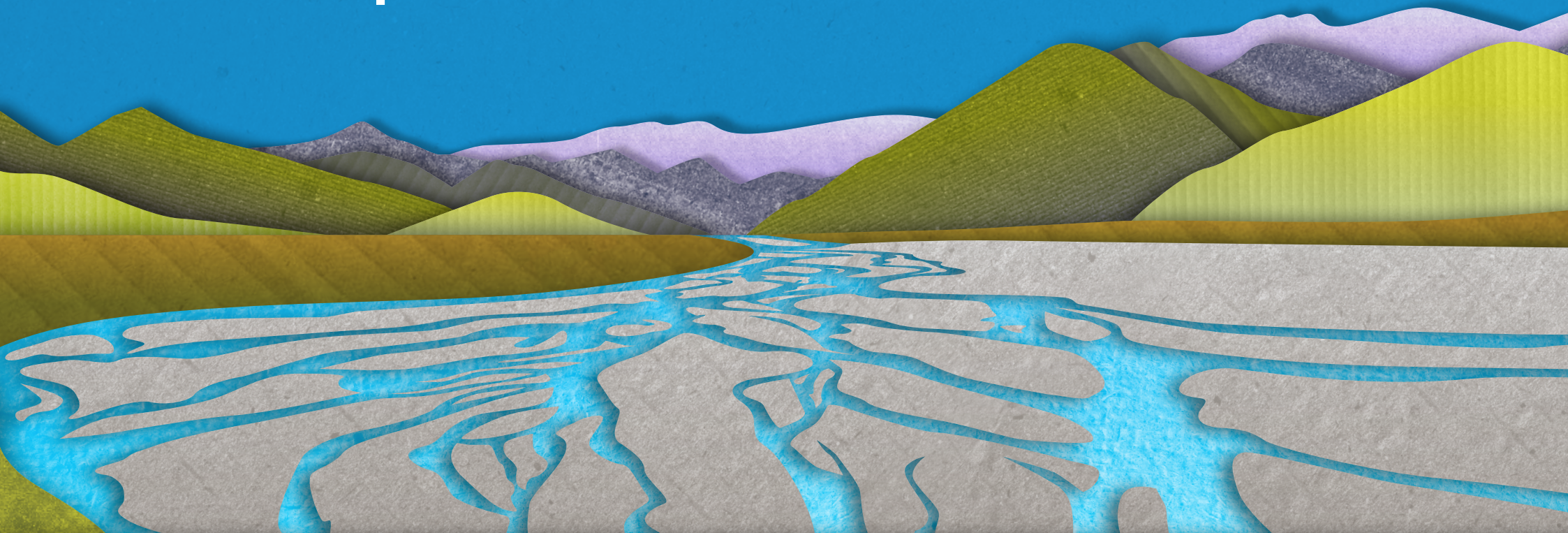


# WAIMAKARIRI *Our District*

Annual Report 2020-2021



MAKING WAIMAKARIRI A GREAT PLACE TO BE



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# Message from the Mayor and Chief Executive

## Kia ora koutou Waimakariri

The Waimakariri District is continuing to flourish. In this past year we have seen ongoing growth in businesses, population, and improvements in infrastructure.

It's been a busy year with both significant milestones as well as some challenges.

Early in the year, the Council warmly welcomed new Chief Executive Jim Harland.

Mr Harland was most recently the Director of regional relationships for Waka Kotahi NZ Transport Agency. Before joining the transport agency, Jim was Chief Executive of Dunedin City Council for 11 years and prior to that, held the position of Director of Strategy and Policy, then Policy and Planning at North Shore City Council.

This followed senior roles in local government and the private sector, specialising in strategic thinking, tourism, change management and leadership of complex projects.

One of the first challenges for our new Chief Executive was to help the community recover from a significant flooding event caused by heavy rainfall in late May.

While four areas in Waimakariri were evacuated as a precaution during peak rainfall and high tide times (The

Pines Beach/Kairaki, areas near the Eyre River, an area north of Fernside and a small number of homes near the Okuku River), thankfully the amount of damage across the District was low. It is pleasing to note that there were no injuries. However, we do acknowledge that Lees Valley was cut off for a significant period of time and the Council worked hard with affected residents to support them through this difficult time.

For over 11 days, Council staff operated an Emergency Operations Centre and offered welfare support to affected residents, assessed buildings impacted by flood water, repaired damaged storm water infrastructure, and worked to reopen roads. It was a great example of the requirement for boots on the ground in getting the District back up and running quickly. Subsequently we are working with Environment Canterbury around future river flood mitigation works and funding.

The Council was also progressing our 2021–2031 Long Term Plan (LTP).

The LTP was focused on providing infrastructure and facilities for a growing community (likely to be around 95,000 by 2050), supporting Covid-19 economic recovery, responding to climate change and considering the impact of the Government's Three Water Infrastructure Review.

It prioritised investment in public infrastructure, services and facilities to ensure the District continues to be an attractive area to work and live.

Councillors received and deliberated on 163 formal submissions before adopting the plan in June which resolved to:

- Secure land in Pegasus and Ravenswood/north Woodend and look to build a community facility in Pegasus by 2024/2025. Investigate possible community facilities in Ravenswood/north Woodend by 2029/2030 to secure future opportunities for these growing communities.
- Defer the upgrade of the Trevor Inch Memorial Library and Rangiora Civic Building to 2028 and revisit this proposal in the next Long Term Plan.
- Purchase land and set aside budget to build a parking building in the Rangiora town centre. This will be subject to a future decision and if agreed is aimed to be complete by 2030/2031.

The LTP process also saw the Council maintain its AA long-term and A-1+ short-term credit rating with a stable outlook from Standard and Poor's.

The AA rating equates the Council with New Zealand's national credit rating – the 'sovereign rating'. Standard

and Poor's does not rate any individual Council higher than the sovereign rating.

There were a number of roading projects progressed this year but one of the more significant was the opening of Bob Robertson Drive – a new arterial road which connects Ravenswood, Woodend through to SH1 at the Pegasus roundabout.

The road has been an integral part of the overall master plan for the integration of the Ravenswood subdivision with Pegasus, Woodend and Rangiora and was constructed in sections as commercial and residential stages were built over the years.

Ravenswood is one of the largest residential developments in the District in recent years with approximately 1350 residential lots and commercial area with significant road and Three Waters infrastructure constructed.

A number of residents have expressed how this piece of infrastructure makes moving about the District so much easier. This is a good reminder of the role Council assets have in making an area a great place to live.

Development across the District continues at a pace as does migration from across New Zealand. Requests for building consents are at a level unseen since the rebuild following the Canterbury Earthquakes and requests for LIM reports have also hit record levels.

Because of this ongoing growth, it's important we ensure development in Waimakariri is progressed in a sustainable way.

Shortly, the Council is going to notify the Proposed District Plan – a statutory document that provides rules

for how people can build on or develop land, whether it is residential, commercial or rural.

This is the culmination of significant work which has included touching base with the community at various times over recent years to make sure our proposed plan is in line with the community's aspirations for Waimakariri.

As well as these significant milestones, there have been a few hurdles along the way.

As mentioned earlier, central Government is looking to reform Three Waters services. Along with this, they are also looking to repeal and replace the Resource Management Act (RMA) and undertake a review of the Future for Local Government.

These processes are all taking place concurrently and will significantly impact how essential services are offered to our residents in the future and what services will be offered by councils.

The Council is having to allocate a lot of time and resource to responding to these reform processes which are all being undertaken with urgency.

Like the rest of New Zealand, we have also had to learn how to work and continue offering essential services within the constraints of Covid-19. Through the various changes to Alert Levels and lockdowns, our staff have responded extraordinarily and continued to ensure core services are offered and the District is ready to quickly re-open facilities and begin offering public services when allowed.

A major highlight for the year will be the opening of MainPower Stadium.

At 6,000m<sup>2</sup> in size and featuring four full-sized basketball courts, the \$28m multi-use community sports facility is the largest ever constructed in the District.

Local sporting clubs have been eagerly awaiting the opening as the District's expanding population and participation numbers have outgrown available court space. It will also provide our young people easier access to high quality sport and activities and help inspire our next generation of athletes.

This was a project identified through our last LTP and we look forward to welcoming and showing residents through during the open day to be held in August.

We would like to thank the community for their support throughout this past year – a year like no other! We are looking forward to delivering a significant work programme in the coming year to start giving effect to the Long Term Plan.



Dan Gordon  
Mayor



Jim Harland  
Chief Executive



# Our Mayor and Councillors

**Mission - To pursue with the community a high quality physical and social environment, safe communities and a healthy economy.**



**Dan Gordon**  
Mayor

## Kaipoi-Woodend



**Neville Atkinson**  
Councillor



**Al Blackie, QSM**  
Councillor



**Philip Redmond, QSM**  
Councillor



**Sandra Stewart**  
Councillor

## Oxford-Ohoka



**Wendy Doody**  
Councillor

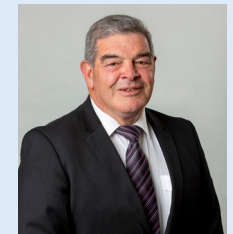


**Niki Mealings**  
Councillor

## Rangiora-Ashley



**Kirstyn Barnett**  
Councillor



**Robbie Brine**  
Councillor



**Joan Ward**  
Councillor



**Paul Williams**  
Councillor

# Audit Report

## Independent Auditor's Report

To the readers of Waimakariri District Council's annual report for the year ended 30 June 2021.

The Auditor-General is the auditor of Waimakariri District Council (the District Council) and its controlled entities (the Group). The Auditor-General has appointed me, Yvonne Yang, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the District Council has complied with the requirements of schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 7 December 2021. This is the date at which we give our report.

### Opinion on the audited information

In our opinion:

- the financial statements on pages 95 to 100, pages 104 to 113 and pages 120 to 165:
  - present fairly, in all material respects:
    - the District Council and Group's financial position as at 30 June 2021; and
    - the results of the operations and cash flows for the year ended on that date.
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the funding impact statement on pages 102 and 103, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- the statement of service performance on pages 14 to 94:
  - presents fairly, in all material respects, the levels of service for each group of activities for the year ended 30 June 2021, including:
    - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
    - the reasons for any significant variation between the levels of service achieved and the intended levels of service.
  - complies with generally accepted accounting practice in New Zealand.
- the statement about capital expenditure for each group of activities on pages 23, 27, 33, 41, 45, 50, 58, 63, 67, 75, 80, 85, and 90, presents fairly, in all material respects, the actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's long-term plan; and
- the funding impact statement for each group of activities on pages 23, 27, 33, 41, 45, 50, 58, 63, 67, 75, 80, 85, and 90, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's long-term plan.



## Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence Regulations 2014) on pages 114 to 118, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council's audited information and, where applicable, the District Council's long-term plan and annual plans.

## Emphasis of matter – The Government's three waters reform programme announcement

Without modifying our opinion, we draw attention to note 30 on page 164, which outlines that subsequent to year-end, the Government announced it will introduce legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities from 1 July 2024. The impact of these reforms, once legislated, will mean that the District Council will no longer deliver three waters services.

## Basis for our opinion on the audited information

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

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

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

## Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council and the Group or there is no realistic alternative but to do so.

## Responsibilities of the auditor for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement

when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's annual plan.

We did not evaluate the security and controls over the electronic publication of the audited information.

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council and Group's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the statement of service performance, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council and Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the District Council and the Group to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the entities or business activities within the Group to express an opinion on the consolidated audited information.

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

### Other information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 2 to 13 and pages 166 to 195, but does not include the audited information, the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information.

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

### Independence

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

In addition to our audit and our report on the disclosure requirements, we have audited the District Council's long-term plan and reported on an assurance

engagement pursuant to its Debenture Trust Deed. These engagements are compatible with those independence requirements.

Other than these engagements we have no relationship with or interests in the District Council or the Group.



Yvonne Yang  
**Audit New Zealand**  
 On behalf of the Auditor-General  
 Christchurch, New Zealand



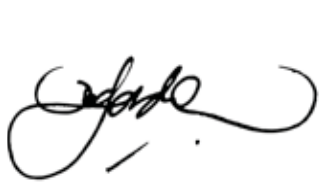
# Statement of Compliance and Responsibility

## Compliance

- The Council and management of the Waimakariri District Council confirm that all the statutory requirements of Section 98 and Schedule 10 Part 3 of the *Local Government Act 2002* have been complied with.

## Responsibility

- The Council and management of the Waimakariri District Council accept responsibility for the preparation of the annual Financial Statements and the judgments used in them.
- The Council and management of the Waimakariri District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.
- In the opinion of the Council and management of the Waimakariri District Council, the annual Financial Statements for the year ended 30 June 2021 fairly reflect the financial position and operations of the Waimakariri District Council.



Dan Gordon  
Mayor  
7 December 2021



Jim Harland  
Chief Executive  
7 December 2021



Jeff Millward  
Manager Finance & Business Support  
7 December 2021

# Our Purpose

The Council's purpose is to make Waimakariri a great place to be, in partnership with our communities guided by our outcomes, actioned through the following roles:

1. As a service provider;
2. As a funder of activities by others;
3. As an advocate on behalf of our community;
4. As a regulator under legislation.





# Community Outcomes

**Community Outcomes** describe how Waimakariri District Council aims to achieve meeting the current and future needs of our communities with good-quality local infrastructure, providing local public services and performance of regulatory functions.

Community outcomes set the direction for our Long Term Plan (LTP) and all activities included in the LTP that the Council undertakes contribute towards achieving these outcomes. The key groups of activities that contribute to each outcome are displayed.

**The Local Government Act 2002 requires Council to promote the following four Community Wellbeings in the present and for the future. Each Community Outcome is associated with one or more Wellbeing.**



**Social Wellbeing**



**Economic Wellbeing**



**Environmental Wellbeing**



**Cultural Wellbeing**

## GOVERNANCE



### **Effect is given to the principles of the Treaty of Waitangi**

- The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build our relationship through mutual understanding and shared responsibilities. <sup>1 2 3 4</sup>



### **There are wide ranging opportunities for people to contribute to the decision making that effects our District**

- The Council makes information about its plans and activities readily available. <sup>1,3</sup>
- The Council takes account of the views across the community including mana whenua. <sup>1,3</sup>
- The Council makes known its views on significant proposals by others affecting the District's wellbeing. <sup>3</sup>
- Opportunities for collaboration and partnerships are actively pursued. <sup>1 2 3 4</sup>

## ENVIRONMENT



### There is a safe environment for all

- Harm to people from natural and man-made hazards is minimised. <sup>1,2,3,4</sup>
- Our District has the capacity and resilience to quickly recover from natural disasters and adapt to the effects of climate change. <sup>1,2,3,4</sup>
- Crime, injury and harm from road crashes, gambling, and alcohol abuse are minimised. <sup>1,3,4</sup>
- Our District is well served by emergency services and volunteers are encouraged. <sup>1,3</sup>



### There is a healthy and sustainable environment for all

- Harm to the environment from the impacts of land use, Use of water resources and air emissions is minimised. <sup>1,3,4</sup>
- Cultural values relating to water are acknowledged and respected. <sup>3,4</sup>
- The demand for water is kept to a sustainable level. <sup>1,4</sup>
- Harm to the environment from the spread of contaminants into ground water and surface water is minimised. <sup>3,4</sup>
- The impacts from land use activities are usually only short term and/or seasonal. <sup>3,4</sup>
- Soils are protected from erosion and unsustainable land use practices. <sup>1,3,4</sup>



## PLACES & SPACES



### **There are areas of significant indigenous vegetation and habitats for indigenous fauna**

- Conservation and restoration of significant areas of vegetation and/or habitats is encouraged. <sup>1,2,3,4</sup>



### **The community's cultures, arts and heritage are conserved and celebrated**

- Mana whenua are acknowledged and respected. <sup>1,3</sup>
- All cultures are acknowledged, respected and welcomed in the District.
- Heritage buildings and sites are protected and the cultural heritage links with our past are preserved. <sup>1,2,3,4</sup>
- There are wide-ranging opportunities to participate in arts and cultural activities. <sup>1,2,3</sup>



### **Public spaces and facilities are plentiful, accessible and high quality**

- People enjoy clean water at our beaches, rivers and lakes. <sup>3,4</sup>
- There is a wide variety of public places and spaces to meet people's needs. <sup>1,2,3,4</sup>
- There are wide-ranging opportunities for people to enjoy the outdoors. <sup>1,3</sup>
- The accessibility of community and recreation facilities meets the changing needs of our community. <sup>1,2,3,4</sup>



### **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. <sup>1,2,3,4</sup>
- Our rural areas retain their amenity and character. <sup>3,4</sup>



### **People are friendly and caring, creating a strong sense of community in our District**

- There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life and recreational activities. <sup>1,2,3</sup>

## SERVICES



### **Transport is accessible, convenient, reliable and sustainable**

- The standard of our District's roads is keeping pace with increasing traffic numbers.<sup>1,3,4</sup>
- Communities in our District are well linked with each other and Christchurch is readily accessible by a range of transport modes.<sup>1,3</sup>
- Public transport serves our District effectively.<sup>1,3</sup>
- Opportunities to increase the occupancy of commuter vehicles is actively encouraged.<sup>3</sup>



### **Core utility services are provided in a timely and sustainable manner**

- Harm to the environment from sewage and stormwater discharges is minimised.<sup>1,4</sup>
- Council sewerage and water supply schemes, and drainage and waste collection services are provided to a high standard.<sup>1,4</sup>
- Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment.<sup>1,3,4</sup>
- Renewable energy technologies and their efficient use is encouraged.<sup>1,3</sup>
- High-speed telecommunications services are readily available across the District.<sup>1,3</sup>



### **Our community's needs for health and social services are met**

- Our people are supported by a wide range of health services that are available and accessible in our District.<sup>3</sup>
- Participation in community-based support and services is acknowledged and encouraged.<sup>2,3</sup>
- Housing is available to match the changing needs and aspirations of our community.<sup>1,3,4</sup>



### **People have wide-ranging opportunities for learning and being informed**

- Our educational facilities and libraries are well resourced and have the capacity to manage and respond to changing demographics.<sup>1,3</sup>
- Our people are easily able to get the information they need.<sup>1,2,3</sup>



### **Businesses in the District are diverse, adaptable and growing**

- There are growing numbers of businesses and employment opportunities in our District.<sup>2,3,4</sup>
- There are sufficient and appropriate places where businesses are able to set up in our District.<sup>3,4</sup>

# Overall Service Performance

Non-financial performance measures have set targets to assess things like responsiveness, health and safety, timeliness and legislative compliance. They also link to and demonstrate how the activities the Council undertakes contribute to outcomes sought by the community.

Overall the results for the 2020/2021 financial year show 71 per cent of all measures achieved, this is a two percent reduction on 2019/2020.

## Measures that were not met

- District Development
  - Supply of land identified for urban residential use (186ha, target 250ha)
  - The percentage of resource consents issued within statutory timeframes (93%, target 100%)
- Roads and Footpaths
  - The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network (four more fatalities and 12 more serious crashes on the local road network compared with the previous year)
  - The percentage of the sealed local road network that is resurfaced (3.89%, target 5%)
- Water Supply and Quality
  - The extent to which drinking water complies with the drinking water standards:
    - Bacterial compliance – Not fully compliant
    - Protozoal compliance - Not fully compliant
  - The number of events that cause water not to be available for more than eight hours (one, target Nil)
- Stockwater
  - The number of water outages exceeding 24 hours duration (four, target Nil)
- Stormwater drainage
  - Rural drainage areas requests for drain cleaning responded to within five days (94%, target 100%)
  - Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues (one, target Nil)
- Refuse and Recycling
  - Reduction in annual per capita quantity of waste to landfill (296kg compared to 298.6kg last year)
- Recreation
  - Annual satisfaction survey of the sports grounds (Survey not completed)
- Community Protection
  - Environmental Health Services - Percentage of all licensed alcohol premises inspected at least once per annum (54%, target 95%)
  - Animal Control - The percentage of calls for wandering stock on roads responded to within one hour (83%, target 90%)
  - Inspect pool barriers every three years (22%)
- Property Management
  - The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours (79%, target 100%)

- Council Controlled Organisations - Enterprise North Canterbury (ENC)
  - Assessment by New Zealand Trade and Enterprise of ENC services through annual customer survey (not measured)
  - Business seminars and workshops delivered (14 with a target of 20).

## Measures that almost achieved target

- Percentage of Council agenda items of business that are open to the public (89.7%, target 90%)
- Percentage of Council, Committee and Community Board meetings held per quarter (95%, target 100%)
- Roads and Footpaths – Percentage of customer service requests relating to roads and footpaths responded to within service delivery standards (94%, target 95%)
- Water Supply and Quality - Percentage of real water loss from the networked reticulation system based on 240 litres per connection per day (25%, target 22%)
- Stockwater – Percentage of service requests responded to within 48 hours (98%, target 100%)
- Stormwater Drainage – Percentage of service requests relating to any drainage enquiries that are responded to within 5 working days (96%, target 100%)
- Refuse and Recycling – Southbrook Resource Recovery park is open at least 360 days for the financial year (359.65 days)
- Recreation – Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users (89.88%, target 90%)

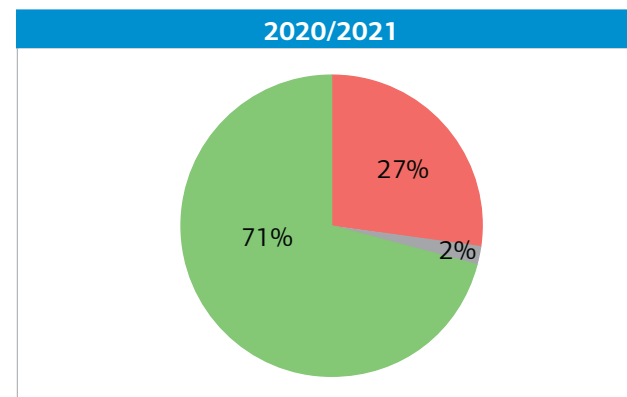
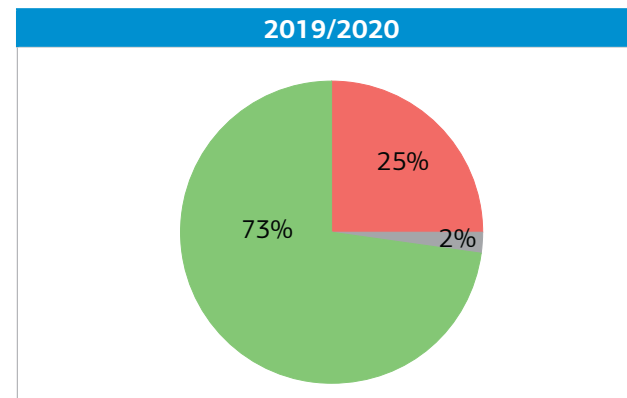


- Animal Control – Percentage of complaints for serious dog attacks responded to within 1 hour (96%, target 100%)
- Percentage of Code Compliance Certificates (CCC) applications issued in 20 working days (99.5%, target 100%)
- Percentage of Project Information Memoranda (PIM) applications issued in 20 working days (99.5%, target 100%).

### Measures in progress

- Red Zone Regeneration
  - Recreation and Ecological Linkages
  - Heritage and Mahinga Kai.

### Performance results



■ = Met or exceeded target

■ = Not met target

■ = Two projects, not due for completion until 2022 and 2024 respectively

Of the 107 measures, 71% (76) were completed or met, with 27% (29) not being met. Of the measures not met, there were 11 (or 10% of the total measures) within 5% of the measure being met.

Two other projects (2% of the total measures) are not due for completion until 2022 and 2024 respectively.



# Service Delivery

## **Community Leadership**

- Governance
- Māori Capacity
- District Development

## **Infrastructure Services**

- Roads and Footpaths
- Water Supply
- Wastewater
- Stormwater Drainage
- Refuse and Recycling

## **Community Services**

- Recreation
- Libraries and Museums
- Community Protection
- Community Development

## **Property Management**

## **Earthquake Recovery and Regeneration**

## **Council Controlled Organisations**

- Te Kōhaka o Tūhaitara Trust
- Enterprise North Canterbury
- Transwaste Canterbury Limited



# Governance

**Community involvement in decision making elevates the Council's accountability to the community and enhances lwi relationships.**

## Community Outcomes

### GOVERNANCE



**Effect is given to the principles of the Treaty of Waitangi.**



**There are wide ranging opportunities for people to contribute to the decision making that effects our District.**

## What we provide

The Council provides systems and processes for establishing and maintaining effective decision-making for the overall benefit of the community, and supports:

- The relationship between Māori and the Council
- The functions of the Community Boards for:
  - Kaiapoi-Tuahiwi
  - Oxford-Ohoka
  - Rangiora-Ashley
  - Woodend-Sefton
- Representation of the community's interests
- The ways in which the community can contribute to Council decisions, and
- Monitoring of the Councils performance.

## Why we do it

The Council has a responsibility to provide community leadership, make decisions and involve the community in decision-making. Community involvement in decision-making elevates the Council's accountability to the community and enhances lwi relationships.

The Council must also comply with financial policies and practices like the Revenue and Financing Policy, Rating Policy and Generally Accepted Accounting Practices (GAAP) specified in the Annual Report, which monitors the Council's financial performance and service delivery each year.

## What we did

### Meetings

- Twenty-one Council meetings were held, including Long Term Plan budget meetings, hearings and deliberation days.
- Twenty-five Standing Committee meetings were held of Audit & Risk, Utilities & Roading, Community & Recreation and District Planning & Regulation.
- Sixteen other committee meetings were held for the Mahi Tahi Joint Development, Land and Water, Road Safety, District Licensing Committees.
- The joint Environment Canterbury and Waimakariri held nine Waimakariri Water Zone Committee meetings during this financial year.
- Forty-three community board meetings were held with the four boards being Kaiapoi-Tuahiwi, Oxford-Ohoka, Rangiora-Ashley and Woodend-Sefton.

The team also provided minute taking and procedural advice for no less than fifteen formal meetings that meet less regularly, including the Te Kohaka o Tuhaitara Trust, Passchendaele Advisory Group, Public Arts Trust, Enterprise North Canterbury Trust Board, Hearings and deliberations.

A number of elected member briefings and informal meetings, training and conferences are also coordinated by the Governance Team.

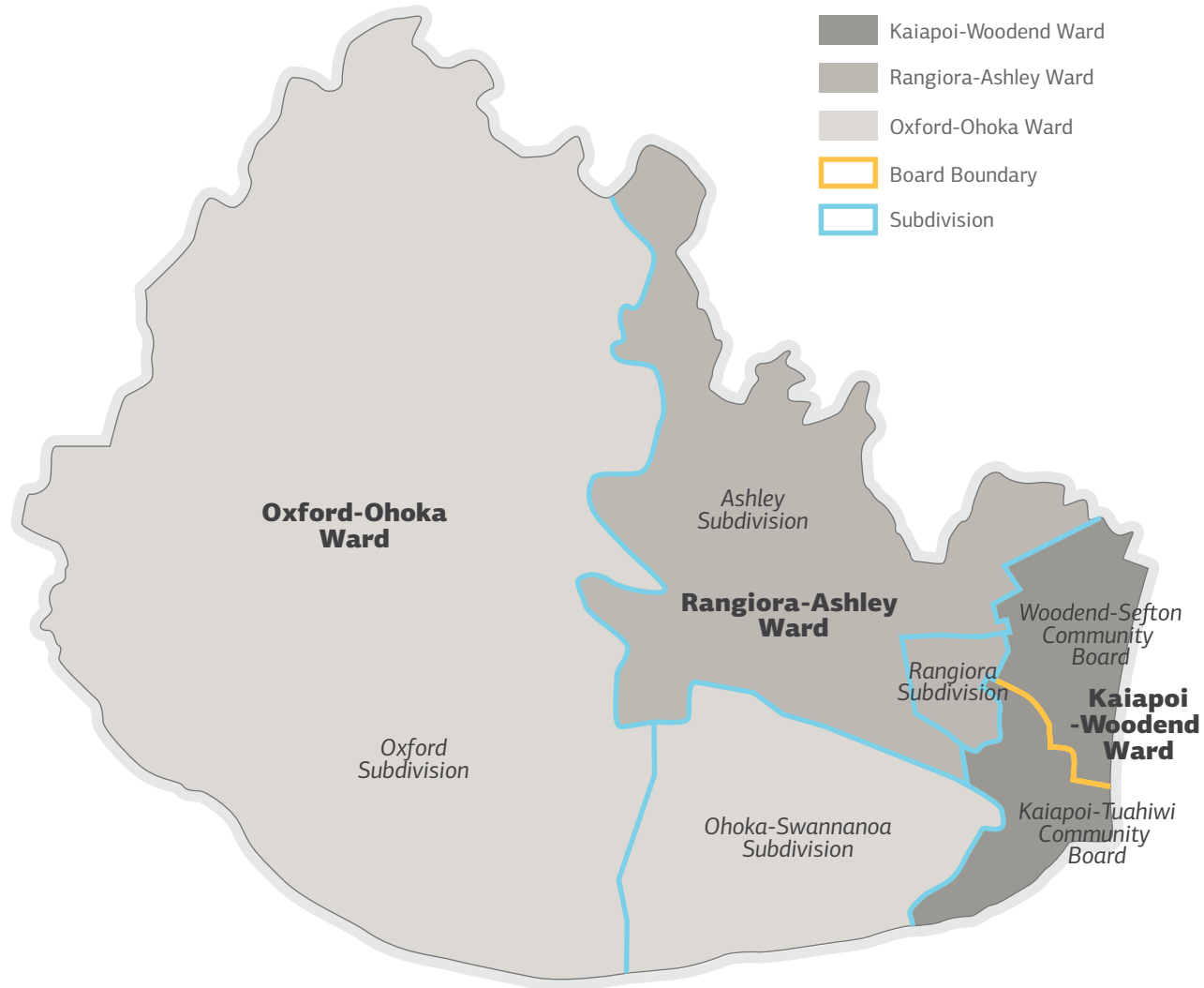
Due to Covid-19 precautions Citizenship Ceremonies ceased during 2020 and recommenced in 2021. The Mayor formally welcomed 82 new citizens through five Citizenship Ceremonies. Nationalities ranged from British and South African to Jamaican, Indian, Welsh, Samoan, Dutch, German, American, Thai, Russian, Hungarian, Fijian, and Australian.

Thirteen people were acknowledged with a Community Service Award during 2020/21.

## Significant negative effects on the local community

There are none.

## Waimakariri District Map



# Māori Capacity

## Continued development of Māori Capacity to contribute to decision making process of the Council.

The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build their relationship through mutual understanding, on-going discussion and consultation on relevant issues as set out in the Memorandum of Understanding (MOU) between Te Ngāi Tūāhuriri Rūnanga and the Council, signed in 2003 and reviewed in December 2012.

### Shared decision-making

Opportunity for active involvement in shared decision-making includes an Annual Hui between the Council and Te Ngāi Tūāhuriri Rūnanga, where possible joint ventures or shared projects are discussed and matters for Council consideration in developing its Long Term and Annual Plans are raised. The 2021 Annual Hui was held 8 April 2021.

Te Ngāi Tūāhuriri Rūnanga and Council established the Mahi Tahi Joint Development Committee in 2019 to share decision-making about mutual issues that impact both organisations. The Mahi Tahi Joint Development Committee has three representatives from Te Ngāi Tuahuriri Rūnanga and three from the Council. In 2020-21 it has focused significantly on developing planning provisions to facilitate Kāinga Nohoanga in Kaiapoi Māori Reserve 873.

### Consultation

To facilitate consultation, Te Ngāi Tūāhuriri Rūnanga representatives liaise with the Mayor and Council staff at bi-monthly forums, participate in statutory and non-statutory consultation processes and provide advice

and guidance on resource management matters of significance to the hapū and whanau of Ngāi Tūāhuriri.

### Hearings and pre-hearing meetings

Mana whenua are acknowledged in hearings and pre-hearings and the Council encourage pre-hearings with Te Ngāi Tūāhuriri Rūnanga before resource consent and plan change/variation hearings to address issues of concern, use of venues and provision for tikanga Māori.

At hearings recognition and provision for tikanga Māori and te reo Māori, is provided for as requested/required, and information considered sensitive and confidential by Mana whenua is protected.

### Other relationships

The Council continues to be available to work directly with the Mana Waitaha Trust, authorised by Te Ngāi Tūāhuriri Rūnanga to engage with the Council on behalf of descendant land owners in relation to the residential development of Māori Reserve 873. Through the Te Kōhaka o Tūhaitara Trust the Council and Ngāi Tūāhuriri co-govern 700 hectares of coastal reserve land for now and future generations.



## Governance - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
IWI RELATIONSHIPS					
Effect is given to the principles of the Treaty of Waitangi	Ongoing discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.	Rūnanga Executive meetings with Council staff held each quarter.	At least 1 meeting.	Not achieved Due to Covid-19 meetings were not held during the last two quarters of the financial year.	Achieved
		Rūnanga/Council Hui held.	Hui held annually.	Not achieved Due to Covid-19 the Annual Hui was not held.	Achieved Annual Hui was held in April 2021.
COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY					
There are wide ranging opportunities for people to contribute to the decision making that effects our District.	Recognising and responding to community requests for official information under the <i>Local Government Official Information and Meetings Act (LGOIMA) 1987</i> .	The percentage of Land Information Memorandum (LIM) applications issued within 10 working days.	100%	Achieved 100% 876 LIMs issued (average four days to issue).	Achieved 100% 1190 LIMs issued (average five days to issue).
	Public access is provided to Council decision-making.	Percentage of Council agenda items of business that are open to the public.	At least 90%.	Achieved 92.75% of Council agenda items of business were open to the public during the year.	Not Achieved 89.73% of Council agenda items of business were open to the public during the year.
	Accountability to the Community is maintained through decisions reflected in Council's strategic documents.	The Long Term Plan (LTP) and Annual Plan is adopted by Council within the legislative timeframe.	Adopted by 30 June.	Achieved Annual Plan was adopted on 16 June 2020.	Achieved Annual Plan was adopted on 22 June 2021.

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
	Accountability to the community is maintained through decisions reflected in Council's strategic performance documents.	The Annual Report and Summary is adopted by Council within the legislative timeframe.	Adopted by 31 October.	<b>Achieved</b> The Annual report was adopted by Council on 8 October 2019.	<b>Achieved</b> The Annual report was adopted by Council on 6 October 2020.
		The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued.	<b>Achieved</b> The Annual Report was adopted on 8 October 2019 with an unmodified opinion.	<b>Achieved</b> The Annual Report was adopted on 6 October 2020 with an unmodified opinion.
COMMUNITY INVOLVEMENT IN DECISION-MAKING					
<b>There are wide ranging opportunities for people to contribute to the decision making that effects our District.</b>	Maintaining Council, Committees and Community Boards as opportunities for community input into decision making.	Percentage of scheduled Council, Standing Committee, Community Board and Ward Advisory Board meetings held per quarter.	100%	<b>Not achieved</b> 82.75% of scheduled meetings were held during the year.  Covid-19 impacted on scheduled meetings being held.	<b>Not achieved</b> 95% of scheduled meetings were held during the year.  Some meetings were not held due to a lack of quorum or no formal business and/or decisions needing to be made.

## Governance - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	2,210	2,311	1,959
Targeted rates	579	598	669
Subsidies and grants for operating purposes	-	-	3
Fees and charges	-	-	17
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	15	-
<b>TOTAL OPERATING FUNDING</b>	<b>2,804</b>	<b>2,924</b>	<b>2,648</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,244	2,350	2,311
Finance costs	-	-	-
Internal charges and overheads applied	560	577	597
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,804</b>	<b>2,927</b>	<b>2,908</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>-</b>	<b>(3)</b>	<b>(260)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	-	(3)	(260)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>-</b>	<b>(3)</b>	<b>(260)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>-</b>	<b>3</b>	<b>260</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# District Development

We continue to develop a planned response to district and population growth.

## Community Outcomes

### SERVICES



**Our community's needs for health and social services are met.**



**Businesses in the District are diverse, adaptable and growing.**

### ENVIRONMENT



**There is a healthy and sustainable environment for all.**

### PLACES & SPACES



**The distinctive character of our takiwā - towns, villages and rural areas is maintained.**

## What we provide

District Development provides accurate and responsive advice, and regular monitoring to enable the Council to plan for land uses and respond to patterns of change in the District as a result of demographic fluctuations.

To help deliver this activity the Council is required to have a District Plan prepared under the *Resource Management Act 1991*. A District Plan explains how the Council will manage the effects of land use on the environment and contains objectives, policies and rules that set out to address resource management issues.

This group of activities has a focus on sustainable development principles and opportunities.

## Why we do it

A planned and sustainable response to district land uses and demographic patterns of change helps to:

- Generate a spatial framework to guide anticipated growth in the District
- Manage any adverse effects of development, maintaining a quality environment for our community
- Coordinate and facilitate economic development and investment in the District
- Cater for growth ensuring timely, effective and efficient coordination and provision of core infrastructure.

## The assets we look after

There are no significant assets for this activity.

## What we did

The key activities involved further development of the Proposed Waimakariri District Plan and contributions to the Greater Christchurch Partnership. In regards to the former, drafting was progressed along with any necessary following up engagement with key stakeholders and partners, including to meet *Resource Management Act 1991* requirements.

The Greater Christchurch 2050 project saw initial scoping completed with input from Waimakariri District Council. Work has also commenced on Greater Christchurch Spatial Planning. Alongside these projects, Council has progressed the development of a revised Housing Capacity Assessment in order to better outline housing needs over the next 30 years.

## What's coming up

Following work on the District Plan over this years and previous years, it is expected that the Proposed Waimakariri District Plan will be notified in the first part of the 2021/22 year.

## Planning

### Resource consents

The Plan Implementation Unit provides a compliance and assessment service to ensure the subdivision and

building environment throughout the District accords with the environmental outcomes envisioned by the Waimakariri District Plan.

Guidance is also provided to assist customers through the resource consent and private plan change process (see district development).

Assessment of resource management applications and resource consent monitoring is needed to meet the requirements of the *Resource Management Act 1991*.

### Policy and Strategy

The Policy and Strategy Unit is responsible for innovative thinking to maintain and improve Council's accountability plans, reports, corporate policies and strategies, as well as assess trends and community aspirations that impinge on the delivery of local government services in the District. The team's purpose is to support the organisation achieve its purpose through:

- Communicating with influence
- Championing continuous improvement
- Providing creative thought-leadership
- Demonstrating excellence in policy processes
- Knowing our communities.

This is delivered via five distinct work streams set out in this Business Plan:

1. Corporate planning
2. Strategy development and implementation
3. External relationships
4. Policy development and implementation
5. Monitoring, evaluation and research.

### Why we do it

- To promote sustainable management in the District and to manage growth.
- To manage any adverse effects of development and maintain a quality environment for residents.
- To coordinate and facilitate economic development and investment in the District.
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision of infrastructure investment.
- To provide thorough, accurate and responsive policy advice and monitoring to inform the district development and sustainable management planning functions.

### Planning

#### Resource consents

- To manage any adverse effects of development and maintain a quality environment for residents.
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision of infrastructure investment.

### What we did

### Planning

#### Resource consents

- The 2020/21 financial year saw a large volume of resource consent applications lodged. Council received 602 resource consents compared to 398 in the 2019/20 financial year.
- Reviewed all land use consents for compliance, and undertook compliance monitoring for all high risk activities.

