monitor the performance of Council Controlled organisations and to review and provide comments on draft Statements of Intent.

STATEMENT OF INTENT

For the Financial Year Beginning 1 July 202~~2~~⁴

INTRODUCTION

North Canterbury Economic Development Trust trading as Enterprise North Canterbury (ENC) is a Council Controlled Organisation (CCO) established by the Waimakariri District & Hurunui District Councils. This Statement of Intent sets out the overall intentions and objectives for the period of 1 July 202~~2~~⁴ to 30 June 202~~5~~⁴.

NATURE AND SCOPE OF ACTIVITIES

ENC is an Economic Development Agency with a vision:

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

THE OBJECTIVES OF THE TRUST

The objects of the Trust as set out in clause 3.1 of the Deed of Trust are to:

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

In pursuing these objects ENC will:

- 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.

ENC’s *modus operandi* is to “stimulate/facilitate/liberate” new projects, as initiatives will only lead the regional economy to a higher level if a project is self-sustaining in the hands of the private sector. ENC does not see itself as “owning” projects in the long term. Accordingly when assessing new initiatives ENC will:

- Promote the sustainability of business
- Have an awareness of the needs of the community within which business operates
- Be a leader and facilitator but not an investor in development projects

THE PERFORMANCE MEASURES

In pursuit of its vision ENC has adopted three strategic objectives against which its performance will be monitored.

ENC Strategic Objectives
Performance Measures 2022/23-24

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
Objective 1.1 <i>Support existing businesses to grow and prosper</i>	Deliver the Regional Business Partner Programme for NZTE	Undertake 48 Capability Assessments and issue a minimum of \$80,000 NZTE Vouchers A minimum of 24 businesses referred to Business Mentors NZ
	Provide training of local business owners and managers	Run a minimum of 20 half day business training workshops with 80% satisfaction rate
	Support new and expanding businesses	Provide business support 50 new startup businesses and 50 existing businesses to grow/expand
	Maintain and grow ENC's website and social media	Grow social media channels and website visitors by 10%
Objective 1.2 <i>Celebrate and Recognise Business Leaders in the region</i>	Organise Launch the 2023 Business Awards Gala Dinner and Ceremony	Business Awards Gala event a success Category and Major Sponsors sign up Launch event held Achieve at least 60 businesses entering
Objective 1.3 <i>To assist Hurunui Council establish economic projects in the district, improving the wellbeing and viability of Hurunui communities</i>	Programme of initiatives agreed and implemented	ENC assists and supports initiatives as agreed

Commented [EHW1]: Do we make this specific to the Hurunui Hub Project?

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
2.1 Develop a North Canterbury Cycle Trail	Continue to seek and apply for funds for the development of a North Canterbury Cycle Trail from Christchurch to Waipara	Staff prepare and submit applications in conjunction with the Councils
2.2 Deliver the MADE NORTH CANTERBURY Food and Beverage project to achieve greater collaboration	Local food and beverage producers and manufacturers are provided opportunities to collaborate and connect	ENC builds networks and relationships with and facilitates collaborations among producers and manufacturers Grow MADE NORTH CANTERBURY Website, Facebook and Instagram platforms by 10% that promote detail of business and product, increasing awareness and sales of NCF&B Create, stimulate new marketing and promotional initiatives and resources for NCF&B businesses Opportunities identified to attend and profile MADE NORTH CANTERBURY members at event and trade shows Track referrals, engagements and type of support given
2.3 Collaborate with Te Ngāi Tūāhuriri Rūnanga and Ngāti Kuri	Build relationships with mana whenua	Identify common strategic goals Identify and promote investment opportunities that benefit the North Canterbury community

Strategic Objective 3: Promote the Waimakariri District

	Performance Measure	Target
<i>Produce an annual business promotion plan for board and Council approval</i>	Deliver on Business Promotion objectives, as contracted to Council	Contract delivered Performance reported six monthly to Waimakariri District Council

THE BOARD'S APPROACH TO GOVERNANCE

The Board of Trustees is responsible for the overall corporate governance of ENC. The Trust Deed sets out the governance responsibilities of the Trustees. The Board guides and monitors management of the business and affairs of the Trust on behalf of the Councils to whom they are accountable. The Mayors of each of the Councils are Trustees, and the two CEO's are Advisory Trustees. The Board meets two monthly.

THE ACCOUNTING POLICIES

The Trust is a not-for-profit organisation. 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. The Trust has elected to apply the PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that the Trust does not have public accountability and has total annual expenses of less than \$2m.

THE RATIO OF CONSOLIDATED SHAREHOLDERS FUNDS TO TOTAL ASSETS

As at 30th June 2021¹⁹ the Trust's Equity comprised 4963% of total assets and 100% of net assets. Equity is defined as the sum of the amount of retained earnings and accumulated losses. Total assets are defined as the sum of the net book values of current assets and non-current assets as disclosed in the Trust's annual report.

DISTRIBUTIONS TO SHAREHOLDERS

The Trust's Equity is not distributed, but is held in reserve to fund the Trust's future economic development activities and Waimakariri District promotion activities as appropriate.

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PROCEDURES FOR MEMBERS TO ACQUIRE SHARES

There is no means for Trustees to acquire shares.

COMPENSATION FROM LOCAL AUTHORITIES

The Trust receives seed capital from the two District Councils to enable it to initiate its economic development activities. In addition ENC has a service contact with Waimakariri District for the provision of District Promotion services. The following table sets out the current level of funding and that projected for the next three years (excl. GST).

Local Authority	2022/23+2 2	2023/24+23	2023/24	Activity
Waimakariri District Council (confirmed)	\$213,35021 9,530	\$225,02019,53 0	\$225,020TBA	Economic Development
Waimakariri District Council (confirmed)	\$461,68048 ,670	\$473,21061,68 0	\$TBA473,210	District Promotion
Hurunui District Council	\$51,250	\$51,250	\$51,250	Economic Development

As advised by Council funding through their Annual Plan processes.

If any other contracts are entered into between the Trust and any territorial or regional authority, payment of the contract price will be required from such contracting authority.

COMMERCIAL VALUE OF THE SHAREHOLDERS' INVESTMENT

The commercial value of the shareholders' investment is the Trust's equity is \$529,0156,834 at 30 June 2021¹⁰ as stated in the annual report.

The Trust Deed requires that *"the capital and income of the Trust fund shall be applied only within New Zealand to meet the Objects of the Trust"*. On winding up all surplus assets are to be applied by the Councils to similar purposes as the Objects of the Trust. No reassessment of the Trust's commercial value is therefore proposed.

OTHER MATTERS

The Trust has a contract with Waimakariri District Council for the provision of promotion services until 30 June 2021. The contract has a right for the trust to call for renewal of the contract for a further three years. The contract has a minimum annual level of funding specified (\$200,000) but provides for the Council to confirm a final level of funding each year as it approves the annual Promotion Business Plan, prior to the commencement of each year.

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24 February 2022

The Chief Executive
Hurunui District Council
P O Box 13
Amberley

The Chief Executive
Waimakariri District Council
Private Bag 1005
Rangiora

Dear Hamish & Jim

December 2021 Six Month Report & Draft 2022/23 Statement of Intent

Attached please find the Six Month Report to December 2021 for Enterprise North Canterbury, as approved at the ENC Board meeting on the 23rd of February 2022. We are very pleased to present Councils with the contribution Enterprise North Canterbury continues to make to the economic wellbeing of North Canterbury.

At the same board meeting, a strategy session was facilitated by Phillip Roth, BDO (one of our sponsors). Board spent time on reflecting and developing ENC's short, medium and long term future activities. The Board endorsed that ENC's focus remain on supporting businesses to enable them to survive and thrive through these very uncertain times and the impact it is having on business. The Draft Statement of Intent (SOI) attached for the year commencing 1 June 2022 and was approved at the 23rd Feb 2022 board meeting. The Local Government Act requires that a draft SOI be made available to both Councils by 1 March each year for their comment.

Thank you for your continuing support of Enterprise North Canterbury.

Yours sincerely
Enterprise North Canterbury



Heather Warwick
Chief Executive

15 February 2022

Chief Executive Officers
Waimakariri and Hurunui District Councils

Dear Jim and Hamish

December 2021 Half Year Report to Waimakariri & Hurunui District Councils

1. Introduction

This report has been prepared to meet the reporting requirements of the Statement of Intent for the 2021/22 year and follows the format of the Annual Business Plan.

2. Nature and Scope of Activities

The vision of ENC is:

"To inspire, attract and retain individuals, businesses and social enterprise to invest in our region"

As an economic development agency, ENC seeks to **improve the region's investment and business-enabling environment** so enhancing the region's competitiveness, retaining and increasing jobs, improving incomes, enhancing economic well-being, and thus improving the quality of life of residents.