### Work Programme

#### Resource consents

- The Plan Implementation Unit is currently identifying opportunities for greater use of 'e-services' for resource management administration.
- Continuing the processing of resource consents for subdivision and land use development.
- Preparing for implementation of the Waimakariri District Plan review.

### The assets we look after

#### Resource consents

There are no significant assets managed by the Plan Implementation Unit under the resource management programme.

### Significant effects on the local community

Any potential for significant negative effects on the local community should be foreshadowed and minimised by effective monitoring of resource management outcomes.

## District Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT					
Our community’s needs for health and social services are met.  Businesses in the District are diverse, adaptable and growing.	Maintaining a strategic approach to district development when implementing Resource Management and <i>Local Government Act</i> responsibilities so that there is a pool of developable housing and business land for which Council planning and servicing responsibilities have been undertaken.	Supply of land identified for urban residential and business use in relevant plans and policies.	Future provision for at least five years supply of land based on recent uptake rates:		
			Residential: 250ha or 3,000 lots based on a net density of 10 households per hectare.	Not achieved Overall there is 228ha of vacant residential land. Of which, 2,740 potential lots are available for residential development.	Not achieved Overall there is 186ha of vacant residential land. Of which, 2,337 potential lots are available for residential development. Current land supply shortage in the District..
			Business: 50ha.	Achieved There is 87ha of vacant business land.	Achieved There is 86.87ha of vacant business land.
MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT					
There is a healthy and sustainable environment for all.	Responding to plan changes in a timely manner.	The percentage of plan changes responded to in accordance with statutory timeframes.	100%	Achieved All plan changes currently within statutory timeframes.	Achieved All plan changes currently within statutory timeframes.
	Responding to resource consents applications in a timely manner.	The percentage of resource consents issued within statutory timeframes.	100%	Not achieved 98.90% of resource consents processed within statutory timeframes.	Not achieved 93% Council received a significant increase in resource consent applications over the year. The additional consents were not able to be processed in time, even with additional resourcing.
	On-going compliance monitoring with consent conditions.	The number of Land Use Consents (LUCs) audited per annum.	200	Not achieved 156 audited. All LUC's issued are reviewed, not all need to be audited.	Achieved 268 audited.

## District Development - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	4,092	4,341	3,419
Targeted Rates	165	169	165
Subsidies and grants for operating purposes	-	-	3
Fees and charges	635	637	1,783
Internal charges and overheads recovered	1,617	1,630	1,258
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>6,509</b>	<b>6,777</b>	<b>6,628</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,432	7,094	7,748
Finance costs	41	33	107
Internal charges and overheads applied	586	600	249
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>7,059</b>	<b>7,727</b>	<b>8,103</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(550)</b>	<b>(950)</b>	<b>(1,476)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	806	1,310	845
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>806</b>	<b>1,310</b>	<b>845</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	5
Increase (decrease) in reserves	256	360	(635)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>256</b>	<b>360</b>	<b>(630)</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>550</b>	<b>950</b>	<b>1,476</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Roads and Footpaths

The provision of an effective and efficient road and transport system is key to providing a high quality living environment.

## Community Outcomes

### ENVIRONMENT



**There is a safe environment for all.**



**Transport is accessible, convenient, reliable and sustainable.**

## What we provide

The Council provides, maintains and renews sealed and unsealed roads, bridges and culverts, footpaths, on and off road cycleways, and bus stops, seats and bus shelters to enable people and businesses in the District to move around for employment, recreation, shopping, social activities and business purposes.

It also provides road signs, markings and street lighting to ensure that travel is safe and convenient.

## Why we do it

The provision of an effective and efficient road and transport system is key to providing a high quality living environment. The Council improves the road network to

meet changing needs and develops plans to ensure the road network is able to cater for future growth.

## The assets we look after

As at 1 July 2021, the network comprised approximately 977km of sealed roads, 587km of unsealed roads, 289 bridges, 372km of footpaths, 22km of share footpaths, streetlights, culverts, traffic signs and bus stops including seats and bus shelters to support the passenger transport system. 99.5% of urban roads and 55.7% of rural roads are sealed.

The total value of our roading assets (excluding land) is \$966.7m as at 30 June 2021.

## What we did

The road maintenance and renewal budget is aligned to the NZTA approved budget and is fixed for three years. 2020/21 was the last year of the three-year funding cycle. Funding included a number of new projects up to \$1m, as well as ongoing maintenance and renewal work across the roading network.

Maintenance and renewals included the removal of old dish channels, replacement of old footpaths and the resealing of roads. In 2020/21 a total of 2000m of footpaths were renewed around the district, 1,675m of dish channel was replaced with new kerb and channel, 38km of roads were resurfaced and 3.45km of pavement was reconstructed.

Other notable work included the installation of new guardrail on Upper Sefton Rd and Carrs Road. Safety improvements and the introduction of a 40km/h speed limit in Tuahiwi village, intersection improvements at North Eyre Road/McHughs Road/No. 10 Road intersection, the installation of 3 new seats and two bus shelters at bus stops within the district.

## Notable major projects included:

### Park & Ride Sites

Development of five Park & Ride sites around the district including three sites in Rangiora and two in Kaiapoi. This includes car parking, bus shelters and cycle stands to provide easy connection to public transport services and the new direct bus service implemented by Environment Canterbury.

### Tram Road to Kaiapoi Cycleway

Installation of a separated share path from the Christchurch Northern Corridor (CNC) path through to the southern end of Kaiapoi.

### Flaxton Road Upgrade

The upgrade of Flaxton Road between Southbrook Road and Kingsford Smith Drive, including installation of new kerb and channel, streetlights, pedestrian refuges and completion of a footpath along the northern side of the road.

### Flaxton Road/Fernside Road Intersection Improvement

Installation of a roundabout to improve safety at the intersection.



### **Ivory Street Upgrade**

The upgrade of Ivory Street between Buckham Street and Alfred Street, including kerb and channel renewal, footpath renewal, installation of on-road cycle lanes, pedestrian refuges and intersection improvements at Queen Street.

### **Rangiora Woodend Road Shared Path Extension and Safety Improvements in School Road**

The extension of the Rangiora Woodend Road shared path to and along School Road to the existing signalised crossing point on SH1. Also included traffic calming work on School Road and safety improvement at the pedestrian crossing.

### **Coldstream Road Upgrade**

The upgrade of Coldstream Road between East Belt and Golf Links Road, including the installation of kerb and channel, share path and pedestrian refuge facilities to improve walking and cycling opportunities.

### **Significant negative effects on the local community**

- Increased traffic volumes results in increased vehicle emissions, unreliable travel times, increase road faults and decrease road safety
- Lack of travel mode choices can result in social disconnect and lack of opportunity for safe and healthy activity
- Dust from unsealed roads could impact on environmental amenity
- Contaminants from road surfaces entering natural waterways have adverse effects on water quality.

## Roads and Footpaths - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>There is a safe environment for all.</b>	The road network is increasingly free of fatal and serious injury crashes.	<i>* The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.</i>	Reduction in fatalities and serious injury crashes.	<b>Achieved</b> Six fewer than last year. There were three fatalities and 12 crashes resulting in serious injury in the 2019/20 financial year compared to two fatalities and 19 serious crashes in the previous year.  Note: The crash numbers have been amended in line with updated guidance.	<b>Not achieved</b> There were seven fatalities and 25 serious injury crashes on the local road network in the 2020/21 financial year compared to three fatalities and 13 serious injury crashes in the previous year, an increase of four fatalities and 12 serious injury crashes.  This includes all those which occurred at the intersection of a local road with a state highway.  Note: There was a change in methodology to bring us in line with updated DIA guidance received by Council from the Audit NZ, including updating the 2019/20 crashes.

## Roads and Footpaths - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
Transport is accessible, reliable and sustainable.	Sealed roads provide a level of comfort that is appropriate to the road type.	* <i>The average quality of ride on a sealed road network, measured by smooth travel exposure.</i>	95% for rural roads.	<b>Achieved</b> 98%	<b>Achieved</b> 98% The latest roughness survey was carried out in November 2021 and is planned to be repeated by March 2023. The 98% result for the Smooth Travel Exposure as calculated from the 2021 survey has not changed from the 2019 average Smooth Travel Exposure result, indicating that the level of service for rural roads is being held to an appropriate level.
			75% for urban roads.	<b>Achieved</b> 80%	<b>Achieved</b> 84% The latest roughness survey was carried out in November 2021 and is planned to be repeated by March 2023. The results from the 2021 survey show that the Smooth Travel Exposure has increased from the 81% average Smooth Travel Exposure calculated when the survey was last held in June 2019. The result reflects the length of new roads added to the network through subdivision development, and an increase in asphalt resurfacing due to the increased heavy traffic in major roads in the District over the last couple of years.
	Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	* <i>The percentage of the sealed local road network that is resurfaced.</i>	5%	<b>Not achieved</b> 4.45% As roads do not deteriorate evenly some years it may not be necessary to resurface 5%.	<b>Not achieved</b> 3.89% Higher quantity of asphalt means shorter length of road able to be resurfaced within budget. Very little resurfacing carried out in last quarter of the year as temperatures too cold.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## Roads and Footpaths - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
	Footpaths are safe, comfortable and convenient.	<i>* The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.</i>	95%	<b>Achieved</b> 99%	<b>Achieved</b> 98.90%
	Requests for service will be responded to in a prompt and timely manner.	<i>* The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.</i>	95%	<b>Achieved</b> 96.40%	<b>Not achieved</b> 94% Flooding in last quarter increased demand on contractors.
	Unsealed roads provide a level of comfort that is appropriate to the road type.	The percentage of unsealed roads that carry more than 200 vehicles per day (vpd).	No more than 5%.	<b>Achieved</b> 0.91% or 5.35km	<b>Achieved</b> 0.63% or 3.73km There are three factors that may contribute to the decline, they are data corrections, lengths of unsealed roads being sealed for the first time, or changes in traffic volumes. Two kms of road that had previously carried more than 200 vpd had dropped to below 200 two years later. Likely scenarios are that fewer trips are being made, drivers are finding other routes, activities that were going on at the time of last count have since ceased (e.g. logging) and fewer vehicles now use that road. Correspondingly only a short length of road that previously carried less than 200 vpd now carried more, leading to a net reduction in the length of unsealed road over the entire network which carried more than 200 vpd at time of latest count.

## Roads and Footpaths - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	134
Targeted Rates	11,823	12,253	11,968
Subsidies and grants for operating purposes	2,930	2,993	3,999
Fees and charges	149	152	1,033
Internal charges and overheads recovered	275	81	-
Local authorities fuel tax, fines, infringement fees, and other receipts	313	320	329
<b>TOTAL OPERATING FUNDING</b>	<b>15,490</b>	<b>15,799</b>	<b>17,463</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,210	6,326	11,329
Finance costs	1,757	1,793	774
Internal charges and overheads applied	2,368	2,378	1,779
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>10,335</b>	<b>10,497</b>	<b>13,883</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>5,155</b>	<b>5,302</b>	<b>3,580</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	5,550	5,139	8,045
Development and financial contributions	2,887	2,895	3,318
Increase (decrease) in debt	766	(149)	211
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>9,203</b>	<b>7,885</b>	<b>11,574</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	11,975	5,696	7,983
- to improve the level of service	678	798	3,380
- to replace existing assets	5,598	5,804	6,017
Increase (decrease) in reserves	(3,892)	889	(2,226)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>14,359</b>	<b>13,187</b>	<b>15,154</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(5,155)</b>	<b>(5,302)</b>	<b>(3,580)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Water Supply

The Waimakariri District Council operates 12 water supply schemes supplying water to about 20,000 properties.

## Community Outcomes

### ENVIRONMENT



**There is a safe environment for all.**



**There is a healthy and sustainable environment for all.**

## What we provide

### Drinking Water

The Council currently provides reticulated water supplies for about 80% of the District's population, from 12 physically distinct schemes, rated as 14 schemes. The on-demand schemes are provided with a common level of service, while restricted and semi-restricted levels of service are scheme specific. All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with their respective resource consent conditions. The two main types of supplies are on-demand (supplying urban areas) and restricted or semi-restricted (supplying rural and rural-residential areas).

### On-Demand water schemes

- Cust
- Kaiapoi
- Oxford Urban
- Woodend-Pegasus (including Tuahiwi)
- Rangiora
- Waikuku Beach

### Restricted water schemes

- Garrymere
- Mandeville-Fernside
- Ohoka
- Oxford Rural No. 1
- Oxford Rural No. 2 (joined to Oxford Urban)
- Poyntzs Road
- Summerhill (joined to West Eyreton).
- West Eyreton

Most of the on-demand schemes also contain some fully restricted connections on the periphery of the scheme. Properties not connected to one of the Council's water supplies generally use private wells to obtain their drinking water. The majority of properties in the Ashley, Loburn and Sefton areas are connected to the Ashley Rural Water Supply scheme administered by the Hurunui District Council.

Water Scheme	Compliant drinking water standards for:		Date when scheme is expected to be fully compliant)
	Microbiological	Protozoal	
Cust	No <sup>1</sup>	Yes	July 2021
Garrymere	Yes	No	2022 <sup>2</sup>
Kaiapoi	Yes	Yes	
Mandeville-Fernside	Yes	No <sup>3</sup>	
Ohoka	Yes	Yes	
Oxford Rural No. 1	Yes	Yes	
Oxford Urban-Oxford Rural No. 2	Yes	Yes	
Poyntzs Road	Yes	No	August 2021 <sup>4</sup>
Rangiora	Yes	Yes	
West Eyreton-Summerhill	Yes	Yes	
Woodend-Pegasus	Yes	Yes	
Waikuku Beach	Yes	Yes	

**NOTE:** The table summarises the status of the existing supplies and the programme to upgrade all supplies to comply with the Drinking Water Standards for New Zealand (DWSNZ). Reported compliance above are the results for the period 1 July 2020 to 30 June 2021. It is noted the 19/20 Annual Report included preliminary results, prior to the report from the Drinking-water Assessor being published, and there were no changes in the final compliance report from the Drinking-water Assessor.

Notes on non-compliant schemes are below:

1. *E. coli* was detected in November 2020. The scheme has been chlorinated since this time, and the headworks is being renewed. Compliance is expected to be achieved from the 2021/22 monitoring period onwards.
2. Capital upgrade for Garrymere was completed in June 2020. The June 2021 floods impacted the water quality, meaning that the plant operated outside its design limits for a period following this event, affecting compliance for the 2020/21 period.
3. The Mandeville-Fernside UV plant operated correctly all year, however compliance was not achieved as sufficient records on verification of the monitoring equipment were not able to be provided. The Council is investing in an improved record keeping system to address this going forward.
4. Capital upgrade for Poyntzs Road is to be completed in August 2021, after which time Poyntzs Road will become an extension of the West Eyreton-Summerhill scheme.

## Stockwater

The Council provides stockwater via an extensive water race system to a large portion of farmed land in the District, generally west of Rangiora, east of Oxford and between the Waimakariri and Ashley rivers. The system is managed under contract by Waimakariri Irrigation Limited (WIL), who own and operate the irrigation scheme which is integrated with the stockwater race system. The system is operated by WIL in accordance with the water take resource consent conditions.

## Why we do it

### Water

Water is an essential need for individuals and stock. The Council provides sufficient quantities of potable water for domestic and commercial needs, public amenity and to enhance the health and wellbeing of the community.

### Stockwater

Council provides stockwater to enable livestock farming on dry land.

## The assets we look after

### Water

The physical assets we look after comprise intakes, pump stations, treatment plants, reservoirs, wells, water mains, pipelines and buildings with a combined value in excess of \$196.2m, as reported in the 2021 Water Supply Activity Management Overview document.

### Stockwater

The assets include an intake tunnel at Browns Rock southwest of Oxford, a main race channel, approximately 831km of open water races, culverts,

siphons and numerous small structures associated with the network. The network provides Waimakariri River sourced water, supplemented by two small takes on the Cust River, to approximately 1700 properties.

## What we did

### Poyntzs Road Upgrade

Throughout 2020/21 the Poyntzs Road water supply was in the process of being joined with the West Eyreton-Summerhill supply. Previously, this supply had sourced its water from a shallow bore that did not have treatment for protozoa, and had nitrate levels approaching the maximum acceptable value. Consultation was taken out in 2020, and ultimately it was decided to upgrade the scheme by joining it with the West Eyreton-Summerhill supply, which sources its water from two deep and secure wells. This upgrade is expected to be completed in August 2021. This is the final major capital upgrade to be completed in order for all Council's supplies to be compliant with the Drinking Water Standards for New Zealand.

### Cust Headworks Renewal and Storage Upgrade

The Cust water supply headworks has been undergoing a renewal throughout 2021. Following consultation on an upgrade in early 2020, and the detection of E. coli in late 2020, it was agreed to renew the headworks with a new building and tanks at the rear of the current site. Construction was currently underway at the time the Annual Report was being drafted, with completion expected in late August 2021.

### Water supply renewals and pipe upgrades

A number of water supply renewal were completed in the Rangiora, Kaiapoi, and Oxford Urban schemes throughout the 2020/21 financial year. These were generally completed by the Council's Water Unit, with some projects that either were not able to be

resourced or required specialist expertise put out to external tender. This work is part of Council's ongoing programme of renewing pipes that reach the end of their life.

## Significant negative effects on the local community

There were no significant storm events during the 2020/21 financial year that had a negative effect on the community.

## Water Supply - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
WATER SUPPLY AND QUALITY					
There is a safe environment for all.	Safety of Drinking Water All public water supplies comply with the Drinking Water Standards of New Zealand.	* <i>The extent to which drinking water complies with the drinking water standards for:</i> a) <i>Bacterial compliance.</i>	Fully compliant.	<b>Not achieved</b> All schemes had sampling undertaken, as required with the exception of one sample in July 2019. No presences of E. coli.	<b>Not achieved</b> E. coli was detected on the Cust scheme in November 2020, leading to a non-compliance on this scheme.
		b) <i>Protozoal compliance.</i>	Fully compliant.	<b>Not achieved</b> 11/14 schemes compliant. With the exception of Garrymere, Mandeville and Poyntzs Road all schemes are compliant. Garrymere had an upgrade completed at the end of June 2020. Mandeville was compliant for all but less than one day of the year when the primary source was unavailable due to a pump failure.	<b>Not achieved</b> 9/12 supplies complied. Garrymere complied most of the year, but the treatment plant performance was affected by the June 2021 floods, leading to an overall non-compliance. The Mandeville-Fernside UV plant operated within compliance limits for the full year, however insufficient records of the verification of monitoring equipment were able to be produced. Poyntzs Road did not comply because the capital upgrade project had not been completed, however this has subsequently been completed.
Core utility services are provided in a timely, sustainable and affordable manner.	Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water leakage.	* <i>The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day.</i>	Less than 22%.	<b>Not achieved</b> 26% Across the district there are unders and overs relative to the target, so there is no one particular reason. The most significant result is 26% for the Rangiora, the largest scheme.	<b>Not achieved</b> 25% Leakage figure of 25% greater than target. This was based on minimum night flow monitoring, which can over-estimate leakage, although without universal metering is the most accurate way to obtain this data at a district level.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
	<b>Fault Response Times</b> All public water supplies are actively maintained to minimise the outage of water.	* The median response times to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:			
		a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site; and	a) Less than 60 minutes.	<b>Achieved</b> A median of 14 minutes.	<b>Achieved</b> A median of 13 minutes.
		b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption; and	b) Less than 480 minutes.	<b>Achieved</b> A median of 106 minutes.	<b>Achieved</b> A median of 157 minutes.
		c) Attendance for non-urgent call-outs from the time that the local authority receives notification to the time that the service personnel confirm resolution of the fault or interruption; and	c) Less than 36 hours (2160 minutes).	<b>Achieved</b> A median of 22 hours.	<b>Achieved</b> A median of 19.57 hours.



## Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
		d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	d) Less than 48 hours (2,880 minutes).	<b>Achieved</b> A median of 26 hours.	<b>Achieved</b> A median of 23.2 hours.
<b>Core utility services are provided in a timely, sustainable and affordable manner</b>	<b>Fault Response Times</b> All public water supplies are actively maintained to minimise the outage of water.	Number of events that cause water not to be available to any connection for more than eight hours.	Nil	<b>Not achieved</b> One event. A main burst that caused one business to be without water. The total loss of supply time was greater than eight hours. However the majority of time was overnight when the business was closed. The time that they were actually affected was approximately two hours.	<b>Not achieved</b> One event where the water supply was lost for approx 24 hours following flood event. Due to the bridge being washed out, limited access was available to complete repairs therefore taking longer than usual response times.
<b>There is a healthy and sustainable environment for all.</b>	<b>Customer Satisfaction</b> All public water supplies are managed to an appropriate level of service.	The total number of complaints received about any of the following:	Less than five complaints per 1,000 connections to the networked reticulation system.	<b>Achieved</b>	<b>Achieved</b>
		a) Drinking water clarity		10 complaints for year. 0.5 per 1,000 connections.	Eight complaints for year. 0.4 per 1,000 connections.
		b) Drinking water taste		11 complaints for year. 0.55 per 1,000 connections.	14 complaints for year. 0.71 per 1,000 connections.
		c) Drinking water odour		Four complaints for year. 0.2 per 1,000 connections.	One complaint for year. 0.05 per 1,000 connections.
		d) Drinking water pressure or flow.		24 complaints for year. 1.2 per 1,000 connections.	Two complaints for year. 0.101 per 1,000 connections.

## Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
	<b>Customer Satisfaction</b> All public water supplies are managed to an appropriate level of service.	e) <i>Continuity of supply and</i>		<b>Achieved</b> Seven complaints for year. 0.35 per 1,000 connections.	<b>Achieved</b> Seven complaints for year. 0.35 per 1,000 connections.
		f) <i>Council's response to any of the above.</i>		<b>Achieved</b> Total number of complaints for the year was 56. This is equivalent to 2.8 complaints per 1,000 connections to the networked reticulation system.	<b>Achieved</b> Total number of complaints for the year was 32. This is equivalent to 1.61 complaints per 1,000 connections to the networked reticulation system.
	<b>Demand Management</b> All public water supplies are managed to ensure demand does not outstrip capacity (PM5).	* <i>The average consumption of drinking water per day per resident within the District.</i>	Less than 450 L/person/day.	<b>Achieved</b> 434 L/person/day.	<b>Achieved</b> 433 L/person/day.
<b>STOCKWATER</b>					
<b>There is a healthy and sustainable environment for all.</b>	<b>System Reliability</b> The stockwater race system is managed to an appropriate standard.	Number of water outages exceeding 24 hours in duration.	Nil.	<b>Not achieved</b> Three There were three outages exceeding 24 hours this financial year. They were related to: - prolonged spring floods which closed the river intake - bank collapse on race R3G - water race failure on R10A (Pattersons Intake)	<b>Not achieved</b> Four Two outages related to prolonged spring floods which closed the river intake. The other two related to flood damage during the May 2021 storm event.
		Percentage of service requests responded to within 48 hours.	100%	<b>Not achieved</b> 98%. 279 of the 286 service requests received during the year were responded to within 48 hours.	<b>Not achieved</b> 98%. 345 of the 351 service requests received during the year were responded to within 48 hours.

## Water Supply - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	86
Targeted Rates	7,640	8,284	7,799
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	108	111	491
Internal charges and overheads recovered	89	107	15
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>7,837</b>	<b>8,502</b>	<b>8,391</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,669	3,904	4,259
Finance costs	380	414	600
Internal charges and overheads applied	913	971	704
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>4,962</b>	<b>5,289</b>	<b>5,563</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,875</b>	<b>3,213</b>	<b>2,828</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,765	1,718	1,552
Increase (decrease) in debt	2,886	2,449	(174)
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>4,651</b>	<b>4,167</b>	<b>1,378</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	3,164	2,876	166
- to improve the level of service	1,375	918	672
- to replace existing assets	1,318	1,264	1,152
Increase (decrease) in reserves	1,668	2,323	2,216
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>7,525</b>	<b>7,380</b>	<b>4,206</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,875)</b>	<b>(3,213)</b>	<b>(2,828)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Wastewater

The Council is responsible for the collection, treatment and disposal of wastewater from 14 communities throughout the district.

## Community Outcomes

### SERVICES



Core utility services are provided in a timely and sustainable manner.

### ENVIRONMENT



There is a healthy and sustainable environment for all.

## What we provide

The Council provides wastewater services via four separate network schemes that collectively enable the disposal of sewage from about 66% of the properties in the District. The service in the main towns is provided by conventional gravity reticulation, while sewer reticulation in rural areas is generally provided via pressurised systems. For these systems, homeowner's pump into the system either directly via small grinder pumps, or use more conventional pumps after primary treatment in their own septic tanks. The Council cleans out sludge from private septic tanks connected to a Council scheme. While levels of service are similar between schemes, costs are variable.

All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with resource consent conditions. Schemes services include the acceptance of sewage flows from properties, conveyance to treatment plants, treatment and discharge to meet environmental standards.

## Why we do it

The Council provides reticulated wastewater treatment and disposal systems to achieve high quality public health and to minimise adverse effects on the receiving environment. There is a community expectation that high environmental standards will be met.

## The assets we look after

The sewerage assets are separated into two urban and two rural schemes, although the rural schemes will be connected to the Eastern Districts scheme by 2022:

### Urban Schemes

- Oxford

### Eastern Districts, Servicing

- Kaiapoi
- Mandeville/Ohoka
- Pegasus
- Rangiora
- The Pines Beach and Kairaki
- Tuahiwi
- Waikuku Beach

- Woodend
- Woodend Beach.

### Rural Schemes

- Fernside
- Loburn Lea.

The physical assets comprise gravity pipelines, manholes, pump stations, pumps, pressure mains, treatment facilities and buildings and are valued at \$298m as at June 2020.

## What we did

The Wastewater capital works programme involved the completion of approximately \$1.8m of work in 2020/21.

## Notable projects

The Central Rangiora Sewer Capacity Upgrade Stage 4 to reduce wastewater overflows and cater for further growth was completed. The Stimulus Funded programme of works including the following wastewater projects was progressed:

- Fernside – Connection to the EDSS
- Loburn Lea – Connection to the EDSS
- Tuahiwi – Wastewater Upgrades
- Oxford – Inflow and Infiltration Investigation and Treatment Options Review.

## What's coming up

Completion of the Stimulus Funded programme of work.  
Construction of the Central Rangiora Sewer Capacity Upgrade Stage 5 and Rangiora Septage Disposal Facility.

## Significant negative effects on the local community

- Potential for noise and foul odours to exist when sewage treatment plants malfunction.
- Potential for environmental harm exists in the event of overflows from the sewer network.

## Wastewater - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>Core utility services are provided in a timely, sustainable and affordable manner.</b>	<b>System Adequacy</b> The sewerage system is adequately sized and maintained.	<i>* The number of dry weather sewage overflows from the sewerage system expressed per 1000 sewerage connections to that sewerage system.</i>	Fewer than one per 1000 connections.	<b>Achieved</b> 0.46 There have been nine dry weather overflows this year. These were caused through pipe blockages.	<b>Achieved</b> 0.76 There were 13 dry weather overflows this year, nine were due to pipe blockages and four were leaks/other reasons.
	<b>Discharge Compliance</b> The treatment and disposal of sewage is managed in accordance with consent conditions.	<i>* Compliance with resource consents for discharge from the sewerage system measured by the number of</i> a) Abatement notices b) Infringement notices c) Enforcement orders and d) Convictions.	a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b> a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b> a) Nil. b) Nil. c) Nil. d) Nil.
		Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.	<b>Achieved</b> There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.	<b>Achieved</b> There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports. A minor non-compliance was assigned to the Rangiora WWTP relating to the sampling of dissolved oxygen, which was addressed.



## Wastewater - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
There is a healthy and sustainable environment for all.	<b>Response to Sewerage System Faults</b> The sewerage system is actively maintained and faults promptly attended to.	<i>* The median response times for attendance to sewage overflows resulting from a blockage or other fault in the sewerage system:</i> a) Attendance time: from receipt of notification to the time that service personnel reach the site; and b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	a) Less than 120 minutes.  b) Less than 480 minutes.	<b>Achieved</b>	<b>Achieved</b>
				a) The median response time from receipt of notification to time that service personnel reach site was 103 minutes.  b) The median response time from receipt of notification to resolution of the problem was 234 minutes.	a) The median response time from receipt of notification to time that service personnel reach site was 63 minutes.  b) The median response time from receipt of notification to resolution of the problem was 203 minutes.
Core utility services are provided in a timely, sustainable and affordable manner.	<b>Customer Satisfaction</b>	<i>* Number of complaints received about any of the following:</i> a) Sewage odour  b) Sewerage system faults  c) Sewerage system blockages  d) Response to issues with the sewerage system.	Less than five complaints per 1,000 connections to the sewerage system.	<b>Achieved</b>	<b>Achieved</b>
				a) 14 complaints which is equivalent to 0.72 per 1,000 connections. b) 24 complaints which is equivalent to 1.24 per 1,000 connections. c) 44 complaints which is equivalent to 2.27 per 1,000 connections. d) Total number of complaints for the year was 82. This is equivalent to 4.23 complaints per 1,000 connections to the sewerage system.	a) One complaint which is equivalent to 0.06 per 1,000 connections. b) 21 complaints which is equivalent to 1.23 per 1,000 connections. c) 62 complaints which is equivalent to 3.62 per 1,000 connections. d) Total number of complaints for the year was 84. This is equivalent to 4.91 complaints per 1,000 connections to the sewerage system.

## Wastewater - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	37	34	129
Targeted Rates	8,389	8,932	9,642
Subsidies and grants for operating purposes	-	-	346
Fees and charges	344	451	225
Internal charges and overheads recovered	6	13	41
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>8,776</b>	<b>9,430</b>	<b>10,383</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,064	4,578	5,638
Finance costs	620	716	756
Internal charges and overheads applied	1,154	1,069	1,003
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>7,838</b>	<b>6,363</b>	<b>7,398</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>938</b>	<b>3,067</b>	<b>2,985</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	4,130
Development and financial contributions	4,178	4,094	2,614
Increase (decrease) in debt	2,276	(478)	(1,084)
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>6,454</b>	<b>3,616</b>	<b>5,660</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	1,513	701	850
- to improve the level of service	1,730	1,749	3,843
- to replace existing assets	1,797	1,375	190
Increase (decrease) in reserves	2,352	2,858	3,762
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>7,392</b>	<b>6,683</b>	<b>8,645</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(938)</b>	<b>(3,067)</b>	<b>(2,985)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Stormwater Drainage

Council provides a network of pipelines and open drains that collect, convey and dispose of stormwater.

## Community Outcomes

### SERVICES



**Core utility services are provided in a timely and sustainable manner.**

### ENVIRONMENT



**There is a healthy and sustainable environment for all.**

## What we provide

The Council provides drainage services in 12 drainage areas in the District for the removal of surface water following rainfall events. Rates are targeted to those who benefit from the removal of surface water within urban or designated rural drainage areas. In urban drainage areas Council owns, manages and maintains stormwater assets. In rural drainage areas Council maintains certain drains and waterways.

The drainage systems are managed through Asset Management Plans (AMPs). Maintenance is controlled by the Drainage team working with a dedicated drainage contractor, and other resources to meet levels of service

## Why we do it

Council provides drainage systems to provide public safety, protect property and drain excess water from roads, and minimise adverse effects on the receiving environment. There is a community expectation that high environmental standards will be met.

## The assets we look after

Assets include piped stormwater networks, treatment devices, basins, stormwater pump stations, open drains and waterways.

These assets are included within five urban drainage areas (Rangiora, Kaiapoi, Coastal, Pegasus and Oxford) and seven rural drainage areas (Central, Ohoka, Clarkville, Coastal, Loburn Lea, Cust and Oxford), each with corresponding rating in relation to the collection and disposal of stormwater.

The total value of drainage assets managed by the Council is \$123m as at 30 June 2021.

## What we did

The Drainage capital works programme involved the completion of approximately \$4.6m of work in 2020/21, however six smaller projects were delayed.

## Notable projects

The significant projects completed in 2020/21 included the Pentecost Road Stormwater Management Area and Pipeline, Lineside Road Drainage Upgrades and Johns Road to Fraser Place Stormwater Pipeline in Rangiora.

We also responded to a significant rainfall event on 29-31 May 2021. While this predominantly impacted on our river systems rather than our stormwater infrastructure, there are a number of areas where further investigation work is ongoing.

## What's coming up

The key projects for 2021/22 include completion of the Kaiapoi Stormwater and Flooding Improvements project in Kaiapoi and progressing the Mandeville Resurgence Channel Diversion/Upgrade project.

## Significant negative effects on the local community

Potential for property damage exists resulting from blocked or undersized stormwater drains during high rainfall events.

## Stormwater Drainage - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
Core utility services are provided in a timely, sustainable and affordable manner.	<b>System and Adequacy</b> The stormwater system is adequately sized to and maintained.  Rural drainage areas are adequately maintained.	<b>* Urban Stormwater</b>  <i>a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.</i>  <i>b) For each flooding event, the number of habitable floors affected, expressed per 1000 properties connected to the territorial authority's stormwater system.</i>	a) Nil in less than 50 year storm events.  b) Nil per 1000 connected properties in less than 50 year storm events.	<b>Achieved</b>  a) Nil.  b) Nil. There were no flooding events of habitable floor levels during this year.	<b>Achieved</b>  a) Nil.  b) Nil. There were no flooding events of habitable floor levels during this year.
		<b>Rural Drainage Areas</b> The percentage of service requests for drain cleaning that are responded to within five working days.	100%	<b>Not achieved</b> 93% 245 of the 264 service requests relating to rural drainage maintenance received this year were responded to within five working days.	<b>Not achieved</b> 94% 162 of the 173 service requests relating to rural drainage maintenance received this year were responded to within five working days. Improvements to processing of service requests have been made. However the storm event on 29-31 May resulted in a significant amount of service requests in a short period of time, which staff could not keep up with.

Note: \* Any performance measures in italics indicate a mandatory performance measure.

## Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
	<b>Discharge Compliance</b> The stormwater system is managed in accordance with consent conditions.	<i>* Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:</i> a) Abatement notices b) Infringement notices c) Enforcement orders and d) Convictions Received in relation to those resource consents.	a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b>  a) Nil. b) Nil. c) Nil. d) Nil.	<b>Achieved</b>  a) Nil. b) Nil. c) Nil. d) Nil.
		Breaches of consent conditions that result in an in Environment Canterbury report identifying compliance issues.	Nil.	<b>Achieved</b> There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.	<b>Not achieved</b> One non-compliance report was received from Environment Canterbury regarding the breach of consent conditions this year. This related to Pond C at the corner of Flaxton Road and Fernside Road which was graded as non compliant due to no sampling records..
<b>There is a healthy and sustainable environment for all.</b>	<b>Response Times</b> Flooding events from the stormwater system are promptly attended to.	<i>* The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.</i>	Less than 180 minutes.	<b>Achieved</b> There were no flooding events of habitable floor levels during this year.	<b>Achieved</b> There were no flooding events of habitable floor levels during this year.

## Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
	<b>Customer Satisfaction</b> The stormwater system is managed to an appropriate quality of service.	<b>* Complaints:</b> <i>The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.</i>	Less than 10 complaints per 1,000 connected properties.	<b>Achieved</b> 4.0 complaints per 1,000 connections.  There were 73 complaints this year relating to the performance of the stormwater system.	<b>Achieved</b> 3.3 complaints per 1,000 connections.  There were 60 complaints this year relating to the performance of the stormwater system
		<b>Service Requests:</b> The percentage of service requests relating to any drainage enquiries that are responded to within five working days.	100%	<b>Not achieved</b> 92% 359 of the 389 service requests relating to the drainage system received this year were responded to within five working days.	<b>Not achieved</b> 96% 272 of the 284 service requests relating to the drainage system received this year were responded to within five working days.
	<b>Community Engagement</b> The community is consulted on drainage related proposals.	Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Drainage team represented at all scheduled Rūnanga meetings.	<b>Achieved</b> All Rūnanga meetings held this year were attended by representatives from the Drainage team.	<b>Achieved</b> All Rūnanga meetings held this year were attended by representatives from the Drainage team.
		Facilitate and engage with all drainage and water race advisory groups.	3 meetings per group per year.	<b>Not achieved</b> Due to Covid-19 only 11 of the 15 advisory group meetings were held this year.	<b>Achieved</b> 18 out of 18 advisory group meetings have been held this year.



## Stormwater Drainage - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	582	605	556
Targeted Rates	4,238	4,576	4,318
Subsidies and grants for operating purposes	-	-	97
Fees and charges	23	23	-
Internal charges and overheads recovered	127	156	12
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>4,970</b>	<b>5,360</b>	<b>4,983</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	2,225	2,322	2,670
Finance costs	757	617	615
Internal charges and overheads applied	464	495	362
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,446</b>	<b>3,434</b>	<b>3,647</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,524</b>	<b>1,926</b>	<b>1,336</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	1,419
Development and financial contributions	1,327	1,037	744
Increase (decrease) in debt	1,401	6,294	2,765
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>2,728</b>	<b>7,331</b>	<b>4,927</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	422	2,778	795
- to improve the level of service	2,148	5,388	6,565
- to replace existing assets	42	44	19
Increase (decrease) in reserves	1,640	1,047	(1,116)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>4,252</b>	<b>9,257</b>	<b>6,263</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(1,524)</b>	<b>(1,926)</b>	<b>(1,336)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Refuse and Recycling

Managing waste so we can provide a collection and disposal service while reducing the amount of rubbish sent to landfill.

## Community Outcomes

### SERVICES



**Core utility services are provided in a timely and sustainable manner.**

## What we provide

The Council provides collection, transport, treatment, and disposal of solid and hazardous waste in a way that protects and enhances the health and wellbeing of the community, minimising the effect on the environment.

Urban domestic kerbside collection services consist of a rates funded recycling wheelie bin collection, and a refuse bag collection funded through official bag sales. Customers may also opt in to a refuse and/or organics wheelie bin collection, the cost of which is charged through rates. The solid waste collection services only are provided to some rural residential households.

A Council resource recovery park operates in Rangiora, a transfer station in Oxford and two cleanfill sites in the eastern portion of the District. Aftercare is provided to five closed landfill sites and groundwater quality is monitored at four of these sites.

## Why we do it

The Council has a role in facilitating waste minimisation behaviours within our community. Providing kerbside collection, waste disposal and material diversion services and facilities helps maintain quality of life in the District. Waste minimisation through re-use, recycling and recovery also helps protect our environment by adopting sustainable practices.

## The assets we look after

<b>0.44km</b>	Access roads
<b>2</b>	Cleanfill sites
<b>5</b>	Closed landfills
<b>6.4km</b>	Fencing
<b>9</b>	Gates
<b>18,300m<sup>2</sup></b>	Hardstand areas
<b>2</b>	Hazardous waste storage facilities
<b>5,132m<sup>2</sup></b>	Landscaping
<b>2</b>	Transfer stations
<b>2.2km</b>	Underground reticulation

## What we did

The solid waste contracts (kerbside organics and rubbish bin collections, and facilities operations) entered their second year on 1 July 2020, and there continues to be a strong uptake of rubbish and organics bins over and

above the 2.8% growth in new properties. Around 70% of properties have rubbish bins and around 66% have organics bins compared to 64% and 51% as at the end of 2019/20. Council staff have prepared a draft site concept plan for Southbrook RRP, which has extended the footprint of the site over original proposals. A Section 17A review was undertaken for the delivery of Environmental Sustainability Education services to schools, the community and businesses. The temporary fencing in the Southbrook RRP recycling area was replaced with permanent barriers which has reduced identified health and safety issues from the temporary fences..