3. Key Highlights this period

- Business Support programmes delivered this period include:
 - Delivered 41 capability assessments (85% of the RBP target of 48)
 - Distributed 40% of the allocated \$80,000 capability vouchers to businesses
 - Met with 82 people looking to start up their own business.
- North Canterbury Business Awards:
 - 62 entries (record number) and all met with the three judges
 - 444 gala tickets sold – the event was postponed and then cancelled due to Covid restrictions and implications on maximum numbers.
 - An online presentation was held in November for each category, presented by the category Sponsor and the Supreme Award was presented by MainPower
- MADE NORTH CANTERBURY
 - Currently have 63 members and one major sponsor
 - Developed two new events but not yet delivered (Taste Trail and Chefs Tour, both branded MADE NORTH CANTERBURY)
 - 3,601 Facebook followers and 958 Instagram followers
 - Held activations 'ends of aisle' in major New World Supermarkets in North Canterbury and Christchurch City for local producers
- Hurunui Green Energy Hub
 - ENC worked with key parties HDC, MainPower, TransWaste, Ngai Tahu Farming to progress the concept of a green energy powered commercial hub for the agriculture sector.
 - \$39,000 cash has been raised to fund a skinny business case

- Website Users were up 19.90% compared to last year (21,343 vs 17,801)
- Website Pageviews were up 3.05% compared to last year (49,245 vs 47,787)
- **Newsletters:** 8 sent this period (5 monthly newsletters, two Covid-19 updates and one Business Awards announcement).
- 21 business relevant stories were published online and/or sent to local media this period.

Objective 1.2 Celebrate and recognise business leaders in the region

ENC would personally like to thank the 62 businesses entrants (record number); the three voluntary judges and the category and major sponsor of the 2021 North Canterbury Business Awards.

The Awards and Gala dinner was postponed from September to November and then cancelled due to Covid, so instead we ran an online awards presentation. The 11 categories were presented over 3 days and we had an estimated average of 102 viewers for each presentation. We congratulate the Supreme Award Winner – Rangiora Vet Centre and other entrants, finalists and category winners. A lot of effort goes into entering the awards and we are grateful for such a good number of quality entries.

We intend to hold a smaller celebration on 17th February for all participants. We have also booked the MainPower Stadium for 15 September 2023 for the next gala (*now cancelled*).

13,217 votes were received for the People's Choice Award which is the equivalent of 17% of the North Canterbury population.

We did a participants' survey after the conclusion of the presentations which gave an 89% satisfaction rating.

Objective 1.3 Assist Hurunui Town Development

Target: ENC assists and supports town initiatives as agreed

- ENC is assisting investigating a new Green Energy Value Add Economic Hub for North Canterbury. This has involved securing financial and management interest from power companies (the green energy aspect will lead this and be the point of difference).
- Establishing a Project Governance Group including TransWaste, MainPower, HDC, Ngai Tahu Farming and Hiringa Energy and contributing either in kind or funding of a business case. This will be led by Leftfield Consulting
- Assisting in identifying a specific location for the hub that meets the needs of consent, infrastructure, water etc
- Identifying anchor tenants
- Discussions with EECA, NZ Green Investment Fund and Kanoa.

STRATEGIC OBJECTIVE TWO - ATTRACT AND INSPIRE BUSINESSES, TE RŪNANGA O NGĀI TAHU AND GOVERNMENT TO INVEST IN OUR REGION

Objective 2.1 Develop a North Canterbury Cycle Trail – Wheels to Waipara

- ENC continues to pursue this project. Currently awaiting results of a funding application to Rata Foundation.
- ENC and Hurunui Tourism worked with Great Scott PR/Marketing to develop an easy to read sell document/presentation that can be used when talking to funders and Council meetings.
- ChristchurchNZ have offered their support as well as the current steering committee members (ECAN, TKoT, WDC, HDC, Hurunui Tourism and Visit Waimakariri. We hope to see progress in the coming six months.

- \$18,400 was awarded to 8 events from the WDC Event Funding which ENC administers
- \$6,000 was awarded to 1 event from the MBIE Regional Event Fund (ENC is still holding funds for major events for the future, capability building and an events strategy for the district)

5. Management Reporting over this period:

5.1 Manage the ENC Business Centre

- ENC remains grateful for the generous support of MainPower, our Corporate Sponsor (\$30,000); BDO, Spark Business Canterbury (\$10,500) and The Mark (inkind) our three Silver Sponsors; and 9 Bronze Sponsors being Meridian, Hellers, PLC Group, Hazeldine Construction; Brannigans, Ray White Morris & Co, Misco Joinery, Ravenswood, The Learning Staircase and The Mark (inkind) (\$27,000) *a total sponsorship of \$67,500.*
- We lost Sky Tech NZ as a bronze sponsor during this period (they sold their business) and Brannigans upgraded from being an ENC Business Service Partner to being a bronze sponsor.
- We held two business centre sponsor networking functions with board and staff (July and November 2021) at the business centre.

	Full Year Budget	Actual YTD	% Budget Delivered YTD
Room Hire	\$11,215	\$4,757	42%

5.2 Undertake analysis of regional employment opportunities and trends

The six monthly business opinion survey was sent to 137 businesses with 63 completing the survey. Results were circulated to participants, the ENC board and newspapers.

In November ENC staff interviewed 35 large businesses to assess critical issues facing large businesses: The three top issues were:

- Lack of adequate staff, skilled and unskilled – 57% of respondents have roles they are actively seeking to fill.
- General uncertainty – 61% of respondents reported this as a major issue
- Growing input costs – 84% of respondents raising prices to counteract increase in costs, sick leave and minimum wage changes

5.3 Health and Safety Assessment for risk of transmission of COVID-19 at ENC premises

In November, health and safety specialist Kate Sutcliffe, carried out an independent risk assessment of each role within ENC for exposure of transmission for COVID-19. Every role was considered high risk so a decision was made to make ENC Business Centre/ Kaiapoi i-SITE a vaccine passport location/venue.

5.4 A new brand for ENC

After 15 years using the same logo and branding, ENC contracted The Mark, Rangiora, to design a new logo, byline, typeface, colours and brand. This will be incorporated into ENC's EDM newsletters, campaigns, social media tiles, brochures, collateral (Business Opinion Surveys, Annual Reports etc) and our building (both internal and external). We are also in the process of applying the new brand to the new website as well.

Appendix 1

Enterprise North Canterbury 83 Ivory Street P O Box 436 Rangiora 7440							
Profit & Loss [Budget Analysis] By Income and Expenditure Actuals July 2021 through to December 2021							
	Period Actual	Period Budget	\$ Difference	Favourable/U nFavourable	Annual Budget	Revised Annual Forecast	%age Forecast used
Income							
NCBA Awards Income	\$51,800	\$144,595	(\$92,795)	U	\$144,595	\$51,800	100.00%
Biz Training Income	\$15,552	\$32,455	(\$16,903)	U	\$62,410	\$34,801	44.69%
Regional Business Partner Income	\$27,899	\$27,899	\$0	-	\$55,799	\$55,799	50.00%
Other Town Support Income	\$38,000	\$0	\$38,000	F	\$0	\$38,000	100.00%
Biz Attraction Income	\$59,377	\$64,350	(\$4,973)	U	\$128,700	\$128,700	46.14%
Event Income	\$38,087	\$39,674	(\$1,587)	U	\$79,350	\$79,350	48.00%
Karapoi VIC Income	\$41,524	\$41,614	(\$90)	U	\$83,228	\$83,228	49.59%
Karapoi Isite Commission Received	\$6,489	\$10,907	(\$4,418)	U	\$21,815	\$13,616	47.66%
Visit Waimak Income	\$122,349	\$135,221	(\$12,872)	U	\$258,442	\$258,442	47.34%
Business Startup Income	\$0	\$12,389	(\$12,389)	U	\$24,800	\$24,800	0.00%
Food and Beverage Income	\$67,314	\$60,000	\$7,314	F	\$120,000	\$107,452	62.65%
Regional Event Fund	\$0	\$5,000	(\$5,000)	U	\$70,465	\$70,465	0.00%
Business Centre	\$42,467	\$42,357	\$110	F	\$84,715	\$84,715	50.13%
Management -Admin Income	\$139,291	\$137,300	\$1,991	F	\$274,600	\$274,600	50.73%
Total Income	\$850,149	\$754,771	(\$95,378)	U	\$1,408,919	\$1,395,768	
Expenses							
NC Business Awards Expenses	\$34,964	\$144,221	(\$109,257)	F	\$144,221	\$34,964	100.00%
Biz Training Expenses	\$20,251	\$32,462	(\$12,211)	F	\$63,025	\$53,315	37.98%
Regional Business Partner Expenses	\$57,755	\$53,081	\$4,674	U	\$106,163	\$106,163	54.40%
Other Town Support Expenses	\$3,613	\$4,199	(\$586)	F	\$8,398	\$46,388	7.79%
Biz Attraction Expenses	\$54,933	\$53,905	\$1,028	U	\$129,011	\$129,011	42.58%
Events Expenses	\$23,071	\$39,682	(\$16,611)	F	\$79,366	\$79,366	29.07%
KVIC Expenses	\$50,631	\$52,971	(\$2,340)	F	\$105,144	\$96,945	52.23%
Visit Waimakariri Expenses	\$122,085	\$129,205	(\$7,120)	F	\$258,412	\$258,412	47.24%
Business Startup Expense	\$0	\$0	\$0	-	\$0	\$0	#DIV/0!
Food Aand Beverage Expense	\$67,314	\$54,726	\$12,588	U	\$107,452	\$107,452	62.65%
Regional Event Fund	\$0	\$6,721	(\$6,721)	F	\$70,465	\$70,465	0.00%
Business Centre	\$43,700	\$42,608	\$1,095	U	\$85,216	\$85,216	51.28%
Management Admin Expenses	\$118,068	\$111,312	\$6,756	U	\$222,622	\$222,622	53.05%
Total Expenses	\$596,418	\$725,093	(\$128,675)	F	\$1,379,495	\$1,290,329	
Operating Profit	\$253,731	\$29,678	\$224,053	F	\$29,424	\$15,439	
Other Income							
Interest Income	\$3,499	\$2,000	\$1,499	F	\$4,000	\$4,000	87.46%
Total Other Income	\$3,499	\$2,000	\$1,499	F	\$4,000	\$4,000	
Other Expenses							
Total Other Expenses	\$0	\$0	\$0	-	\$0	\$0	
Net Profit / (Loss)	\$257,230	\$31,678	\$225,552	F	\$33,424	\$19,439	