## Key projects

Council staff have prepared a draft site concept plan for Southbrook RRP capacity and level-of-service upgrades. The outcome of the Section 17A review of the delivery of Environmental Sustainability Education services was that a new education contract will be tendered next year.

Kerbside Recycling Bin audits were commenced in 2020/21 to reduce the level of contamination in kerbside bins: this has reduced contamination levels in the audited areas, but will need to be continued into the following year.

## What's coming up

Site upgrades and expansions are planned at Southbrook resource recovery park. The site development plan will

be finalised before commencement of the design, in 2021/22. Construction of the upgrades is planned to commence in 2022/23 and it is expected to take 2-3 years to complete construction of the different stages.

The Environmental Sustainability Education services contract will be put out for open tender in the first half of 2021/22, and will commence in early 2022. The rubbish bag supply contract will also be tendered in 2021/22.

The Council is due to undertake a Waste Assessment and to review their Waste Management & Minimisation Plan in 2022/23 and 2023/24, prior to the next LTP.

Part of the work leading to the Waste Assessment are planned reviews of the Solid Waste and Waste Handling Licensing Bylaw and services for the Oxford community and of our cleanfill pits in 2021/22. These have been triggered by proposed Waste Data Reporting Requirements, as the Council will have to report on the tonnage and source of materials received at our solid waste facilities as from January 2022 and at our cleanfill pits (now classified as managed fill sites) as from January 2023, and may have to report on waste data from other collection companies as well as from our own collection services.

## Education

Currently 19 schools and early education centres have committed to the Enviroschools programme: one high school, one Area school, eleven primary schools and six early education centres: 48% of the district's schools and around 10% of early childhood education providers have made the commitment to join the Enviroschools programme. Of these, six have achieved Bronze award status, three achieved silver, and four are working at the Green-Gold level.

The Sustainability Educator visited a total of 54 schools and preschools this year: 272 hours were

spent providing education around waste minimisation and water conservation and management to 5,455 students. Covid-19 disrupted access into schools and with groups of the community during the last three months of the year.

NUMBER OF SCHOOLS	SCHOOLS	HOURS	STUDENTS
Early Childhood	30	88	2,466
Primary	19	131.25	2,306
Area	1	14.75	273
Secondary	2	10	410
Totals	52	244	5,455

The educator has spoken on Compass FM on behalf of the Council about water and waste issues on four occasions. They have also represented the Council at a range of events and made presentations to community groups, Keas/Cubs, Scouts and other groups. A total of 3,082 people were spoken to over a total of 161.5 hours at 17 events and gatherings.

## Refuse and Recycling - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
WASTE COLLECTION					
Core utility services are provided in a timely and sustainable manner.	Transfer facilities open to the public on the following scheduled hours:  Southbrook Resource Recovery Park for 56 hours per week.	The Southbrook Resource Recovery Park is open at least 360 days for the financial year.	100%	<b>Achieved</b> 100%. No unscheduled site closures at Southbrook RRP during the year. Open all of the scheduled 361 days. During Alert Level 4 the site remained open to commercial waste collectors and WDC collections bringing in essential waste, but public access was restricted to disposal of WDC bags only (no recycling, greenwaste, etc). Public access was reinstated, but to a limited number of services, under Alert Level 3, wider access under Level 2, and full services under Level 1.	<b>Not achieved</b> 99.9%. There were two partial site closures at Southbrook RRP during first quarter owing to high winds, recycling areas affected, disposal operations not impacted. Covid-19 Alert Level 2 in force from 12 August to 22 September resulted in closure of shop, and limitations on number of customers at recycling, greenwaste & rubbish pit, but majority of services were available. There was also a 3-hour site closure during 3rd quarter, owing to car-fire adjacent to the ReSale Store on 17 Jan 2021. Open 359.65 out of scheduled 360 days.
	Oxford Transfer Station for 8.5 hours per week.	The Oxford Transfer Station is open at least 98 days per year.	100%	<b>Achieved</b> 100%. No site closures at Oxford transfer station during the year. Open all of the scheduled 103 days. During Alert Level 4 the site remained open to essential business waste but public access was restricted to disposal of WDC bags only (no recycling, greenwaste, etc). Site remained open at same level of restricted access at commencement of Level 3, public allowed access to refuse pit and greenwaste area, and expanded recycling, as from 14 May (Level 2) and full services available as from 9 June (Level 1).	<b>Achieved</b> 100%. No site closures at Oxford transfer station during the year. Covid-19 Alert Level 2 in force from 12 August to 22 September: resulted in limitations on number of customers at recycling, greenwaste & rubbish pit, but majority of services were available. Open 100 out of scheduled 100 days

## Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
	Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled.	100%	<b>Achieved</b> 100%. 17 non compliant rubbish, organics recycling bins and rubbish bags were presented for collection during the year from all rated properties. 759 missed collection service requests received: 89 late presentations, 192 not contractors fault (e.g. early calls, packed bin, wrong week) and 461 resulted in contractor returning to collect. The new three bin service commenced on 1 July 2019, there was some initial confusion around the change to rubbish collection frequencies and use of the new bin services. Since commencement of the new bin contract, a further 620 recycling, 1,732 rubbish and 1,702 organics bins have been requested.	<b>Achieved</b> 100%. The average number of bins in service during the year (per collection frequency) was: 19,985 recycling bins, 13,531 rubbish bins, and 10,486 organics bins; an estimated 4,792 bags were placed for collection each collection cycle. 745 service requests were received, of which 714 were related to missed collections including partial empties, rejected bags and rejected bins. All but twelve compliant recycling bins, rubbish bags and bins and organics bins that were set out for collection by 7am were collected from serviced properties in the year. Out of the total 714 requests logged about missed collections, 22 were late presentations, 224 were not contractors fault and 456 resulted in contractor returning to collect and 12 were not collected.



## Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
WASTE MINIMISATION					
<b>Core utility services are provided in a timely and sustainable manner.</b>	Reduction in annual waste per capita to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Reduction in annual quantity of waste per capita to landfill.	Reduction from 294kg per capita to 236kg per capita by 2027/28.	<b>Achieved</b> 262.2kg per capita (16,464t and 62,800 population estimate) landfilled in the year, a 12.2% reduction on 2016/17. The new organics collection service has caused a substantial decrease in landfilled waste, which has been partially negated by the noted effects of the Covid-19 lockdown, (MRF closure in April, a change in plastics recycling acceptance once the MRF reopened, high contamination levels and a strict auditing regime at the MRF, and a substantial increase in rubbish coming in from household clear-outs in May and June once the lockdown ended).	<b>Not achieved</b> 308.4kg per capita (19,953t and 64,700 population estimate) landfilled in the year compared to 298.6kg capita (17,258t and 57,800 population estimate) in the same period of 2016/17. This is a 9.8 kg per capita (3.3%) increase over baseline landfill figures, and is a 46.2 per capita kg (17.6%) increase over 2019/20 landfill figures. Overall, 64% of kerbside recycling collected at kerbside has been landfilled in the year to date owing to high contamination levels since May 2020. There has been strong growth in the District, with around twice the building activity than was observed in the previous year. This will also have contributed to the increase in landfill, owing to the amount of building waste that is generated during construction.  Note: The comparatives have been updated due to the correction of an error.

## Refuse and Recycling - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>WASTE MINIMISATION</b>					
	Increase in the annual per capita quantity of materials diverted from landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Increase in annual quantity of materials per capita diverted from landfill.	Increase from 170kg per capita to 228kg per capita by 2027/28.	<b>Achieved</b> 205.1kg per capita (12,883t and 62,800 population estimate) diverted in the year, a 14.92% increase on 2016/17. The main causes for this increase are kerbside organics, sorting/diversion of materials from rubbish pit, and an increase in greenwaste coming in from garden clear-outs under Alert Level 4, once the site reopened for public access. This increase is partially negated by the noted effects of the Covid-19 lockdown, (MRF closure in April, a change in plastics recycling acceptance once the MRF reopened, high contamination levels and a strict auditing regime at the MRF, plus the closure of recycling and reuse, greenwaste and cleanfill areas under Level 4, and limited public access to diversion/recycling services under Levels 3 and 2.	<b>Achieved</b> 179.4kg per capita (11,605t and 64,700 population estimate) diverted in the year compared to 178.5kg capita (10,318t and 57,800 population estimate) in the same period of 2016/17. This is a 0.8 kg/capita (0.5%) increase compared to baseline figures, but is a 25.8 kg/capita (12.6%) decrease from 2019/2020 diversion figures. Overall, 64% of kerbside recycling collected at kerbside has been landfilled in the year owing to high contamination levels since May 2020. This has been partially offset by a substantial increase in diversion achieved by the kerbside organics collection. Some facility recycling quantities have not recovered to previous levels since the 2020 Covid-19 lockdown, which is also impacting on this year's total diversion figures. Kerbside recycling has been badly contaminated since the Covid-19 lockdown, and 325t (36%) of materials collected at kerbside has been landfilled out of a total 896.1t collected in this quarter. This has impacted both diversion and landfill tonnages. Auditing has improved quality over the year. Some facility recycling quantities have not recovered to previous levels since the 2020 Covid-19 lockdown, which is also impacting on overall diversion figures. Note: The comparatives have been updated due to the correction of an error.

## Refuse and Recycling - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	1,046	1,090	859
Targeted Rates	3,489	3,897	3,992
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,789	4,927	5,562
Internal charges and overheads recovered	11	4	7
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>9,335</b>	<b>9,918</b>	<b>10,420</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	8,599	8,885	9,110
Finance costs	51	18	34
Internal charges and overheads applied	750	781	703
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>9,400</b>	<b>9,684</b>	<b>9,848</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(65)</b>	<b>234</b>	<b>572</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	356	1,499	(49)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>356</b>	<b>1,499</b>	<b>(49)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	630	1,774	88
- to improve the level of service	-	-	13
- to replace existing assets	10	59	13
Increase (decrease) in reserves	(349)	(100)	409
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>291</b>	<b>1,733</b>	<b>523</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>65</b>	<b>(234)</b>	<b>(572)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Recreation

There are more than 300 Council owned or administered green space reserves and two year-round aquatic facilities.

## Community Outcomes

### PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality.

### ENVIRONMENT



There is a safe environment for all.

## What we provide

### Spaces and Places

The Council provides a range of facilities and amenities which support community health, fitness and improved quality of life. It incorporates a diverse range of community buildings, parks and reserves and streetscape features such as trees and gardens.

These settings encourage constructive use of leisure time and provide opportunities for positive social interaction as well as promotion of biodiversity within the parks and reserves.

## Aquatic Facilities

The Council provides indoor swimming facilities at Dudley Park Aquatic Centre in Rangiora and the Kaiapoi Aquatic Centre for seven days per week all year and an outdoor facility at Oxford for a 15 week summer season. The Council also provides a seasonal paddling pool at Waikuku.

## Why we do it

Development of a diverse parks and reserves network, and aquatic facilities enables recreation and sporting activities and natural and cultural heritage values to be protected and restored. These settings encourage constructive use of leisure time and provide opportunities for positive social interaction.

Community buildings provide opportunities for local people and visitors to the District to experience and participate in recreation, the arts, cultural activities, service to others and life-long learning.

Public conveniences are provided to meet the expectations of residents and visitors that these facilities will be available in major reserves and central business areas. They also assist in maintaining standards of public hygiene and a healthy environment.

## The assets we look after

- Rangiora Airfield
- Six cemeteries

- Eight Civic spaces
- 27 community buildings in the form of halls, community centres, pavilions and meeting rooms
- 17 Cultural Heritage sites
- 71 neighbourhood parks
- 1059ha of park and reserves
- Four privately leased holiday parks – camping grounds at Ashley Gorge, Waikuku, Woodend and The Pines/Kairaki Beaches
- Three public gardens
- 63 public toilet facilities at sites throughout the District
- 26 sports parks
- 293 Streetscapes
- Three 25m pools (two indoor and one outdoor)
- Three learn-to swim pools (two indoor and one outdoor)
- One leisure pool and spa pool at the Dudley Aquatic Centre
- One seasonal paddling pool at Waikuku.

## What we did

### Spaces and Places

#### Multi Use Indoor Sports Facility

Continuation of the development of the Multi Use Sports Facility being developed on Coldstream Road.

This four court facility is being built to meet demand for sport and recreation in a growing community and will be open for use early in the 2021/22 financial year.

### **Redevelopment of Cust Community Centre**

Completion of the additional work on the Cust Community Centre that was funded through MBIE. This covered interior and exterior painting as well as the redevelopment of the existing carpark/road servicing the community facility.

### **Public Toilets**

Completion of public toilets at Mandeville Domain and Tirikatene Reserve to serve the increased demand in this space for toilet facilities.

### **Dudley Park**

Installation of new lights in Dudley Park to allow additional usage of these sports fields.

### **Loburn Domain Irrigation**

Improvement to the irrigation system at Loburn domain to improve irrigation for the fields allowing increased usage.

### **Flagtrax**

Staff have completed the installation of Flagtrax across the district to minimize the ongoing operational costs associated with the changing of the seasonal flags in the main business areas.

### **Update Strategies**

Greenspace space commissioned the updating of the Community Facilities and Sports Facilities strategies as part of the Long Term Plan process. These strategies assessed the current provision within these spaces and identified future development of these assets across the district. This is a combination of maximizing the use of existing assets and development of new assets to serve increase in growth and changing recreation opportunities.

### **Planning for the Future**

- Strong focus on renewal of assets including community facilities, public toilets and playgrounds
- Continuation of the planned enhancement of sports grounds throughout the district to allow additional playing capacity and a higher level of service.

### **Aquatic Facilities**

#### **Attendance**

Attendance at the pools continues to be hampered by public caution and restrictions following sporadic level changes throughout the year. Overall attendance continues to recover against last year with numbers up 15% against the previous year. Programmes numbers remained steady due to the restrictions of operating group lessons at level two with a number of schools withdrawing or choosing not to attend. Going forward this should be less of an issue after staff worked with the CDHB and MoH to develop a plan which complies with guidance and allows lessons to continue to operate under level two restrictions as tested in the third quarter.

#### **Developing a District Aquatic Strategy**

Aquatics staff commissioned the development of a District Aquatics Strategy with the aim to assess our current facilities then with an eye to the Districts growth and changing demographic, identifying any areas for future development. This work looks both to the future development but also examined our current operation and services to identify any areas for greater efficiency and opportunities to utilise our current facilities more effectively. It has identified a number of areas for future development which will be worked into Councils Long Term Plan.

#### **Water quality**

The water quality of the Councils Aquatic Facilities is constantly managed by automated chemical controllers

that are checked and calibrated every three hours during operation. In addition, monthly pool water samples are sent to an independent laboratory to verify our internal process. All testing this year has met or exceed the requirements of NZ Standard 5826:2010 and Poolsafe standards.

### **Significant negative effects on the local community**

#### **Spaces and Places**

There are none.

#### **Aquatic Facilities**

Closures for programmed maintenance will have a negative impact on customer usage of the Aquatic Facilities. However the closures are scheduled to occur during times of the year which reduce that impact on regular customer usage and programmes wherever possible.



## Recreation - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
RECREATION SPACES AND PLACES					
Public spaces and facilities are plentiful, accessible and high quality.	<b>Outdoor</b> Providing sports grounds, neighbourhood reserves and natural reserves for the community to use.	The number of hectares of parkland per 1000 residents.	8ha per 1000 residents.	<b>Achieved</b> 16.84ha per 1,000 residents.	<b>Achieved</b> 16.88ha per 1,000 residents.
		The number of hectares of neighbourhood reserve land per 1000 residents.	1ha per 1000 residents.	2.03ha per 1,000 residents.	2.03ha per 1,000 residents.
		Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%.	<b>Not achieved</b> 57.2% Although lower than the target of 90%, the result is consistent with the 2013 Customer Satisfaction Survey result of 59.2%.	<b>Not achieved</b> Due to Covid-19 this survey has not been since 2019.
	<b>Indoor and Cultural</b> Providing town halls, meeting spaces and indoor court facilities across the District for the community to use.	Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%.	<b>Not achieved</b> Due to Covid-19 this survey was not completed during the last quarter as planned.	<b>Not achieved</b> 89.88% of respondents were either satisfied or very satisfied with the Community Facilities. 5.56% had no opinion and only 4.57% either dissatisfied or very dissatisfied.
AQUATIC FACILITIES					
There is a safe environment for all.	Providing two indoor year-round aquatic centres and a seasonal summer pool.	Meeting quality management criteria and standards as set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance per annum.	<b>Achieved</b> 100% compliance, accreditation achieved.	<b>Achieved</b> 100% compliance, accreditation achieved.
Public spaces and facilities are plentiful, accessible and high quality.		Customer Satisfaction with Aquatic facilities, as measured by a biannual survey of facility users.	At least 90% per survey.	<b>Not achieved</b> Q1 - 95% Q3 - Survey not completed due to Covid-19, now scheduled for August 2020.	<b>Achieved</b> Q1 - 90% Q3 - 96%

## Recreation - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	854	865	815
Targeted Rates	13,018	13,894	13,787
Subsidies and grants for operating purposes	-	-	61
Fees and charges	2,301	2,351	2,041
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>16,173</b>	<b>17,110</b>	<b>16,704</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	10,571	10,889	11,982
Finance costs	1,425	2,482	1,000
Internal charges and overheads applied	1,457	1,603	1,346
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>13,453</b>	<b>14,974</b>	<b>14,328</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,720</b>	<b>2,136</b>	<b>2,376</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	174
Development and financial contributions	3,012	3,327	2,153
Increase (decrease) in debt	21,403	4,948	13,535
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>24,415</b>	<b>8,275</b>	<b>15,862</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	3,302	3,741	916
- to improve the level of service	20,875	3,352	29,485
- to replace existing assets	1,423	1,937	1,584
Increase (decrease) in reserves	1,535	1,381	(13,747)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>27,135</b>	<b>10,411</b>	<b>18,238</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(2,720)</b>	<b>(2,136)</b>	<b>(2,376)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Libraries and Museums

We have three libraries funded as a service of the Waimakariri District Council and several museums worth visiting.

## Community Outcomes

PLACES & SPACES



Public spaces and facilities are plentiful, accessible and high quality.

## What we provide

### Libraries

Waimakariri Libraries provide access to quality, engaging and relevant information, recreational and educational resources in both print, digital and audio formats. These are made accessible to the community and visitors at Ruataniwha Kaiapoi, Oxford and Rangiora Libraries, through the library’s website and social media channels.

### Museums

The Council provides contributions to the Canterbury Regional Museum facility and supports local museums in the District..

## Why we do it

The Council’s Libraries aim to be “the communities’ first choice for reading, information and entertainment.”

Qualified staff, quality resources and relevant technologies are accessible to inform, inspire, empower, entertain and at times, challenge library users.

Waimakariri Libraries purpose is to meaningfully connect people to their community, their culture, their heritage, their futures and the world in which they live in. Our libraries provide free, high speed internet access to library members and visitors alike.

## Assets we look after

The Libraries’ assets include purpose built facilities in Rangiora, Kaiapoi and Oxford.

The Rangiora Library is a seven day service co-located with the Chamber Gallery.

The Ruataniwha Kaiapoi Library is a seven day service co-located with a Museum, Art Space and Council Service Centre.

Oxford Library is a five and a half day service co-located with a Council Service Centre.

### Our collections include

Electronic resources (ebooks, eaudio books)	29,320
Printed resources (books, magazines, DVD’s)	119,149
<b>TOTAL</b>	<b>148,459</b>

## What we did

The global pandemic has continued to challenge us to rethink how our libraries serve and support our communities and visitors.

Waimakariri Libraries have been at the forefront of change, expanding access to and creating new

opportunities for our community to connect, operate and contribute in the virtual and digital spaces.

Waimakariri Libraries delivered 586 Library User Orientation and Training Sessions in the 2020/21 period, with 5,900 children and 5,500 adults participating.

These sessions delivered across our three libraries included:

- Stepping Up computing classes,
- Digital Literacy programmes
- Digital banking
- CV and cover letter writing
- Book a Librarian services
- Preschool and School Visits were delivered across Waimakariri Libraries

Waimakariri Libraries encourage, enable and connect our community to explore the world of reading, knowledge and lifelong learning on their own terms, from within our spaces or at home, work or school via a device.

### In 2021 we loaned

Printed resources	442,231
Electronic- resources	50,463
<b>TOTAL</b>	<b>492,694</b>

## Community Outcomes

Waimakariri Libraries secured government funding from The New Zealand Libraries Partnership Programme (NZLPP), administered by National Library of New Zealand.

The fund recognises the key role New Zealand's libraries and librarians have in supporting their communities and people with seeking jobs, upskilling and reskilling for new employment and most significantly supporting their social wellbeing.

Additional services and support to our community has been provided through three full-time, fixed term roles working in the areas of; Community Connections, Digital Inclusion and Local History.

Waimakariri Libraries proudly became fines free library service with The Council approving abolishing fines on all free library items and erasing historical debt on items which our library members had already returned.

2020/21 has seen an increased awareness of the role public libraries have to embed and bring to life the Sustainable Development Goals (SDG).

Waimakariri Libraries supports the goals of the SDG's and in the last 12 months our services, spaces, programmes and collections have contributed to:

- SDG 2 (Zero hunger)
- SDG 3 (Good health & wellbeing)
- SDG 4 (Quality education)
- SDG 8 (Decent work & economic growth)
- SDG 10 (Reduced inequalities)
- SDG 11 (Sustainable cities & communities)
- SDG 12 (Responsible consumption)
- SDG 15 (Life on the land)
- SDG 16 (Peace, Justice & Strong Institutions)
- SDG 17 (Partnerships).

### Reflecting our diverse community

Our libraries are community hubs for social connections established as valued cultural institutions, memory

institutions and participatory learning centres within our District.

Waimakariri Libraries have hosted free, bimonthly author talk series, show casing local authors with compelling and community relevant stories.

Kanopy – a Netflix for Libraries free movie streaming service was added to our impressive suite of online resources. It offers all library members free access to over 10,000 movies titles, documentaries and learning courses including world language titles too.

### Significant negative effects on the local community

There are none.

## Libraries and Museums - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
LIBRARY SERVICES					
People have wide ranging opportunities for learning and being informed.	Providing library facilities in Rangiora, Kaiapoi and Oxford; resources and information and a range of programmes and events.	The number of visits per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Minimum average of 7.5 visits per person per annum.	<b>Not achieved</b> An average of 6.78 visits per person per annum (against an adjusted population of 62,800).	<b>Achieved</b> An average of 7.55 visits per person per annum (against an adjusted population of 67,400).
		The number of visits per annum to the Libraries website based on the District's population.	Minimum of one visit per person per annum.	<b>Achieved</b> An average of 1.88 visits per person per annum (against an adjusted population of 62,800).	<b>Achieved</b> An average of 1.72 visits per person per annum (against an adjusted population of 67,400).
		Customer satisfaction with library services as measured by an annual survey of library users.	At least 90%.	<b>Not achieved</b> This survey was not carried out due to Covid-19.	<b>Achieved</b> 92.4%

## Libraries and Museums - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	52
Targeted Rates	4,324	4,431	4,616
Subsidies and grants for operating purposes	-	-	153
Fees and charges	143	145	106
Internal charges and overheads recovered	11	-	3
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>4,478</b>	<b>4,576</b>	<b>4,930</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	3,902	4,021	3,542
Finance costs	24	6	11
Internal charges and overheads applied	292	299	282
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>4,218</b>	<b>4,326</b>	<b>3,834</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>260</b>	<b>250</b>	<b>1,096</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	124	425	(20)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>124</b>	<b>425</b>	<b>(20)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	9
- to replace existing assets	480	496	550
Increase (decrease) in reserves	(96)	179	517
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>384</b>	<b>675</b>	<b>1,076</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(260)</b>	<b>(250)</b>	<b>(1,096)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# Community Protection

Protecting our community and the environment through regulation and response.

## Community Outcomes

### ENVIRONMENT



**There is a safe environment for all.**

## What we provide

The protection of people and the environment by regulating and licensing aspects of commercial services and private behaviour where public wellbeing issues may arise and in preparing for and responding to emergency situations in the District.

### Emergency Management

Consistent with the National Civil Defence Emergency Management Plan, Council works with the community to manage delivery of Civil Defence Emergency Management services through a range of strategies based on the 'four R's' of emergency management:

- Reduction
- Readiness
- Response
- Recovery.

### Environmental Health

The Council provides an effective licensing and inspection regime of registered premises to ensure

public health is maintained and health nuisances are managed. Noise monitoring, litter complaints and parking enforcement.

### Animal Control

The Council manages dogs and wandering livestock, including the control of animals (excluding dogs) on public land and public roads.

Registering dogs residing in the District and responding to dogs and stock attacks as well.

### Building

The Council provides a compliance service to ensure the built environment throughout the District meets the minimum requirement of the *Building Act 2004*. Guidance is provided to customers through the building consent process.

## Why we do it

### Emergency Management

Our community has told us they want a safe environment for all to live in. The Council endeavours to provide an environment where the risk to life and property is minimised and the community is well serviced by emergency response agencies.

### Environmental Health

To protect the public from and to reduce alcohol related harm, minimize and manage risks to public health, nuisances, excessive and unreasonable noise. Ensure compliance with relevant legislation and council policy.

### Animal Control

To protect the public from dangerous animals and animals that cause a public nuisance.

### Building

Control building work undertaken within the District to required standards to provide for community safety.

## The assets we look after

### Emergency Management

Council provides a Civil Defence arrangement that has people as its major asset. This involves:

- Seven trained Civil Defence volunteer teams
- Critical mutual support arrangements with a range of emergency services, governmental and non-governmental organisations
- A trained management capability to bring the skills of volunteers to the aid of the community.

Assets include three emergency response vehicles, a rescue shed with response trailers and rescue equipment, numerous radio-telephone and satellite communications devices, public warning sirens in our coastal communities, access to community emergency facilities that have been pre-wired to receive emergency generators if needed, arrangements for emergency fuel supply with five local fuel outlets, and an inventory of emergency flood protection resources for both the community and to support our local emergency response teams.

### Environmental Health

There are no significant assets within this function.

## **Animal Control**

The Council maintains an animal shelter and stock pound.

## **Building**

There are no significant assets as part of the Building Unit.

## **What we did**

### **Emergency Management**

#### **Notable projects**

- Support to Covid-19 response and recovery
- AF8 public engagement through Oxford School
- CDEM Cadets

## **What's coming up**

- Further public engagement on tsunami risk to develop response arrangements
- Further public engagement on AF8 risk to provide awareness and to develop response arrangements

## **Work programme for 2020/21**

### **Environmental Health**

The following Bylaws were reviewed:

- Gambling Venue Bylaw - Under review

## **Significant negative effects on the local community**

Covid-19

## Community Protection - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>EMERGENCY MANAGEMENT</b>					
<b>There is a safe environment for all.</b>	Provision of trained volunteers to assist the District in an emergency, as follows: <ul style="list-style-type: none"> <li>• 5 Sector Post Teams</li> <li>• 1 Welfare Team</li> <li>• 1 NZRT12 Team.</li> </ul>	Maintain trained Civil Defence Emergency Management volunteer teams.	At least seven trained teams maintained.	<b>Achieved</b> Volunteer teams continue to meet and train in accordance with our Training Calendar.	<b>Achieved</b> Sector post teams based on the cardinal points of the compass (North, East, South, West plus Rangiora), plus a District Welfare Team and NZRT12 Rescue-Response Team continue to train regularly in accordance with our prescribed volunteer training calendar.  The council responded to the May 2021 Canterbury floods, activating an Emergency Operations Centre and deploying trained CDEM volunteers and council staff to the aid of residents. This demonstrated that our trained capabilities are substantial and we continue to meet the service level associated with this Community Outcome.
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
<b>There is a safe environment for all.</b>	Food premises are verified in accordance with the guidelines set down by the <i>Food Act 2014</i> .	The percentage of licensed food premises inspected per annum.	90%	<b>Achieved</b> 90% compliance. All premises either had on-site or remote verifications this financial year.	<b>Achieved</b> 100% compliance. All registered food premises are up to date on their verifications per their scheduled process.
	Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.	The percentage of all licensed alcohol premises inspected per annum.	95%	<b>Not achieved</b> 90% of premises inspected. 96 licensed premises inspected.	<b>Not achieved</b> 54% of premises inspected.  Due to resourcing constraints in the past year we have taken a risk based approach to inspections to assist us to keep up with registrations and applications.

## Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>There is a safe environment for all.</b>	Provision of a compliance service to enforce noise complaints.	The percentage of after-hours excessive noise complaints responded to within two hours.	90%	<b>Achieved</b> 97% 723 of the 742 complaints were responded to within two hours.	<b>Achieved</b> 94% 716 of the 762 complaints were responded to within two hours.
	Provision of a compliance service to enforce noise complaints.	The percentage of all other noise complaints responded to within 48 hours.	90%	<b>Achieved</b> 93% 143 of the 154 callouts were responded to within 48 hours.	<b>Achieved</b> 96% 148 of the 154 callouts were responded to within 48 hours.
	Provision of a compliance service to enforce nuisance complaints, e.g. offensive smells, dangerous litter and abandoned motor vehicles.	The percentage of serious nuisance complaints responded to within 24 hours.	100%	<b>Achieved</b> 100% 12 complaints received.	<b>Achieved</b> 100% 11 complaints received
<b>ANIMAL CONTROL SERVICES</b>					
<b>There is a safe environment for all.</b>	Response to wandering stock as per the <i>Impounding Act 1955</i> .	The percentage of calls for wandering stock on roads responded to within one hour.	90%	<b>Not achieved</b> 81% 132 of the 162 calls were responded to within an hour.	<b>Not achieved</b> 83% 118 of the 142 calls were responded to within an hour.
	To make provisions for the care and control of dogs in our community.	The percentage of complaints for serious dog attacks responded to within one hour.	100%	<b>Achieved</b> 19/19 100% complaints responded to within one hour.	<b>Not achieved</b> 24/25 96% complaints responded to within one hour.

## Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
BUILDING SERVICES					
There is a safe environment for all.	Monitoring the performance of the delivery of building compliance services.	The percentage of building consent applications processed within the statutory 20 days.	100%	<b>Achieved</b> 100% 1,585 consent applications were granted over the year at an average of nine working days.	<b>Achieved</b> 100% 1,892 consent applications were granted over the year at an average of 12 working days.
		The percentage of code of compliance certificates issued within the statutory 20 days.	100%	<b>Not achieved</b> 99% 1,402 Code Compliance Certificates were granted over the year at an average of three working days. 10 certificates were issued outside the statutory requirement of 20 working days.	<b>Not achieved</b> 99% 1,390 Code Compliance Certificates were granted over the year at an average of two working days. Seven certificates were issued outside the statutory requirement of 20 working days.
		Maintain Building Consent Authority (BCA) accreditation.	Accreditation maintained.	<b>Achieved</b> Accreditation remains valid until July 2021.	<b>Achieved</b> Accreditation remains valid until June 2023.
		The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100%	<b>Achieved</b> 100% 1,043 PIMs and planning checks were issues during the year at an average of eight working days. No applications were issued outside of the 20 working days.	<b>Not achieved</b> 99% 1,144 PIMs and Compliance Checks were granted during the year at an average of 13 working days. Six applications were issued outside of the 20 working days.

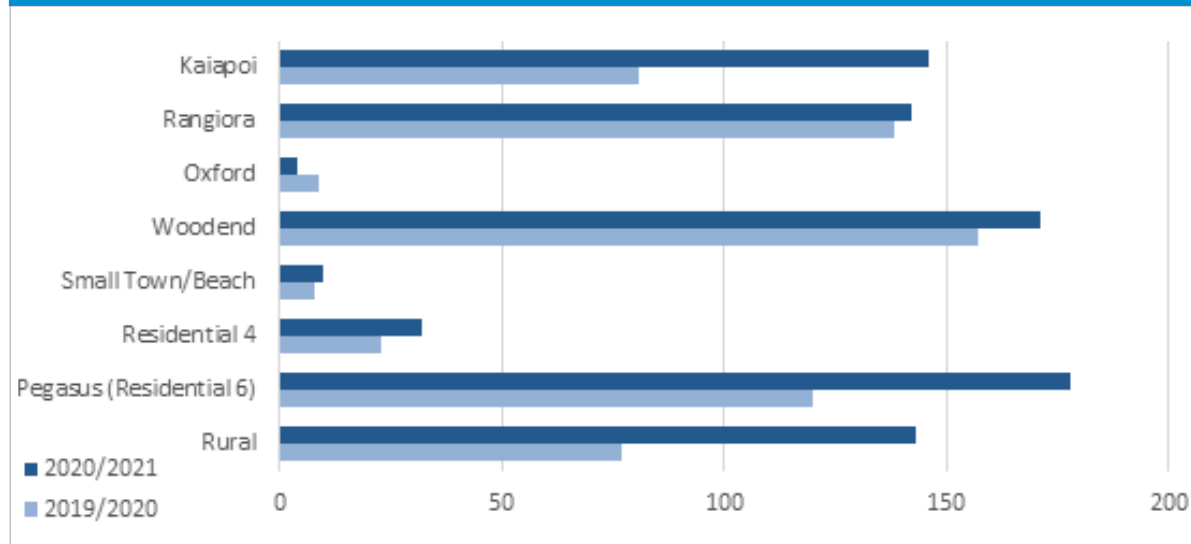
## Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
There is a safe environment for all.		Audit 20% of premises for building warrants of fitness annually.	80 per annum.	<b>Achieved</b> 100%  89 BWOFF audits were conducted over the financial year, 11% up on the target.	<b>Achieved</b> 100%  91 BWOFF audits were conducted over the financial year, 10 up on the target.
	Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the <i>Building Act 2004</i> .	Inspect pool barriers every three years.	350 per annum.	<b>Achieved</b> Over the last three financial years, all pools in the district have been inspected. <ul style="list-style-type: none"> <li>• 541 in 2017-2018</li> <li>• 247 in 2018-2019</li> <li>• 229 in 2019-2020</li> </ul> A recent update of the database has reduced the number from 891 to 809 pools.	<b>Not achieved</b> 178 inspections.  All pools need to be inspected on a three yearly cycle. Additional staff time has been secured to catch up on inspections.

## BUILDING CONSENTS ISSUED FOR NEW DWELLINGS

	July - September 2020	October - December 2020	January - March 2021	April - June 2021	Total for year ending 30 June 2021
	Number Issued	Number Issued	Number Issued	Number Issued	Number Issued
Kaiapoi	18	25	24	79	146
Rangiora	28	27	42	45	142
Oxford	0	2	1	1	4
Woodend	18	27	82	44	171
Small Town/Beach	3	1	1	5	10
Residential 4	8	8	8	8	32
Pegasus (Residential 6)	40	49	53	36	178
Rural	31	32	33	47	143
<b>Total</b>	<b>146</b>	<b>171</b>	<b>244</b>	<b>265</b>	<b>826</b>
Number not issued within 20 working days	0 0.0%	0 0.0%	1 0.4%	2 0.8%	3 0.4%

## NEW DWELLING CONSENTS ISSUED ANNUALLY LONG TERM PLAN 2018-2028 COMPARISON 2019/20 AND 2020/21





## Community Protection - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	2,136	2,178	1,717
Targeted Rates	42	43	49
Subsidies and grants for operating purposes	-	-	1
Fees and charges	5,189	5,356	6,190
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>7,367</b>	<b>7,577</b>	<b>7,958</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	6,725	6,732	7,223
Finance costs	13	15	10
Internal charges and overheads applied	579	581	560
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>7,317</b>	<b>7,328</b>	<b>7,792</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>50</b>	<b>249</b>	<b>166</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	42	(19)	(33)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>42</b>	<b>(19)</b>	<b>(33)</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	84	18	13
- to replace existing assets	16	11	3
Increase (decrease) in reserves	(8)	201	116
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>92</b>	<b>230</b>	<b>132</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(50)</b>	<b>(249)</b>	<b>(166)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# Community Development

Waimakariri District Council has a role in supporting the community and voluntary sector.

## Community Outcomes

### PLACES & SPACES



People have wide-ranging opportunities for learning and being informed.



People are friendly and caring, creating a strong sense of community in our District.

### SERVICES



Our community's needs for health and social services are met.

### ENVIRONMENT



There is a safe environment for all.

## What we provide

The Council Community Team provides leadership, advocacy and project coordination services. This work is collaboratively funded by the Council and a variety of Government and non-government funding bodies, including the Ministry of Social Development and various offices of the Department of Internal Affairs and Rata Foundation.

### Guiding documents include:

- Waimakariri Community Development Strategy 2015-2025 and 2020-2021 Implementation Plan
- Waimakariri Youth Strategy 2018
- Waimakariri Migrants and Newcomers Strategy
- WaiLife Suicide Prevention Action Plan
- Violence Free North Canterbury Action Plan
- Social Services Waimakariri Charter
- The Waimakariri Accessibility Strategy 2017-2022
- Waimakariri Action Plan on Alcohol and Drug Harm 2021
- Waimakariri-He Hoa Ahakoā Ōu Tau Age-friendly Plan
- The criteria for International Safe Community criteria.

This work is to 'Engage, Connect, Inform and Empower' Waimakariri residents by fostering a 'whole of community' response to identified community aspirations and needs for a safer, happier healthier district.

The Waimakariri District Council has been identified as one of the safest local authorities in New Zealand. The

Council is committed to ensuring the continuation of this status as an International Safe Community which includes:

- community partnerships that promote safety, wellbeing and inclusion in the community
- well evidenced and evaluated programmes that target high-risk groups
- ongoing participation in national and international Safe Communities networks.

## The assets we look after

The Council also provides community housing in the form of elderly persons housing. There are 112 pensioner housing units located in Oxford, Rangiora, Woodend and Kaiapoi. Council also owns and manages 11 rental houses, one each at Browns Rock and Cust and nine in Kaiapoi.

## What we did

### Key projects

- Continued facilitation of a community-led, collaborative approach to delivering the Waimakariri Community Development Strategy, Youth Development Strategy, Waimakariri-He Hoa Ahakoā Ōu Tau Age-friendly Waimakariri Plan, and other key Council strategies that address local issues and opportunities, including:
  - Social and cultural inclusion and connection
  - Mental and physical health and wellbeing
  - Alcohol and Drug Harm
  - Accessibility

- Relationship Safety
- Food Security
- Youth Employment
- Addiction
- Food Security
- Education and support to enhance the capacity and capability of existing and developing community and volunteer-involving organisations
- Community information and education to ensure that our more vulnerable residents can easily access appropriate supports
- As part its role as Civil Defence Emergency Operations Centre Welfare, the Community Team is also responsible for the delivery of the social recovery of our District from Covid-19 and other natural disasters affecting our District
- Response to key merging issues and opportunities. E.g. Arts Strategy, Social and Transitional housing.

### **Significant negative effects on the local community**

Nil. The aim of this work is to empower the community to achieve its aspirations.