STATEMENT OF INTENT

For the Financial Year Beginning 1 July 202~~2~~⁴

INTRODUCTION

North Canterbury Economic Development Trust trading as Enterprise North Canterbury (ENC) is a Council Controlled Organisation (CCO) established by the Waimakariri District & Hurunui District Councils. This Statement of Intent sets out the overall intentions and objectives for the period of 1 July 202~~2~~⁴ to 30 June 202~~5~~⁴.

NATURE AND SCOPE OF ACTIVITIES

ENC is an Economic Development Agency with a vision:

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

THE OBJECTIVES OF THE TRUST

The objects of the Trust as set out in clause 3.1 of the Deed of Trust are to:

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

In pursuing these objects ENC will:

- 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.

ENC's *modus operandi* is to "stimulate/facilitate/liberate" new projects, as initiatives will only lead the regional economy to a higher level if a project is self-sustaining in the hands of the private sector. ENC does not see itself as "owning" projects in the long term. Accordingly when assessing new initiatives ENC will:

- Promote the sustainability of business
- Have an awareness of the needs of the community within which business operates
- Be a leader and facilitator but not an investor in development projects

THE PERFORMANCE MEASURES

In pursuit of its vision ENC has adopted three strategic objectives against which its performance will be monitored.

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
2.1 Develop a North Canterbury Cycle Trail	Continue to seek and apply for funds for the development of a North Canterbury Cycle Trail from Christchurch to Waipara	Staff prepare and submit applications in conjunction with the Councils
2.2 Deliver the MADE NORTH CANTERBURY Food and Beverage project to achieve greater collaboration	Local food and beverage producers and manufacturers are provided opportunities to collaborate and connect	ENC builds networks and relationships with and facilitates collaborations among producers and manufacturers Grow MADE NORTH CANTERBURY Website, Facebook and Instagram platforms by 10% that promote detail of business and product, increasing awareness and sales of NCF&B Create, stimulate new marketing and promotional initiatives and resources for NCF&B businesses Opportunities identified to attend and profile MADE NORTH CANTERBURY members at event and trade shows Track referrals, engagements and type of support given Identify common strategic goals Identify and promote investment opportunities that benefit the North Canterbury community
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STATEMENT OF INTENT

For the Financial Year Beginning 1 July 2022

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Visit
Waimakariri

15 February 2022

Chief Executive Officer
Waimakariri District Council
Private Bag 1005
Rangiora

Dear Jim

**Promotion of Waimakariri District
Business Plan Report to 31 December 2021**

1. Introduction

This report has been prepared to meet the reporting requirements of the Statement of Intent for the 2021/22 year and follows the format of the Annual Business Plan.

2. Nature and Scope of Activities

This six month report is based on the 2021/22 business plan. To achieve the Promotion Objectives the plan has four key goals with an aim to attract visitors and new businesses through marketing and events, profiling why it is worth visiting/investing in/doing business in/relocating to.

3. Key Highlights this period:

- Assisted the successful establishment of 14 other businesses in the district
- 30 other potential or actual startups assisted
- 61 registrations to the online business startup course
- WHoW Trust set up an inflatable Kaikanui Aqualand on Courtney Lake with support from ENC
- Built new 'Invest' page on new ENC website for launch in 2022
- Provided data and demographics to developers to help them promote their offerings
- Developed a new brand and website for Visit Waimakariri
- Developed new marketing strategy to deliver the new brand and campaigns
- Commenced the first of the campaigns – summer, with itineraries and maps
- New Official Visitor Guide, which incorporates the walking and cycling guide, has been coordinated and 25,000 to be printed. We had an uptake of 40 advertisers and received a grant from Kiwi Gaming Company for \$3,000

- \$18,400 was awarded to 8 events from the WDC Event Funding which ENC administers
- \$6,000 was awarded to 1 event from the MBIE Regional Event Fund (ENC is still holding \$67,000 of funds for major events for the future, capability building and an events strategy for the district)

WAIMAKARIRI DISTRICT PROMOTION PLAN OBJECTIVES

GOAL 1: BUSINESS PROMOTION (Business Sector)

ENC are mandated to market the desirable features of setting up in the Waimakariri District, encouraging more businesses to establish here.

1.1 Assisting business start ups – big and small

- Over the July to December 2021 period, ENC assisted 30 potential or actual startup businesses with one-on-one interviews and providing information and resources.
- 34 new businesses to the district were promoted in our newsletter and on ENC's Facebook
- 61 people signed up to the online business startup course developed by ENC (compared to 43 for the same period last year).

Successful startups during this period that were assisted by ENC were:

- Aqualand NZ
- Marion and Co
- Janine Thompson Travel
- M n M's Coffee Buzz
- Protein Punch
- Han Romano
- The Artisan Biscuit
- Solagri
- Dairy Smart NZ
- Little Bach Pottery
- Wolfe Communications
- Apha Pet
- Celtic Kiwiana
- Woodcock Design
- Tuatara Media

1.2 Assisting or driving catalyst projects that meet the needs of the Waimakariri community and will enhance the business eco-system

This six month period ENC has:

Potential catalyst projects explored in this period are:

- Aqualand NZ (now successfully launched)
- Drying plant (value add food production)
- Film opportunities (details confidential at this stage)
- Accommodation and Retail opportunity (Rangiora)
- Hurunui Green Energy Hub (will have employment and business opportunities for Waimakariri also)

Continuing to assist or progress:

- WHOW Aquasports Park
- Pegasus Bay Cycle Trail
- Oxford Observatory (on hold till late 2022)
- Large honey project (details confidential)
- Pegasus Hotel and Resort (on hold due to Covid)
- Petfood Factory (on hold due to Covid)
- Options for alternative land use (various crops)

Projects pursued that did not eventuate:

- Drone Factory (no suitable site)
- Chocolate Factory (various reasons)

1.3 Identifying commercial projects that will enhance each major town in the Waimakariri – Rangiora, Kaiapoi, Oxford, Woodend/Pegasus and assisting their establishment

- **Kaiapoi**
 - WHoW (partial success): Aqualand is up and running which will act as market validation for the larger project. Progressing nicely.
 - Petfood Factory (On hold): Unable to progress until borders open
 - Assisting smaller boutique stores to decide whether to establish on Williams Street
- **Oxford Observatory** – Tourism aspect is on hold due to Covid-19 but will pursue later in 2022
- **Rangiora**
 - Boutique Shopping on High Street assisted individual business owners to establish their stores in the best location for them
 - Accommodation and Retail development: Provided information and statistics (with context) for their business case
- **Woodend/Ravenswood/Pegasus**
 - Met with both landowners and they will be ready to actively pursue tenancies in 2022
 - Pegasus Hotel and Resort (On hold): Impacted by Covid. Will pursue again in 2022