## Community Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
CONNECTED COMMUNITIES					
<b>Our community's needs for health and social services are met.</b>	Facilitating networking opportunities for local volunteers from the community, social and health sectors.	Facilitation of local collaborative networks.	Facilitate and support 10 community networking opportunities annually.	<b>Not achieved</b> Due to Covid-19 two networking fora were not held..	<b>Achieved</b> Community Networking Forums are held in 10 of the 12 months. There is also an annual mayoral forum and there are additional fora related to particular emerging community issues.
INFORMED COMMUNITIES					
<b>People have wide-ranging opportunities for learning and being informed.</b>	Providing community information.	Facilitation of and support for community information opportunities.	At least four means for the dissemination of community information each quarter.	<b>Achieved</b> No significant changes to audience numbers for Community Team information. This continues to be sought after and staff regularly receive positive feedback regarding the quality of information distributed via these mechanisms. The Waimakariri Community Page alone, has a likes following of over 3500.	<b>Achieved</b> The Community team continue to use a variety of ways to disseminate information including the Chatter newsletter, several Facebook pages, Instagram, newspaper and workshops. The facilitated initiatives continue to attract strong representation, due to the broad range of communication methods.

## Community Development - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>EMPOWERED COMMUNITIES</b>					
<b>People are friendly and caring, creating a strong sense of community in our District</b>	Providing informed advice and information to assist local groups and organisations with initiatives that connect the community.	Support groups that connect new and existing residents in the District.	Support at least six groups that connect residents each quarter.	<b>Achieved</b> 100%	<b>Achieved</b> 100%
	Maintaining (WHO) International Safe Community accreditation for the Waimakariri District.	Involvement in Safe and Healthy networks.	Accreditation maintained.	<b>Achieved</b>	<b>Achieved</b>
	Representation and involvement in Healthy Greater Christchurch.		Participate in at least five Safe and Healthy forums per annum.	<b>Achieved</b>	<b>Achieved</b>

## Community Development - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	701	718	582
Targeted rates	-	-	-
Subsidies and grants for operating purposes	82	84	94
Fees and charges	1,109	1,167	1,029
Internal charges and overheads recovered	1	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>1,893</b>	<b>1,969</b>	<b>1,705</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,310	1,338	1,423
Finance costs	295	305	108
Internal charges and overheads applied	152	156	153
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,757</b>	<b>1,799</b>	<b>1,683</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>136</b>	<b>170</b>	<b>22</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(136)	(128)	(110)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	1,794
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(136)</b>	<b>(128)</b>	<b>1,684</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	409	418	476
Increase (decrease) in reserves	(409)	(376)	1,230
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>-</b>	<b>42</b>	<b>1,706</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(136)</b>	<b>(170)</b>	<b>(22)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.





# Property Management

The Council owns and manages over 1,000 properties and buildings within the District.

## Community Outcomes

### SERVICES



**Our community's needs for health and social services are met.**

### ENVIRONMENT



**There is a safe environment for all.**

## What we provide

The Council owns and manages a number of properties and buildings in the District including social housing, commercial forestry plantations and reserves. It also has strategic investments, which it retains for the purposes of generating revenue for ratepayers, as well as retaining sites and buildings of strategic importance.

## Why we do it

The Unit delivers services such as housing for the elderly, helps various Council activities meet community needs, minimize the costs of operating and owning property and provides an appropriate return on investment for ratepayers, where appropriate.

## The assets we look after

The Property Unit looks after a number of Council assets including service centres and corporate accommodation at Rangiora and Oxford. They also manage 112 pensioner units, four motor camps, various commercial properties and other houses rented out at market rates.

The Property Unit manages over 470 use agreements, i.e. leases and licenses, for grazing land, commercial activities, community groups and airfield land, where hangers are erected.

They also administer forestry sites with close to 600ha, much of it situated along the coastal reserve.

## What we did

A wide range of operational and capital projects were completed or progressed over the year, along with a variety of property negotiations and transactions across Council activity groups.

## Housing for the elderly

Occupancy targets were met over the course of the year, along with meeting budgeted expenditure. Revenue was down on that forecast in the Annual Plan due to the Government's Covid-19 rent freeze, covering initial part of the year.

The unit refurbishment program in the previous financial year was inhibited by the Covid-19 lockdown - with only two completed. With budget carried forward

into the 2020/21 financial year the program was largely caught up on with six units refurbished, and a seventh very close to completion.

A range of other asset improvement projects such as double glazing and compliance matters were progressed over the course of the year.

## Service Centres

The budget for the refurbishment of the Rangiora Service Centre was reduced significantly from earlier proposals due to constraints imposed by Covid-19. This resulted in some delays while the re-design work and consenting was completed.

The \$2.5m refurbishment included strengthening works, the substantial renewal of services and fit-out, enhancements to public spaces such as the Council Chambers and customer services areas, as well as open planning significant areas within the office space. This has now been progressed and is nearing completion, with only the work on public spaces carried over into the new financial year.

## Camp Grounds

A number of operational and capital projects were completed at various camp grounds over the year however, the planned capital budget was largely underspent as this was dependent on concluding commercial negotiations with the Camp Ground operators. A proportion of these funds have been carried over into the new financial year but are also dependent on the outcome of commercial negotiations.

## Significant negative effects on the local community

There are none.

## Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>Our community's needs for health and social services are met.</b>	Council provides 112 pensioner and seven community housing units to the supply of housing in the District.	The percentage of pensioner and Community Housing occupancy per annum.	At least 97%.	<b>Not achieved</b> 96.99%  Due to Covid-19 we were unable to secure new tenants during the last quarter. We are actively working with prospective tenants from the waitlist to fill the vacancies.	<b>Achieved</b> 97.65%.  We were able to achieve our target this last financial year due to: • the reduction in vacant days between tenancy turnover • improved delivery times of our refurbished units.
<b>There is a safe community for all.</b>	Responding to requests received about the operation and maintenance of Council's housing, commercial and corporate office portfolios.	The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	100%	<b>Achieved</b> 100%.  169 service requests were received for the year, of which 27 were considered to be urgent maintenance or health & safety related. All urgent requests were responded to within 24 hours.	<b>Not achieved</b> 79%  191 service requests were received for the year, of which 29 were considered to be urgent maintenance or health & safety related and 23 were responded to within 24 hours.

## Property Management - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	1,888	1,930	1,741
Local authorities fuel tax, fines, infringement fees, and other receipts	439	265	320
<b>TOTAL OPERATING FUNDING</b>	<b>2,327</b>	<b>2,195</b>	<b>2,061</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	1,569	1,578	3,755
Finance costs	62	138	33
Internal charges and overheads applied	55	56	72
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,686</b>	<b>1,772</b>	<b>3,860</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>640</b>	<b>422</b>	<b>(1,799)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,554	(123)	2,651
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	182	186	103
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>1,736</b>	<b>63</b>	<b>2,754</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	46	30	1,323
- to replace existing assets	1,763	-	21
Increase (decrease) in reserves	567	455	(389)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>2,376</b>	<b>485</b>	<b>955</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(640)</b>	<b>(422)</b>	<b>1,799</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

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# Earthquake Recovery and Regeneration

## Community Outcomes

### PLACES & SPACES



**Public spaces and facilities are plentiful, accessible and high quality.**

The earthquake recovery activity has had a positive impact on the economic, social, environmental and cultural well-being of the community in that the completion of recreational facilities and ecological linkages, as well as town centre amenity improvements, have contributed to the community's wellbeing.

### What we provide

District Regeneration primarily involves the implementation of the Waimakariri Residential Red Zone Recovery Plan (2016). The Recovery Plan sets out the proposed land uses and activities in the former red zone areas.

The regeneration land under the Council's responsibility includes 82 ha of former private residential sections in Kaiapoi, The Pines Beach and Kairaki. Key uses and activities proposed for this land include greenspace/recreation, mixed-use business, and rural and private leases.

### Assets we look after

The Council looks after the ongoing development and management of regeneration land and the

implementation of the Recovery Plan. The District Regeneration activity is tasked with the creation of new assets on the land. The land is managed by the Council Property Team and the completed capital works become Greenspace assets.

### What we did

Continued delivery of the implementation phase of the Red Zone Recovery Plan, including management of regeneration lands, ongoing development and project delivery, working with private development proposals, and reporting to the Crown.

Ongoing delivery of the multi-year programme of capital works at the Kaiapoi Riverbanks, wharf and marine precinct.

### Notable projects

- The Pines Beach Entrance Reserve
- Norman Kirk Park development Kaiapoi East
  - Softball diamonds
  - Changing rooms & Public Toilets
  - General Landscaping
  - Honda forest (ongoing)
- Infrastructure
  - Kaiapoi East Retained Road Upgrades and car-parking
- Marine
  - Kaiapoi River Dredging (Phase II)
  - Riverbanks Walkway/Landscaping – Northwest Bridge corner

### What's coming up

- Heritage & Mahinga Kai – Kaiapoi South (design)
- Kaiapoi Community Hub – Kaiapoi South (design)
- Recreation & Ecological Linkages – Kaiapoi South
- Kaiapoi Riverbanks Walkway completion – Southwest Bridge Corner (War Memorial Reserve)
- Murphy Park Rowing Precinct (design)
- Corcoran Reserve Viewing Platform
- Interpretive Signs
- Rangiora Car Parking building (design)
- Feldwick Drain SMA Landscaping

### Significant negative effects on the community

There are none.

## Earthquake Recovery and Regeneration - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>Public spaces and facilities are plentiful, accessible and high quality.</b>	Implementation of the Red Zone Regeneration Plan.	Implementation Plan developments are met: 2018/19 Community BMX Track.	100%	<b>Achieved</b> Opened to the public in September 2019.	<b>Achieved</b> Opened to the public in September 2019.
		2018/19 Dog Park.	100%	<b>Achieved</b> Opened September 2019.	<b>Achieved</b> Opened September 2019.
		2019/24 Heritage and Mahinga kai.	100%	<b>In progress</b> Co governance arrangements still to be confirmed. Work has been carried over to 2020-2021.	<b>In progress</b> Council were still working on the co-governance proposals with the Mahi Tahi Committee. We had briefings and reports on the proposals, and took a report to Te Kohaka o Tuhaitara Trust meeting (since then council have approved the co-governance).  Project remains within timeframe.
		2018/22 Recreation and Ecological Linkages.	100%	<b>In progress</b> Some linkages not completed, they were; The Pines Beach Entrance, Kaiapoi South Rural areas linkages, and Feldwick Drain walkway. These were not able to be started due to resource constraints and commitments on other projects. The latter also cannot start since the land swap negotiations with the adjacent farm have not reached a successful conclusion.	<b>In progress</b> Council completed The Pines Beach Entrance reserve. We have carried over the Kaiapoi South Rural areas linkages to the current year – design is now underway on that. Feldwick drain walkway is deleted now due to shovel-ready drainage scheme, so we have not carried over that project budget.  Project remains within timeframe.

## Earthquake Recovery and Regeneration - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
Public spaces and facilities are plentiful, accessible and high quality.	Implementation of the Red Zone Regeneration Plan.	2019/20 Road improvements.	100%	<b>Not achieved – In progress</b> This project includes a number of road upgrades. These works are underway (delivered as one contract) and were on track to complete on time, but were delayed by the Covid-19 lockdowns. The time lost was also not able to be fully recovered as they pushed the construction works into the wet winter period. The works are expected to complete in early September 2020.	<b>Achieved</b> Project completed September 2020..



## Earthquake Recovery and Regeneration - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
Public spaces and facilities are plentiful, accessible and high quality.	Implementation of the Red Zone Regeneration Plan.	2019/20 Sports Fields and Changing Facilities.	100%	<p><b>Not achieved – In progress</b></p> <p>The changing rooms project was delayed for a number of reasons, including the contractors design period taking longer than expected, and also requiring a longer time to obtain building consent. The site possession date was also deliberately deferred due to the Covid-19 Level 4 lockdown.</p> <p>The softball project was delayed initially due to getting no response to the original request for tender, and having to go through the tender process a second time. The contractor design period (and subsequent Principal's reviews) took longer than expected, and the physical works experienced delays due to the wet winter. Covid-19 Level 4 lockdown also contribute to the delay. The work will commence at the start of November.</p>	<p><b>Achieved</b></p> <p>Project completed November 2020..</p>

## Earthquake Recovery and Regeneration - Funding Impact Statement for 2020/21

	2020 Long Term Plan	2021 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	1,854	2,412	1,934
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	265	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>2,119</b>	<b>2,412</b>	<b>1,934</b>
<b>Applications of operating funding</b>			
Payments to staff and suppliers	683	613	1,072
Finance costs	671	671	1,622
Internal charges and overheads applied	24	24	-
Other operating fund applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>1,377</b>	<b>1,308</b>	<b>2,694</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>742</b>	<b>1,104</b>	<b>(761)</b>
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	1,736	-	409
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,251	775	5,317
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>3,987</b>	<b>775</b>	<b>5,726</b>
<b>Applications of capital funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	6,205	1,113	6,663
Increase (decrease) in reserves	(1,476)	766	(1,697)
Increase (decrease) in investments	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>4,729</b>	<b>1,879</b>	<b>4,966</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(742)</b>	<b>(1,104)</b>	<b>761</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

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# Council Controlled Organisations (CCOs)

Delivering services and managing facilities on Council's behalf.

## Community Outcomes

### SERVICES



**Businesses in the District are diverse, adaptable and growing.**

### PLACES & SPACES



**Public spaces and facilities are plentiful, accessible and high quality.**

## Te Kōhaka o Tūhaitara 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 1977*.

Tūhaitara Coastal Park covers approximately 750ha of land along the coastline from the Waimakariri River mouth to Waikuku Township.

The Trust was formed in response to negotiations between the Crown and Ngāi Tahu over the coastal

reserve land. The Trust's control of the land is subject to the *Reserves Act 1977*.

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

## Enterprise North Canterbury

Enterprise North Canterbury is a not-for-profit trust which provides promotion and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focused on developing existing businesses and promoting new businesses within the region. The Trust also promotes the region as a visitor destination.

The Mayors of the two councils are trustees and the two Chief Executive Officers are advisory trustees. Other trustees are appointed jointly by the Hurunui and Waimakariri District Councils.

## Transwaste Canterbury Limited

Transwaste Canterbury Limited operates a regional landfill at Kate Valley and associated transport services in a joint venture with Canterbury Waste Services.

The Waimakariri District Council is one of the councils in the Canterbury region that between them own 50% of the shares in Transwaste Canterbury Limited.

The other councils are Christchurch City Council, Ashburton District Council, Selwyn District Council and the Hurunui District Council. The Council shareholders appoint representatives to a joint committee that in turn appoints four of the eight directors.

## Council Controlled Organisations (CCOs) - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
<b>TE KŌHAKA O TŪHAITARA TRUST</b>					
<b>There are areas of significant indigenous vegetation and habitats for indigenous fauna.</b>	Managing and administering the 550ha of coastal land in accordance with the Te Kohaka o Tūhaitara Trust Deed, to protect the ecological, conservation and cultural values as well as providing educational and recreational activities.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Two per year.	<b>Achieved</b> The Trust now have 31 Biota Nodes ranging in age from three months to almost nine years, with an additional four water holes excavated ready for adoption.	<b>Achieved</b> We added 13 new Biota Nodes during the year which has extended the network to over 50 sites throughout the park. This has been a huge success for the Trust and we have a waiting list for additional sites.
		Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.	At least 15km of trail per annum.	<b>Achieved</b> Trails also remained open during the Covid-19 lockdown periods where local cyclists, walkers and horse riders made use of the trail network for their daily exercise. After the lockdown was lifted we carried out trail mowing and been supported by the Pine Brigade who have been lifting pines on the Pegasus Walkway increasing access.	<b>Achieved</b> We maintained a minimum of 20kms of trails throughout the parklands including the Kaitiritiri Ridge and Kaitiritiri Ridge at Pegasus Town.  The Trails have been open and maintained during the year. These are popular with the high numbers using the trails on a daily basis.
		Develop and implement environmental education modules through engaging and retaining learning institutions.	At least five institutions per annum.	<b>Achieved</b> Measure was achieved during the year and new institutions have been confirmed.  During the Covid-19 lockdown education was carried out online.	<b>Achieved</b> We welcomed four new institutions this year and three others returned.  We also have UC working on adapting our lesson plans for years 9 and 10 STEM subjects so that we can extend into high schools. We hosted Cashmere High science staff who will be coming on board in the new financial year.

## Council Controlled Organisations (CCOs) - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGET	RESULT (2019-2020)	RESULT (2020-2021)
ENTERPRISE NORTH CANTERBURY					
Businesses in the District are diverse, adaptable and growing.	Retaining and supporting existing small to medium businesses by providing training, coaching, mentoring and network opportunities.	The number of businesses assessed for training and coaching needs.	A minimum of 62 capability assessments per annum.	Achieved 405 total assessments. 102 of these assessments were full capability assessments. 303 were shortened versions to meet the immediate Covid-19 needs.	Achieved 296 total assessments. The impact of Covid-19 has had a massive effect on the number of businesses seeking support. This year we have been stretched to capacity to try and meet that demand.
		The number of business seminars and workshops delivered per annum.	20	Achieved 21 half day seminars delivered for eight businesses.	Not achieved 14 seminars held over 39 half days. Covid last year put us well behind, causing us to cancel most of our planned events in 2020. All efforts were diverted to directly assisting businesses to manage the fallout of lockdown.
		Assessment by New Zealand Trade and Enterprise (NZTE) of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum.	Achieved 69% A reduction on last year due to Covid-19 but still well above the minimum target.	Not achieved We are forced to take last years result as NZTE has not been surveying customers over the Covid Period. Surveys have been reinstated but only one response has been received for North Canterbury. This is not statistically valid.
TRANSWASTE CANTERBURY LIMITED					
Core utility services are provided in a timely, sustainable and affordable manner.	Providing a landfill at Kate Valley to serve the Canterbury area, to ensure waste is disposed of safely and securely, and the environment is protected through conditions of resource consents as issued under the Resource Management Act 1991.	Breaches of consent conditions that results in an Environment Canterbury report identifying compliance issues.	Nil	Achieved Nil. No known breaches of consent conditions.	Achieved Nil. No known breaches of consent conditions.
		The percentage of landfill available to waste transporters during normal annual transport access hours.	99%	Achieved 100%	Achieved 100%

# Financial Management

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# Statement of Financial Performance

For The Year Ended 30 June 2021

	Note	Group 2021 Actual	Parent 2021 Actual	Parent 2021 Budget	Group 2020 Actual	Parent 2020 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>						
Rates	1	68,730	68,730	68,263	65,833	65,833
Interest		118	118	526	217	217
Subsidies and grants	2	18,580	18,580	11,943	6,267	6,267
Other revenue	3	21,493	21,493	15,895	21,797	21,797
Development and other Contributions	20	10,381	10,381	13,473	6,141	6,141
Earthquake Recoveries - Government		409	409	-	1,194	1,194
Vested Assets		17,950	17,950	12,039	12,024	12,024
<b>TOTAL REVENUE EXCLUDING GAINS</b>		<b>137,661</b>	<b>137,661</b>	<b>122,139</b>	<b>113,473</b>	<b>113,473</b>
<b>Operating expenses by activity</b>						
Governance		2,908	2,908	3,123	2,867	2,867
District Development		7,755	7,755	6,635	7,524	7,524
Roads and Footpaths		23,957	23,957	22,024	20,994	20,994
Water Supply		9,053	9,053	8,334	8,536	8,536
Sewerage and the Treatment and Disposal of Sewage		12,440	12,440	12,268	11,484	11,484
Stormwater Drainage		5,204	5,204	5,024	6,082	6,082
Refuse and Recycling		9,993	9,993	9,267	8,596	8,596
Libraries and Museums		4,545	4,545	5,869	4,476	4,476
Recreation		18,897	18,897	17,784	17,928	17,928
Community Protection		7,849	7,849	7,507	7,588	7,588
Community Development		2,030	2,030	2,113	2,014	2,014
Property Management		7,008	7,008	1,023	1,881	1,881
Earthquake Recovery		2,707	2,707	1,758	4,115	4,115
Non Significant Activities	5	888	888	976	7,985	7,985
<b>TOTAL EXPENSES</b>	6	<b>115,234</b>	<b>115,234</b>	<b>103,705</b>	<b>112,070</b>	<b>112,070</b>
<b>OPERATING SURPLUS/(DEFICIT) BEFORE GAINS</b>		<b>22,427</b>	<b>22,427</b>	<b>18,434</b>	<b>1,403</b>	<b>1,403</b>
Other gains	4	9,352	9,352	145	1,373	1,373
<b>OPERATING SURPLUS/(DEFICIT) AFTER GAINS</b>		<b>31,778</b>	<b>31,778</b>	<b>18,579</b>	<b>2,776</b>	<b>2,776</b>
Plus Share of Associates	14	(9)	-	-	(2)	-
<b>NET SURPLUS/(DEFICIT) BEFORE TAXATION</b>		<b>31,769</b>	<b>31,778</b>	<b>18,579</b>	<b>2,774</b>	<b>2,776</b>
Less Taxation expense	8	-	-	-	-	-
<b>NET SURPLUS/(DEFICIT)</b>		<b>31,769</b>	<b>31,778</b>	<b>18,579</b>	<b>2,774</b>	<b>2,776</b>
<b>Total operating expenditure includes:</b>						
Interest	6	5,811	5,811	6,338	5,619	5,619

The accompanying accounting policies and notes form part of these financial statements.

# Statement of Other Comprehensive Revenue and Expense

For The Year Ended 30 June 2021

	Note	Group 2021 Actual	Parent 2021 Actual	Parent 2021 Budget	Group 2020 Actual	Parent 2020 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>NET SURPLUS/(DEFICIT)</b>		<b>31,769</b>	<b>31,778</b>	<b>18,579</b>	<b>2,774</b>	<b>2,776</b>
<b>Other comprehensive revenue and expense</b>						
Gain/(Loss) on asset revaluation	22a	2,833	2,833	4,381	46,306	46,306
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	-	-	-	-	-
Financial assets at fair value through other comprehensive revenue and expense	22a	(397)	(397)	-	(59)	(59)
<b>TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>2,436</b>	<b>2,436</b>	<b>4,381</b>	<b>46,247</b>	<b>46,247</b>
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>		<b>34,205</b>	<b>34,214</b>	<b>22,960</b>	<b>49,021</b>	<b>49,023</b>

# Statement of Changes in Net Assets/Equity

For The Year Ended 30 June 2021

	Note	Group 2021 Actual	Parent 2021 Actual	Parent 2021 Budget	Group 2020 Actual	Parent 2020 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY AT BEGINNING OF THE YEAR</b>		<b>1,738,182</b>	<b>1,734,460</b>	<b>1,789,760</b>	<b>1,689,161</b>	<b>1,685,437</b>
Net Surplus/(Deficit) for the year		31,769	31,778	18,579	2,774	2,776
Other comprehensive revenue and expense		2,436	2,436	4,381	46,247	46,247
<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR</b>		<b>34,205</b>	<b>34,214</b>	<b>22,960</b>	<b>49,021</b>	<b>49,023</b>
<b>EQUITY AT END OF THE YEAR</b>		<b>1,772,387</b>	<b>1,768,674</b>	<b>1,812,720</b>	<b>1,738,182</b>	<b>1,734,460</b>

The accompanying accounting policies and notes form part of these financial statements.

# Financial Position

As at 30 June 2021

	Note	Group 2021 Actual	Parent 2021 Actual	Parent 2021 Budget	Group 2020 Actual	Parent 2020 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Assets</b>						
Cash and cash equivalents	9	18,807	18,807	17,037	27,359	27,359
Short term investments		10,077	10,077	-	319	319
Inventories		223	223	207	231	231
Trade and other receivables	11	12,547	12,547	13,457	14,315	14,315
Non-current assets held for sale	12	-	-	-	1,761	1,761
<b>TOTAL CURRENT ASSETS</b>		<b>41,653</b>	<b>41,653</b>	<b>30,701</b>	<b>43,985</b>	<b>43,985</b>
<b>Non Current Assets</b>						
Other financial assets	10	4,738	4,738	4,920	4,660	4,660
Forestry assets	13	3,068	3,068	2,220	2,187	2,187
Investments in associates	14	3,712	-	-	3,721	-
Trade and other receivables	11	-	-	-	1,659	1,659
Investment properties	16	12,652	12,652	14,694	16,346	16,346
Property, plant and equipment	17a	76,754	76,754	70,373	65,698	65,698
Infrastructural assets	17b	1,836,765	1,836,765	1,908,983	1,800,886	1,800,886
Intangible assets	17c	407	407	253	536	536
<b>TOTAL NON CURRENT ASSETS</b>		<b>1,938,096</b>	<b>1,934,384</b>	<b>2,001,443</b>	<b>1,895,693</b>	<b>1,891,972</b>
<b>TOTAL ASSETS</b>		<b>1,979,749</b>	<b>1,976,037</b>	<b>2,032,144</b>	<b>1,939,678</b>	<b>1,935,957</b>
<b>Current Liabilities</b>						
Trade and other payables	18	20,461	20,461	18,007	16,279	16,279
Employee benefit liabilities	19	3,920	3,920	3,641	4,598	4,598
Development contributions	20	2,293	2,293	2,050	1,907	1,907
Derivative financial instruments	15	142	142	-	-	-
Current portion of borrowings	21	20,000	20,000	30,000	25,055	25,055
<b>TOTAL CURRENT LIABILITIES</b>		<b>46,817</b>	<b>46,817</b>	<b>53,698</b>	<b>47,839</b>	<b>47,839</b>
<b>Non Current Liabilities</b>						
Derivative financial instruments	15	10,546	10,546	13,134	18,668	18,668
Borrowings	21	150,000	150,000	152,592	134,990	134,990
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>160,546</b>	<b>160,546</b>	<b>165,726</b>	<b>153,658</b>	<b>153,658</b>
<b>TOTAL LIABILITIES</b>		<b>207,363</b>	<b>207,363</b>	<b>219,424</b>	<b>201,497</b>	<b>201,497</b>
<b>NET ASSETS</b>		<b>1,772,387</b>	<b>1,768,674</b>	<b>1,812,720</b>	<b>1,738,182</b>	<b>1,734,460</b>
<b>Ratepayers Equity</b>						
Accumulated general equity	22a	902,714	899,682	893,564	870,599	867,558
Other reserves	22a	4,996	4,996	5,889	4,902	4,902
Revaluation reserve	22a	864,678	863,996	913,267	862,682	862,000
<b>TOTAL RATEPAYERS' EQUITY</b>		<b>1,772,387</b>	<b>1,768,674</b>	<b>1,812,720</b>	<b>1,738,182</b>	<b>1,734,460</b>

The accompanying accounting policies and notes form part of these financial statements.

# Statement of Cash Flows

For The Year Ended 30 June 2021

	Note	Group 2021 Actual	Parent 2021 Actual	Parent 2021 Budget	Group 2020 Actual	Parent 2020 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
<b>Cash was provided from:</b>						
Receipts from ratepayers		69,329	69,329	68,263	65,870	65,870
Receipts from subsidies (excluding earthquake subsidies)		16,689	16,689	11,943	6,343	6,343
Earthquake related receipts		1,411	1,411	-	2,617	2,617
Receipts from other revenue		22,666	22,666	15,380	18,312	18,312
Development and other contributions		13,318	13,318	13,473	6,499	6,499
Interest received		130	130	526	207	207
Dividends received		852	852	600	723	723
Receipt of Canterbury Regional Council Rates		10,703	10,703	10,500	9,868	9,868
Net Goods and Services Tax		-	-	-	291	291
		<b>135,098</b>	<b>135,098</b>	<b>120,685</b>	<b>110,730</b>	<b>110,730</b>
<b>Cash was disbursed to:</b>						
Payments to suppliers		(47,402)	(47,402)	(41,518)	(44,828)	(44,828)
Payments to employees		(29,386)	(29,386)	(28,954)	(27,436)	(27,436)
Payments to Canterbury Regional Council		(10,699)	(10,699)	(10,500)	(9,860)	(9,860)
Income tax paid		-	-	-	-	-
Interest paid		(5,793)	(5,793)	(6,338)	(5,748)	(5,748)
Net Goods and Services Tax		(434)	(434)	-	-	-
		<b>(93,714)</b>	<b>(93,714)</b>	<b>(87,310)</b>	<b>(87,872)</b>	<b>(87,872)</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	23	<b>41,384</b>	<b>41,384</b>	<b>33,375</b>	<b>22,858</b>	<b>22,858</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
<b>Cash was provided from:</b>						
Proceeds from sale of property, plant and equipment		1,978	1,978	182	4,817	4,817
Proceeds from Community loans repaid and Investments returned		419	419	-	380	380
		<b>2,397</b>	<b>2,397</b>	<b>182</b>	<b>5,197</b>	<b>5,197</b>
<b>Cash was disbursed to:</b>						
Purchase of Non Current Assets		(51,661)	(51,661)	(57,642)	(33,765)	(33,765)
Acquisition of investments		(10,672)	(10,672)	(361)	(1,872)	(1,872)
		<b>(62,333)</b>	<b>(62,333)</b>	<b>(58,003)</b>	<b>(35,637)</b>	<b>(35,637)</b>
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(59,936)</b>	<b>(59,936)</b>	<b>(57,821)</b>	<b>(30,440)</b>	<b>(30,440)</b>

The accompanying accounting policies and notes form part of these financial statements.

## Statement of Cash Flows - For The Year Ended 30 June 2021 (cont.)

	Note	Group 2021 Actual	Parent 2021 Actual	Parent 2021 Budget	Group 2020 Actual	Parent 2020 Actual
		\$'000	\$'000	\$'000	\$'000	\$'000
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
<b>Cash was provided from:</b>						
Proceeds from borrowings		35,000	35,000	32,271	60,000	60,000
		<b>35,000</b>	<b>35,000</b>	<b>32,271</b>	<b>60,000</b>	<b>60,000</b>
<b>Cash was applied to:</b>						
Repayment of borrowings		(25,000)	(25,000)	(9,679)	(45,000)	(45,000)
		<b>(25,000)</b>	<b>(25,000)</b>	<b>(9,679)</b>	<b>(45,000)</b>	<b>(45,000)</b>
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>10,000</b>	<b>10,000</b>	<b>22,592</b>	<b>15,000</b>	<b>15,000</b>
Net Increase (Decrease) in Cash Held		(8,552)	(8,552)	(1,854)	7,418	7,418
Add Opening Bank Brought Forward		27,359	27,359	18,891	19,941	19,941
<b>ENDING CASH</b>		<b>18,807</b>	<b>18,807</b>	<b>17,037</b>	<b>27,359</b>	<b>27,359</b>

*The accompanying accounting policies and notes form part of these financial statements.*



# Funding Impact Statement for Whole of Council

## Funding Impact Statement

The funding impact statement is required under the *Local Government Act 2002* Schedule 10 and conforms to the *Local Government (Financial Reporting) Regulations 2011*. General accepted accounting practice does not apply to the preparation of the funding impact statement as stated in s111(2) of the *Local Government Act*.

# Funding Impact Statement

For The Year Ended 30 June 2021 Whole of Council

	2020 Annual Plan	2020 Annual Report	2021 Annual Plan	2021 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Sources of operating funding</b>				
General Rates, uniform annual general charges, rates penalties	11,448	10,491	11,638	10,522
Targeted Rates	54,090	56,122	56,625	58,938
Subsidies and grants for operating purposes	3,077	3,350	3,498	4,812
Fees and charges	15,980	19,601	14,484	19,262
Interest and dividends from investments	1,445	940	1,126	971
Local authorities fuel tax, fines, infringement fees and other receipts	700	1,014	895	1,004
<b>TOTAL OPERATING FUNDING</b>	<b>86,740</b>	<b>91,518</b>	<b>88,266</b>	<b>95,509</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	68,886	72,236	70,111	77,988
Finance costs	7,663	5,619	6,338	5,811
Other operating funding applications	-	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>76,549</b>	<b>77,855</b>	<b>76,449</b>	<b>83,799</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>10,191</b>	<b>13,662</b>	<b>11,817</b>	<b>11,710</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	7,227	4,111	8,445	14,177
Development and financial contributions	12,370	6,141	13,473	10,381
Increase (decrease) in debt	30,572	15,000	22,592	10,000
Gross proceeds from sale of assets	813	4,110	182	1,978
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>50,982</b>	<b>29,362</b>	<b>44,692</b>	<b>36,536</b>

	2020 Annual Plan	2020 Annual Report	2021 Annual Plan	2021 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	15,549	5,613	17,685	10,798
- to improve the level of service	26,244	20,855	37,510	45,469
- to replace existing assets	31,528	19,879	13,950	16,861
Increase (decrease) in reserves	(12,637)	(3,618)	(12,997)	(25,339)
Increase (decrease) in investments	489	295	361	456
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>61,173</b>	<b>43,024</b>	<b>56,509</b>	<b>48,245</b>
<b>SURPLUS (DEFICIT) OF CAPITAL FUNDING</b>	<b>(10,191)</b>	<b>(13,662)</b>	<b>(11,817)</b>	<b>(11,710)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation between Statement of Financial Performance and Funding Impact Statement</b>				
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT</b>		<b>13,662</b>	<b>11,817</b>	<b>11,710</b>
Subsidies and grants for capital expenditure		4,111	8,445	14,177
Development and financial contributions		6,141	13,473	10,381
Vested assets		12,024	12,039	17,950
Gain on sale		735	60	142
Depreciation		(25,770)	(27,256)	(26,153)
Fair value movement on assets/liabilities - non monetary		(5,073)	-	5,149
Assets written off/Loss on sale		(3,054)	-	(1,576)
<b>NET SURPLUS/(DEFICIT) BEFORE TAXATION</b>		<b>2,776</b>	<b>18,579</b>	<b>31,778</b>



# Statement of Accounting Policies

The Waimakariri District Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council was formed on 1 November 1989 and constituted under the Local Government Reorganisation Order 1989.

The Council holds equity shares in the following of its associates, 50% equity share in Te Kōhaka o Tūhaitara Trust, 50% equity share in The Waimakariri District Libraries Trust, 50% in Enterprise North Canterbury, 20% in Waimakariri Public Arts Trust and 33% equity share in The Waimakariri Arts Collection Trust.

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, The Council has designated itself and the group as public benefit entities (PBEs) for financial reporting purposes.

The financial statements of the Council are for the year ended 30 June 2021. The financial statements were authorised for issue by Council on 7 December 2021.

## Statement of compliance and basis of preparation

The financial statements have been prepared on the going concern basis and the accounting policies have been applied consistently throughout the period.

The financial statements of the Council and group have been prepared in accordance with the requirements

of the Local Government Act 2002, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards.

## Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

## Standards issued and not yet effective that have been early adopted

The Council did not early adopt any standard issued but not yet effective.

## Standards issued and not yet effective that have not been early adopted

### PBE IPSAS 41 Financial Instruments

In March 2019, the External Reporting Board (XRB) issued PBE IPSAS 41 Financial Instruments, which supersedes both PBE IFRS 9 Financial Instruments and PBE IPSAS 29 Financial Instruments: Recognition and Measurement. The main changes are:

- New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.
- A new impairment model for financial assets based on expected credit losses, which may result in earlier recognition of impairment losses.
- Revised hedge accounting requirements to better reflect the management of risks.

## Amendment to PBE IPSAS 2 Cash Flow Statement

An amendment to PBE IPSAS 2 requires entities to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. The amendment is effective for the year ending 30 June 2022, with early application permitted. This amendment will result in additional disclosures.

## PBE IPSAS 40 PBE Combinations

PBE IPSAS 40 replaces PBE IFRS 3 Business Combinations. PBE IFRS 3 excluded from its scope combinations under common control and combinations arising from local authority reorganisations. These are now included within the scope of PBE IPSAS 40, through the inclusion of both acquisition and amalgamation accounting. This new standard is effective for the year ending 30 June 2022 and is applied prospectively.

## PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023, with early application permitted. The Council has not yet determined how application of PBE FRS 48 will affect its statement of service performance. It does not plan to adopt the standard early.

## Basis of consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue and expenses of entities in the group

on a line-by-line basis. All intragroup balances, transactions, revenues and expenses are eliminated on consolidation.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances. The consolidation of an entity begins from the date when the Council obtains control of the entity and ceases when the Council loses control of the entity.

## Subsidiaries

The Council consolidates in the group financial statements all entities where the Council has the capacity to control their financing and operating policies to obtain benefits from the activities of the subsidiary. This power exists where the Council controls the majority voting power on the governing body, where such policies have been irreversibly predetermined by the Council or where the determination of such policies is unable to materially affect the level of potential ownership benefits that arise from the activities of the subsidiary.

The Council will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. This difference reflects the goodwill to be recognised by the Council. If the consideration transferred is lower than the net fair value of the Council's interest in the identifiable assets acquired and liabilities assumed, the difference will be recognised immediately in the surplus or deficit.

The investment in subsidiaries is carried at cost in the Council's parent entity financial statements.

## Associate

The Council's associate investments are accounted for in the group financial statements using the

equity method. An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint venture. The investment in an associate is initially recognised at cost and the carrying amount in the group financial statements is increased or decreased to recognise the group's share of the surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the group financial statements.

If the share of deficits of an associate equals or exceeds its interest in the associate, the group discontinues recognising its share of further deficits. After the group's interest is reduced to zero, additional deficits are provided for and a liability is recognised, only to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the group will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Where the group transacts with an associate, surpluses or deficits are eliminated to the extent of the group's interest in the associate.

Dilution gains or losses arising from investments in associates are recognised in the surplus or deficit.

The investments in the associates are carried at cost in the Council's parent entity financial statements.

## Third party transfer payment agencies

The Council collects monies for many organisations. Where collections are processed through the Council accounts, any monies held are shown as liabilities in the accounts trade and payables.

## Revenue

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained below:

### Rates revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue
- Revenue arising from late payment penalties is recognised as revenue when rates become overdue
- Rates collected on behalf of the Environmental Canterbury Regional Council (ECan) are not recognised in the financial statements, as the Council is acting as an agent for ECan.

### Development and financial contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

### New Zealand Transport Agency roading subsidies

The Council receives funding assistance from the New Zealand Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

### Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

### Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

### Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date. Generally, this is determined by the proportion of costs incurred to date bearing to the estimated total costs of providing the service.

### Sales of goods and services

Revenue from the sales of goods and services is recognised when a product or a service is sold to the customer.

### Infringement fees and fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The Council recognises revenue at an amount based on the probability of collecting fines.

### Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of

the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

### Interest and dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

### Insurance proceeds

Insurance proceeds are recognised as revenue when the compensation becomes receivable.

### Expenditure

The specific accounting policies for significant expenditure items are explained below.

### Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

### Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

### Income tax

Income tax expense includes components relating to both current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of financial position and the corresponding tax bases used in the computation of taxable profit.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

### Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

### Operating leases

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

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

## Balance Sheet items

The specific accounting policies for significant balance sheet items are explained follows:

### Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

### Trade and other receivables

Trade receivables, which generally have 30-90 day terms, are recognised and carried at original invoice amount less an allowance for any uncollectable amounts.

An estimate for doubtful debts is made when collection of the full amount is no longer probable. Bad debts are written off when identified.

### Financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in the surplus or deficit.

Purchases and sales of financial assets are recognised on trade-date, the date on which the Council and group commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council and group have transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement

- fair value through surplus or deficit
- loans and receivables

- held-to-maturity investments and
- fair value through other comprehensive revenue and expense.

The classification of a financial asset depends on the purpose for which the instrument was acquired.

### Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking. Derivatives are also categorised as held for trading unless they are designated into a hedge accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses on remeasurement recognised in the surplus or deficit.

### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

Loans to community organisations made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant.

### **Held-to-maturity investments**

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities and there is the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after balance date, which are included in non-current assets.