Wider Waimakariri

- Pegasus Bay Cycle Trail: Still waiting funding application response.
- Film Industry:
 - Some progress for Waimakariri – details are confidential
 - Screen Canterbury were successful with ENC assistance in getting funding to do Hurunui hero shots. This will also impact Waimakariri.
- Hurunui Value Add Hub: Will create 100+ jobs which are likely to be mostly filled by Waimakariri Residents

1.4 Assisting investors and developers interested in potential Waimakariri projects

- Provided generic data and analysis to local developers and specific information to local developers upon request
- Provided data and analysis to non-local developers interested in building in the Waimakariri district
- Worked with potential investors to identify attractive propositions in Waimakariri
- Connected businesses or startups looking for investment with the NZTE investment team
- Connected businesses or startups directly with potential investors
- Assisted retail outlets to find suitable premises in the Waimakariri
- Assisted manufacturers to find suitable premises in the Waimakariri
- Liaised with other EDA's to identify potential investments in the region
- Presentation made to group of potential investors on the opportunities in Waimakariri
- Connected investors and developers to other EDA's when the Waimakariri was not a suitable location for their needs

1.5 Promoting the district as a diverse and dynamic business community

- Visits to the Invest section of the website were up 51.78% compared to the same period last year (7,003 pageviews this year compared to 4,614 pageviews last year).
- No new business case studies were written this period.
- 37 new businesses were profiled on the ENC Facebook page during this six month period.

GOAL TWO – VISITOR MARKETING PROGRAMME

ENC's efforts and activities to achieve the goals of the Waimakariri District Council's Visitor Marketing Strategy. Waimakariri District is benefitting from significant investment in major roads and cycle trails, river marina areas and the new MainPower Stadium which will generate appeal for the district as a visitor destination.

2.1 OBJECTIVE ONE - COLLABORATION

2.1.1 Create new cost-effective collaborations and communication channels within the district

- No networking functions have been organised or held due to COVID conditions
- Two town centre promotions association meetings held this period
- Miles was guest speaker at Kaiapoi Promotions AGM
- Heather and Janine were guest speakers at Rangiora Promotions Assn AGM
- Monthly electronic digital mail (EDM) sent to Council, interest groups and local businesses informing of campaigns and activities.
- Relevant businesses contacted to inform of campaigns to enable them to leverage their marketing off ours
- Information sharing of activities and plans with Christchurch International Airport Ltd, Partnership Manager

2.1.2 Formalise arrangements with neighbouring agencies able to promote and develop Waimakariri's visitor offering

- Working with ChristchurchNZ on product development opportunities using cycleways within both districts
- Coordinating with Selwyn and Mid Canterbury on the promotion of the Inland Scenic Route.
- Working with TKoT, ECan and WDC to advocate for better track surfaces, signage and wayfinding for cycle trails
- A new Tourism Sector Group has been set up and held their first meeting.

2.2 OBJECTIVE TWO - NEW DESTINATION APPEAL

2.2.1 Generate New Promotional Material with new Brand

- New Official Visitor Guide, which incorporates the walking and cycling guide, has been coordinated and 25,000 to be printed. We had an uptake of 40 advertisers and received a grant from Kiwing Gaming Company for \$3,000.
- New Website and brand launched October. The launch was a mainly digital through electronic direct mail to our visitor facing businesses, stakeholders, ChristchurchNZ and surrounding districts, iSITES around New Zealand, specific interest groups in our district and surrounds and the Visit Waimakariri database. We presented to the WDC Audit and Risk Committee in November.
- Photo library has been created and is available for other organisations to use. This will be continually added to
- Existing collateral updated with new brand
- Three 'themed' cycling maps Trails to Indulgence, created to support the WHY YOU ARE TRIED ON MONDAY, campaign. New visitor district maps created for the OVG and for other uses
- Cycling map of Eastern Trails continually updated

2.2.2 Support development of, and leverage, new major attractions and facilities that open in the district

- In lieu of WDC connecting recreational cycle ways on roads, three new maps were created as Trails to Indulgence taking people along existing trails from beach settlements to towns. Featured in WHY WE ARE TIRED, campaign

- Aqualand Water Park, Alpine Jet Thrills Air Boat, Kaiapoi River Queen and Kore all promoted via WHY WE LOVE SUMMER CAMPAIGN, on line, on radio and EDM and social media.
- Events at Main Power Stadium promoted on our website and Facebook Page.
- Venues and facilities for holding events have been promoted on our website

[2.2.3 Support event activity that will fill venues off peak, help define the district and that can be anchored permanently](#)

- July – November the events calendar was distributed via our database with total of 6,202 recipients. It was also distributed to local community groups on Facebook, published in Chatter and Woodpecker. A small number of copies are distributed physically to the WDC service centres and libraries as well as in the Kaiapoi i-SITE.
- Developing a stable annual events calendar is problematic due to postponements and cancellations. We communicate with our event organisers regularly to keep them up to date.
- Appropriate events promoted on social media channels
- Only two giveaways in this period via social media due to cancellation of events. Together they reached 3,881 people and had 82 engagements

[2.2.4 Administer Waimakariri Event Fund Contestable Fund](#)

On 15th September 2021 the independent funding panel considered 10 applications for the Waimakariri Event Fund. 8 were successful and awarded a total of \$18,400. Since being awarded the funding 3 events have cancelled due to the current covid restrictions.

[2.2.5 Administer the Regional Events Fund \(100% Govt funded\)](#)

There was only one application to the REF fund that ENC is administering. They were successful and received \$6,000. We remain grateful to the event panel members, who give their time to consider the applications.

2.3 OBJECTIVE THREE - LOCAL AWARENESS AND AMBASSADORS

[2.3.1 Encourage locals to try new things and improve their awareness of things to do in the district](#)

- Key interest groups, businesses, stakeholders, developers have been identify and receive monthly EDM showcasing district activities pertaining to campaigns
- Facebook posts with campaigns and activities targeted to locals as well as out of district

[2.3.2 Refocus activities of Kaiapoi i-SITE to promote to locals and visitors](#)

- Visitor numbers were down 44% on same six month period last year
- Sales were down 40% on same six month period last year
- These figures are due to the downturn in Auckland visitors and other domestic visitors. We also saw cancellation of ferry and train tickets as well as travel packages.
- In November, health and safety specialist Kate Sutcliffe, carried out an independent risk assessment of each role within ENC for exposure of transmission for COVID-19. Every role was considered high risk so a decision was made to make ENC Business Centre/ Kaiapoi i-SITE a vaccine passport location/venue.
- In December 13th ENC and the Kaiapoi i-SITE became a vaccine pass organisation
- On the 11th of December Gwen Creek left her employment at ENC after 16 years as i-SITE manager. The board and management want to thank Gwen for her local knowledge and welcoming nature to visitors and locals alike to the centre.

- As a result, Anna Western-Bell increased her hours as i-SITE assistant from 12 to 24 hours and the i-SITE is now open from Mon-Thurs (9-3.30pm).

OBJECTIVE FOUR - VISITOR AWARENESS AND AFFINITY

Grow visitor awareness and affinity for the experiences in our district. This will be achieved by:

2.4.1 Create a critical mass of reasons to visit online and promote via visitor interest/motivation

Visit Waimakariri's new website was launched end of October 2021. Key pages of the website have been optimised with other pages continually being optimised

	July-December 2020	July-December 2021	Increase/Decrease
Facebook Followers - Dec	6,550	7,203	9%
Instagram	1,180	1,346	12.33%
Website	35,774	26,563	-34%

2.4.2 Work with others to promote the District

- 12 month marketing plan created with 4 campaigns rolled out over 8 weeks each.
- District promoted through; Three AA Travel magazine, 4 x Christchurch suburban newspapers, 2 campaigns on the back of the Waimakariri to Christchurch bus, RV magazine; life style summer fun and Walking and Cycling, Two radio adverts with Media work stations.
- ChristchurchNZ website updated with new information

OBJECTIVE FIVE - PROTECTING OUR NATURE, HERITAGE, CULTURE AND TOWN CHARACTER

2.5.1 Protect our nature, heritage and culture and our stories

- Tiaki promise incorporated into our OVG and displayed in iSITE

2.5.2 Build our foundations as a sustainable destination

- Ways to get around the district in a sustainable fashion will be added in to the website
- Talks with WDC in regards to data collection re tourism are yet to be had

2. Financials

		Six Months Actual	Annual Budget	%age
	Income			
	Carried forward from previous Year WDC	\$84,850	\$84,850	100%
	WDC 2020/21 Payment	\$137,097	\$398,200	34%
	WDC Events Grants	\$13,823	\$50,470	27%
	Other Income	\$25,570	\$16,200	158%
	VIC Sales and Commissions	\$38,031	\$145,500	26%
	Total Income	\$299,371	\$695,220	43%
	Expenditure			
	Operating	\$198,309	\$392,183	50%
1	Marketing	\$40,971	\$125,900	33%
2	Event Grants	\$11,442	\$52,850	22%

3	VIC Purchases		\$31,542	\$123,685	26%
	Total Operating		\$282,264	\$695,618	41%
	Surplus/Loss		\$17,107	-\$398	

1. Marketing activity to be carried out in the 2nd half of the year
2. Event funding down due to cancellation of a number of events
3. i-SITE sales well down due to COVID

3. Summary

In the next six months the team will be:

Business Attraction:

- Establishing a 'Live Work Play' promotion to attract employees to Waimakariri
- Creating a new business support and investment website for ENC
- Assisting with the development of a Waimakariri Economic Development Plan
- Working with other entities to address skills shortages in the district
- Continuing to explore and pursue potential catalyst projects

Visitor Attraction:

- Work with businesses to create better relationships and marketable products
- Coordinate autumn and winter marketing campaigns
- Jointly work with Christchurch NZ and surrounds to explore the development of the Inland Scenic Route
- Jointly facilitate connection of marketable cycle trail and collateral required with ChristchurchNZ, WDC and ECAN.
- Create itineraries and maps

Events:

- Invite applications to the WDC event fund and MBIE's Major Event fund
- Run further capability workshops for event organisers
- Develop an events strategy for the district

Kaiapoi i-SITE:

- Work with Council to address the changing nature of the information services offered at Kaiapoi i-SITE

Heather Warwick,
ENC Chief Executive

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: FIN-01 / 200305030925

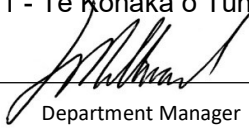
REPORT TO: Audit & Risk Committee


DATE OF MEETING: 15 March 2022

AUTHOR(S): Jeff Millward, Manager Finance & Business Support

SUBJECT: Six Month Financial Statements for the Period Ended 31 December 2021 - Te Kōhaka o Tūhaitara Trust

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


 Department Manager


 Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present the Six Month Report for the Period ended 31 December 2021.
- 1.2. The Trust Income Statement (appendix 1) shows it has an operating surplus of \$4,738 for the six month period ending 31 December 2021 compared with a year to date budget of \$3,771. Grants revenue and expenditure are both slightly higher than budget forecast.
- 1.3. The Trust has current assets of \$236,000, primarily in cash investments compared with \$144,000 of current liabilities and is in a relatively sound position.
- 1.4. Greg Byrnes (General Manager) will be in attendance at the meeting to present the report and provide an update of the operations and the performance measures that have been provided.

Attachments:

- i. Report for the Te Kōhaka o Tūhaitara Trust for the six month period ended 31 December 2021 (TRIM 220218022330).

2. RECOMMENDATION

THAT the Audit & Risk Committee:

- (a) **Receives** report No. 200305030925.
- (b) **Receives** the Six Month Report for the Te Kōhaka o Tūhaitara Trust for the period ended 31 December 2021.
- (c) **Notes** the operations for the six months to 31 December 2021 is progressing as planned as presented in the Statement of Intent.

3. **BACKGROUND**

- 3.1 TKTT is a Council Controlled Organisation and is required under the Local Government Act within 2 months after the end of the first half of each financial year, must deliver to the shareholders a report on the organisation's operations during that half year.

4. **ISSUES AND OPTIONS**

- 4.1. The Trust Income Statement shows it has an operating surplus of \$4,738 for the six month period ending 31 December 2021 compared with a year to date budget of \$3,771. Grants revenue and expenditure are both slightly higher than budget forecast.
- 4.2. The Trust has current assets of \$236,000, primarily in cash investments compared with \$144,000 of current liabilities and is in a relatively sound position.
- 4.3. The Trust now manages \$6.93 million of assets, consisting primarily in land and improvements and has \$157,676 total liabilities.
- 4.4. The Trust is making good progress year to date on achieving the objectives and measures as set out in the Statement of Intent agreed with the Council for the year ending 30 June 2022.
- 4.5. The Trust is still in a relatively sound position given it still has a relatively healthy cash position and only \$13,660 of term loan debt. The Trust primarily relies on grants and contributions from Shareholders and other submissions it makes to other organisations for funding to assist in meeting its objectives.
- 4.6. The Annual Report for the year ended 30 June 2021, is scheduled to be audited the week commencing 11 April 2022. The draft accounts have not changed significantly as presented to the Audit and Risk Committee in February 2022. The date for the audit of the Annual Report for the year ended 30 June 2022 is currently being sought from Audit New Zealand.
- 4.7. The Management Team have reviewed this report and support the recommendations.

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

Not specifically sought, however a financial report is provided by the Trust to Te Runanga o Ngāi Tahu who is the other settlor.

5.2. **Groups and Organisations**

Te Runanga o Ngāi Tahu and the Council are Shareholder partners in the Trust and appoint three Trustee each to represent on the Trust

5.3. **Wider Community**

The objectives and measures are provided for within annual plans that is currently being consulted with the community.

6. **IMPLICATIONS AND RISKS**

6.1. **Financial Implications**

The Council has budget provision in the 2022-2023 Annual Plan that is out for consultation on the 4 March for the following:

Activity	2021/22 Budget	2022/23 Budget
Operating Grant, including audit fees (140.100.2410)	199,903	205,873
Directors insurance (135.332.2312)	5,700	5,860
Meeting fees (135.332.2465)	2,880	2,960
Lease – Camp (163.739.2391)	10,700	11,010
Lease – Forestry (167.532.2332)	20,500	21,090
Total	239,683	246,793

The Council also provides for the accounting and administrative services for the Trust.

Ngāi Tahu is contributes towards a general operating grant to the Trust.

6.2. Sustainability and Climate Change Impacts

There are no communication implications identified within the report.

6.3. Risk Management

Other than the current restrictions on supply caused by Covid, there are no substantial risks that have been identified at this stage to the achievement of the 2022/23 programme.

6.4. Health and Safety

There are no health and safety issue arising out of the 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

Section 66(1) of the Local Government Act 2002 states "Within 2 months after the end of the first half of each financial year, the board of a council-controlled organisation must deliver to the shareholders a report on the organisation's operations during that half year".

7.3. Consistency with Community Outcomes

The work of Te Kōhaka o Tūhaitara Trust contributes to the following outcomes:

Public spaces and facilities are plentiful, accessible and high quality; There are wide ranging activities for enjoying the outdoors; Effect is given to the principles of the Treaty of Waitangi; The community's cultures, arts and heritage are conserved and celebrated; People have a wide ranging opportunities for learning and being informed; People are friendly and caring, creating a strong sense of community in our district; There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District; There are areas of significant indigenous vegetation and habitats for indigenous fauna;

7.4. 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".

Jeff Millward
Manager Finance & Business Support

Appendix 1

Profit and Loss

Te Kōhaka o Tūhaitara Trust

For the 6 months ended 31 December 2021

Account	Actual Jul-Dec 2021	Budget Jul-Dec	Budget Full Year	Full Year Jun-21
Trading Income				
Donations	1,600	115	230	4,380
Grants Funding from Governmental Organisations	21,338	20,946	41,892	42,676
Grants Funding from Governmental Organisations for the Delivery of Goods or Services	100,676	83,750	167,500	182,667
Grants Funding from Non-Governmental Organisations	51,000	44,650	89,300	125,674
Lease Rental	14,103	17,213	34,426	33,621
Rates Revenue	-	1,719	6,674	6,674
Sales	17	25	100	35
Interest Income	677	1,686	3,372	1,775
Other Revenue	1,705	2,125	4,250	8,817
Vested assets	-	-	-	249
Total Trading Income	191,116	168,418	340,322	406,767
Gross Profit	191,116	168,418	340,322	406,767
Operating Expenses				
Advertising	696	500	1,000	705
Audit Fees	3,947	3,947	7,894	7,894
Bank Fees	125	100	200	220
Biota Nodes	4,895	1,500	3,000	1,045
Boardwalk, Cycle Way and Tutaepatu Lagoon Expenses	17,426	4,250	8,500	19,793
Conservation Management Area Maintenance	400	5,000	10,000	8,170
Cultural Education Programme	63	4,250	8,500	5,376
Depreciation	26,286	19,000	38,000	57,430
Forestry Expense	-	-	-	23
Functions and Community Events	187	625	1,250	1,252
General Expenses	2,558	750	1,500	1,861
Insurance	2,524	2,175	4,350	7,253
Interest Expense	485	700	1,400	1,400
Kaipoi Pa Maintenance	1,532	900	1,800	2,449
Legal expenses	416	550	1,100	1,879
Light, Power, Heating	529	750	1,500	1,238
Motor Vehicle Expenses	6,683	7,100	14,200	11,127
Native Forest Regeneration	357	-	-	34,062
Office and Ground Maintenance	-	625	1,250	18
Office Expenses	600	750	1,500	997
Other Employments Costs	3,566	6,250	12,500	3,395
Park Services Maintenance	5,512	3,250	6,500	10,657
Pegasus Wetlands (ECMA)	2,552	-	-	-
Pines Beach Wetlands	1,238	2,500	5,000	1,304
Provision for Doubtful Debt	-	250	500	1,003
Ranger/ Security Services	57	250	500	1,070
Rates Expenditure	3,665	475	950	6,674
Repairs and Maintenance	1,076	3,750	7,500	4,098
Salaries	92,927	87,750	175,500	186,940
Subscriptions	757	500	1,000	1,515
Telephone & Internet	1,220	1,200	2,400	2,839
Trail Maintenance	2,613	5,000	10,000	25,935
Transect project	1,488	-	-	-
Total Operating Expenses	186,378	164,647	329,294	409,824
Net Profit	4,738	3,771	11,028	(3,057)