After initial recognition they are measured at amortised cost, using the effective interest method, less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

### **Fair value through other comprehensive revenue and expense**

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any above. They are included in non-current assets unless management intends to dispose of, or realise, the investment within 12 months of balance date. The Council and group includes in this category

- Investments that it intends to hold long-term but which may be realised before maturity and shareholdings that it holds for strategic purposes

These investments are measured at their fair value, with gains and losses recognised in other comprehensive

revenue and expense, except for impairment losses, which are recognised in the surplus or deficit.

On derecognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

### **Impairment of financial assets**

Financial assets are assessed for evidence of impairment at each balance date. Impairment losses are recognised in the surplus or deficit.

### **Loans and receivables and held-to-maturity investments**

Impairment is established when there is evidence that the Council and group will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectable, it is written off against the allowance account. Overdue receivables that have been renegotiated are reclassified as current (that is, not past due). Impairment in term deposits, local authority stock, government bonds and community loans, are recognised directly against the instrument's carrying amount.

### **Financial assets at fair value through other comprehensive revenue and expense**

For equity investments, a significant or prolonged decline in the fair value of the investment below its cost is considered objective evidence of impairment.

For debt investments, significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy and default in payments are considered objective indicators that the asset is impaired.

If impairment evidence exists for investments at fair value through other comprehensive revenue and expense, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the surplus or deficit) recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

Equity instrument impairment losses recognised in the surplus or deficit are not reversed through the surplus or deficit.

If in a subsequent period the fair value of a debt instrument increases and the increase can be objectively related to an event occurring after the impairment loss was recognised, the impairment loss is reversed in the surplus or deficit.

### **Inventories**

Inventories held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at cost (using the FIFO method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.



## Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount or fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

## Property, plant and equipment

### Property, plant and equipment consist of:

Operational assets – These include land and buildings, library books, plant and equipment and motor vehicles owned by the Council.

Infrastructural assets – Infrastructure assets are the fixed utility systems owned by The Council. Each class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations.

Land (operational and infrastructural) is measured at fair value. Buildings (operational and infrastructural) and infrastructural assets (except land under roads) are measured at fair value less accumulated depreciation and impairment losses. All other asset classes are measured at cost less accumulated depreciation and impairment losses.

### Additions

The cost of an item of property, plant, or equipment is recognised as an asset if and only if, it is probable that

future economic benefits or service potential associated with the item will flow to the Council and group and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

## Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

## Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

## Revaluation

Land and buildings (operational and infrastructural) and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from

the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

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

## Revaluation base - land and buildings

Land and buildings are valued at fair value as determined from market-based evidence by an independent valuer.

## Revaluation base - infrastructural asset classes: roads, water reticulation, sewerage reticulation and stormwater systems

These assets are valued at fair value determined on a depreciated replacement cost basis. Roading assets valuation is done by an independent valuer, while the rest is internally revalued and externally peer reviewed.

## Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write-off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows in the table over page.

Operational Assets		
Land	Not Depreciated	
<b>Buildings:</b>		
Structure	55–100 years	(1%–2%)
Roof	40 years	(2.5%–20%)
Panels & Fitout	15 years	(6.67%–20%)
Ventilation & Heating	20 years	(5.00%)
<b>Plant and Machinery</b>	4–15 years	(6.67%–25%)
<b>Computer Equipment</b>	4 years	(25%)
<b>Office Equipment</b>	10 years	(10%)
<b>Furniture and Fittings</b>	5–10 years	(5%–12.5%)
<b>Vehicles</b>	5–8 years	(12.5%–20%)
<b>Library Books</b>	3–10 years	(10%–33.3%)
<b>Infrastructural Assets</b>		
<b>Roads:</b>		
Formation	Not depreciated	
Top surface	5–30 years	(3.33%–20%)
Pavement	40–100 years	(1%–2.5%)
Drainage	20–100 years	(1%–5%)
Surface Water Channels	30–80 years	(1.25%–3.33%)
Footpaths	20–50 years	(2%–5%)
Streetslights	25–60 years	(1.67%–4%)
Bridges	75–150 years	(0.67%–1.33%)
<b>Water Reticulation:</b>		
Pipes	40–100 years	(1%–2.5%)
Valves, hydrants	40–100 years	(1%–2.5%)
Pump stations	20–100 years	(1%–5%)
Tanks	50–100 years	(1%–2%)
<b>Sewerage systems:</b>		
Pipes	40–100 years	(1%–2.5%)
Manholes	80–130 years	(0.77%–1.25%)
Treatment plant	30–80 years	(1.25%–3.33%)
Pump stations	20–80 years	(1.25%–5%)
<b>Drainage systems:</b>		
Pipes	40–100 years	(1%–2.5%)
Manholes, cesspits	80–100 years	(1%–1.25%)
Pump station assets	20–80 years	(1.25%–5%)
<b>Greenspace Assets</b>		
Footpaths	20–50 years	(2%–5%)
Walls & Fences	10–70 years	(1.43%–10%)
Access & Parking	15–80 years	(1.25%–6.67%)
Structural	20–100 years	(1%–5%)
Sports Areas & Courts & Features	10–70 years	(1.43%–10%)
Playgrounds	15–30 years	(3.33%–6.67%)

## Intangible assets

### Software acquisition and development

Acquired computer software is capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised in the surplus or deficit when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	5 – 10 years	10% - 20%
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### Impairment of property, plant and equipment and intangible assets.

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For non cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

### Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value at each reporting date.

The values of the assets have been considered on a Fair Value basis under a highest and best use scenario.

Fair Value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

### **Forestry**

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

### **Employee benefits**

#### **Short term benefits**

Employee benefits that the Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, long service entitlements expected to be settled within 12 months and sick leave.

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the entity anticipates employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

The Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

#### **Long term benefits**

Long term entitlements such as long service leave entitlements that are payable beyond 12 months, are calculated on an actuarial basis. The calculation is based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information.

#### **Defined contribution schemes**

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit.

#### **Provisions**

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

#### **Borrowings**

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

#### **Financial guarantee contracts**

A financial guarantee contract is a contract that requires the Council or group to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a guarantee cannot be reliably determined, a liability is only recognised when it is probable there will be an outflow under the guarantee. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the higher of

- the estimated amount determined if it is probable there will be an outflow to settle the guarantee and
- the amount initially recognised less, when appropriate, cumulative amortisation as revenue.

#### **Equity**

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components

- accumulated funds
- special reserves and other reserves
- fair value through other comprehensive revenue and expense reserve and
- asset revaluation reserve.

#### **Special reserves and other reserves**

Special reserves are a component of equity generally representing a particular use to which various parts of



equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or third party. Transfers from these reserves can be made only for certain specified purposes or when certain specified conditions are met.

The Council created reserves are reserves established by the Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Fair value through other comprehensive revenue and expense reserve

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

#### **Asset revaluation reserve**

This reserve relates to the revaluation of property, plant and equipment to fair value.

### **Goods and Services Tax (GST)**

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### **Statement of Cash Flows**

Cash comprises cash balances on hand, held in bank accounts, demand deposits and bank overdrafts. Cash equivalents are the short term (90 days or less), highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, in which the Council invests as part of its day to day cash management.

Operating activities include cash received from all revenue sources of the Council and record the cash payments made for the supply of goods and services. Agency transactions (for example, the collection of Regional Council rates) are recognised as receipts and payments in the Statement of Cash flows, given that they flow through the Council's main bank account.

Investing activities are those activities relating to the acquisition and disposal of non-current assets, which are of long term assets and other investments not included in cash equivalents.

Financial activities comprise activities that result in changes in the size and composition of the contributed equity and borrowings of the Council.

### **Cost allocation**

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant

activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

### **Budget figures**

The budget figures are those approved by the Council at the beginning of the year in the Annual Plan or Long Term Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

### **Critical accounting estimates and assumptions**

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### **3 Waters Reform**

Following the announcement by the Local Government Minister on 27 October 2021 regarding central government proceeding with the three waters service delivery reforms using a legislated "all in" approach, Council continues to recognise its three waters assets at 30 June 2021 in accordance with the accounting policies. There has been no adjustment in these financial statements to reflect the expected future transfer of assets to the new water entity. It is expected central government will develop details around the mechanism for the transfer of the water assets and this will be completed prior to 1 July 2024.

As further details are established this may require adjustments to Council's three water assets either in respect of disclosure or measurement.

### **Property, plant and equipment**

Note 17 provides information about the estimates and assumptions applied in determining the fair value of operational and infrastructural assets.

### **Landfill sites and aftercare provision**

The Council previously operated refuse landfill sites within the Waimakariri District, which are all now closed.

The Council has been investigating the extent of landfill post-closure costs and to date preliminary risk analysis has not identified any significant additional costs.

The Council minimises its risk associated with any potential post closure costs by complying with its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. Investigations are ongoing and if any costs are identified, these costs will be provided for at that time.

## **Critical judgements in applying the Council's accounting policies**

Management has exercised the following critical judgements in applying the Council's accounting policies for the period ended 30 June 2021:

### **Classification of property**

The Council owns a number of properties which are maintained primarily to provide housing for the elderly, affordable community housing and for the provision of future reserves. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's Community

Development activity. These properties are accounted for as property, plant and equipment.

The Council purchases property as part of its infrastructure development. As a consequence to these purchases, sometimes surplus land may become available. Given the uncertainty over the area required and until the determination of Council services is known, the land is classified as property, plant and equipment.

## **Changes in accounting policies**

Accounting policies have been changed to incorporate all necessary changes as required by the new Public Benefit Entity (PBE) Standards. No changes to recognition/measurement were required.

# Annual Report Disclosure Statement for Year Ending 30 June 2021

## What is the purpose of this statement?

The purpose of this statement is to disclose the Council's financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

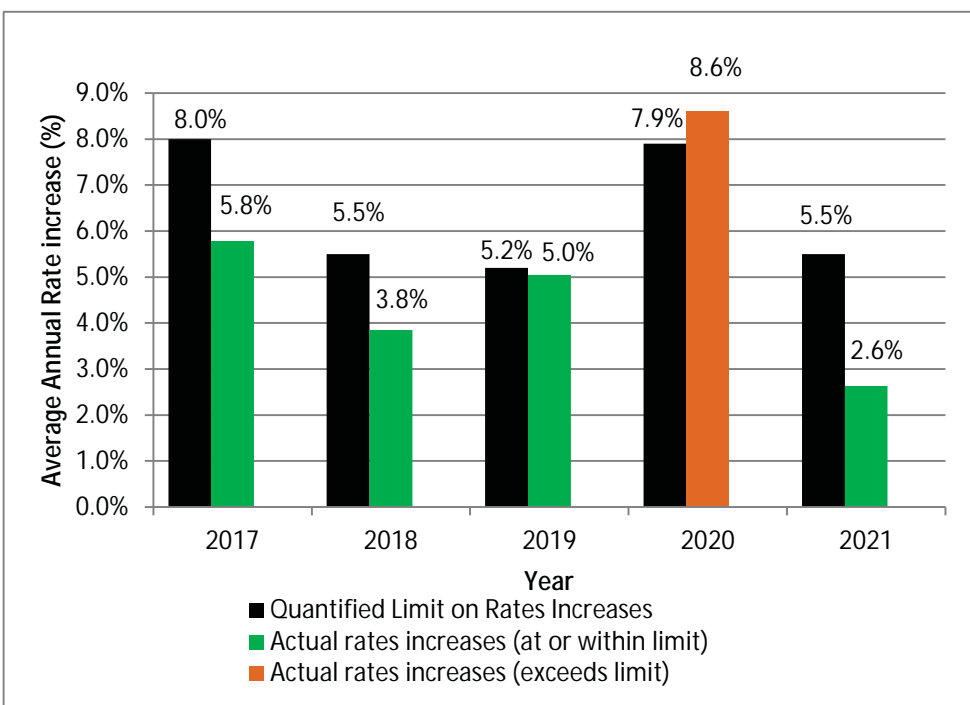
The Council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

## Rates (Increases) Affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council's long-term plan. The quantified limit is the average rates increase per property and the limit for each year shown is sourced from the 2015-25 and 2018-28 Ten Year Plans.

The rates increase for 2020 is over the limit due to additional growth and cost to meet the additional levels of service.

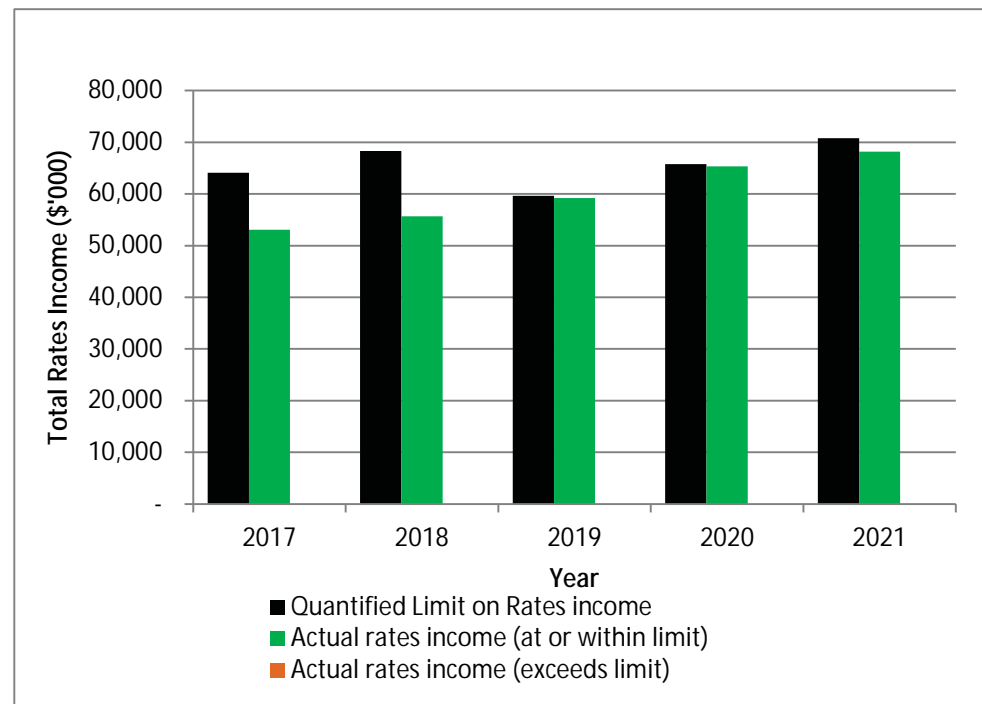
The rates increase for 2021 is under the limit due to the impact from Covid-19.



## Rates (Income) Affordability

The following graph compares the Council's actual rates income with a quantified limit on rates contained in the financial strategy included in the Council's Long-Term Plan. The quantified limit is the total rates income for the Council and the limit for each year shown is sourced from the 2015-25 and 2018-28 Ten Year Plans.

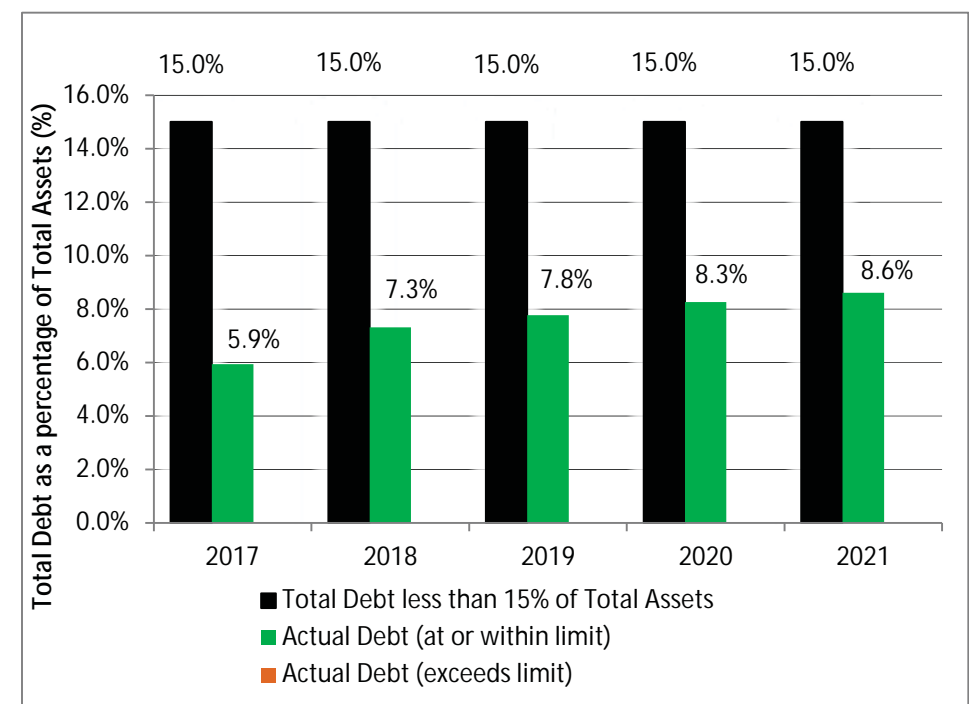
The rates income below excludes GST.



## Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's Long-Term Plan.

The quantified limit for the following graph is total debt as a percentage of total assets will not exceed 15%. The limit shown was sourced from the 2015-25 and 2018-28 Ten Year Plans

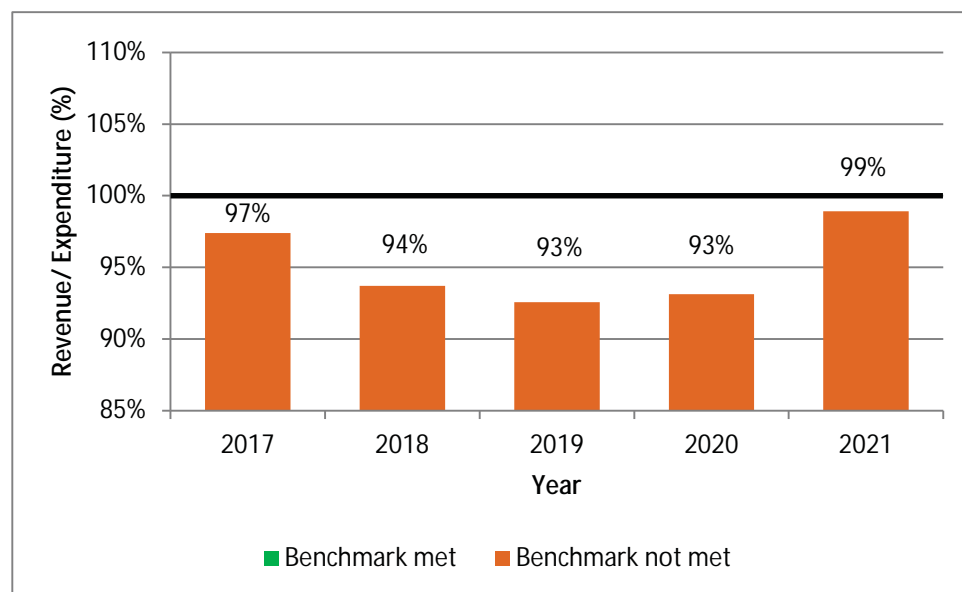


## Balanced Budget Benchmark

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

The Council meets this benchmark if its revenue equals or is greater than its operating expenses.

Council's operating expenses exceeded its revenue in 2017, 2018, 2019 and 2020. Council considered rate affordability by smoothing the rates increase caused by the earthquake events to outer years. Also depreciation is not fully funded due to the depreciation fund able to be invested at a higher rate than inflation over the useful life of assets.



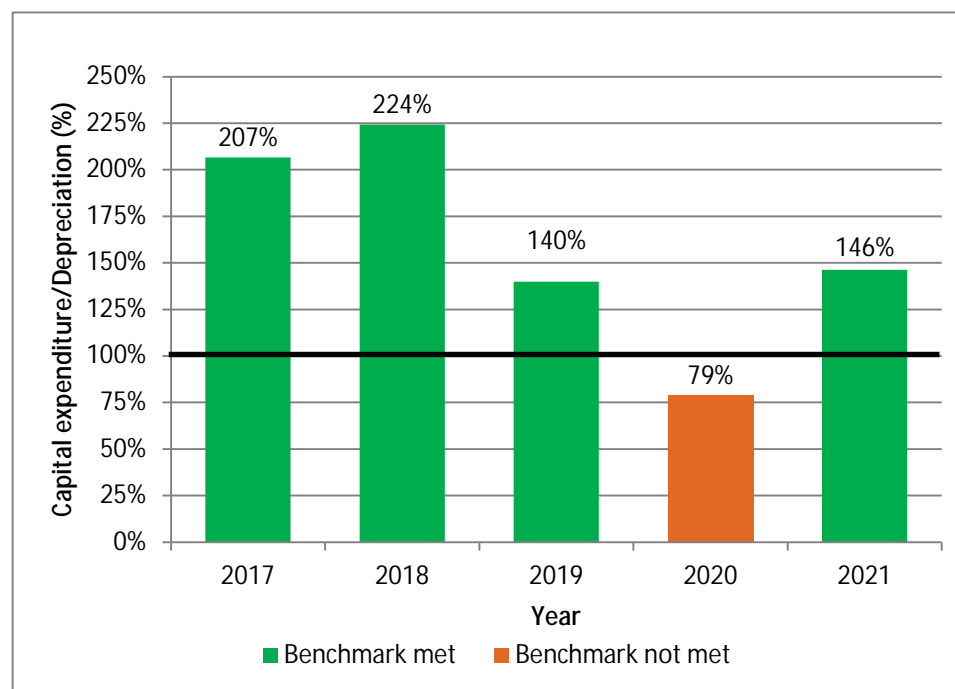
## Essential Services Benchmark

The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services.

The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.

Network services are classified as water supply, sewerage and the treatment and disposal of sewage, stormwater drainage, flood protection and control works and the provision of roads and footpaths.

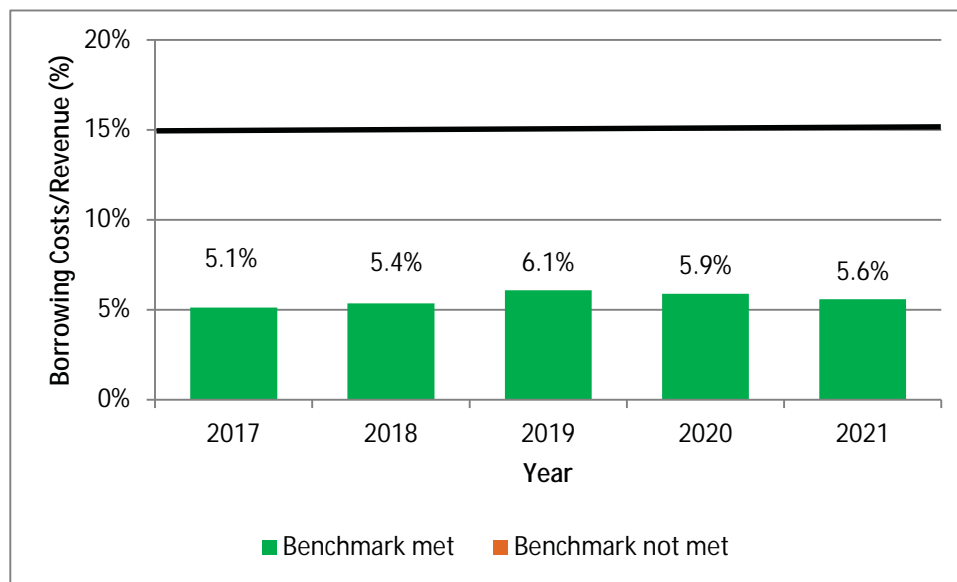
Council's depreciation on network services exceeded capital expenditure on network services in 2020 due to capital programme delays from Covid-19.



## Debt Servicing Benchmark

The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

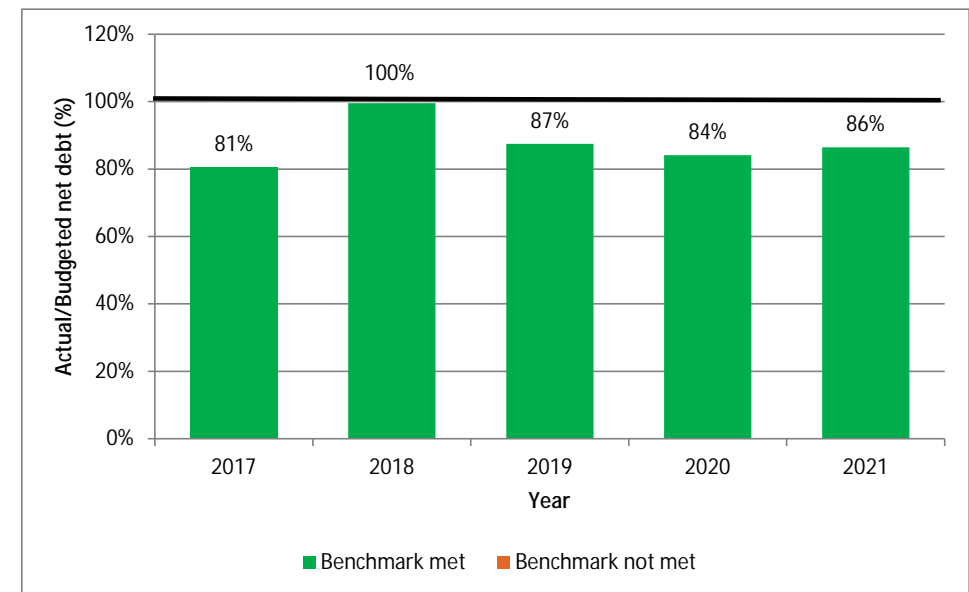
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



## Debt Control Benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Operations Control Benchmark

This graph displays the Council’s actual net cash flow from operations as a proportion of its planned net cash flow from operations.

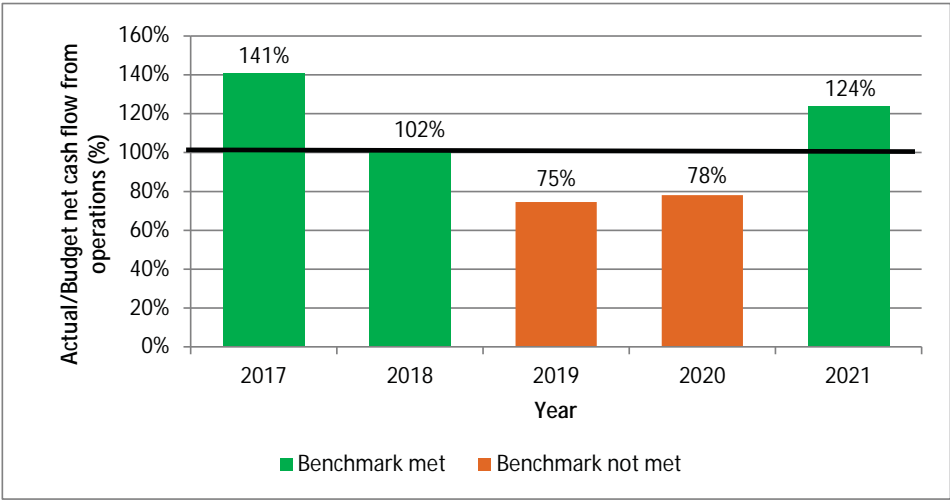
The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

In 2017 Council received more development and other contributions compared to the budget due to subdivisions completed in Rangiora, Kaiapoi and Woodend.

In 2019 Council received less Earthquake recovery subsidies due to a change in Crown funding. Also contributing are Business Improvement projects which are being loan funded.

In 2020 Council received less development and other contributions compared to the budget due to major developments waiting to get to the next stage of their development.

In 2021 Council received unbudgeted Stimulus and Shovel Ready programmes funding.







# 1. Rates

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>GENERAL RATES</b>	<b>9,792</b>	<b>9,792</b>	<b>9,711</b>	<b>9,711</b>
<b>Targeted Rates:</b>				
Roads and Footpaths	11,968	11,968	11,261	11,261
Water Supply	7,799	7,799	7,550	7,550
Sewerage and the Treatment and Disposal of Sewage	9,642	9,642	9,084	9,084
Drainage	4,318	4,318	4,219	4,219
Solid Waste	3,992	3,992	3,546	3,546
Central Business Areas	57	57	58	58
Promotion and Economic Development	165	165	169	169
Stock Control	49	49	47	47
Community Ward	669	669	672	672
Museum Levy	735	735	676	676
Community Services - Parks and reserves, buildings and grants	10,322	10,322	9,959	9,959
Library	3,881	3,881	3,791	3,791
Pools	3,408	3,408	3,307	3,307
Earthquake Recovery	1,934	1,934	1,784	1,784
<b>TOTAL TARGETED RATES</b>	<b>58,938</b>	<b>58,938</b>	<b>56,122</b>	<b>56,122</b>
<b>TOTAL RATES</b>	<b>68,730</b>	<b>68,730</b>	<b>65,833</b>	<b>65,833</b>

Included in the rates revenue above were rates on Council's own properties being \$1,175,236 for 2020/21 and \$1,070,198 for 2019/20. The offsetting expenditure was included in other expenses in Note 6.

## Rates remissions

Rates revenue is shown gross of rates remissions.

Waimakariri District Council's rates remission policy allows the Council to remit rates on community services charges, penalty charges, sewer pan charges for schools, churches and non-profit organisations, partial remission on dwellings in commercial zones, fixed charges on subdivided sections or land affected by natural calamity. On 18 May 2011, Council resolved to extend a policy to remit rates for houses which were uninhabitable due to the September earthquake and associated aftershocks for a period of time until the property is able to become available for use. To be eligible, rating units must meet criteria defined in the Councils Rate's Remission Policy.

	2021	2020
	\$'000	\$'000
<b>Rates remissions (Note 6)</b>		
Land used for sport, recreation or cultural purposes	22	22
Water and Sewer remission on vacant sections	21	35
Sewer pan remission for schools, churches, non-profit organisations	473	416
Earthquake remissions	1	2
Abandoned land	1	2
Maori Freehold Land	11	11
Residential use in commercial zone	3	3
Used jointly as a single unit	23	20
Miscellaneous circumstances	1	8
Link strip	6	6
	<b>562</b>	<b>525</b>
<b>Rates write off (Note 6)</b>		
Rates write off (Statute Barred)	11	9
Rates write off (Maori Freehold Land)	21	-
	<b>32</b>	<b>9</b>
<b>Rates penalties and penalties remissions/write off</b>		
<b>Other revenue - Note 3</b>		
Rates penalties	<b>728</b>	<b>779</b>
<b>Expenditure - Note 6</b>		
Penalty remissions	303	201
Penalties write off (Maori Freehold Land)	232	-
Penalties write off (Statute Barred)	136	110
	<b>671</b>	<b>311</b>
Rates and penalties are "written-off":		
<ul style="list-style-type: none"> <li>when remitted in accordance with the Council's rates remission policy; and</li> <li>in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.</li> </ul>		
<b>Rating Base Information used for setting 2020/21 rates</b>		
Number of rating units within the district as at 30 June 2020:		26,362
Total capital value of rating units within the district as at 30 June 2020:		17,157,993,500
Total land value of rating units within the district as at 30 June 2020:		7,800,042,550

## 1. (cont.) General Rate Transfers - Reconciliation to Significant Activity Statements

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2021	Budget General Rates 2021
	\$'000	\$'000	\$'000	\$'000
<b>Activity</b>				
Governance	1,925	522	2,447	2,447
Non significant Activity (Covid-19)	213	58	271	271
District Development	3,375	916	4,291	4,291
Sewerage and the Treatment and Disposal of Sewage	23	6	29	29
Drainage	511	139	650	650
Recreation	650	176	826	826
Community Protection	1,698	460	2,158	2,158
Community Development	574	156	730	730
Solid Waste	823	223	1,046	1,046
	<b>9,792</b>	<b>2,656</b>	<b>12,448</b>	<b>12,448</b>

## 2. Subsidies and Grants

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
New Zealand Transport Agency	12,270	12,270	6,924	6,924
<i>less NZTA Subsidy for Earthquake Recoveries reported separately</i>	(253)	(253)	(951)	(951)
	<b>12,017</b>	<b>12,017</b>	<b>5,973</b>	<b>5,973</b>
Subsidies - Stimulus Funding	4,476	4,476	-	-
Subsidies - Shovel Ready	1,516	1,516	-	-
Other subsidies	34	34	3	3
Grants	537	537	291	291
<b>TOTAL SUBSIDIES AND GRANTS</b>	<b>18,580</b>	<b>18,580</b>	<b>6,267</b>	<b>6,267</b>

*There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2020: nil).*

### 3. Other Revenue

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
User charges	8,234	8,234	7,295	7,295
Regulatory revenue - resource consents	1,783	1,783	1,128	1,128
Regulatory revenue - building consents	4,824	4,824	4,137	4,137
Regulatory revenue	1,078	1,078	971	971
Rental from Investment properties	187	187	200	200
Infringements and fines	123	123	207	207
Rendering of services	476	476	394	394
Petrol tax	329	329	291	291
Dividend	852	852	723	723
Rates Penalties	728	728	779	779
Other	2,881	2,881	5,674	5,674
<b>TOTAL OTHER REVENUE</b>	<b>21,493</b>	<b>21,493</b>	<b>21,797</b>	<b>21,797</b>
<b>Other revenue by activity</b>				
Governance	51	51	175	175
District Development	1,827	1,827	1,192	1,192
Roads and Footpaths	1,496	1,496	809	809
Water Supply	577	577	232	232
Sewerage and the Treatment and Disposal of Sewage	331	331	4,036	4,036
Drainage	45	45	49	49
Solid Waste	5,597	5,597	4,709	4,709
Recreation	2,206	2,206	1,977	1,977
Libraries and Museums	159	159	155	155
Community Protection	6,210	6,210	5,463	5,463
Community Development	1,037	1,037	1,097	1,097
Property Management	1,172	1,172	1,126	1,126
Earthquake Recovery	-	-	-	-
Non Significant Activities	785	785	778	778
<b>TOTAL OTHER REVENUE</b>	<b>21,493</b>	<b>21,493</b>	<b>21,797</b>	<b>21,797</b>

## 4. Other Gains

	Note	Group 2021	Parent 2021	Group 2020	Parent 2020
		\$'000	\$'000	\$'000	\$'000
Gains on changes in fair value of forestry assets	13	902	902	-	-
Gains on disposal of property, plant and equipment		67	67	641	641
Gains on disposal of non current assets held for sale		33	33	-	-
Gains on disposal of forestry		42	42	94	94
Gain on changes in fair value of investment property	16	329	329	638	638
Gain on derivative financial instruments		7,979	7,979	-	-
<b>TOTAL OTHER GAINS</b>		<b>9,352</b>	<b>9,352</b>	<b>1,373</b>	<b>1,373</b>

## 5. Non Significant Activities - Corporate Services

This area of responsibility primarily provides internal support functions including: management, finance and administration, service centres and the Council computer system. Allocation of expenditure is based on the level of activity reflected by the level of expenditure. Rating collection costs have been allocated based on the level of rates funding budgeted in the Long Term Plan for 2018-28.

	Parent 2021 Actual	Parent 2021 Budget	Parent 2020 Actual
	\$'000	\$'000	\$'000
<b>Expenditure</b>			
District Management	1,649	1,500	1,731
Financial and Information Services	8,704	8,802	9,209
Secretarial Services	993	1,019	881
Revenue Collection and Service Centres	3,026	3,282	3,185
<b>TOTAL EXPENDITURE</b>	<b>14,372</b>	<b>14,603</b>	<b>15,006</b>
<b>Less internal allocations</b>			
Activities	7,729	7,983	7,915
Computers	4,788	4,788	4,504
Rate Collection	787	951	906
	<b>13,304</b>	<b>13,722</b>	<b>13,325</b>
<b>BALANCE TO NON SIGNIFICANT ACTIVITIES</b>	<b>1,068</b>	<b>881</b>	<b>1,681</b>
Corporate On Cost	(59)	(36)	277
Sundry Operations	169	132	588
Loss on Interest Rate Swaps	-	-	5,534
Provision for Doubtful Debts	(290)	-	(95)
<b>TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE</b>	<b>888</b>	<b>976</b>	<b>7,985</b>
<b>Financial and information Services includes depreciation/amortisation of:</b>	<b>380</b>	<b>410</b>	<b>442</b>

Sundry Operations above includes unallocated overhead accounts, separate and special accounts.

## 6. Expenditure

	Group 2021 Actual	Parent 2021 Actual	Parent 2021 Budget	Group 2020 Actual	Parent 2020 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Employee benefit expenses	28,708	28,708	28,954	28,170	28,170
Depreciation and amortisation (Note 17a, 17b, 17c)	26,153	26,153	27,256	25,770	25,770
Interest expense	5,811	5,811	6,338	5,619	5,619
Audit Fees to Principal Auditor for Annual Report	145	145	145	133	133
Audit Fees to Principal Auditor for Long Term Plan	87	87	80	-	-
Audit Fees for Debenture Trust Deed	4	4	-	4	4
Lease Costs	628	628	511	431	431
Bad Debts Written Off	141	141	84	128	128
Changes in provision for Doubtful Debts - increase/(decrease)	(360)	(360)	-	10	10
Rates remissions	562	562	434	525	525
Rates write off (Statute Barred)	11	11	-	9	9
Rates write off (Maori Freehold Land)	21	21	-	-	-
Penalty remissions	303	303	-	201	201
Penalties write off (Maori Freehold Land)	232	232	-	-	-
Penalties write off (Statute barred)	136	136	-	110	110
Insurance premiums	1,594	1,594	1,943	1,531	1,531
Direct expenses from investment property generating revenue	246	246	200	247	247
Loss on disposal of fixed and other infrastructural assets	1,563	1,563	-	3,054	3,054
Loss on change in fair value of interest rate swaps	-	-	-	5,534	5,534
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	-	-	-	71	71
Loss on disposal of forestry	13	13	-	-	-
Loss on change in fair value of investment property (Note 16)	4,061	4,061	-	106	106
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	2,350	2,350	3,289	2,272	2,272
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	685	685	306	2,056	2,056
Other expenses	42,142	42,142	34,165	36,088	36,088
<b>TOTAL EXPENDITURE</b>	<b>115,234</b>	<b>115,234</b>	<b>103,705</b>	<b>112,070</b>	<b>112,070</b>

The 2020 comparative information was restated to reflect the reclassification of investment properties and earthquake recovery overheads.

As a result, there was an decrease in the Direct expenses from investment property generating revenue (\$131,000) and Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets (\$102,000) and an increase in the Other expenses (\$233,000).

The 2020 comparative information was restated to reflect the reclassification of other audit fees.

As a result, there was an decrease in the Other Audit Fees (\$21,000) and an increase in the Other expenses (\$21,000).

The 2020 comparative information was restated to reflect the reclassification of grants.

As a result, there was an increase in the Payment of levies or general contributions to organisations considered appropriate to the function of the Council (\$57,000) and an decrease in the Other expenses (\$57,000).

The 2020 comparative information was restated to reflect the reclassification of rates remissions, rates write offs, rates penalties remissions and rates penalties write offs.

As a result, there was an decrease in the Rates remissions (\$320,000) and an increase in the Rates write off (Statute Barred) (\$9,000), Penalty remissions (\$201,000) and Penalties write off (Statute Barred) (\$110,000).

## 7. Severance Payments

During the year ended 30 June 2021 the Council made 3 severance payments at \$100,528, \$19,475 and \$15,000 respectively (2020: nil).