Movements in Equity

Te Kōhaka o Tūhaitara Trust
For the 6 months ended 31 December 2021

Account	December 21	December 20
Equity		
Opening Balance	6,763,457	6,785,788
Current Year Earnings	4,738	21,000
Total Equity	6,768,195	6,806,788

Balance Sheet

Te Kōhaka o Tūhaitara Trust
As at 31 December 2021

Account	31-Dec-21	31-Dec-20
Assets		
Bank		
Cheque Account	119,497	114,633
Debtors and Prepayments	21,290	9,831
Investments	115,220	98,958
Total Current Assets	256,007	223,422
Fixed Assets		
Fixed assets	6,642,386	6,669,745
Intangible Assets	27,478	27,478
Total Fixed Assets	6,669,864	6,697,223
Total Assets	6,925,871	6,920,645
Liabilities		
Current Liabilities		
Creditors and accrued expenses	53,433	41,977
GST	20,499	22,067
Loan - Current	7,418	7,418
Revenue In Advance	50,624	319
Wages Payable - Payroll	12,033	13,454
Total Current Liabilities	144,007	85,235
Non-current Liabilities		
Loan - Non-current	13,669	28,622
Total Non-current Liabilities	13,669	28,622
Total Liabilities	157,676	113,856
Net Assets	6,768,195	6,806,789
Equity		
Current Year Earnings	4,738	21,001
Retained Earnings	3,532,713	3,555,045
Revaluation Reserve	3,230,744	3,230,744
Total Equity	6,768,195	6,806,789

Statement of Cash Flows

Te Kōhaka o Tūhaitara Trust
For the period ending 31 December 2021

Account	Dec-21	Dec-20
Operating Activities		
Receipts from customers	980	19584
Receipts from sales of goods and services	34694	39378
Interest Received	321	902
Donations	1,600	1259
Receipts from grants	195,870	197181
Cash receipts from other operating activities		
Payments to suppliers and employees	(156,889)	(180,338)
Net Goods Service Tax	9,996	22943
Net Cash Flows from Operating Activities	86,573	100,909
Investing Activities		
Proceeds from sale of property, plant and equipment		
Receipts from sale of investments	100,236	114005
Payment for property, plant and equipment	(20,810)	(21,319)
Payment for Investments	(115,220)	(98,952)
Other cash items from investing activities	-	-
Net Cash Flows from Investing Activities	(35,794)	(6,266)
Financing Activities		
Repayment of loans	(7,476)	-7046
Net Cash Flows from Financing Activities	(7,476)	(7,046)
Net Cash Flows	43,303	87,597
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	76,194	27036
Cash and cash equivalents at end of period	119,497	114633
Net change in cash for period	43,303	87,597

Profit and Loss

Te Kōhaka o Tūhaitara Trust

For the 6 months ended 31 December 2021

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Cultural Education Programme	63	4,250	8,500	5,376
Depreciation	26,286	19,000	38,000	57,430
Forestry Expense	-	-	-	23
Functions and Community Events	187	625	1,250	1,252
General Expenses	2,558	750	1,500	1,861
Insurance	2,524	2,175	4,350	7,253
Interest Expense	485	700	1,400	1,400
Kaiapoi Pa Maintenance	1,532	900	1,800	2,449
Legal expenses	416	550	1,100	1,879
Light, Power, Heating	529	750	1,500	1,238
Motor Vehicle Expenses	6,683	7,100	14,200	11,127
Native Forest Regeneration	357	-	-	34,062
Office and Ground Maintenance	-	625	1,250	18
Office Expenses	600	750	1,500	997
Other Employments Costs	3,566	6,250	12,500	3,395
Park Services Maintenance	5,512	3,250	6,500	10,657
Pegasus Wetlands (ECMA)	2,552	-	-	-
Pines Beach Wetlands	1,238	2,500	5,000	1,304
Provision for Doubtful Debt	-	250	500	1,003
Ranger/ Security Services	57	250	500	1,070
Rates Expenditure	3,665	475	950	6,874
Repairs and Maintenance	1,076	3,750	7,500	4,098
Salaries	92,927	87,750	175,500	186,940
Subscriptions	757	500	1,000	1,515
Telephone & Internet	1,220	1,200	2,400	2,839
Trail Maintenance	2,613	5,000	10,000	25,935
Transect project	1,488	-	-	-
Total Operating Expenses	186,378	164,647	329,294	409,824
Net Profit	4,738	3,771	11,028	(3,057)

Movements in Equity

Te Kōhaka o Tūhaitara Trust
For the 6 months ended 31 December 2021

Account	December 21	December 20
Equity		
Opening Balance	6,763,457	6,785,788
Current Year Earnings	4,738	21,000
Total Equity	6,768,195	6,806,788

Balance Sheet

Te Kōhaka o Tūhaitara Trust
As at 31 December 2021

Account	31-Dec-21	31-Dec-20
Assets		
Bank		
Cheque Account	119,497	114,633
Debtors and Prepayments	21,290	9,831
Investments	115,220	98,958
Total Current Assets	256,007	223,422
Fixed Assets		
Fixed assets	6,642,386	6,669,745
Intangible Assets	27,478	27,478
Total Fixed Assets	6,669,864	6,697,223
Total Assets	6,925,871	6,920,645
Liabilities		
Current Liabilities		
Creditors and accrued expenses	53,433	41,977
GST	20,499	22,067
Loan - Current	7,418	7,418
Revenue in Advance	50,624	319
Wages Payable - Payroll	12,033	13,454
Total Current Liabilities	144,007	85,235
Non-current Liabilities		
Loan - Non-current	13,669	28,622
Total Non-current Liabilities	13,669	28,622
Total Liabilities	157,676	113,856
Net Assets	6,768,195	6,806,789
Equity		
Current Year Earnings	4,738	21,001
Retained Earnings	3,532,713	3,555,045
Revaluation Reserve	3,230,744	3,230,744
Total Equity	6,768,195	6,806,789

Statement of Cash Flows

Te Kōhaka o Tūhaitara Trust

For the period ending 31 December 2021

Account	Dec-21	Dec-20
Operating Activities		
Receipts from customers	980	19584
Receipts from sales of goods and services	34694	39378
Interest Received	321	902
Donations	1,600	1259
Receipts from grants	195,870	197181
Cash receipts from other operating activities		
Payments to suppliers and employees	(156,889)	(180,338)
Net Goods Service Tax	9,996	22943
Net Cash Flows from Operating Activities	86,573	100,909
Investing Activities		
Proceeds from sale of property, plant and equipment		
Receipts from sale of investments	100,236	114005
Payment for property, plant and equipment	(20,810)	(21,319)
Payment for Investments	(115,220)	(98,952)
Other cash items from investing activities	-	-
Net Cash Flows from Investing Activities	(35,794)	(6,266)
Financing Activities		
Repayment of loans	(7,476)	-7046
Net Cash Flows from Financing Activities	(7,476)	(7,046)
Net Cash Flows	43,303	87,597
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	76,194	27036
Cash and cash equivalents at end of period	119,497	114633
Net change in cash for period	43,303	87,597

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: GOV-01-05, FIN-01 / 220218022320

REPORT TO: Audit & Risk Committee

DATE OF MEETING: 15 March 2022

AUTHOR(S): Jeff Millward, Manager Finance & Business Support

SUBJECT: Te Kōhaka ò Tuhaitara Trust - Statement of Intent for the Year ending 30 June 2023

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


Department Manager


pp Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present the Statement of Intent (SOI) for Te Kōhaka ò Tuhaitara Trust (TKTT) for the year ending 30 June 2023 for consideration by the Audit and Risk Committee.
- 1.2. Under its delegation the Audit and Risk Committee considers the SOI and provides any comments that it wishes the Trustees to consider in the SOI and any other information in relation to the CCOs.
- 1.3. TKTT is required to consider the comments from Shareholders (Council & Ngai Tahu) within two months of the 1 March and deliver the completed SOI to the Shareholders on or before 30 June each year. The SOI was received from TKTT on the 16 February 2022.
- 1.4. Greg Byrnes (General Manager) will be in attendance at the meeting to provide a presentation & speak to the report.