## 8. Income Tax

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Components of tax expense</b>				
Current tax expense	-	-	-	-
<b>INCOME TAX EXPENSE</b>	-	-	-	-
<b>Relationship between tax expense and accounting surplus</b>				
Surplus/(deficit) before tax	31,769	31,778	2,774	2,776
Income tax using a rate of 28%	8,895	8,898	777	777
Plus (less) effect of permanent differences	(8,895)	(8,898)	(777)	(777)
<b>INCOME TAX EXPENSE</b>	-	-	-	-
<i>There are no deferred tax liabilities at 30 June 21 (2020: Nil).</i>				

## 9. Cash and Cash Equivalents

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Cash at Bank and on hand	13,772	13,772	26,753	26,753
Short term deposits maturing three months or less from date of acquisition	5,035	5,035	606	606
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>18,807</b>	<b>18,807</b>	<b>27,359</b>	<b>27,359</b>
<i>The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.</i>				

## 10. Other Financial Assets

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>TOTAL CURRENT PORTION</b>				
<b>Non-Current portion</b>				
<i>Fair value through other comprehensive revenue and expense</i>				
Civic Financial Services Ltd	85	85	82	82
Transwaste Canterbury Limited	1,421	1,421	1,918	1,918
Unlisted shares/Borrower notes in NZ Local Government Funding Agency Ltd (NZLGFA)	3,232	3,232	2,660	2,660
<b>TOTAL NON-CURRENT PORTION</b>	<b>4,738</b>	<b>4,738</b>	<b>4,660</b>	<b>4,660</b>
<b>TOTAL OTHER FINANCIAL ASSETS</b>	<b>4,738</b>	<b>4,738</b>	<b>4,660</b>	<b>4,660</b>
<i>There were no impairment provisions for other financial assets (2020: nil).</i>				
<b>Unlisted shares - valuation</b>				
<i>The fair value of unlisted shares of Civic Financial Services Ltd, Transwaste (Canterbury) Limited and NZLGFA have been determined based upon the net assets as per their latest financial reports.</i>				
<b>OTHER SHAREHOLDINGS</b>				
<b>Civic Financial Services Ltd</b>				
<i>Waimakariri District Council holds 88,172 shares (2020: 88,172) of \$1 each. The Council holds 0.78% of the total shares in the company.</i>				
<b>Transwaste Canterbury Limited</b>				
<i>Waimakariri District Council holds 780,000 shares (2020: 780,000) of \$1 each. The Council holds 3.90% of the total shares in the company.</i>				
<b>NZ Local Government Funding Agency Ltd</b>				
<i>Waimakariri District Council holds 100,000 shares (2020: 100,000) of \$1 each. The Council holds 0.40% of the total shares in the company. Uncalled shares remain at 100,000 shares of \$1 each (2020: 100,000).</i>				



## 11. Trade and Other Receivables

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Rates receivables	2,138	2,138	2,667	2,667
Other receivables	4,453	4,453	9,476	9,476
Earthquake recovery receivables	131	131	416	416
Related party receivables (Note 27)	17	17	16	16
New Zealand Transport Agency	3,522	3,522	2,210	2,210
Community loans	96	96	115	115
Accrued Interest	217	217	229	229
Goods and Services Tax	1,894	1,894	1,116	1,116
Prepayments	760	760	767	767
	<b>13,227</b>	<b>13,227</b>	<b>17,012</b>	<b>17,012</b>
<b>Less provision for impairment of receivables</b>				
- Rates	462	462	719	719
- Other	219	219	319	319
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>12,547</b>	<b>12,547</b>	<b>15,974</b>	<b>15,974</b>
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	11,569	11,569	14,978	14,978
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	977	977	996	996
<b>TOTAL TRADE AND OTHER RECEIVABLES</b>	<b>12,547</b>	<b>12,547</b>	<b>15,974</b>	<b>15,974</b>
Current portion	12,547	12,547	14,315	14,315
Non current portion	-	-	1,659	1,659
<p>The carrying value of trade and other receivables approximates their fair value.</p> <p>There is no concentration of credit risk with respect to receivables outside the group, as the group has a large number of customers and ratepayers. Council receives road subsidies from NZ Transport Agency (NZTA) and the entity is considered financially solid.</p>				

## 11. Trade and Other Receivables (cont.)

The ages of rates receivable are as follows:

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Current	632	632	732	732
3 to 6 months	360	360	386	386
6 to 9 months	264	264	259	259
9 to 12 months	183	183	185	185
> 12 months	698	698	1,104	1,104
<b>CARRYING AMOUNT</b>	<b>2,138</b>	<b>2,138</b>	<b>2,667</b>	<b>2,667</b>

The ages of other receivables are as follows (Other receivables, Earthquake recovery receivables, NZTA receivables and Related party receivables):

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Current	7,514	7,514	8,338	8,338
3 to 6 months	67	67	227	227
6 to 9 months	46	46	33	33
9 to 12 months	14	14	237	237
> 12 months	481	481	3,284	3,284
<b>CARRYING AMOUNT</b>	<b>8,123</b>	<b>8,123</b>	<b>12,118</b>	<b>12,118</b>

As at 30 June 2021 and 2020, all overdue receivables have been assessed for impairment and appropriate provisions applied. WDC holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The impairment provision for rates receivables has been calculated based on expected losses for WDC's pool of debtors. Expected losses have been determined based on an analysis of WDC's losses in previous periods, and review of specific debtors. The collection provisions of the Local Government Rating Act do not apply to Maori freehold land.

The impairment provision for other receivables has been calculated based upon a review of specific debtors.



## 11. Trade and Other Receivables (cont.)

Movements in the provision for impairment of receivables are as follows:				
	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Rates Receivables</b>				
At 1 July	719	719	797	797
Additional provisions made during the year	-	-	-	-
Receivables paid or written off during the period	(257)	(257)	(78)	(78)
<b>AT 30 JUNE</b>	<b>462</b>	<b>462</b>	<b>719</b>	<b>719</b>
	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Other Receivables</b>				
At 1 July	319	319	227	227
Additional provisions made during the year	-	-	92	92
Receivables paid or written off during the period	(100)	(100)	-	-
<b>AT 30 JUNE</b>	<b>219</b>	<b>219</b>	<b>319</b>	<b>319</b>

## 12. Non-Current Assets Held for Sale

The Community housing portfolio in Rangiora was sold in 2020/21 financial year.					
	Note	Group 2021	Parent 2021	Group 2020	Parent 2020
		\$'000	\$'000	\$'000	\$'000
Opening balance		1,761	1,761	405	405
Additions (transferred from operational land and buildings)		-	-	1,761	1,761
Disposals		(1,761)	(1,761)	(405)	(405)
Transfer from Investment properties	16	-	-	-	-
<b>TOTAL NON-CURRENT ASSETS HELD FOR SALE</b>		<b>-</b>	<b>-</b>	<b>1,761</b>	<b>1,761</b>

## 13. Forestry Assets

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Balance at 1 July	2,187	2,187	2,097	2,097
Increases due to purchases	52	52	219	219
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	902	902	(71)	(71)
Decreases due to sales	(73)	(73)	(58)	(58)
Decreases due to harvest removal	-	-	-	-
<b>BALANCE AT 30 JUNE</b>	<b>3,068</b>	<b>3,068</b>	<b>2,187</b>	<b>2,187</b>

The Council owns 535 hectares of forestry stocked area (2020: 519 hectares), which are at various stages of maturity ranging from 1 to 28 years.

Forestry is valued annually as at 30 June based on the estimated worth of the maturing tree stocks in the Council's forests. The valuation method adopted is based on current establishment and tendering costs, factored by the age, at 8.25% (2020: 8.5%) compounding interest. The valuation was carried out by the Council's Forestry Supervisor.

The valuation methodology has been independently reviewed and is considered appropriate by Allan C Laurie (registered forestry consultant, MNZIF) of Laurie Forestry Ltd and in accordance with that approved by the New Zealand Institute of Forestry.

### Coastal Protection Forests

Coastal protection forests are on a strip of land 100-200m wide from the foreshore inland and from Waikuku Beach south to the Waimakariri River mouth and total 600 hectares of land.

The primary objective of the use of this strip is to prevent wind erosion of the unstable fore dunes, with a secondary use being recreation forest. As coastal protection forest this strip has no commercial value and is not included in the forestry asset valuation.

On 21 December 2001, Te Kohaka O Tuhaitara Trust, a charitable trust, was formally established as part of the Ngai Tahu settlement and cares for 561 hectares of coastal land between Waimakariri and Rakahuri Rivers. 200 hectares of the 600 hectares of protection forest is located on the Trust land. The object of the Trust is to manage and administer the Recreation Reserves in the interests of Ngai Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. Te Kohaka o Tuhaitara Trust is in the process of furthering the implementation of the Reserve Management Plan for the Tuhaitara Coastal Reserve.

### Financial Risk Strategies

WDC operates its forestry operations incidental to WDC's core functions. Limited insurance cover is provided for re-establishment costs and third party liability. WDC is exposed to some financial risks arising from changes in timber prices. WDC has a long-term forestry view to harvest the forestry production at maturity and does not expect timber prices to decline significantly in the foreseeable future, therefore has not taken any measures to manage the risks of a decline in timber prices. WDC reviews its outlook for timber prices regularly in considering the need for active financial risk management.

## 14. Investments in Associates

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
The Waimakariri District Libraries Trust	10	-	10	-
Te Kohaka O Tuhaitara Trust	3,378	-	3,390	-
Enterprise North Canterbury	264	-	264	-
Waimakariri Art Collection Trust	60	-	57	-
Waimakariri Public Arts Trust	-	-	-	-
<b>TOTAL INVESTMENTS IN ASSOCIATES</b>	<b>3,712</b>	<b>-</b>	<b>3,721</b>	<b>-</b>

All the Associates are resident in New Zealand.

### Movements in the carrying amount of investments in associates

	2021		2020
	\$'000		\$'000
Balance at 1 July	3,721		3,723
New investments during the year	-		-
Gain on revaluation of property	-		-
Disposal of investments during the year	-		-
Share of total recognised revenues and expenses and adjustments	(9)		(2)
<b>BALANCE AT 30 JUNE</b>	<b>3,712</b>		<b>3,721</b>

## Summarised Financial Information of Associates

	2021		2020
	\$'000		\$'000
<b>The Waimakariri District Libraries Trust</b>			
Assets	19		21
Liabilities	-		2
Revenues	-		3
Surplus (Deficit)	-		(1)
Group's interest	50%		50%
<b>Te Kohaka o Tuhaitara Trust</b>			
Assets	6,876		6,884
Liabilities	120		104
Revenues	388		385
Surplus (Deficit)	(30)		(17)
Group's interest	50%		50%
<b>Enterprise North Canterbury</b>			
Assets	1,047		831
Liabilities	520		304
Revenues	1,100		1,043
Surplus (Deficit)	-		6
Group's interest	50%		50%
<b>Waimakariri Art Collection Trust</b>			
Assets	181		179
Liabilities	2		7
Revenues	10		6
Surplus (Deficit)	7		2
Group's interest	33.3%		33.3%
<b>Waimakariri Public Arts Trust</b>			
Assets	2		-
Liabilities	-		-
Revenues	2		-
Surplus (Deficit)	2		-
Group's interest	20.0%		0.0%

### Associates' contingencies

There are no contingent liabilities arising from the group's involvement in the associates.

## 15. Derivative Financial Instruments

		Group 2021	Parent 2021		Group 2020	Parent 2020
		\$'000	\$'000		\$'000	\$'000
<b>Current Asset</b>						
Interest rate swaps		-	-		-	-
<b>TOTAL CURRENT ASSET</b>		-	-		-	-
<b>Non-current Asset</b>						
Interest rate swaps		-	-		-	-
<b>TOTAL NON-CURRENT ASSET</b>		-	-		-	-
<b>Current Liability</b>						
Interest rate swaps		142	142		-	-
<b>TOTAL CURRENT LIABILITY</b>		<b>142</b>	<b>142</b>		-	-
<b>Non-current Liability</b>						
Interest rate swaps		10,546	10,546		18,668	18,668
<b>TOTAL NON-CURRENT LIABILITY</b>		<b>10,546</b>	<b>10,546</b>		<b>18,668</b>	<b>18,668</b>
<b>NET LIABILITY</b>		<b>10,689</b>	<b>10,689</b>		<b>18,668</b>	<b>18,668</b>
The national principal or contract amounts of agreements in place, at year end, to manage interest rate risk were as follows:						
		Fair Value 2021	Nominal Value 2021		Fair Value 2020	Nominal Value 2020
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
<b>Interest rate swaps</b>						
Payable maturities:						
Up to One year	4.19%	(142)	7,500		-	-
One to Two years				4.19%	(443)	7,500
Two to Five years	3.33% to 4.61%	(7,406)	74,500	3.33% to 4.61%	(8,491)	54,500
Beyond Five years	3.06% to 3.44%	(3,140)	40,000	3.06% to 3.60%	(9,734)	60,000
<b>TOTAL INTEREST RATE SWAPS</b>		<b>(10,689)</b>	<b>122,000</b>		<b>(18,668)</b>	<b>122,000</b>
The fair value of interest rate swaps are based on market values of equivalent instruments at the reporting date.						

## 16. Investment Property

	Note	Group 2021	Parent 2021	Group 2020	Parent 2020
		\$'000	\$'000	\$'000	\$'000
Balance at 1 July		16,346	16,346	14,694	14,694
Vested land from Crown		39	39	-	-
Additions from acquisitions		-	-	1,213	1,213
Disposals		-	-	(93)	(93)
Fair value losses on valuation	6	(4,061)	(4,061)	(106)	(106)
Fair value gains on valuation	4	329	329	638	638
Transfer to non-current assets held for sale	12	-	-	-	-
<b>TOTAL INVESTMENT PROPERTY</b>		<b>12,652</b>	<b>12,652</b>	<b>16,346</b>	<b>16,346</b>

Waimakariri District Council's investment properties are revalued annually at fair value effective 30 June. The valuation was performed by Cameron Ferguson (Bcom (VPM) MPINZ independent valuer from Quotable Value Limited). The fair value is determined based on comparable land sales and an assumed per hectare rate. This current valuation has been based on the most recent available market information available at the time.

## 17A. Property, Plant and Equipment

Parent and Group	Cost/ Revaluation  1-Jul-20	Accumulated Depreciation and impairment charges  1-Jul-20	Carrying amount  1-Jul-20	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation  30-Jun-21	Accumulated Depreciation and impairment charges  30-Jun-21	Carrying amount  30-Jun-21
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Analysis of Fixed Assets 2021</b>												
Land (at valuation)	18,788	-	18,788	-	-	-	-	-	-	18,788	-	18,788
Land (at cost)	-	-	-	9	-	-	-	-	-	9	-	9
Buildings (at valuation)	40,475	1,179	39,296	-	-	-	1,190	-	-	40,475	2,368	38,106
Buildings (at cost)	-	-	-	422	-	-	-	-	-	422	-	422
Furniture & Fittings (at cost)	8,240	5,828	2,411	13,301	-	-	521	-	-	21,432	6,240	15,191
Library Books (at cost)	7,324	5,315	2,008	382	-	-	368	-	-	7,706	5,683	2,022
Plant & Equipment (at cost)	5,431	3,348	2,083	56	(19)	-	535	-	-	5,324	3,738	1,586
Computer Equipment (at cost)	4,149	3,552	597	234	-	-	295	-	-	4,010	3,474	536
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>84,407</b>	<b>19,221</b>	<b>65,184</b>	<b>14,404</b>	<b>(19)</b>	<b>-</b>	<b>2,909</b>	<b>-</b>	<b>-</b>	<b>98,165</b>	<b>21,503</b>	<b>76,660</b>
<b>Assets Under Construction</b>												
Property & Investments	515	-	515	1,392	(1,841)					66	-	66
Plant & Equipment	-	-	-	778	(750)					28	-	28
	<b>515</b>	<b>-</b>	<b>515</b>	<b>2,170</b>	<b>(2,591)</b>					<b>94</b>	<b>-</b>	<b>94</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>84,922</b>	<b>19,221</b>	<b>65,698</b>	<b>16,574</b>	<b>(2,610)</b>	<b>-</b>	<b>2,909</b>	<b>-</b>	<b>-</b>	<b>98,259</b>	<b>21,503</b>	<b>76,754</b>



## 17A. Property, Plant and Equipment (cont.)

Parent and Group	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19							30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Analysis of Fixed Assets 2020</b>												
Land (at valuation)	19,978	-	19,978	-	(500)	-	-	(690)	-	18,788	-	18,788
Land (at cost)	-	-	-	-	-	-	-	-	-	-	-	-
Buildings (at valuation)	42,368	-	42,368	-	(796)	-	1,205	(1,071)	-	40,475	1,179	39,296
Buildings (at cost)	-	-	-	-	-	-	-	-	-	-	-	-
Furniture & Fittings (at cost)	7,734	5,288	2,445	507	-	-	540	-	-	8,240	5,828	2,411
Library Books (at cost)	6,869	4,952	1,916	455	-	-	363	-	-	7,324	5,315	2,008
Plant & Equipment (at cost)	5,244	3,704	1,540	1,211	(138)	-	543	13	-	5,431	3,348	2,083
Computer Equipment (at cost)	3,973	3,208	765	176	-	-	344	-	-	4,149	3,552	597
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>86,165</b>	<b>17,152</b>	<b>69,011</b>	<b>2,349</b>	<b>(1,434)</b>	<b>-</b>	<b>2,995</b>	<b>(1,748)</b>	<b>-</b>	<b>84,407</b>	<b>19,221</b>	<b>65,184</b>
<b>Assets Under Construction</b>												
Property & Investments	122	-	122	1,913	(1,520)					515	-	515
Plant & Equipment	1	-	1	663	(664)					-	-	-
	<b>123</b>	<b>-</b>	<b>123</b>	<b>2,576</b>	<b>(2,184)</b>					<b>515</b>	<b>-</b>	<b>515</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS</b>	<b>86,288</b>	<b>17,152</b>	<b>69,134</b>	<b>4,925</b>	<b>(3,618)</b>	<b>-</b>	<b>2,995</b>	<b>(1,748)</b>	<b>-</b>	<b>84,922</b>	<b>19,221</b>	<b>65,698</b>

## 17B. Infrastructural Assets

Parent and Group	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-20	1-Jul-20	1-Jul-20							30-Jun-21	30-Jun-21	30-Jun-21
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURAL ASSETS 2021</b>												
<b>Infrastructural Land and Buildings</b>												
Land (at valuation)	88,204	-	88,204	-	-	-	-	-	-	88,204	-	88,204
Land (at cost)	2,327	-	2,327	2,647	-	-	-	-	-	4,974	-	4,974
Buildings (at valuation)	55,918	1,404	54,515	-	(10)	-	1,419	-	-	55,902	2,815	53,086
Buildings (at cost)	325	-	325	16,254	-	-	21	-	-	16,579	21	16,558
	<b>146,774</b>	<b>1,404</b>	<b>145,371</b>	<b>18,901</b>	<b>(10)</b>	<b>-</b>	<b>1,439</b>	<b>-</b>	<b>-</b>	<b>165,659</b>	<b>2,837</b>	<b>162,823</b>
<b>Culture &amp; Recreation</b>												
Community Facilities (at valuation)	69,838	2,034	67,804	-	(681)	-	1,988	(453)	-	68,589	3,910	64,679
Community Facilities (at cost)	5,526	82	5,444	6,319	(29)	-	236	-	-	11,819	317	11,502
	<b>75,364</b>	<b>2,116</b>	<b>73,248</b>	<b>6,319</b>	<b>(710)</b>	<b>-</b>	<b>2,224</b>	<b>(453)</b>	<b>-</b>	<b>80,408</b>	<b>4,227</b>	<b>76,181</b>
<b>Roads</b>												
Land (at cost)	130,404	-	130,404	218	-	-	-	-	-	130,622	-	130,622
Road Network (at valuation)	752,643	-	752,643	22,644	-	-	9,174	479	2,126	768,717	-	768,717
Bridges & Culverts (at valuation)	67,539	-	67,539	-	-	-	884	-	708	67,363	-	67,363
	<b>950,587</b>	<b>-</b>	<b>950,587</b>	<b>22,862</b>	<b>-</b>	<b>-</b>	<b>10,058</b>	<b>479</b>	<b>2,833</b>	<b>966,702</b>	<b>-</b>	<b>966,702</b>
<b>3 Waters and Solid Waste</b>												
Water reticulation network (at valuation)	168,724	-	168,724	-	(251)	-	2,344	-	-	168,467	2,338	166,129
Water reticulation network (at cost)	-	-	-	5,625	(7)	-	41	-	-	5,618	41	5,577
Water treatment plant and facilities (at valuation)	25,177	-	25,177	-	(40)	-	792	-	-	25,135	790	24,345
Water treatment plant and facilities (at cost)	-	-	-	174	-	-	8	-	-	174	8	166
Sewer reticulation network (at valuation)	255,174	-	255,174	-	(126)	-	3,487	-	-	255,046	3,484	251,562
Sewer reticulation network (at cost)	-	-	-	6,063	-	-	41	-	-	6,062	41	6,021
Sewer treatment plant and facilities (at valuation)	41,551	-	41,551	-	(37)	-	1,342	-	-	41,509	1,338	40,171
Sewer treatment plant and facilities (at cost)	-	-	-	301	-	-	10	-	-	301	10	291
Drainage Reticulation Network (at valuation)	117,596	-	117,596	-	(363)	-	1,154	-	-	117,231	1,153	116,078
Drainage Reticulation Network (at cost)	-	-	-	7,664	-	-	38	-	-	7,664	38	7,626
Waste Systems (at valuation)	4,489	-	4,489	-	(13)	-	102	(26)	-	4,449	101	4,348
Waste Systems (at cost)	-	-	-	50	-	-	1	-	-	50	1	49
	<b>612,712</b>	<b>-</b>	<b>612,712</b>	<b>19,877</b>	<b>(837)</b>	<b>-</b>	<b>9,360</b>	<b>(26)</b>	<b>-</b>	<b>631,706</b>	<b>9,343</b>	<b>622,363</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,785,437</b>	<b>3,520</b>	<b>1,781,916</b>	<b>67,959</b>	<b>(1,557)</b>	<b>-</b>	<b>23,081</b>	<b>-</b>	<b>2,833</b>	<b>1,844,477</b>	<b>16,407</b>	<b>1,828,069</b>

## 17B. Infrastructural Assets (cont.)

Parent and Group	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-20	1-Jul-20	1-Jul-20							30-Jun-21	30-Jun-21	30-Jun-21
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets Under Construction</b>												
Roading	1,045	-	1,045	16,335	(17,046)					334	-	334
Water	241	-	241	1,749	(1,533)					457	-	457
Sewer	442	-	442	4,442	(1,833)					3,051	-	3,051
Drainage	1,632	-	1,632	5,747	(4,620)					2,759	-	2,759
Solid Waste	52	-	52	61	(50)					64	-	64
Culture & Recreation	12,090	-	12,090	19,902	(30,366)					1,626	-	1,626
Earthquake Recovery	3,467	-	3,467	3,195	(6,257)					405	-	405
	<b>18,969</b>	<b>-</b>	<b>18,969</b>	<b>51,431</b>	<b>(61,705)</b>					<b>8,696</b>	<b>-</b>	<b>8,696</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,804,407</b>	<b>3,520</b>	<b>1,800,886</b>	<b>119,390</b>	<b>(63,261)</b>	<b>-</b>	<b>23,081</b>	<b>-</b>	<b>2,833</b>	<b>1,853,172</b>	<b>16,407</b>	<b>1,836,765</b>

**Vested Assets**

Total vested and found assets for 2020/21 were \$17.9m (2019/20: \$12.0m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$17.8m (2019/20: \$11.9m).

**ADDITIONAL DISCLOSURES REQUIRED BY LOCAL GOVERNMENT ACT:****Key infrastructural assets summary - excluding land (in \$'000)**

	Current Replacement Cost	Additions - vested			Additions - constructed			Total additions		
		2020-21	2019-20		2020-21	2019-20		2020-21	2019-20	
Roading	1,051,336	3,643	3,700		19,219	7,894		22,862	11,594	
Water	261,700	3,676	1,831		2,123	3,607		5,799	5,438	
Sewer	396,589	4,590	2,133		1,774	2,264		6,364	4,397	
Drainage	144,274	4,410	2,355		3,254	3,374		7,664	5,729	
	<b>1,853,899</b>	<b>16,319</b>	<b>10,019</b>		<b>26,370</b>	<b>17,139</b>		<b>42,689</b>	<b>27,158</b>	

**Valuation**

Land and buildings have been valued at fair value as at 30 June 2019 by Ashton Gibbard (BBS (VPM)) of QV Valuations. The basis of the valuation is net current value.

Infrastructure assets have all been valued at fair value on a depreciated replacement cost basis. The most recent Infrastructure valuations were performed as follows:

- Road assets were independently valued as at 30 June 2021 by WSP.
- Water, Sewer, Drainage and Waste assets were valued internally as at 30 June 2020 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.
- Community Facilities assets were valued internally as at 30 June 2019 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.

## 17B. Infrastructural Assets (cont.)

### INSURANCE

#### Assets that are covered by insurance contracts (in \$'000):

	Carrying Amount 2020-21	Amount insured for 2021-22	Insurer(s)	Special condition(s)
Motor vehicles	1,586	3,382	Vero	
Material Damage (above ground assets)	195,292	459,596	QBE	
Below ground assets	552,993	400,798	LAPP	See below

Central government has a Disaster Recovery Plan which states that central government will pay 60% of eligible restoration costs for the below ground assets. The Council has insured with LAPP for the other 40% of restoration costs. Limit with LAPP: three covers (the highest being \$140m) @ 40% any one event in total.

Roads and reserves are not covered under the current insurance package. However in the case of a natural disaster, New Zealand Transport Agency (NZTA) normally shares a portion of the restoration costs and the costs are dependent on timing of restoration programme.

Waimakariri District Council does not have financial risk sharing arrangements with other parties.

Community facilities assets to the value of \$76.2m are self-insured. Council maintains a general reserve of \$1m for emergency events. Costs over \$1m will be funded by external loans.

#### Urban Portions of State Highway Network

Treasury has confirmed that ownership of the Urban Portions of the state highway network rests with the Crown. Waimakariri District Council has not recognised the urban portion of the state highway network maintained by NZTA in these financial statements. The estimated distance of highway involved is 2.2kms. NZTA maintains the carriageway of the highway in its entirety without any costs accruing to local authorities. The Council is responsible for footpath and a share of the costs of cleaning kerb and channel on these street areas.

Parent and Group	Cost/ Revaluation  1-Jul-19	Accumulated Depreciation and impairment charges  1-Jul-19	Carrying amount  1-Jul-19	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation  30-Jun-20	Accumulated Depreciation and impairment charges  30-Jun-20	Carrying amount  30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURAL ASSETS 2020</b>												
<b>Infrastructural Land and Buildings</b>												
Land (at valuation)	89,346	-	89,346	-	(1,142)	-	-	-	-	88,204	-	88,204
Land (at cost)	-	-	-	2,327	-	-	-	-	-	2,327	-	2,327
Buildings (at valuation)	56,661	-	56,661	-	(707)	-	1,440	-	-	55,918	1,404	54,515
Buildings (at cost)	-	-	-	325	-	-	-	-	-	325	-	325
	<b>146,008</b>	<b>-</b>	<b>146,008</b>	<b>2,652</b>	<b>(1,849)</b>	<b>-</b>	<b>1,440</b>	<b>-</b>	<b>-</b>	<b>146,774</b>	<b>1,404</b>	<b>145,371</b>

## 17B. Infrastructural Assets (cont.)

Parent and Group	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19							30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Culture and Recreation</b>												
Community Facilities (at valuation)	71,950	-	71,950	-	(1,047)	-	2,096	(1,003)	-	69,838	2,034	67,804
Community Facilities (at cost)	-	-	-	5,491	-	-	82	34	-	5,526	82	5,444
	<b>71,950</b>	<b>-</b>	<b>71,950</b>	<b>5,491</b>	<b>(1,047)</b>	<b>-</b>	<b>2,178</b>	<b>(969)</b>	<b>-</b>	<b>75,364</b>	<b>2,116</b>	<b>73,248</b>
<b>Roads</b>												
Land (at cost)	130,404	-	130,404	-	-	-	-	-	-	130,404	-	130,404
Road Network (at valuation)	778,916	-	778,916	11,496	-	-	9,876	1,042	(28,935)	752,643	-	752,643
Bridges & Culverts (at valuation)	70,186	-	70,186	98	-	-	909	-	(1,835)	67,539	-	67,539
	<b>979,506</b>	<b>-</b>	<b>979,506</b>	<b>11,594</b>	<b>-</b>	<b>-</b>	<b>10,786</b>	<b>1,042</b>	<b>(30,770)</b>	<b>950,587</b>	<b>-</b>	<b>950,587</b>
<b>3 Waters and Solid Waste</b>												
Water reticulation network (at valuation)	119,641	3,358	116,282	-	(145)	-	1,712	17,395	36,904	168,724	-	168,724
Water reticulation network (at cost)	13,902	155	13,747	3,734	(15)	-	120	(17,346)	-	-	-	-
Water treatment plant and facilities (at valuation)	22,387	1,291	21,096	-	(51)	-	623	6,718	(1,962)	25,177	-	25,177
Water treatment plant and facilities (at cost)	5,435	191	5,244	1,704	-	-	230	(6,718)	-	-	-	-
Sewer reticulation network (at valuation)	208,760	5,561	203,199	-	(64)	-	2,775	25,998	28,816	255,174	-	255,174
Sewer reticulation network (at cost)	22,413	267	22,146	4,074	-	-	186	(26,035)	-	-	-	-
Sewer treatment plant and facilities (at valuation)	27,148	1,756	25,392	-	(238)	-	911	16,871	437	41,551	-	41,551
Sewer treatment plant and facilities (at cost)	17,616	589	17,027	323	-	-	456	(16,894)	-	-	-	-
Drainage Reticulation Network (at valuation)	89,969	1,762	88,207	-	(724)	-	862	18,708	12,267	117,596	-	117,596
Drainage Reticulation Network (at cost)	13,840	162	13,678	5,729	(423)	-	200	(18,784)	-	-	-	-
Waste Systems (at valuation)	4,044	175	3,869	-	-	-	89	95	614	4,489	-	4,489
Waste Systems (at cost)	50	2	48	49	-	-	2	(95)	-	-	-	-
	<b>545,205</b>	<b>15,269</b>	<b>529,936</b>	<b>15,613</b>	<b>(1,660)</b>	<b>-</b>	<b>8,167</b>	<b>(86)</b>	<b>77,075</b>	<b>612,712</b>	<b>-</b>	<b>612,712</b>
<b>TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION</b>	<b>1,742,669</b>	<b>15,269</b>	<b>1,727,400</b>	<b>35,349</b>	<b>(4,556)</b>	<b>-</b>	<b>22,570</b>	<b>(12)</b>	<b>46,306</b>	<b>1,785,437</b>	<b>3,520</b>	<b>1,781,916</b>

## 17B. Infrastructural Assets (cont.)

Parent and Group	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19							30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Assets under construction</b>												
Roading	252	-	252	7,394	(6,601)					1,045	-	1,045
Water	575	-	575	3,126	(3,460)					241	-	241
Sewer	525	-	525	2,099	(2,182)					442	-	442
Drainage	1,637	-	1,637	2,300	(2,305)					1,632	-	1,632
Solid Waste	56	-	56	56	(59)					52	-	52
Culture & Recreation	4,339	-	4,339	13,529	(5,778)					12,090	-	12,090
Earthquake Recovery	4,131	-	4,131	3,649	(4,313)					3,467	-	3,467
	<b>11,515</b>	<b>-</b>	<b>11,515</b>	<b>32,152</b>	<b>(24,698)</b>					<b>18,969</b>	<b>-</b>	<b>18,969</b>
<b>TOTAL INFRASTRUCTURE ASSETS</b>	<b>1,754,184</b>	<b>15,269</b>	<b>1,738,915</b>	<b>67,501</b>	<b>(29,254)</b>	<b>-</b>	<b>22,570</b>	<b>(12)</b>	<b>46,306</b>	<b>1,804,407</b>	<b>3,520</b>	<b>1,800,886</b>

## 17C. Intangible

Parent and Group	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year amortisation	Revaluation surplus	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount
	1-Jul-20	1-Jul-20	1-Jul-20						30-Jun-21	30-Jun-21	30-Jun-21
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Intangible Assets 2021</b>											
<b>Council computer software</b>											
TechOne One Council package	1,915	1,378	536	35	-	-	164	-	1,950	1,543	407
	<b>1,915</b>	<b>1,378</b>	<b>536</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>164</b>	<b>-</b>	<b>1,950</b>	<b>1,543</b>	<b>407</b>

Parent and Group	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1-Jul-19	1-Jul-19	1-Jul-19						30-Jun-20	30-Jun-20	30-Jun-20
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Intangible Assets 2020</b>											
<b>Council computer software</b>											
TechOne One Council package	1,915	1,173	742	-	-	-	206	-	1,915	1,378	536
	<b>1,915</b>	<b>1,173</b>	<b>742</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206</b>	<b>-</b>	<b>1,915</b>	<b>1,378</b>	<b>536</b>

## 18. Trade and Other Payables

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Trade payables	12,849	12,582	8,872	8,607
Deposits and bonds	3,449	3,449	3,419	3,419
Accrued expenses	411	411	527	527
Accrued Interest on borrowings	868	868	850	850
Revenue received in Advance	2,884	2,884	2,611	2,611
Related parties (Note 27)	-	267	-	265
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>20,461</b>	<b>20,461</b>	<b>16,279</b>	<b>16,279</b>
<i>Payables under non-exchange transactions</i>	1,290	1,290	1,158	1,158
<i>Payables under exchange transactions</i>	19,170	19,170	15,121	15,121
<b>TOTAL TRADE AND OTHER PAYABLES</b>	<b>20,461</b>	<b>20,461</b>	<b>16,279</b>	<b>16,279</b>
<i>Trade and other payables are non-interest bearing and normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.</i>				

## 19. Employee Benefit Liabilities

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Accrued pay	1,073	1,073	1,733	1,733
Annual leave	2,622	2,622	2,668	2,668
Sick leave	135	135	106	106
Time in Lieu	90	90	91	91
<b>TOTAL EMPLOYEE BENEFIT LIABILITIES</b>	<b>3,920</b>	<b>3,920</b>	<b>4,598</b>	<b>4,598</b>



## 20. Development and Other Contributions (Revenue in Advance)

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Balance at 1 July</b>	1,907	1,907	2,050	2,050
Development contributions received	10,767	10,767	6,091	6,091
Interest	-	-	-	-
Contributions transferred to revenue	(10,381)	(10,381)	(6,214)	(6,214)
Contribution adjustments	-	-	73	73
<b>Net contributions</b>	<b>(10,381)</b>	<b>(10,381)</b>	<b>(6,141)</b>	<b>(6,141)</b>
Contributions Refunded	-	-	(20)	(20)
<b>BALANCE AT 30 JUNE</b>	<b>2,293</b>	<b>2,293</b>	<b>1,907</b>	<b>1,907</b>
Current	2,293	2,293	1,907	1,907
Non-current	-	-	-	-
	<b>2,293</b>	<b>2,293</b>	<b>1,907</b>	<b>1,907</b>

Contributions are levied as one method of funding the costs associated with the development of assets to meet the demands of growth of the population.

Contributions are recognised as revenue when the assets are ready to provide the service intended or current capacity exists.

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Transferred to revenue by activity</b>				
Roading	3,318	3,318	1,519	1,519
Water	1,552	1,552	965	965
Sewerage	2,614	2,614	1,769	1,769
Drainage	744	744	241	241
Reserves	2,153	2,153	1,647	1,647
	<b>10,381</b>	<b>10,381</b>	<b>6,141</b>	<b>6,141</b>

## 21. Borrowings

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Current</b>				
Bond premiums/discounts	-	-	55	55
Bonds/Notes issued	20,000	20,000	25,000	25,000
<b>TOTAL CURRENT BORROWINGS</b>	<b>20,000</b>	<b>20,000</b>	<b>25,055</b>	<b>25,055</b>
<b>Non-current</b>				
Bond premiums/discounts	-	-	(10)	(10)
Bonds/Notes Issued	150,000	150,000	135,000	135,000
<b>TOTAL NON-CURRENT BORROWINGS</b>	<b>150,000</b>	<b>150,000</b>	<b>134,990</b>	<b>134,990</b>
<b>TOTAL BORROWINGS</b>	<b>170,000</b>	<b>170,000</b>	<b>160,045</b>	<b>160,045</b>
<b>Interest Rate Risk</b>				
<i>Borrowings include floating and fixed interest rates. Interest rate risk is minimal as borrowings are managed under policy and hedged with fixed interest rate swaps. The interest rates range 0.65% - 6.00% (2020: 0.77% - 6.00%). The weighted average interest cost is 3.60% (2020: 3.72%).</i>				
<b>Security</b>				
<i>The Committed Cash Advance Facility with the ANZ (limit-2021: \$10m, limit-2020: \$10m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2021 (2020: nil).</i>				
<i>Bonds/Notes issued are secured over the rates of the Waimakariri District Council.</i>				
<b>Refinancing</b>				
<i>Waimakariri District Council manages its borrowings in accordance with its funding and financial policies, which includes a liability Management policy. These policies have been adopted as part of the Council's Long Term Plan.</i>				
<b>Maturity Analysis of Borrowings</b>				
	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Payable no later than one year	20,000	20,000	25,055	25,055
Later than one year, not later than two years	30,000	30,000	19,990	19,990
Later than two years, not later than three years	20,000	20,000	30,000	30,000
Later than three years, not later than four years	20,000	20,000	20,000	20,000
Later than four years, not later than five years	20,000	20,000	20,000	20,000
Later than five years	60,000	60,000	45,000	45,000
	<b>170,000</b>	<b>170,000</b>	<b>160,045</b>	<b>160,045</b>
<i>The total amount of borrowings approximates the fair value.</i>				

## 21. Borrowings (cont.)

### Internal Borrowings

Internal borrowings for each Group of Activities are detailed below.

Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Group of Activities	Internal Borrowing	Repaid	Borrowed	Internal Borrowing	Internal Interest
	2020	2020-21	2020-21	2021	2020-21
	\$'000	\$'000	\$'000	\$'000	\$'000
District Development	740	(304)	796	1,232	45
Roads and Footpaths	3,772	(826)	719	3,665	327
Water Supply	4,078	(778)	419	3,719	254
Sewerage and the Treatment and Disposal of Sewage	2,988	(1,084)	-	1,904	319
Stormwater Drainage	7,357	(2,260)	3,484	8,581	260
Refuse & Recycling	788	(49)	-	739	14
Recreation	11,676	(1,066)	10,123	20,733	422
Libraries & Museums	-	-	-	-	4
Community Protection	24	(24)	-	-	4
Community Development	2,142	(110)	-	2,032	46
Property Management	155	(41)	1,866	1,980	14
Earthquake Recovery	21,233	(1,425)	4,653	24,461	685
Non Significant Activities	986	(511)	543	1,018	60
	<b>55,939</b>	<b>(8,478)</b>	<b>22,603</b>	<b>70,064</b>	<b>2,454</b>

## 22A. Equity

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Accumulated General Equity</b>				
Opening Accumulated General Equity	870,599	867,558	865,924	862,881
<b>Transfers from:</b>				
Restricted reserves	368	368	1,646	1,646
Asset revaluation reserve on disposal of Property, Plant and Equipment	838	838	973	973
<b>Transfers to:</b>				
Restricted reserves	(859)	(859)	(718)	(718)
Net Surplus/(deficit)	31,769	31,778	2,774	2,776
<b>TOTAL ACCUMULATED GENERAL EQUITY</b>	<b>902,714</b>	<b>899,682</b>	<b>870,599</b>	<b>867,558</b>
<b>Restricted reserves</b>				
Opening Balance	3,609	3,609	4,537	4,537
<b>Transfers to:</b>				
Accumulated General Equity	(368)	(368)	(1,646)	(1,646)
<b>Transfers from:</b>				
Accumulated General Equity	859	859	718	718
	<b>4,100</b>	<b>4,100</b>	<b>3,609</b>	<b>3,609</b>
<b>Restricted reserves consist of:</b>				
Replacement Funds	922	922	172	172
Reserve Funds	2,972	2,972	3,278	3,278
Development Funds	138	138	138	138
Trust Funds	68	68	21	21
	<b>4,100</b>	<b>4,100</b>	<b>3,609</b>	<b>3,609</b>
<b>Fair value reserve</b>				
As at 1 July	1,293	1,293	1,352	1,352
Valuation gains (losses)	(397)	(397)	(59)	(59)
<b>AS AT 30 JUNE</b>	<b>896</b>	<b>896</b>	<b>1,293</b>	<b>1,293</b>
<b>TOTAL OTHER RESERVES</b>	<b>4,996</b>	<b>4,996</b>	<b>4,902</b>	<b>4,902</b>
<b>Asset revaluation reserves</b>				
Opening Balance	862,682	862,000	817,349	816,667
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(838)	(838)	(973)	(973)
Change in revaluation reserve due to revaluation	2,833	2,833	46,306	46,306
<b>TOTAL ASSET REVALUATION RESERVE</b>	<b>864,678</b>	<b>863,996</b>	<b>862,682</b>	<b>862,000</b>



## 22A. Equity (cont.)

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Consisting of</b>				
<b>Fixed</b>				
Land	5,984	5,332	5,983	5,332
Buildings	14,408	14,378	14,428	14,398
	<b>20,392</b>	<b>19,710</b>	<b>20,412</b>	<b>19,730</b>
<b>Infrastructural</b>				
Land	39,383	39,383	39,383	39,383
Buildings	18,502	18,502	18,502	18,502
Water	98,287	98,287	98,436	98,436
Roads	456,607	456,607	453,774	453,774
Reserves	34,196	34,196	34,531	34,531
Sewer	145,629	145,629	145,714	145,714
Drainage	49,382	49,382	49,631	49,631
Solid Waste	2,301	2,301	2,301	2,301
	<b>844,286</b>	<b>844,286</b>	<b>842,270</b>	<b>842,270</b>
	<b>864,678</b>	<b>863,996</b>	<b>862,682</b>	<b>862,000</b>

## 22B. Statement of Special Separate Funds

	Opening Balance 1 July 2020	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2021	
	\$'000	\$'000	\$'000	\$'000	\$'000	
<b>Special Funds</b>						<b>Purpose of the fund</b>
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	194	1	(15)	-	180	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	172	2	-	748	922	To provide for purchase of replacement plant and vehicles from transfers of depreciation and interest on the book value of assets
Loburn Reserve Development Fund	27	-	-	-	27	Proceeds of the sale of land in the Loburn area were invested for the purchase of land to extend the size of the Loburn Domain
Sefton Reserve Investment Fund	14	-	-	-	14	Established by investment of surplus funds for use at the Reserve
Long term investment/Ashburton Farm Investment	2,965	9	-	(210)	2,764	This fund was established to receive the revenue from the endowment land vested in the Council. Subsequently, the properties were sold, and the interest from funds invested is used to subsidise the general rates
Centennial Fund Account	3	-	-	-	3	Established to enable new publications such as the history of the former Rangiora County area
LAPP Disaster Fund	99	-	(91)	-	8	Provides funds for the annual insurance cost for the Local Authority Protection Programme Disaster Fund (natural disaster insurance for infrastructural assets)
Kaiapoi War Memorial Maintenance Fund	4	-	-	-	4	To carry out future maintenance of the building.
Mayoral Relief Fund	21	55	(8)	-	68	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	<b>3,498</b>	<b>67</b>	<b>(114)</b>	<b>538</b>	<b>3,989</b>	

## 22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2020	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2021
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Separate accounts</b>					
<i>Separate Accounts are maintained for targeted rates charged for a specific purpose. A separate account is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.</i>					
<b>Water and Stockwater</b>					
Rangiora	786	3,154	(2,799)	26	1,167
Woodend and Pegasus Water	1,377	1,655	(1,349)	415	2,098
Waikuku	119	180	(197)	57	159
Fernside	36	21	(12)	(7)	38
Ohoka	197	154	(136)	-	215
Mandeville	260	474	(470)	78	343
Kaipoi and Pines Kairaki Water	-	1,367	(1,437)	181	111
Oxford1	46	819	(672)	43	236
Oxford2	72	463	(395)	21	161
Oxford	-	429	(498)	79	10
Summerhill	146	331	(225)	11	263
Cust	46	137	(142)	51	92
Poyntzs Road	65	73	(65)	(30)	44
West Eyreton	53	65	(87)	38	69
Garrymere	35	61	(119)	33	11
Stock Water	129	431	(520)	103	143
District Water	4	99	(181)	172	94
<b>Sewerage</b>					
Eastern Communities	6,018	11,167	(11,305)	3,054	8,934
Southbrook	663	91	(35)	(49)	670
Fernside	84	45	(36)	(40)	53
Loburn Lea	62	70	(91)	26	68
Oxford	165	779	(827)	218	335

	Opening Balance 1 July 2020	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2021
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Drainage</b>					
Rangiora	1,377	1,516	(1,528)	588	1,953
Coastal Urban	375	331	(653)	338	392
Pegasus	1,726	341	(246)	90	1,911
Kaipoi	1,035	1,421	(1,400)	405	1,461
Oxford	33	90	(61)	(23)	38
Ohoka Rural	93	328	(412)	164	173
Loburn Lea	76	20	(19)	7	83
Oxford Rural	84	44	(54)	(5)	69
Clarkville	8	47	(31)	-	24
Coastal Rural	31	136	(142)	16	41
Waimakariri Central Rural	16	123	(121)	1	19
Cust	6	7	(6)	-	7
<b>Solid Waste</b>					
Solid Waste	660	4,628	(4,608)	93	772
<b>Recreation</b>					
Rangiora CBA	(23)	31	(151)	133	(9)
Kaipoi CBA	8	27	(116)	106	25

## 22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2020	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2021
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Libraries and Museums</b>					
Museum Levy	63	658	(636)	-	85
Museum Development Levy	924	88	(32)	-	980
<b>Community Protection</b>					
Stock Control	13	50	(35)	-	28
<b>Governance</b>					
Council	233	45	(2,040)	2,151	389
Kaiapoi Community Board	202	154	(119)	-	237
Rangiora Community Board	216	231	(240)	-	207
Woodend/Ashley Community Board	99	142	(124)	-	117
Oxford/Eyre Ward Advisory Board	118	147	(117)	-	148
<b>District Development</b>					
District Promotion	267	124	(650)	475	216
Economic Development	4	50	(278)	237	14



# 22C. Funding Depreciation

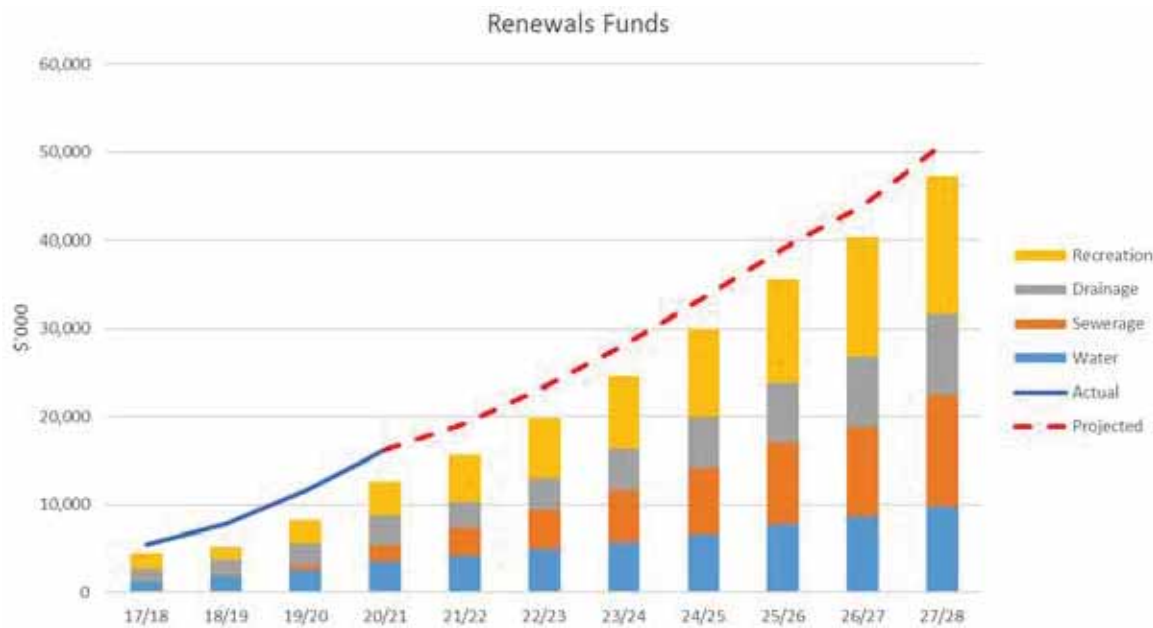
Because the peak of asset renewals occur later in the 21st Century, the Council's policy for funding depreciation means it can comfortably fund renewals from accumulated depreciation funds.

The Council's policy is to ring-fence funding of depreciation into separate accounts so that the funds can only be applied to the renewal of infrastructure.

The Council has based the level of funding required on modelling that assumes the Council is able to continue to invest funds at a rate greater than inflation (without having to pay taxation on interest earned) and this means funds will be available when assets are due for renewal.

The chart below compares the actual renewals funds with the expected funds from the 2018-28 Long Term Plan.

The renewals funds at 30 June 2021 are greater than budgeted in the 2018-28 Long Term Plan.



## 23. Statement of Cash Flow Reconciliation

	Group 2021 Actual	Parent 2021 Actual	Group 2020 Actual	Parent 2020 Actual
	\$'000	\$'000	\$'000	\$'000
<b>Net Surplus/(Deficit):</b>	31,769	31,778	2,774	2,776
<b>Add Non Cash Items:</b>				
Depreciation	26,153	26,153	25,770	25,770
Land/Utilities in lieu of cash for development contributions	(564)	(564)	(504)	(504)
Assets vested in Council	(17,950)	(17,950)	(12,024)	(12,024)
Associated entity (surplus)/deficit	9	-	2	-
(Gains)/losses in fair value of forestry assets	(902)	(902)	71	71
(Gains)/losses in fair value of investment property	3,731	3,731	(532)	(532)
Recognise (Gains)/losses on interest rate swaps	(7,979)	(7,979)	5,534	5,534
	<b>34,267</b>	<b>34,267</b>	<b>21,091</b>	<b>21,091</b>
<b>Movements in Working Capital</b>				
(Increase)/Reduction in Stock	8	8	(24)	(24)
(Increase)/Reduction in Trade and other receivables	1,228	1,228	(1,510)	(1,510)
(Increase)/Reduction in Tax due	-	-	-	-
Increase/(Reduction) in Trade and other payables	2,046	2,046	(901)	(901)
Increase/(Reduction) in Employee benefit liabilities	(678)	(678)	740	740
Increase/(Reduction) in Development contributions	3,501	3,501	862	862
(Increase)/Reduction in Accrued interest receivable	12	12	(10)	(10)
Net GST	(434)	(434)	291	291
	<b>5,683</b>	<b>5,683</b>	<b>(552)</b>	<b>(552)</b>
	<b>39,949</b>	<b>39,949</b>	<b>20,538</b>	<b>20,538</b>
<b>Items Classified as Investing Activity</b>				
(Gains)/losses on disposal of property, plant and equipment and forestry assets	1,434	1,434	2,334	2,334
(Gains)/losses on disposal of investment property	-	-	(15)	(15)
<b>NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES</b>	<b>41,384</b>	<b>41,384</b>	<b>22,858</b>	<b>22,858</b>

## 24. Financial Instruments

Financial Instrument Classifications		Group 2021	Parent 2021	Group 2020	Parent 2020
		\$'000	\$'000	\$'000	\$'000
<b>FINANCIAL ASSETS</b>	[Basis of Fair value]				
<b>Loans and Receivables</b>					
Cash and cash equivalents		18,807	18,807	27,359	27,359
Short term investments		10,077	10,077	319	319
Trade and other receivables		9,893	9,893	14,091	14,091
<b>Fair Value Through Other Comprehensive Revenue and Expense</b>					
Civic Financial Services Ltd	Non-observable inputs	85	85	82	82
Transwaste Canterbury Limited	Non-observable inputs	1,421	1,421	1,918	1,918
Local Government Funding Agency	Non-observable inputs	3,232	3,232	2,660	2,660
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	-	-	-	-
<b>FINANCIAL LIABILITIES</b>					
<b>Financial Liabilities at amortised cost</b>					
Trade and other payables		17,577	17,577	13,668	13,668
Borrowings		170,000	170,000	160,045	160,045
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments	Observable inputs	10,689	10,689	18,668	18,668
<b>Financial instrument risks</b>					
WDC has a series of policies to manage the risks associated with financial instruments. WDC is risk averse and seeks to minimise exposure from its treasury activities. WDC has established Council approved liability management and investment policies. These do not allow any transactions that are speculative in nature to be entered into.					
<b>MARKET RISK</b>					
<b>Price Risk</b>					
Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. WDC is not exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through equity.					
<b>Currency Risk</b>					
Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. WDC is not exposed to currency risk, as its treasury policy does not allow WDC to enter into foreign currency transactions and that financial instruments are transacted in New Zealand dollars.					
<b>Interest Rate Risk</b>					
The interest rates on WDC's borrowings are disclosed in note 21.					
<b>Fair Value Interest Rate Risk</b>					
Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rate. Borrowings issued at fixed rates expose the WDC to fair value rate risk. WDC's liability management policy outlines the level of borrowing that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where WDC has borrowed at fixed rates. In addition, investments at fixed interest rates expose the WDC to fair value interest rate risk.					
<b>Sensitivity Analysis</b>					
If interest rates on borrowings/derivative financial instruments at 30 June 2021 had fluctuated by plus or minus 0.5%, the effect would have been to increase/decrease the surplus after tax by \$240,000 (2020: \$190,000).					

## 24. Financial Instruments (cont.)

		2021 Parent		2020 Parent	
		+0.5%	-0.5%	+0.5%	-0.5%
		\$'000	\$'000	\$'000	\$'000
<b>Impact on Surplus/(Deficit)</b>					
<b>Financial Liabilities</b>					
<i>Financial Liabilities at amortised cost</i>					
Borrowings		(850)	850	(800)	800
<b>Fair Value Through Surplus/(Deficit)</b>					
Derivative financial instruments		610	(610)	610	(610)
		<b>(240)</b>	<b>240</b>	<b>(190)</b>	<b>190</b>

### Cash Flow Interest Rate Risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in the market interest rates. Borrowings and investments issued at variable interest rates expose WDC to cash flow interest rate risk.

WDC manages its cash flow interest rate risk on borrowings by using floating-to-fixed interest rate swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates and swaps them into fixed rates that are generally lower than those available if WDC borrowed at fixed rates directly. Under the interest rate swaps, WDC agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

### Credit Risk

Credit risk is the risk that a third party will default on its obligation to WDC, causing WDC to incur a loss. WDC has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and WDC has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from rate payers.

WDC invests funds only in deposits with registered banks and local authority stock and its investments policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charges over rates. Other than other Local Authorities, the group only invests funds with those entities, which have a Standard and Poor's credit rating of at least A for short term and A for long term investments. Accordingly, the group does not require any collateral or security to support these financial instruments.

All Council's cash assets and derivative financial instrument assets are with New Zealand registered banks (Credit Ratings: ANZ AA-; Westpac AA-). WDC also owns shares and borrower notes in NZ Local Government Funding Agency Ltd - LGFA (refer to Note 10) and their shares were rated AA+.

### Liquidity Risk

Liquidity risk is risk that WDC will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. WDC aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, WDC maintains a target level of investments that must mature within the next 12 months and to meet its projected business requirements in the next 12 months.

WDC manages its borrowing in accordance with its funding and financial policies, which includes a liability management policy. These policies have been adopted as part of the WDC's Long Term Council Community Plan.

WDC does not have an overdraft facility and manages its additional funding requirements through a \$10,000,000 bank funding facility agreement (2020: \$10,000,000) and Bond/Note issues \$170,000,000 (2020: \$160,000,000). These facilities are managed within the liability management policy.

The maturity profiles of the WDC's borrowing is disclosed note 21.

## 24. Financial Instruments (cont.)

		Group 2021	Parent 2021	Group 2020	Parent 2020
		\$'000	\$'000	\$'000	\$'000
<b>Maturity Analysis and Effective Interest Rates of Financial Assets</b>					
Short term deposits		15,111	15,111	925	925
Weighted average effective interest rate		0.43%	0.43%	1.33%	1.33%
<b>Maturity Analysis of Financial Liabilities</b>					
<b>Trade and Other Payables</b>					
Less than 1 year		17,577	17,577	13,668	13,668
1-2 years		-	-	-	-
2-5 years		-	-	-	-
More than 5 years		-	-	-	-
		<b>17,577</b>	<b>17,577</b>	<b>13,668</b>	<b>13,668</b>
<b>Borrowings</b>					
Less than 1 year		20,000	20,000	25,055	25,055
1-2 years		30,000	30,000	19,990	19,990
2-5 years		60,000	60,000	70,000	70,000
More than 5 years		60,000	60,000	45,000	45,000
		<b>170,000</b>	<b>170,000</b>	<b>160,045</b>	<b>160,045</b>
<b>Interest Payable on Borrowings</b>					
Less than 1 year		2,388	2,388	2,436	2,436
1-2 years		2,067	2,067	1,985	1,985
2-5 years		3,502	3,502	3,502	3,502
More than 5 years		1,337	1,337	625	625
		<b>9,294</b>	<b>9,294</b>	<b>8,549</b>	<b>8,549</b>
<b>Interest Payable on Interest Rate Swaps</b>					
Less than 1 year		3,399	3,399	3,117	3,117
1-2 years		3,397	3,397	3,557	3,557
2-5 years		7,585	7,585	9,375	9,375
More than 5 years		1,233	1,233	2,969	2,969
		<b>15,615</b>	<b>15,615</b>	<b>19,017</b>	<b>19,017</b>
<b>TOTAL</b>		<b>212,486</b>	<b>212,486</b>	<b>201,279</b>	<b>201,279</b>

## 25. Commitments and Contingencies

	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Capital Commitments</b>				
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment.	7,068	7,068	17,712	17,712
No capital commitments exist in relation to investment property as at 30 June 2021 (2020: Nil).				
<b>Operating Leases as Lessee</b>				
The Council leases property, plant and equipment in normal course of its business. The majority of these leases have non-cancellable terms of 36 to 60 months. The future aggregate minimum lease payments to be collected under non-collectable operating leases are as follows:				
	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Not later than one year	233	233	201	201
Later than one year and not later than five years	234	234	384	384
Later than five years	-	-	-	-
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>466</b>	<b>466</b>	<b>585</b>	<b>585</b>
Contingent rent payable has been determined on the basis of the contract schedule of payments and provisions.				
Leases can be renewed at Council's option, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option to purchase the asset at the end of the lease term.				
There are no restrictions placed on Council by any of the leasing arrangements.				
<b>Operating Leases as Lessor</b>				
The Council leases its investment property under operating leases. 35 of the leases have a non-cancellable term of 21 years or less, 44 leases have a term of 30 years and 13 leases have a term of 35 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:				
	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Non-cancellable Operating Leases as Lessor</b>				
Not later than one year	316	316	288	288
Later than one year and not later than five years	502	502	647	647
Later than five years	989	989	915	915
<b>TOTAL NON-CANCELLABLE OPERATING LEASES</b>	<b>1,808</b>	<b>1,808</b>	<b>1,849</b>	<b>1,849</b>
No contingent rents have been recognised in the surplus/(deficit) during the period.				

<b>Contingencies</b>				
	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
<b>Contingent Liabilities</b>				
Claims	10	10	-	-
The Council has one current claim under The Building Act 2004 which would impose potential obligations and liabilities on local authorities in respect to the issue of building consents and inspections of work done. No amount has been determined at 30 June 2021. At the date of this report, there were no other matters under that Act indicating potential liability (2020: Nil) having been brought to the Council's attention.				
<b>Guarantees</b>				
The value of guarantees disclosed as contingent liabilities reflects Council's assessment of the undiscounted portion of financial guarantees that are not recognised in the Balance Sheet.				
	Group 2021	Parent 2021	Group 2020	Parent 2020
	\$'000	\$'000	\$'000	\$'000
Financial guarantees	165	165	165	165
The Council financial guarantees relate to loan funding of Oxford Community Trust Oxford Art.				
<b>Unquantified Claims</b>				
There is one current claim outstanding with the Weather-tight Homes Resolution Service (WHRS) as at 30 June 2021 (2020: Nil). No prior values were settled at June 2021. The current claim related to weather tightness issues of homes in the Waimakariri District and name the Council as well as other parties. The costs of any successful claims against Council are expected to be substantially covered under the Council's insurance policies. The policy for public and professional indemnity is with Jardine Lloyd Thompson Ltd. Council is unable to accurately assess the extent of any future liability in relation to leaky buildings.				
<b>Share of Associates' Contingent Liabilities</b>				
Council has not identified any contingent liabilities where it would be severally liable for all or part of the liability.				

## 25. Commitments and Contingencies (cont.)

### New Zealand Local Government Funding Agency

The Council is a guarantor of the New Zealand Local Government Funding Agency limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. NZLGFA has a local currency rating from Fitch Ratings remained at AA+ the foreign currency remained at AA. Standard and Poor's increased the credit rating of local currency to AAA (2020 AA+) and foreign currency rating to AA+ (2020 AA).

As at 30 June 2021, the Council is one of 30 local authority shareholders and 63 (2020: 54) local authority guarantors of the NZLGFA. In that regard it has uncalled capital of \$200,000. When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. Also, together with other shareholders and guarantors, the Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2021, NZLGFA had borrowings totalling \$13,442m (2020: \$12,220m).

Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- \* We are not aware of any local authority debt default events in New Zealand; and
- \* Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

### Contingent Assets

Council operates under specified agreements whereby sports clubs are able to construct facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and the Council will gain control of the asset if the club vacates the facility. Until this event occurs these assets are not recognised as assets in the Balance Sheet. As at 30 June 2021 there are 12 facilities having an approximate value of \$3.9m (2020: 12 facilities, \$3.9m). This estimate has been based on government valuations for the area.

### Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre-1990 forest land pursuant to the New Zealand Government's Allocation Plan. The Council has registered its pre-1990 land to receive its entitlements. The latest figures held by The Ministry of Primary Industry shows Council pre-1990 forest being 120.98 hectares (2020: 120.98 hectares). The current carbon credit balance is 1,673 units.(2020: 1,673), with a current market value of \$72,692 (2020: 1,673 carbon credits \$53,300 estimate).

## 26. Remuneration

### Remuneration of Chief Executive

In accordance with section 98 and schedule 10 part 3 section 32(1)(c) of the local Government Act 2002.  
The Chief Executive of the Waimakariri District Council is appointed under section 42(1) of the Local Government Act 2002.

	2021	2020
Jim Palmer - 1 July 2020 to 7 March 2021	336,743	352,615
Jim Harland - 31 March 2021 to 30 June 2021	86,019	-

### Remuneration of Mayor, Councillors and Board Members

In accordance with Section 98 and Schedule 10 part 3 (32(1)a and 32(1)b) of the Local Government Act 2002.

	2021 Honorary (including mileage and other reimbursements)	2021 Meeting/ Hearings	2021 Total	2020 Honorary (including mileage and other reimbursements)	2020 Meeting/ Hearings	2020 Total
	\$	\$	\$	\$	\$	\$
<b>Mayor and Councillors as at 30 June:</b>						
Dan Gordon (Mayor from 21st October 2019)	149,802	-	149,802	112,221	-	112,221
David Ayers (Mayor until 20th October 2019)	-	-	-	42,896	-	42,896
Neville Atkinson (Deputy Mayor from 21st October 2019)	62,611	3,276	65,887	53,122	4,914	58,036
Kevin Felstead (Deputy Mayor until 20th October 2019)	-	-	-	20,228	-	20,228
Kirstyn Barnett	50,390	-	50,390	47,348	-	47,348
Robbie Brine	50,580	-	50,580	46,696	-	46,696
Wendy Doody	50,390	357	50,747	46,493	663	47,156
John Meyer (until 20th October 2019)	-	-	-	14,914	-	14,914
Alistair Blackie	50,390	-	50,390	49,650	-	49,650
Paul Williams	50,390	663	51,053	46,459	918	47,377
Sandra Stewart	58,422	-	58,422	51,631	-	51,631
Philip Redmond (from 21st October 2019)	52,286	969	53,255	32,625	-	32,625
Niki Mealings (from 21st October 2019)	50,390	-	50,390	31,883	-	31,883
Joan Ward (21st October 2019)	50,390	-	50,390	31,883	-	31,883
<b>Kaiaipoi-Tuahiwi Community Board Members</b>						
Chris Greengrass (Chair from 21st October 2019)	19,048	-	19,048	15,099	-	15,099
Jackie Watson (Chair until 20th October 2019)	9,996	-	9,996	12,687	-	12,687
Roger Blair (until 20th October 2019)	-	-	-	3,370	-	3,370
Martin Pinkham	9,996	-	9,996	9,664	-	9,664
Philip Redmond (until 20th October 2019)	-	-	-	3,370	-	3,370
Brent Cairns (from 21st October 2019)	9,996	-	9,996	6,366	-	6,366
John Meyer (from 21st October 2019)	9,051	-	9,051	5,699	-	5,699



## 26. Remuneration (cont.)

	2021 Honourarium (including mileage and other reimbursements)	2021 Meeting / Hearings	2021 Total	2020 Honourarium (including mileage and other reimbursements)	2020 Meeting / Hearings	2020 Total
<b>Rangiora-Ashley Community Board Members</b>						
Jim Gerard (Current Chair)	24,295	714	25,009	23,031	1,866	24,897
Duncan Lundy	12,621	-	12,621	12,173	-	12,173
Murray Clarke	12,621	-	12,621	12,173	-	12,173
Keith Galloway (until 20th October 2019)	-	-	-	4,227	-	4,227
Judith Hoults (until 20th October 2019)	-	-	-	4,227	-	4,227
Sarah Lewis	12,621	-	12,621	12,173	-	12,173
Greg Miller (until 20th October 2019)	-	-	-	4,227	-	4,227
Chris Prickett (until 20th October 2019)	-	-	-	4,227	-	4,227
Monique Fleming (from 21st October 2019)	12,621	-	12,621	8,039	-	8,039
Jason Goldsworthy (from 21st October 2019)	12,621	-	12,621	8,039	-	8,039
Morris Harris (from 21st October 2019)	12,621	-	12,621	8,039	-	8,039
Andrew Wells (from 21st October 2019)	12,621	-	12,621	8,039	-	8,039
<b>Woodend-Sefton Community Board Members</b>						
Shona Powell (Current Chair)	15,900	-	15,900	15,113	-	15,113
Andrew Thompson	8,423	-	8,423	8,159	-	8,159
John Archer	8,423	-	8,423	8,159	-	8,159
Rhonda Mather (until 20th October 2019)	-	-	-	2,856	-	2,856
Andrea Allen	8,423	-	8,423	8,159	-	8,159
Mark Paterson (from 21st October 2019)	8,423	-	8,423	5,363	-	5,363
<b>Oxford-Ohoka Community Board Members</b>						
Doug Nicholl (Current Chair)	18,000	-	18,000	17,731	-	17,731
Mark Brown	9,472	-	9,472	9,162	-	9,162
James Ensor (until 20th October 2019)	-	-	-	3,198	-	3,198
Shirley Farrell	9,472	-	9,472	9,162	-	9,162
John Lynn (until 20th October 2019)	-	-	-	3,198	-	3,198
Thomas Robson	9,472	-	9,472	9,162	-	9,162
Sarah Barkle (from 21st October 2019)	9,472	-	9,472	6,032	-	6,032
Ray Harpur (from 21st October 2019)	9,897	-	9,897	6,258	-	6,258
<b>Council Appointees Te Kōhaka o Tūhaitara Trust</b>						
Alistair Blackie (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Andrea Rigby (from October 2018)	1,170	-	1,170	39	-	39
Neville Atkinson (Councillor)	-	-	-	-	-	-

## 26. Remuneration (cont.)

	2021 Honourarium (including mileage and other reimbursements)	2021 Meeting / Hearings	2021 Total	2020 Honourarium (including mileage and other reimbursements)	2020 Meeting / Hearings	2020 Total
<b>Water Zone Board Members</b>						
David Ashby	4,154	-	4,154	4,308	-	4,308
Arapata Reuben	4,154	-	4,154	9,077	-	9,077
Wendy Main	4,154	-	4,154	3,385	-	3,385
Erin Harvie	4,154	-	4,154	3,385	-	3,385
<b>TOTAL</b>	<b>979,933</b>	<b>5,979</b>	<b>985,912</b>	<b>924,825</b>	<b>8,361</b>	<b>933,186</b>

With the enactment of the Local Government Act 2002, the Remuneration Authority is now responsible for setting the remuneration level for elected members. The (Council) monetary remuneration detailed above was determined by the Remuneration Authority. As permitted under the Authority's guidelines the Council chose for its elected members to receive an annual salary rather than the alternative option of a combination of meeting fee payments and annual salary. Meeting fees paid to Councillors relate to Resource Management Act hearings.

<b>Council Employees</b>		
	2021	Percentage of employees
<b>Total annual remuneration by band for employees as at 30 June:</b>		
< \$60,000	199	47%
\$60,000 - \$79,999	86	20%
\$80,000 - \$99,999	69	16%
\$100,000 - \$119,999	30	7%
\$120,000 - \$139,999	18	4%
\$140,000 - \$159,999	8	2%
\$160,000 - \$199,999	7	2%
\$200,000 - \$380,000	6	1%
<b>TOTAL EMPLOYEES</b>	<b>423</b>	<b>100%</b>

Total remuneration includes non-financial benefits provided to employees.

At balance date, the Council employed 243 (2020:259) full-time employees, with the balance of staff representing 75 (2020:70) full-time equivalent employees.

A full-time employee is determined on the basis of a 40-hour working week.

<b>Council Employees</b>		
	2020	Percentage of employees
<b>Total annual remuneration by band for employees as at 30 June:</b>		
< \$60,000	198	46%
\$60,000 - \$79,999	82	19%
\$80,000 - \$99,999	76	18%
\$100,000 - \$119,999	33	8%
\$120,000 - \$139,999	16	4%
\$140,000 - \$159,999	11	3%
\$160,000 - \$199,999	8	2%
\$200,000 - \$340,000	6	1%
<b>TOTAL EMPLOYEES</b>	<b>430</b>	<b>100%</b>

## 27. Related Parties

All related party transactions between the parties are conducted on normal business terms other than for associates.

### ASSOCIATES

#### Te Kōhaka o Tūhaitara Trust

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The assets administered by the Trust includes the Tūhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tutaepatu Lagoon. The Council's ownership is 50%.

Council has provided an inter-group loan to the Te Kōhaka o Tūhaitara Trust. The loan is for five years at 4% interest. For the year ending 30 June 2021, the outstanding balance is \$28,563 (2020: \$40,086).

#### Enterprise North Canterbury Trust

Enterprise North Canterbury is a Council Controlled Organisation (CCO). Enterprise North Canterbury is a charitable trust which provides promotions and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focussed on developing existing businesses and promoting new businesses within the region. The trust also promotes the region as a visitor destination. The Council's ownership is 50%.

#### Waimakariri District Libraries Trust

The Waimakariri District Libraries Trust was formed to support the Waimakariri District Library Service by providing books and other library resources. The Council's ownership is 50%.

#### Waimakariri Arts Collection Trust

Waimakariri Arts Collection Trust was formed to establish and maintain a collection of artwork of merit that has an association with North Canterbury. The Council's ownership is 33%.

#### Waimakariri Public Arts Trust

Waimakariri Public Arts Trust was formed to develop public art projects in the Waimakariri District that are of enduring quality, are accessible to the public and stimulate public interest. The Council's ownership is 20%.

### OTHER

#### Transwaste Canterbury Limited

Transwaste Canterbury Limited (TCL) is a Council Controlled Organisation (CCO) under the Local Government Act 2002 as the Waimakariri District Council is one of the Councils in the Canterbury region which between them own 50% of the shares in Transwaste Canterbury Limited. TCL operates a regional landfill at Kate Valley and associated transport services. Canterbury Waste Services owns the other 50% share of the TCL. Council owns 3.9% of the shares in TCL.

#### Canterbury Economic Development Company Limited

Canterbury Economic Development Company Limited (CEDCL) is a Council Controlled Organisation (CCO) which promotes transformational economic development projects that will benefit Canterbury and to utilise the Canterbury Regional Economic Development Strategy to coordinate strategic economic development initiatives. There are ten local authorities involved, each Council owns 10% of the shares in CEDCL.

#### Canterbury Museum Trust Board

The Canterbury Museum Trust raises levies on Local Authorities for the Canterbury Museum operations and developments. For the year ending 30 June 2021, Council paid \$608,853 (2020: \$570,720) for operations to the Canterbury Museum Trust.

## 27. Related Parties (cont.)

(a) Inter-Group Transactions and Balances		
	2021	2020
	\$'000	\$'000
<b>Enterprise North Canterbury</b>		
Amounts paid by the Council (Excluding GST)	651	657
Amounts payable to Enterprise North Canterbury (Including GST)	-	-
Amounts received from Enterprise North Canterbury (Excluding GST)	-	15
Accounts payable to the Council (Including GST)	-	-
<b>Te Kōhaka o Tūhaitara Trust</b>		
Amounts paid by the Council (Excluding GST)	258	293
Amounts payable by the Council (Including GST)	-	2
Accounts receivable from the Trust (Excluding GST)	17	16
<b>Waimakariri District Libraries Trust</b>		
Amounts paid by the Council (Excluding GST)	-	2
Amounts received from the Council (Excluding GST)	-	-
<b>Waimakariri Arts Collection Trust</b>		
Amounts paid by the Council (Excluding GST)	5	5
<b>Waimakariri Public Arts Trust</b>		
Amounts paid by the Council (Excluding GST)	2	-
<b>Transwaste Canterbury Limited</b>		
Services provided by the Company (Excluding GST)	2,956	2,392
Amounts payable by the Council (Including GST)	266	263
Dividends paid/payable to the Council (Exclusive of Imputation Credits)	849	645
<b>Canterbury Economic Development Company Limited</b>		
Amounts paid by the Council (Excluding GST)	-	-
No related party debts have been written off or forgiven during the year.		
<b>(b) Key Management and Elected Members</b>		
During the year elected members and key management, as part of normal customer relationships, were involved in minor transactions with Council (such as payment of rates, purchase of rubbish bags). These services were provided on normal business terms.		
Council has a maintenance contract on terms equivalent to those that prevail in arm's length transactions with the Kaiapoi Community Care and Employment Trust in which Councillor Neville Atkinson has a pecuniary interest. For the year ending 30 June 2021, the service level agreement value was \$88,750 excluding GST (2020: \$88,750).		
<b>Key management personnel compensation</b>		
	2021	2020
	\$'000	\$'000
Salaries and other short term benefits	2,505	2,235
Post employment payments	42	37
Key management personnel has received \$66,250 in termination or other long term benefits in the year ended 30 June 2021 (2020: Nil).		
Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.		

## 28. Landfill Sites & Aftercare Provision

All Council refuse landfill sites within the Waimakariri District have been closed. The Council has responsibility to put in place procedures for managing and monitoring these landfills. The Council is complying with all its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. The Council is also currently investigating the extent of landfill post-closure costs.

To date preliminary risk analysis has not identified any additional costs. Investigations are continuing, and if any costs were identified, these would be provided for at the time.

Recent subdivision civil works adjacent to the Kaiapoi closed landfill have required the relocation and redevelopment of groundwater monitoring bores, which will interrupt the history of water quality results.

## 29. Capital Management

The Council's capital is its equity (or rate payers' funds), which comprise retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's asset and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the council to make adequate and effective provision in its Long term Plan (LTP) and in its annual plans (where applicable) to meet the expenditure needs identified in those plans. The act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

### The Council has the following created reserves

- reserves for different areas of benefit, including replacement provisions
- self-insurance reserves and
- trust and bequest reserves

Reserves for different areas of benefits are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds generally can only be approved by Council.

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purpose. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose they were donated.

## 30. Events After Balance Date

### 3 Waters Reform

In July 2020, the New Zealand Government announced an initial funding package of \$761m to provide a post Covid-19 stimulus to maintain and improve water networks infrastructure, and to support a three year programme of reform of local government water services delivery arrangements.

Council agreed to sign the MoU and Funding agreement which was signed by the Mayor on 24 August 2020.

The agreement would provide \$8.02m of funding from the signed agreement.

Council has made good progress on the Stimulus Funding programme in 2020/21. Subsidies received in the current financial year were \$4.5m.

On 27 October 2021, the Local Government Minister announced that central government will proceed with the three waters service delivery reforms using a legislated "all in" approach. The three waters reform involves the creation of four statutory water services entities to be responsible for the service delivery and infrastructure from local authorities from 1 July 2024. There is still a number of uncertainties associated with the new three waters delivery model including the mechanism for how assets will be transferred to the newly established entities, and the control and governance of these entities. Notwithstanding the current uncertainty the announcement once legislated will mean Council is no longer responsible for the delivery and infrastructure of three water services from 1 July 2024.

On 12 November 2021, Waimakariri jointly with Timaru and Whangarei Councils, have filed legal proceedings seeking to affirm Local Government's rights and obligations as infrastructure asset owners. It also seeks a declaration whether it would be unlawful for the Government's public education campaign to contain incorrect or misleading information in regards to local council's rights, obligations and duties. The Councils have significant concerns that the Government is proceeding on the basis of fundamental misunderstandings of the democratic importance of its definitions of Local Government and asset ownership, and feel that this process will offer us a clear and shared understanding of our rights and obligations for future negotiations.

At the same time a letter was sent to the Prime Minister on behalf of 30 Mayors and Councils across New Zealand to seek a meeting to address the now forced Three Waters Reform. There is a general consensus that the model now being mandated wasn't acceptable to Councils or our communities. We are seeking to meet with the Prime Minister to express this view and seek more viable approaches to Three Waters Reform.

### Covid-19

New Zealand went into a national lockdown on 17 August 2021 after detecting one case of Covid-19 (Delta variant).

At the time this annual report was being prepared/finalised, Auckland, Upper Northland and parts of Waikato were at Alert Level 3 while the rest of New Zealand were at Alert Level 2.

The lockdown and potential future impacts of Covid-19 may negatively impact Council's operation and financial position. At this stage Council had been actively monitoring these impacts.

Most staff were able to work from home during the lockdown period with essential workers being available on site.