Attachments:

- i. Draft Statement of Intent for Te Kōhaka ò Tuhaitara Trust for the year ending 30 June 2023 (TRIM 220218022352)
- ii. Extracts from Schedule 8 Local Government Act 2002

2. RECOMMENDATION

THAT the Audit & Risk Committee:

- (a) **Receives** report N° 220218022320.
- (b) **Receives** the Statement of Intent for Te Kōhaka ò Tuhaitara Trust for the year ending 30 June 2023 (TRIM 220218022352)
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka ò Tuhaitara Trust to make changes to the Statement of

Intent. Te Kōhaka ò Tuhaitara Trust would consider these changes requested and re-present the Statement of Intent prior to the 30 June.

3. **BACKGROUND**

- 3.1. TKTT is a Council Controlled Organisations (CCOs) as determined under the Local Government Act (LGA), as the Council appoints 50% or more of the Trustees.
- 3.2. Under section 64 of the LGA, the CCO must have a Statement of Intent that complies with clauses 9 and 10 of Schedule 8, provided in section 7.2 of this report.
- 3.3. One of the principal objectives of a control-controlled organisation is to achieve the objectives of its shareholder Council, as specified in the Statement of Intent.

4. **ISSUES AND OPTIONS**

- 4.1. The Trust provided the draft SOI for comment and a business case to support the Strategic direction of TKTT that encompasses Kairaki, Pines Beach and the Eastern and Western Conservation Management areas.
- 4.2. The purpose of a SOI is to:
 - (a) *state publicly the activities and intentions of a council-controlled organisation for the year and the objectives to which those activities will contribute; and*
 - (b) *provide an opportunity for Council, being a shareholder, to influence the direction of the organisation; and*
 - (c) provide a basis for the accountability of the directors to their shareholders for the performance of the organisation.
- 4.3. The following changes are recommended to the draft SOI from the 2021/22 SOI which are:

Objectives and performance targets 2022 - 2023 Huria reserve	
Add Item 17	Complete the installation of the pathway network
Add Item 18	Plant 20,000m2 forest wetland species
Add Item 19	Design and install main entry
Add Item 20	Order plants for 2023 spring and autumn planting

- 4.4. The Audit and Risk committee have the option to:
 - 4.4.1. Accept the SOI as presented;
 - 4.4.2. Request TKTT to consider amending the SOI, in which case TKTT would consider these changes and is required to under the Act to represent the SOI to Council prior to 30 June;
- 4.5. The Management Team has reviewed this report and supports the recommendations.

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

Not specifically sought, however the Statement of Intent is provided by the Trust to Te Runanga o Ngāi Tahu who is the other settlor.

5.2. **Groups and Organisations**

There are groups and organisations likely to have an interest in the subject matter of this report and the Trust engage directly with these entities in relation to the services provided and work programme.

5.3. **Wider Community**

The objectives and measures are reported within annual plans and the draft LTP/Annual Plans to be adopted in June and are reported to within the Annual Report.

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

The Council has budget provision in the 2022/23 Annual Plan totalling \$246,793 which is a 2.9% increase on 2021/22 consisting of:

Activity	2021/22	2022/23
	Budget	Budget
Operating Grant, including audit fees (140.100.2410)	199,903	205,873
Directors insurance (135.332.2312)	5,700	5,860
Meeting fees (135.332.2465)	2,880	2,960
Lease – Camp (163.739.2391)	10,700	11,010
Lease – Forestry (167.532.2332)	20,500	21,090
Total	239,683	246,793

The Council also provides for the accounting, payroll and administrative services for the Trust. Included in the above is audit fees, rates and software costs that are paid directly on behalf of the Trust.

6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do have sustainability and/or climate change impacts. The work that TKTT undertake directly impacts positively.

6.3. **Risk Management**

The Key Assumptions and Risks determined within the LTP have been used as the underlying basis in preparation of the AP.

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 specifies the requirements of a Council Controlled Organisation (CCO) accountability and reporting to the Council. Key extracts are provided in Attachment 2 from Schedule 8 of the Local Government Act 2002:

7.3. **Consistency with Community Outcomes**

The work of Te Kohaka o Tuhaitara Trust contributes to the outcomes and are provided within the Council's annual plan that:

- Public spaces and facilities are plentiful, accessible and high quality;
- There are wide ranging activities for enjoying the outdoors;
- Public Organisations give effect to the spirit of the Treaty of Waitangi;
- The community's cultures, arts and heritage are conserved and celebrated;
- People have a wide ranging opportunities for learning and being informed;
- People are friendly and caring, creating a strong sense of community in our district;
- There are wide ranging opportunities for people to contribute to the decision-making by public organisations that affects our District.

7.4. **Delegations**

The Audit and Risk Committee has the jurisdiction to "review annually draft performance agreements, including Statement of Corporate Intent of the Council-controlled organisations and recommend adoption to Council" (Delegation S-DM 1022).

Jeff Millward
Manager Finance & Business Support



DRAFT 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 Runanga 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 Runanga 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 Runanga 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 575ha 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 Ngai 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
11. and priorities and that they are appropriately resourced.
12. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.
13. Provide and maintain a minimum 20 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
14. Finalise plans for the development of a new Trust office/education facility

15. Develop two additional foredune restoration sites
16. Commence the leasing of the Kairaki Beach fee simple sections.

OBJECTIVES AND PERFORMANCE TARGETS 2022 -2023 HURIA RESERVE

17. Complete the installation of the pathway network
18. Plant 20,000m² forest wetland species
19. Design and install main entry
20. 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 Runanga 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.

1 Purpose of statement of intent

The purpose of a statement of intent is to—

- (a) state publicly the activities and intentions of a council controlled organisation for the year and the objectives to which those activities will contribute; and*
- (b) provide an opportunity for shareholders to influence the direction of the organisation; and*
- (c) provide a basis for the accountability of the directors to their shareholders for the performance of the organisation.*

2 Statements of intent for council-controlled organisations

The board of a council-controlled organisation must deliver to its shareholders a draft statement of intent on or before 1 March each year.

3 Completion of statements of intent

The board must—

- (a) consider any comments on the draft statement of intent that are made to it within 2 months of 1 March by the shareholders or by any of them; and*
- (b) deliver the completed statement of intent to the shareholders on or before 30 June each year.*

4 Modifications of statements of intent by board

The board may, by written notice, modify a statement of intent at any time if the board has first—

- (a) given written notice to the shareholders of the proposed modification; and*
- (b) considered any comments made on the proposed modification by the shareholders or by any of them within—*
 - (i) 1 month after the date on which the notice under paragraph (a) was given; or*
 - (ii) any shorter period that the shareholders may agree.*

5 Modifications of statements of intent by resolution of shareholders

(1) Despite any other provision of the Act or of the constitution of any council-controlled organisation, the shareholders of a council-controlled organisation may, by resolution, require the board to modify the statement of intent by including or omitting any provision or provisions of the kind referred to in clause 9(1)(a) to (i), and any board to whom notice of the resolution is given must comply with the resolution.

(2) Before giving notice of the resolution to the board, the shareholders must consult the board concerned as to the matters to be referred to in the notice.

6 Statement of intent required if exemption granted under section 7 revoked. If an exemption granted under section 7 is revoked, the council-controlled organisation must,—

- (a) if there is more than 6 months remaining in the financial year, prepare a statement of intent for that financial year; or*
- (b) if there is not more than 6 months remaining in the financial year, prepare a statement of intent for the following financial year.*

7 Obligation to make statements of intent available

A completed statement of intent and each modification that is adopted to a statement of intent must be made available to the public by the board within 1 month after the date on which it is delivered to the shareholders or adopted, as the case may be.

8 Savings of certain transactions

A failure by a council-controlled organisation to comply with any provision of this schedule or with any provision in a statement of intent does not affect the validity or enforceability of any deed, agreement, right, or obligation entered into, obtained, or incurred by that organisation.

9 Contents of statements of intent

A statement of intent must, to the extent that is appropriate given the organisational form of the council-controlled organisation, specify for the group comprising the council-controlled organisation and its subsidiaries (if any), and in respect of the financial year immediately following the financial year in which it is required by clause 3(b) to be delivered and each of the immediately following 2 financial years, the following information:

- (a) the objectives of the group; and*
 - (b) a statement of the board's approach to governance of the group; and*
 - (c) the nature and scope of the activities to be undertaken by the group; and*
 - (d) the ratio of consolidated shareholders' funds to total assets, and the definitions of those terms; and*
 - (e) the accounting policies of the group; and*
 - (f) the performance targets and other measures by which the performance of the group may be judged in relation to its objectives; and*
 - (g) an estimate of the amount or proportion of accumulated profits and capital reserves that is intended to be distributed to the shareholders; and*
 - (h) the kind of information to be provided to the shareholders by the group during the course of those financial years, including the information to be included in each half-yearly report (and, in particular, what prospective financial information is required and how it is to be presented); and*
 - (i) the procedures to be followed before any member or the group subscribes for, purchases, or otherwise acquires shares in any company or other organisation; and from any local authority (whether or not the local authority has agreed to provide the compensation); and*
 - (k) the board's estimate of the commercial value of the shareholders' investment in the group and the manner in which, and the times at which, that value is to be reassessed; and*
 - (l) any other matters that are agreed by the shareholders and the board.*
- (2) If a council-controlled organisation has undertaken to obtain or has obtained compensation from its shareholders in respect of any activity, this undertaking or the amount of compensation obtained must be recorded in—*
- (a) the annual report of the council-controlled organisation; and*
 - (b) the annual report of the local authority.*
- (3) Any financial information, including (but not limited to) forecast financial information, must be prepared in accordance with generally accepted accounting practice.*

**DRAFT 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 Runanga 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 Runanga 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 Runanga 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 575ha 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 Ngai 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
11. and priorities and that they are appropriately resourced.
12. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

13. Provide and maintain a minimum 20 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
14. Finalise plans for the development of a new Trust office/education facility
15. Develop two additional foredune restoration sites
16. Commence the leasing of the Kairaki Beach fee simple sections.

OBJECTIVES AND PERFORMANCE TARGETS 2022 -2023 HURIA RESERVE

17. Complete the installation of the pathway network
18. Plant 20,000m² forest wetland species
19. Design and install main entry
20. 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 Runanga 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.

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: INF-49/220309033409

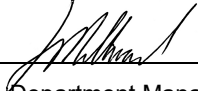
REPORT TO: AUDIT AND RISK COMMITTEE

DATE OF MEETING: March 2022

AUTHOR(S): Owen Payne (Cyber security analyst)

SUBJECT: Cyber Security – Status Report

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



Department Manager



Chief Executive

1. SUMMARY

- 1.1 This report updates the Committee on the Cyber Security work programme through the Cyber Security Status report.
- 1.2 We are progressing against our work plan for 2021/22 and this is reflected in our progress within Self-Assessment and Management System (SAM) for Compliance. Progress against “Respond” an element of the SAM for Standards Compliance is reflected in our automation and response with Mimecast, as well as our new antivirus solution Microsoft Defender and with our planning for incident response and Disaster recovery.
- 1.3 The Penetration test planned for the beginning of 2022 is underway and outcomes will be reported in the next status report to the Audit & Risk Committee.

Attachments:

i.

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report TRIM number INF-49/220309033409 .
- (b) **Notes** the overall improvements to cyber security and protection of Council systems
- (c) **Notes** that we will be continuing and improving on our cyber security awareness training program for the upcoming year and a report and an external assessment will be provided in July on security awareness.

3. **BACKGROUND**

- 3.1 Cyber Security is now recognised as an area of risk for all businesses and organisations. This report is part of our ongoing reporting to Management Team and Audit & Risk committee on IT Risks and Cyber Security Risks. The attached Security Status report will be presented to the Audit and Risk committee.
- 3.2 Our performance is measured against the Self-Assessment and Management System for Standards Compliance supplied by ALGIM. This system is used by more than 40% of local councils and has been developed specifically for New Zealand Local councils.
- 3.3 The program is a self-assessment system, however we undertake regular independent audits to confirm our progress.
- 3.4 An external Penetration Test of our systems is currently underway but is not yet published. Findings and recommendations will be presented at the next report.
- 3.5 Security Awareness Training has been renewed and is ongoing with monthly videos for all staff. New induction training will continue but is currently on hold due to the Covid Regulations.
- 3.6 Security awareness training overall results
 - 3.6.1 Analysis of training indicates that, overall, there is a good level of uptake and understanding of the material and that the Council is performing well.
 - 3.6.2 Our Module completion rate is above average, however we are currently looking at ways to improve this.

4. **ISSUES AND OPTIONS**

- 4.1. A Cyber Security Work plan has been developed for the year 2021/22 developed against our findings for SAM for Compliance Progress.
- 4.2. As can be seen below, the Council is performing well in comparison to the Association of Local Government Information Management (ALGIM) benchmark.
- 4.3. Areas for improvement identified in the maturity assessment undertaken are:
- 4.3.1. Risk management. This is a reflection of the overall organisation level of risk maturity.
- 4.3.2. Identify Asset Management. This relates to how we record and document our assets.
- 4.3.3. Recovery Restoration. This relates to how we are able to recover from an incident and specifically to how we document our backup and restoration procedures.

	WDC % Score Previously reported Score (Independent Audit)	WDC % Score This Quarter	ALGIM Benchmark Score %
Identify	63.89	64.59	49.18
Manage	75.19	74.62	55.24
Protect	85.78	87.75	58.62
Detect	95.19	95.19	56.34
Respond	81.52	91.67	44.12
Recover	73.08	73.08	48.61

5. **Implications for Community Wellbeing**

There are no implications on community wellbeing by the issues and options that are the subject matter of this report. The Council holds a significant amount of information and a responsibility to ensure that the confidentiality and privacy is maintained.

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

6. **COMMUNITY VIEWS**

6.1. **Mana whenua**

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

6.2. **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.

6.3. **Wider Community**

6.3.1. Introducing better security and protocols will provide assurance to Stakeholders that their information is secure and more unlikely to be unduly accessed.

7. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

7.1. **Financial Implications**

7.1.1. Costs for implementing planned cyber security improvements are related to staff time and will be undertaken within current budgets and resources.

7.2. **Sustainability and Climate Change Impacts**

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

7.3. **Risk Management**

7.3.1. We are in the process of improving our Risk management within our Promapp system to record risks and mitigations. This will improve visibility of risks posed by IT and how we are addressing them. Staff have been trained and we will be developing a new approach to recording and managing risks. Our current risks are being rephrased.

7.3.2. Risk is also now able to be managed and reported against our progress within the Sam for Compliance Framework. This will give us a more granular ability to determine where to focus our energies when it comes to planning and remediation of our risks.

7.4. **International Risks from Ukrainian Invasion**

As with many NZ organisations, the Council has in recent days understandably received notifications from several security agencies regarding the current threat to NZ organisations from the Russian invasion of Ukraine. They have highlighted that there is an increased risk for attacks related to or taking advantage of the increased cyber activity around the invasion.

“With the ongoing tension between the Ukraine and Russia now escalating, New Zealand organisations need to be prepared for possible repercussions.

It is no secret that in addition to traditional warfare, Russia also makes use of “cyber weapons”, releasing malicious software (malware) that uses zero-day vulnerabilities. Other countries and criminal organisations are likely to take advantage of this situation and may also launch attacks to attempt to overwhelm security defenders.

As we have seen in the past, as was the case with NotPetya, these attacks do not discriminate when it comes to victims. While the targets may be Ukrainian organisations and the Ukrainian Government (as is the case with the Russians), such malware is designed to spread quickly. There are no borders in cyber space, and the malware may well spread beyond its original targets.” –CCL notification

We have not identified any immediate direct threats to the council systems or services, however this current international threat does raise the overall risk to the Council.

Waimakariri will continue with its current progress towards improving its overall posture and the current work has already provided improved visibility of attacks, improved automation and resolution of threats and quicker updates to our threat handling and monitoring. We are also improving the resilience of our network infrastructure, preparing incidence response procedures and training our staff on incident response and Disaster Response. WDC will follow the notifications from our partners, government and international agencies and implement recommendations as appropriate.

7.5. Health and Safety

7.5.1. There are no aspects identified within this report that have direct and indirect implications on the health and safety of systems and peoples welfare.

8. **CONTEXT**

8.1. **Consistency with Policy**

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

8.2. **Authorising Legislation**

8.2.1. Local government Act 2002

8.2.2. Public Records act 2005

8.2.3. Official Information act 1982

8.2.4. The local government official information and meetings act 1987

8.2.5. Privacy act 1993

8.3. **Consistency with Community Outcomes**

The Council’s community outcomes are not relevant to the actions arising from recommendations in this report.

8.4. **Authorising Delegations**

8.4.1. N/A