Due to Covid-19 restrictions, the Council incurred costs and lost income. Council has adequate cash reserve (also a Covid loan account) in place to deal with unplanned events.

## 31. Explanation of Major Variances Against Budget

Explanations for major variations from Council's estimated figures in the 2020/21 Annual Plan are as follows:

### STATEMENT OF FINANCIAL PERFORMANCE

#### REVENUE INCLUDING OTHER GAINS

Subsidies and grants \$6.6m over budget due to Government subsidies on Shovel Ready/Stimulus Funding projects (not budgeted).

Other revenue was \$5.6m over budget due to recoveries from private works, increased rates penalties, more than budgeted connection fees/lump sum contributions to connect to Council's infrastructural facilities. In addition, transfer station gate sales were more than budget due to building activities in the district and charges on contaminated recycling that were not budgeted. Revenue from resource consents/building consents were more than budgeted due to increased workload partially offset by increased costs.

Development contributions \$3.1 less than budgeted as the major developments wait to get to the next stage of their development.

Vested assets were \$5.9m more than budgeted mainly due to development activities in Kaiapoi and Woodend.

Other gains of \$9.4m (\$9.2m more than budgeted) contains gains on revaluation of interest rate swaps of \$8.0m, gain on revaluation of forestry of \$0.9m and gain on revaluation of investment property of \$0.3m.

## 31. Explanation of Major Variances Against Budget (cont.)

### EXPENDITURE

Please be aware "capital expensed" mentioned below means costs incurred that cannot be capitalised. Those costs, although not associated with any operational budget, were funded via loans/renewal fund.

**District Development** - Actual expenditure was \$1.1m more than budget. Costs incurred on resource consents processing were more than budgeted due to increased workload covered by increased resource consents revenue. In addition, costs on District Plan review were more than budget and Council's contribution to the Greater Christchurch 2050 project was not budgeted.

**Roads and Footpaths** - Actual expenditure was \$1.9m more than budget mainly due to capital expensed from roading capital projects.

**Water Supply** - Actual expenditure was \$0.7m more than budget due to unbudgeted asset deletions from the capital renewal programme. In addition, depreciation expenditure was more than what was budgeted due to revaluation increase of Council's water assets.

**Refuse and Recycling** - Actual expenditure was \$0.7m more than budget mainly due to contaminated recycling from kerbside collection. Transportation costs were also more than budget due to increased waste volume.

**Recreation** - Actual expenditure was \$1.1m more than budget largely due to unbudgeted asset deletions from the capital renewal programme and capital expensed from recreation capital projects.

**Libraries and Museums** - Expenditure was under budget by \$1.3m as no payments for the Canterbury Museum Redevelopment Levy were required. In addition, depreciation was under budget as some library collections/plant and equipment items were fully depreciated at 30 June 2020.

**Property Management** - Expenditure was over budget by \$6.0m mainly due to valuation loss on two land assets in the mixed business area (red zone) that require remediation works was not budgeted and capital expensed from the Rangiora Service Centre refurbishment project. In addition, legal fees and costs on external consultants were more than budget due to increased property transactions and project consultation.

**Earthquake recoveries** - Expenditure was over budget by \$0.9m mainly due to capital expensed from various earthquake recovery capital projects that was not budgeted.

### OTHER COMPREHENSIVE REVENUE AND EXPENSE

The Council recorded a \$2.8m gain on asset revaluation (budget \$4.4m). As at 30 June 2021, Council revalued its roading assets.

### BALANCE SHEET

#### Assets

Total assets were \$56.1m under the budget mainly due to delays of the asset capital programme.

#### Liabilities

Total liabilities were \$12.1m less than the budget as less external borrowings were required as a result of delays in Council's capital programme.

## 32. Impact of Covid-19

During August and September 2020 and February and March 2021, Waimakariri District moved into Alert Level 2 along with other parts of the country. In all other parts of the year, Waimakariri District remained in Alert Level 1.

- At Alert Level 2, the Council enforced stronger social distancing practices and noted lowered patronage at community facilities such as the library, swimming pools, and use of community halls. There were no disruptions to infrastructure servicing. This did not materially affect the amount of user charges collected during the year.
- At Alert Level 1, the Council continued to run business as usual.

For the previous year's revaluation of investment property at 30 June 2020, the Council's external valuer included a statement in their valuation report that the assessed value was subject to "material valuation uncertainty" due to Covid-19. For the 30 June 2021 valuation, the valuer has noted that there has been no negative impact on values in the Waimakariri District from the Covid-19 situation. There remains a small degree of uncertainty but the impact of Covid-19 on the economy to date not being as severe as anticipated.

In addition to investment property, Council also revalued its roading assets at 30 June 2021. The effects of Covid-19 are more likely to be subject to short-term increase while working during Alert Levels 3 and 4. The replacement costs that are used in Depreciated Replacement Cost calculations should reflect typical and sustainable market conditions. Covid-19 is unlikely to lead to any reduction in the demand for the Waimakariri District Council's assets. Consequently, the quantum of assets remains appropriate and optimised for a valuation and financial reporting purpose.

Due to Covid-19 restrictions, the Council incurred costs and lost income. As at 30 June 2021, total Covid loan raised was close to \$1m. The loan will be repaid over the next 10 years.

# Cost of Activity Statements

## Governance

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	1,925	2,447	1,824
Targeted Rates	669	666	672
Subsidies and grants	3	-	2
Fees and Charges	51	15	175
<b>TOTAL REVENUE</b>	<b>2,648</b>	<b>3,128</b>	<b>2,673</b>
<b>Operating Expenditure</b>			
Council	2,040	2,160	2,020
Community Boards, Ward Advisory Board	600	665	562
Subscriptions, Levies & Grants	268	298	285
	<b>2,908</b>	<b>3,123</b>	<b>2,867</b>
Internal Interest Elimination	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,908</b>	<b>3,123</b>	<b>2,867</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(260)</b>	<b>5</b>	<b>(194)</b>
<b>Capital Expenditure</b>			
Renewals	-	-	2
New Works	-	-	-
Loan repayments	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>2</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	-	-	2
Cash from operating	-	-	-
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>2</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Operating expenditure includes</b>			
Interest	-	-	-
Depreciation	-	-	-
Corporate services overhead	597	604	567
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(260)	Not applicable	
Depreciation	-		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(260)</b>		

## Governance

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

## District Development

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	3,375	4,291	3,362
Targeted Rates	165	167	169
Fees and Charges	1,827	715	1,192
Subsidies	3	-	1
<b>TOTAL REVENUE</b>	<b>5,370</b>	<b>5,173</b>	<b>4,724</b>
<b>Operating Expenditure</b>			
District Development	2,404	2,151	2,621
Policy and Strategy	1,652	1,650	1,644
Plan Administration	2,816	2,018	2,406
District Promotion	650	596	605
Economic Development	278	290	305
	<b>7,800</b>	<b>6,705</b>	<b>7,581</b>
Internal Interest Elimination	45	70	57
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,755</b>	<b>6,635</b>	<b>7,524</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,385)</b>	<b>(1,462)</b>	<b>(2,800)</b>
<b>Capital Expenditure</b>			
Renewals	5	-	-
New Works	-	-	-
Loan repayments	304	171	207
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>309</b>	<b>171</b>	<b>207</b>
<b>Funded by</b>			
Loans	1,149	780	1,093
Reserves	(840)	(609)	(886)
Cash from operating	-	-	-
<b>TOTAL FUNDING</b>	<b>309</b>	<b>171</b>	<b>207</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Operating expenditure includes</b>			
Interest	107	150	90
Depreciation	6	5	8
Corporate services overhead	249	127	258
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,476)	Not applicable	
Depreciation	(6)		
Less internal recoveries	(903)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(2,385)</b>		

## District Development

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### Fees and Charges

Fees and charges were more than budget due to increased revenue from resource consents processing.

#### Operational Expenditure

District Development expenditure was more than budget due to the District Plan review and Council contribution to Greater Christchurch 2050 project.

Plan Administration expenditure more than budgeted due to increased workload covered by increased resource consent revenue.



## Roads and Footpaths

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Roading Rates	11,968	11,890	11,261
Fees and Charges	1,167	134	518
Petrol Tax	329	360	291
Subsidies	12,044	11,832	5,998
Interest	-	8	-
Development Contributions	3,318	2,978	1,519
Gain on sale	-	-	18
<b>TOTAL REVENUE</b>	<b>28,826</b>	<b>27,202</b>	<b>19,605</b>
<b>Operating Expenditure</b>			
<b>Subsidised Maintenance</b>			
Structural Maintenance	2,836	2,657	2,225
Corridor Maintenance	2,262	2,037	1,891
Land Transport and Safety	320	546	184
Other Maintenance	1,791	1,275	1,331
<b>Unsubsidised Expenditure</b>			
General Maintenance	3,163	299	1,205
Management Costs	957	803	843
Interest	1,102	1,120	1,274
Depreciation	10,074	11,550	10,808
Council Overheads	1,779	1,796	1,723
	<b>24,284</b>	<b>22,083</b>	<b>21,484</b>
Internal Interest Elimination	327	59	490
<b>TOTAL OPERATING EXPENDITURE</b>	<b>23,957</b>	<b>22,024</b>	<b>20,994</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>4,869</b>	<b>5,178</b>	<b>(1,389)</b>
<b>Capital Expenditure</b>			
Renewals	6,017	7,026	4,811
New Works	11,363	13,268	2,836
Loan Principal Repayments	826	844	747
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>18,206</b>	<b>21,138</b>	<b>8,394</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	1,037	3,825	1,281
Capital Revenue	-	-	1,404
Reserves	-	1,443	-
Cash from operating	17,169	15,870	5,710
<b>TOTAL FUNDING</b>	<b>18,206</b>	<b>21,138</b>	<b>8,394</b>
<b>Operating Expenditure includes</b>			
Interest	774	1,120	784
Depreciation	10,074	11,550	10,808
Depreciation not funded	698	800	1,167
Corporate services overhead	1,779	1,796	1,723
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	3,580	Not applicable	
Depreciation	(10,074)		
Capital subsidies	8,045		
Development contributions	3,318		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>4,869</b>		

## Roads and Footpaths

### Explanations of significant variances for the activity

#### Fess and Charges

Fees and charges were over budget as rates penalties and recoveries from private works were more than budgeted.

#### Subsidies

NZTA subsidies were more than budget due to claim on severe weather in May 2021.

#### Development Contributions

Development contributions were more than budgeted largely due to developments in Woodend (Ravenswood) and Kaiapoi (Silverstream).

#### Operational Expenditure

Structural/Corridor maintenance was more than budget due to additional costs incurred on sealed pavement maintenance, drainage maintenance, snow ice/ flood maintenance and pavement marking.

Other maintenance was more than budget due to costs incurred from severe weather in May 2021.

General maintenance was more than budget due to capital expensed from capital projects, costs incurred on private works and the review of Rangiora Eastern Link Designation.

#### Capital Expenditure

Capital expenditure was less than budget due to capital expensed (costs incurred that cannot be capitalised).

## Water Supply

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Rates	7,799	7,770	7,550
Fees and Charges	577	115	232
Interest	15	49	23
Development Contributions	1,552	2,029	965
<b>TOTAL REVENUE</b>	<b>9,943</b>	<b>9,963</b>	<b>8,770</b>
<b>Operating Expenditure</b>			
Rangiora	2,799	2,650	2,836
West Rangiora Structure Plan Area	(1)	-	-
Southbrook	-	4	-
Woodend/Pegasus	1,349	1,214	1,185
Waikuku	197	207	271
Fernside	12	10	13
Ohoka	136	143	146
Mandeville	470	494	469
Kaiapoi/Pines Kairaki	1,437	1,320	1,214
North East Kaiapoi Structure Plan Area	4	4	1
Oxford No 1 Rural	672	656	727
Oxford No 2 Rural	395	412	419
Oxford	498	470	465
Summerhill	225	216	269
Cust	142	127	179
Poyntz Road	65	65	58
West Eyreton	87	72	84
Garrymere	119	64	68
District Water	181	79	41
Water Race	520	483	488
	<b>9,307</b>	<b>8,690</b>	<b>8,933</b>
Internal Interest Elimination	254	356	397
<b>TOTAL OPERATING EXPENDITURE</b>	<b>9,053</b>	<b>8,334</b>	<b>8,536</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>890</b>	<b>1,629</b>	<b>234</b>



Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	1,152	1,185	1,537
New Works	838	1,972	2,164
Loan repayments	778	1,702	1,561
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>2,768</b>	<b>4,859</b>	<b>5,262</b>
<b>Funded by</b>			
Loans	604	1,786	1,181
Reserves	-	-	1,125
Cash from operating	2,164	3,073	2,956
<b>TOTAL FUNDING</b>	<b>2,768</b>	<b>4,859</b>	<b>5,262</b>
<b>Operating Expenditure includes</b>			
Interest	600	886	633
Depreciation	3,193	2,935	2,722
Depreciation not funded	1,297	1,039	1,100
Corporate services overhead	704	903	686
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,828	Not applicable	
Depreciation	(3,193)		
Development contributions	1,552		
Assets written off	(297)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>890</b>		

## Water Supply

### Explanations of significant variances for the activity

#### Fees and Charges

Fees and charges were over budget as connection fees received (to connect to Council's infrastructural services) were more than forecasted.

#### Development Contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

#### Operational Expenditure

Rangiora scheme - expenditure more than budget due to asset deletions as a result of capital renewal programme.

Woodend/Pegasus scheme - depreciation more than budget due to valuation increase of assets at 30 June 2020.

Kaiapoi/Pines Kairaki scheme - expenditure more than budget due to asset deletions as a result of capital renewal programme and depreciation as a result of valuation increase of assets at 30 June 2020.

Garrymere scheme - expenditure more than budget due to asset deletions as a result of capital renewal programme and maintenance costs on headworks.

District Water scheme - expenditure more than budget due to capital expensed (costs incurred that cannot be capitalised).

#### Capital Expenditure

New Works less than budget due to budget adjustments made after the 2020/21 Annual Plan was finalised (i.e. some projects are now part of the Stimulus Funded Programme).

Loan repayments under budget due to less development contributions received and less borrowings required last year.

## Sewerage and the Treatment and Disposal of Sewage

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	23	29	29
Targeted Rates	9,642	9,512	9,084
Subsidies - Stimulus Funding	4,476	-	-
Fees and Charges	331	341	4,036
Interest	41	32	53
Development contributions	2,614	3,851	1,769
<b>TOTAL REVENUE</b>	<b>17,127</b>	<b>13,765</b>	<b>14,971</b>
<b>Operating Expenditure</b>			
Stimulus Funding	346	-	-
Eastern District Communities	11,304	11,486	10,822
Southbrook	35	59	45
East Rangiora	42	43	53
Ohoka Utilities	5	5	7
East Woodend	2	17	8
West Rangiora	(5)	-	-
West Rangiora Structure Plan Area	72	73	90
West Kaiapoi Structure Plan Area	3	3	4
North Kaiapoi Area A	2	5	2
Fernside	35	49	37
Loburn Lea	91	95	88
Oxford	827	869	864
	<b>12,759</b>	<b>12,704</b>	<b>12,020</b>
Internal Interest Elimination	319	436	536
<b>TOTAL OPERATING EXPENDITURE</b>	<b>12,440</b>	<b>12,268</b>	<b>11,484</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>4,687</b>	<b>1,497</b>	<b>3,487</b>
<b>Capital Expenditure</b>			
Renewals	190	172	559
New Works	4,693	920	2,065
Loan repayments	1,084	1,553	1,015
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>5,967</b>	<b>2,645</b>	<b>3,639</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	-	307	82
Reserves	-	-	-
Cash from operating	5,967	2,338	3,558
<b>TOTAL FUNDING</b>	<b>5,967</b>	<b>2,645</b>	<b>3,639</b>
<b>Operating Expenditure includes</b>			
Interest	756	1,184	856
Depreciation	4,880	4,766	4,328
Depreciation not funded	2,282	2,168	2,033
Corporate services overhead	1,003	1,121	1,068
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,985	Not applicable	
Depreciation	(4,880)		
Capital subsidies	4,130		
Assets written off	(162)		
Development contributions	2,614		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>4,687</b>		

## Sewerage and the Treatment and Disposal of Sewage

### Explanations of significant variances for the activity

#### Subsidies - Stimulus Funding

Stimulus Funding wasn't confirmed until after the 2020/21 Annual Plan was finalised.

#### Development contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

#### Operational Expenditure

Costs incurred on Stimulus Funding programme were not budgeted.

Eastern Communities were under budget. Costs incurred on electricity, asset management services and reactive network maintenance were less than budget while loss on asset deletions/capital expensed from capital projects were not budgeted.

#### Capital Expenditure

New works more than budget as Stimulus Funding capital programme wasn't confirmed until after the 2020/21 Annual Plan was finalised.

Eastern sewer had less loan repaid due to less development contributions received.

## Stormwater Drainage

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	511	650	544
Targeted Rates	4,318	4,295	4,219
Subsidies (Shovel Ready)	1,516	-	-
Fees and Charges	45	21	49
Grants	-	-	6
Interest	12	58	22
Development Contributions	744	1,468	241
<b>TOTAL REVENUE</b>	<b>7,145</b>	<b>6,492</b>	<b>5,081</b>
<b>Operating Expenditure</b>			
Shovel Ready Funding	195	-	-
District Drainage	224	503	625
Rangiora	1,535	1,534	1,564
Southbrook	167	132	234
East Rangiora	68	34	59
West Rangiora Structure Plan Area	53	55	44
Coastal Urban	653	335	484
East Woodend	2	2	3
Pegasus	246	378	368
Kaiapoi	1,400	1,426	1,702
Kaiapoi - Area A	-	1	-
Oxford	61	75	136
Ohoka Rural	412	292	600
Mill Road ODP	-	2	-
Loburn Lea	19	25	15
Oxford Rural	54	48	56
Clarkville	31	46	73
Coastal Rural	142	128	117
Central Rural	121	114	276
Cust	6	8	7
Waimakariri Water Zone	74	152	91
	<b>5,464</b>	<b>5,290</b>	<b>6,454</b>
Internal Interest Elimination	260	266	372
<b>TOTAL OPERATING EXPENDITURE</b>	<b>5,204</b>	<b>5,024</b>	<b>6,082</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,941</b>	<b>1,468</b>	<b>(1,001)</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	19	-	137
New Works	7,360	3,738	3,799
Loan repayments	2,260	1,227	1,153
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>9,639</b>	<b>4,965</b>	<b>5,089</b>
<b>Funded by</b>			
Loans	5,025	3,945	1,191
Reserves	1,480	-	3,836
Cash from operating	3,134	1,020	61
<b>TOTAL FUNDING</b>	<b>9,639</b>	<b>4,965</b>	<b>5,089</b>
<b>Operating Expenditure includes</b>			
Interest (after internal interest elimination)	615	808	594
Depreciation	1,193	1,155	1,062
Depreciation not funded	508	470	481
Corporate services overhead	362	408	354
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,336	Not applicable	
Depreciation	(1,193)		
Capital subsidies	1,419		
Development contributions	744		
Assets written off	(364)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>1,941</b>		

## Stormwater Drainage

### Explanations of significant variances for the activity

#### Subsidies (Shovel Ready)

Shovel Ready Funding wasn't confirmed until after the 2020/21 Annual Plan was finalised.

#### Development contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

#### Operational Expenditure

Costs incurred on Shovel Ready programme were not budgeted.

Coastal Urban was more than budget due to asset deletions as a result of capital renewal programme.

Pegasus was less than budget as less costs were incurred on network maintenance and resource consent compliance.

Ohoka Rural was more than budget mainly due to capital expensed (costs incurred that cannot be capitalised).

#### Capital Expenditure

New works more than budget as Shovel Ready capital programme wasn't confirmed until after the 2020/21 Annual Plan was finalised.

Development contribution receipts were released from holding account (upon projects completion) enabling the East Rangiora scheme to make extra loan repayment.



## Refuse and Recycling

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	823	1,046	844
Targeted Rates	3,992	3,772	3,546
Fees and Charges	5,378	4,229	4,501
Interest	7	9	8
Waste Minimisation charges	219	241	208
<b>TOTAL REVENUE</b>	<b>10,420</b>	<b>9,297</b>	<b>9,107</b>
<b>Operating Expenditure</b>			
Disposal	5,183	4,640	4,424
Collection	4,608	4,418	3,971
Waste Minimisation	216	243	224
	<b>10,007</b>	<b>9,301</b>	<b>8,619</b>
Internal Interest Elimination	14	34	23
<b>TOTAL OPERATING EXPENDITURE</b>	<b>9,993</b>	<b>9,267</b>	<b>8,596</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>427</b>	<b>30</b>	<b>511</b>
<b>Capital Expenditure</b>			
Renewals	13	13	12
New Works	101	52	99
Loan repayments	49	54	46
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>163</b>	<b>119</b>	<b>157</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	-	119	-
Cash from operating	163	-	157
<b>TOTAL FUNDING</b>	<b>163</b>	<b>119</b>	<b>157</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	34	56	37
Depreciation	132	152	120
Corporate services overhead	703	721	633
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	572	Not applicable	
Depreciation	(132)		
Assets written off	(13)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>427</b>		

## Refuse and Recycling

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### Targeted Rates

More residents joined in the three bins programme resulting in increased rates revenue offset by increased collection charges.

#### Fees and Charges

Transfer station gate sales were more than budget due to building activities in the district and charges on contaminated recycling that were not budgeted.

#### Operational Expenditure

Disposal expenditure more than budget due to contaminated recycling from kerbside collection and transportation costs from increased waste volume.

Collection expenditure over budget as more residents joined in the 3 bins programme during the current financial year resulting in increased collection costs.

## Recreation

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	650	826	674
Community Services Rates	13,731	13,777	13,265
Targeted Rates Central Business Area	57	55	58
Gain on sale of assets	-	-	207
Revaluation gain on investment properties	155	-	-
Fees and Charges	2,206	1,832	1,977
Subsidies and grants	235	-	170
Development Contributions	2,153	3,146	1,647
<b>TOTAL REVENUE</b>	<b>19,186</b>	<b>19,636</b>	<b>17,998</b>
<b>Operating Expenditure</b>			
Reserves	8,797	7,540	8,479
Airfield	397	300	453
Buildings	3,405	3,120	2,699
Pools	4,952	4,885	5,064
Central Business Areas	267	270	280
Camping Grounds	269	193	300
Community Grants	472	1,033	494
Public Conveniences	758	583	598
	<b>19,319</b>	<b>17,924</b>	<b>18,367</b>
Internal Interest Elimination	422	140	439
<b>TOTAL OPERATING EXPENDITURE</b>	<b>18,897</b>	<b>17,784</b>	<b>17,928</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>289</b>	<b>1,852</b>	<b>70</b>
<b>Capital Expenditure</b>			
Renewals	1,584	2,032	2,035
New Works	30,401	27,729	13,526
Loan repayments	1,066	974	731
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>33,051</b>	<b>30,735</b>	<b>16,292</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Funded by</b>			
Loans	14,601	14,937	13,717
Capital revenue	-	-	612
Reserves	-	11,228	-
Cash from operating	18,450	4,570	1,964
<b>TOTAL FUNDING</b>	<b>33,051</b>	<b>30,735</b>	<b>16,292</b>
<b>Operating Expenditure includes</b>			
Interest	1,000	1,394	700
Depreciation	3,846	3,687	3,799
Depreciation not funded	1,128	969	1,306
Corporate services overhead	1,346	1,580	1,315
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,376	Not applicable	
Capital subsidies	174		
Depreciation	(3,846)		
Revaluation gain/(loss) on investment property	154		
Assets written off	(722)		
Development contributions	2,153		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>289</b>		

## Recreation

### Explanations of significant variances for the activity

#### Fees and Charges

Fees and Charges were more than budget:

- reimbursement of wages from Partnering to Plant programme;
- rates penalties more than budgeted;
- revenue from facility hire more than budgeted.

#### Development Contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

#### Subsidies and grants

Grant for Cust Community Centre refurbishment project not budgeted.

#### Revaluation gain of investment properties

Gain on revaluation of Council's airfield assets as at 30 June 2021 was not budgeted.

#### Operational Expenditure

Reserves expenditure was more than budget mainly due to asset deletions that were not budgeted.

Buildings expenditure was more than budget due to capital expensed from building capital projects (costs incurred that cannot be capitalised).

Public Conveniences expenditure was more than budget due to vandalism and maintenance costs.

#### Capital Expenditure

Capital expenditure more than budget mainly due to the Court Facility project was ahead of schedule.

## Libraries and Museums

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Community Services Rates	3,881	3,884	3,791
Targeted Rates	735	731	676
Fees and Charges	159	134	155
Subsidies and grants	153	-	-
Interest	3	4	6
<b>TOTAL REVENUE</b>	<b>4,930</b>	<b>4,753</b>	<b>4,628</b>
<b>Operating Expenditure</b>			
Library	3,872	4,205	3,867
Museum Operational Levy	636	651	592
Museum Redevelopment Levy	32	1,014	17
Museums	10	9	7
	<b>4,549</b>	<b>5,879</b>	<b>4,483</b>
Internal Interest Elimination	4	10	7
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,545</b>	<b>5,869</b>	<b>4,476</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>385</b>	<b>(1,116)</b>	<b>152</b>
<b>Capital Expenditure</b>			
Renewals	550	488	356
New Works	9	20	6
Loan repayments	20	21	19
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>579</b>	<b>529</b>	<b>381</b>
<b>Funded by</b>			
Loans	-	294	-
Reserves	-	235	-
Cash from operating	579	-	381
<b>TOTAL FUNDING</b>	<b>579</b>	<b>529</b>	<b>381</b>
<b>Operating Expenditure includes</b>			
Interest	11	18	12
Depreciation	711	861	721
Depreciation not funded	-	-	-
Corporate services overhead	282	315	282

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,096	Not applicable	
Depreciation	(711)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>385</b>		

## Libraries and Museums

## Explanations of significant variances for the activity

## Operational Expenditure

Library expenditure less than budget as some library collections/plant and equipment were fully depreciated at 30 June 2020.

Museum Redevelopment Levy - the detailed design work of the Canterbury Museum Project has been delayed. The Canterbury Museum Trust Board has advised that redevelopment levies will not be called until July 2021.

## Community Protection

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	1,698	2,158	1,837
Targeted Rates	49	48	47
Subsidies	1	-	-
Fees and Charges	6,210	5,050	5,463
<b>TOTAL REVENUE</b>	<b>7,958</b>	<b>7,256</b>	<b>7,347</b>
<b>Operating Expenditure</b>			
Civil Defence	569	502	545
Environmental Services	1,360	1,383	1,391
Building Services	5,054	4,700	4,760
Stock Control	35	43	41
Dog Control	578	633	628
Rural Fire	24	7	23
Cemeteries	232	239	207
	<b>7,853</b>	<b>7,507</b>	<b>7,595</b>
Internal Interest Elimination	4	-	7
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,849</b>	<b>7,507</b>	<b>7,588</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>109</b>	<b>(251)</b>	<b>(241)</b>
<b>Capital Expenditure</b>			
Renewals	3	-	9
New Works	13	18	94
Loan repayments	33	42	31
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>49</b>	<b>60</b>	<b>134</b>
<b>Funded by</b>			
Loans	-	-	-
Capital revenue	-	-	-
Reserves	-	-	134
Cash from operating	49	60	-
<b>TOTAL FUNDING</b>	<b>49</b>	<b>60</b>	<b>134</b>
<b>Operating Expenditure includes</b>			
Interest	10	16	11
Depreciation	57	74	61
Corporate services overhead	560	576	569

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	166	Not applicable	
Depreciation	(57)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>109</b>		

## Community Protection

### Explanations of significant variances for the activity

#### General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

#### Fees and Charges

Fees and charges were more than budget due to increased revenue from building consents processing and inspections.

#### Operational Expenditure

Building Services expenditure more than budgeted due to increased workload covered by increased revenue.

## Community Development

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates (Note 1)	574	730	597
Interest	-	4	1
Fees and Charges	1,037	1,076	1,097
Gain on sale	33	-	25
Subsidies	94	112	89
<b>TOTAL REVENUE</b>	<b>1,738</b>	<b>1,922</b>	<b>1,809</b>
<b>Operating Expenditure</b>			
Community Development	635	622	560
Safer Communities	161	201	152
Youth Development	119	133	114
Housing for the Elderly	1,129	1,186	1,121
Community Housing	33	33	150
	<b>2,076</b>	<b>2,175</b>	<b>2,097</b>
Internal Interest Elimination	46	62	83
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,030</b>	<b>2,113</b>	<b>2,014</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(292)</b>	<b>(191)</b>	<b>(205)</b>
<b>Capital Expenditure</b>			
Renewals	476	409	187
New Works	-	-	-
Loan repayments	110	110	644
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>586</b>	<b>519</b>	<b>831</b>
<b>Funded by</b>			
Loans	-	-	-
Capital revenue	1,794	-	1,321
Reserves	(1,208)	371	(490)
Cash from operating	-	148	-
<b>TOTAL FUNDING</b>	<b>586</b>	<b>519</b>	<b>831</b>
<b>Operating Expenditure includes</b>			
Interest	108	117	132
Depreciation	347	339	361
Corporate services overhead	153	156	149

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	22	Not applicable	
Gain on sale	33		
Depreciation	(347)		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(292)</b>		

## Community Development

## Explanations of significant variances for the activity

## General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

## Property Management

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Investment property revenue	187	180	200
Other revenue	133	64	203
Interest	28	288	56
Dividends	852	600	723
Gain on revaluation of forestry assets	902	-	-
Gain on revaluation of investment property	174	-	638
Gain on sale	42	145	109
<b>TOTAL REVENUE</b>	<b>2,319</b>	<b>1,277</b>	<b>1,929</b>
<b>Operating Expenditure</b>			
General Management	721	613	585
Service Centres	1,680	41	36
Investment property	4,186	159	169
Other Property	17	98	63
Forestry	259	167	306
Investments	159	(26)	745
	<b>7,022</b>	<b>1,052</b>	<b>1,904</b>
Internal Interest Elimination	14	29	23
<b>TOTAL OPERATING EXPENDITURE</b>	<b>7,008</b>	<b>1,023</b>	<b>1,881</b>
Less Taxation expense	-	-	-
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(4,689)</b>	<b>254</b>	<b>48</b>
<b>Capital Expenditure</b>			
Renewals	21	1,525	36
New Works	1,323	147	733
Loan repayments	41	51	38
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,385</b>	<b>1,723</b>	<b>807</b>
<b>Funded by</b>			
Capital Revenue	103	182	259
Loans	2,692	1,529	-
Reserves	(1,410)	-	-
Cash from operating	-	12	548
<b>TOTAL FUNDING</b>	<b>1,385</b>	<b>1,723</b>	<b>807</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	33	75	36
Depreciation	788	775	785
Corporate services overhead	72	72	61
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,799)	Not applicable	
Depreciation	(788)		
Dividends	852		
Revaluation gain/(loss) on investment properties	(3,886)		
Gain/(Loss) on assets sale	29		
Revaluation gain/(loss) on forestry assets	902		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(4,689)</b>		

## Property Management

### Explanations of significant variances for the activity

#### Revenue

Interest revenue less than budget as surplus cash had been applied to capital projects to keep external borrowings low.

Special dividend received not budgeted.

Gain on revaluation of Council's forestry assets and investment properties was not budgeted.

#### Operational Expenditure

Service Centres expenditure was more than budget due to capital expensed (costs incurred that cannot be capitalised) from the Rangiora Service Centre refurbishment project.

Investment property was more than budget due to valuation loss on two land assets in mixed business area (red zone) that require remediation works based on the specific use.



## Earthquake Recovery and Regeneration

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Rates	1,934	1,951	1,784
Fees and charges	-	91	-
Recovery - Government	157	-	243
Roading - NZTA Subsidy	253	-	951
<b>TOTAL REVENUE</b>	<b>2,343</b>	<b>2,042</b>	<b>2,978</b>
<b>Operating Expenditure</b>			
General Response and Recovery	85	-	65
Sewer	-	-	12
Roading	-	-	25
Recreation	291	100	1,020
Red Zone Regeneration	709	500	1,392
Interest	2,308	1,979	2,603
	<b>3,392</b>	<b>2,579</b>	<b>5,117</b>
Internal Interest Elimination	685	821	1,002
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,707</b>	<b>1,758</b>	<b>4,115</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(364)</b>	<b>284</b>	<b>(1,137)</b>
<b>Capital Expenditure</b>			
Renewals	6,663	6,247	10,074
New Works	-	-	13
Loan repayments	1,395	2,579	1,071
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>8,058</b>	<b>8,826</b>	<b>11,158</b>
<b>Funded by</b>			
Loans	6,712	3,574	9,892
Capital Revenue	-	-	-
Reserves	1,346	4,968	1,266
Cash from operating	-	284	-
<b>TOTAL FUNDING</b>	<b>8,058</b>	<b>8,826</b>	<b>11,158</b>

Cost of Activity Statement	2021 Actual	2021 Annual Plan	2020 Actual
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes</b>			
Interest	1,622	1,965	1,601
Depreciation	13	-	12
Corporate services overhead	-	-	-
<b>Reconciliation with Funding Impact Statement</b>			
Surplus (Deficit) of operating funding per Funding Impact Statement	(761)	Not applicable	
Depreciation	(13)		
Capital subsidies	409		
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(364)</b>		

### Earthquake Recovery and Regeneration

#### Explanations of significant variances for the activity

##### Roading NZTA Subsidy

NZTA claims on road upgrades in Red Zone were not budgeted.

##### Operational Expenditure

Recreation and Red Zone Regeneration more than budgeted due to capital expensed (costs incurred that cannot be capitalised).

Interest - additional internal loan was raised at 30 June 2020 due to change in Government funding on EQ projects.

##### Capital Expenditure

Renewals was more than budget due to carry over adjustments after the 2020/21 Annual Plan was finalised as a result of project schedule uncertainties from impact of Covid-19.

EQ rates were set to increase progressively over years thus less cash is available to repay the loan. Loan repayment will increase in later years.

# Māori Contributions to Decision-Making

(Clause 35, Part 3, Schedule 10 - Local Government Act 2002).

The Waimakariri District Council has undertaken the following activities to establish and maintain processes which provide opportunities for Māori to contribute to the decision-making processes of the Council:

## Regular Meetings

One of the key techniques that the Council uses to build the capacity of Māori to participate in its decision making is on hosting and facilitating regular forum meetings between representatives of the Executive of Te Ngāi Tūāhuriri Rūnanga and Council staff.

Under the requirements of the Memorandum of Understanding 2003 (reviewed and adopted by Council 7 May 2013) between Te Ngāi Tūāhuriri Rūnanga and the Waimakariri District Council, a meeting is to be held monthly, as required, to share information and views on the Resource Management Act 1991 processes, to provide advice on other relevant proposals and processes and to maintain relationships between both parties. It had been agreed with the Rūnanga Executive that the joint meetings with Council staff would now be held every two months. The Mayor and Chief Executive usually attend these meetings, as well as various staff involved in the item presentation and meeting administration.

These meetings provide an avenue for kanohi ki te kanohi (face to face) discussion about aspects of various Council activities that impact on or are of interest to the Rūnanga and local iwi, including resource management and infrastructure development projects.

Council advises the Rūnanga about opportunities for their participation in any decision of interest through these monthly forum meetings. Within the meetings, information about any projects likely to be of interest to the Rūnanga are circulated for participants to view and to take back to discuss further within the Rūnanga Executive's own management meetings.

Unfortunately due to illness and the impact of Covid-19 restrictions in the second half of the year these meetings have not been possible on a face to face basis.

## Annual Hui

Another key feature of Council's approach to Māori capacity building is the Annual Hui. This enables the Councillors and Council staff to consider a number of issues of particular significance to the Rūnanga directly. Covid-19 restrictions led to the cancellation of the 2020 Annual Hui.

## Mahaanui Kurataiao Ltd

The Council has a resource person from Mahaanui Kurataiao Ltd (MKL) who attends the bi-monthly meetings and coordinates project inputs on behalf of Te Ngāi Tūāhuriri Rūnanga in regards to planning and resource management. This sits within the context of a Service Level Agreement with MKL.

## Māori Reserve 873

In addition to the above opportunities Council consults directly with Māori landowners about any issues that affect them.

## Formation of Mahi Tahi Joint Development Committee

A key step forward in the Council's relationship with Ngāi Tūāhuriri instituted during the year was the formation of this new Council Committee. This comprises up to three appointees by the Council and the Rūnanga respectively.

The committee has a mandate to consider at a strategic level the key matters that will advance the partnership in terms of the MOU. Again, while disrupted by Covid-19 restrictions this committee is making progress, especially in advancing the key priority development framework for Kaiapoi Maori Reserve 873.

## Costs

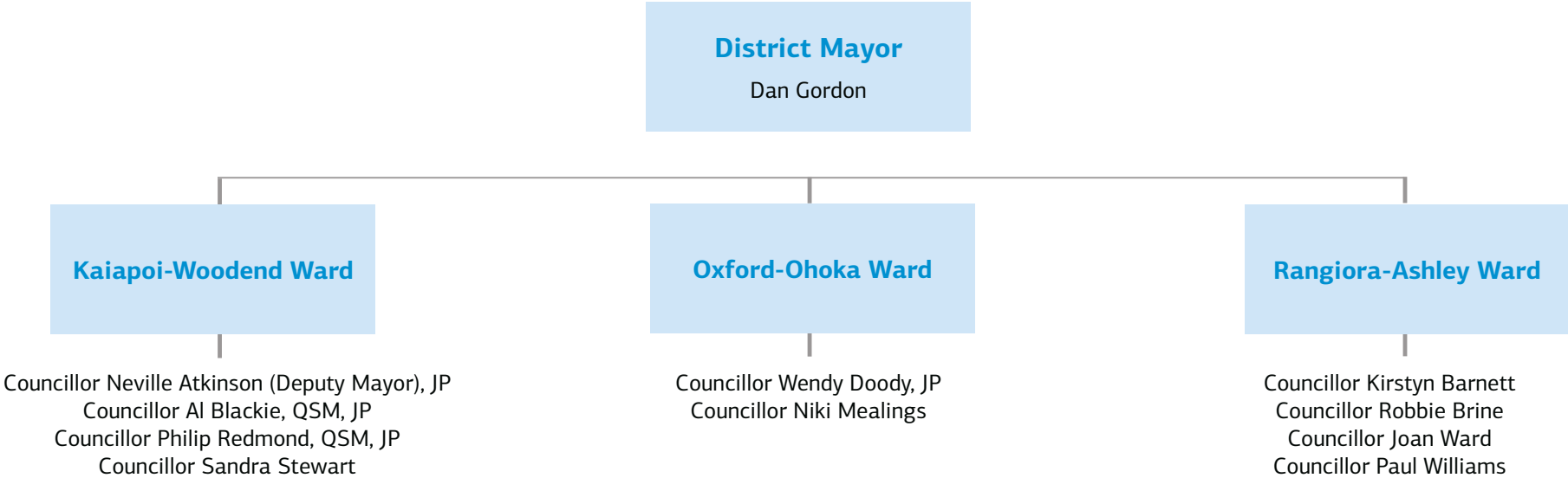
The Council has agreed to reimburse some costs associated with attendance by Rūnanga representatives at the bi-monthly forum meetings to enable their participation, acknowledging that their time is voluntarily given. Also costs associated with attendances at the Mahi Tahi Joint Development Committee meetings are able to be reimbursed.



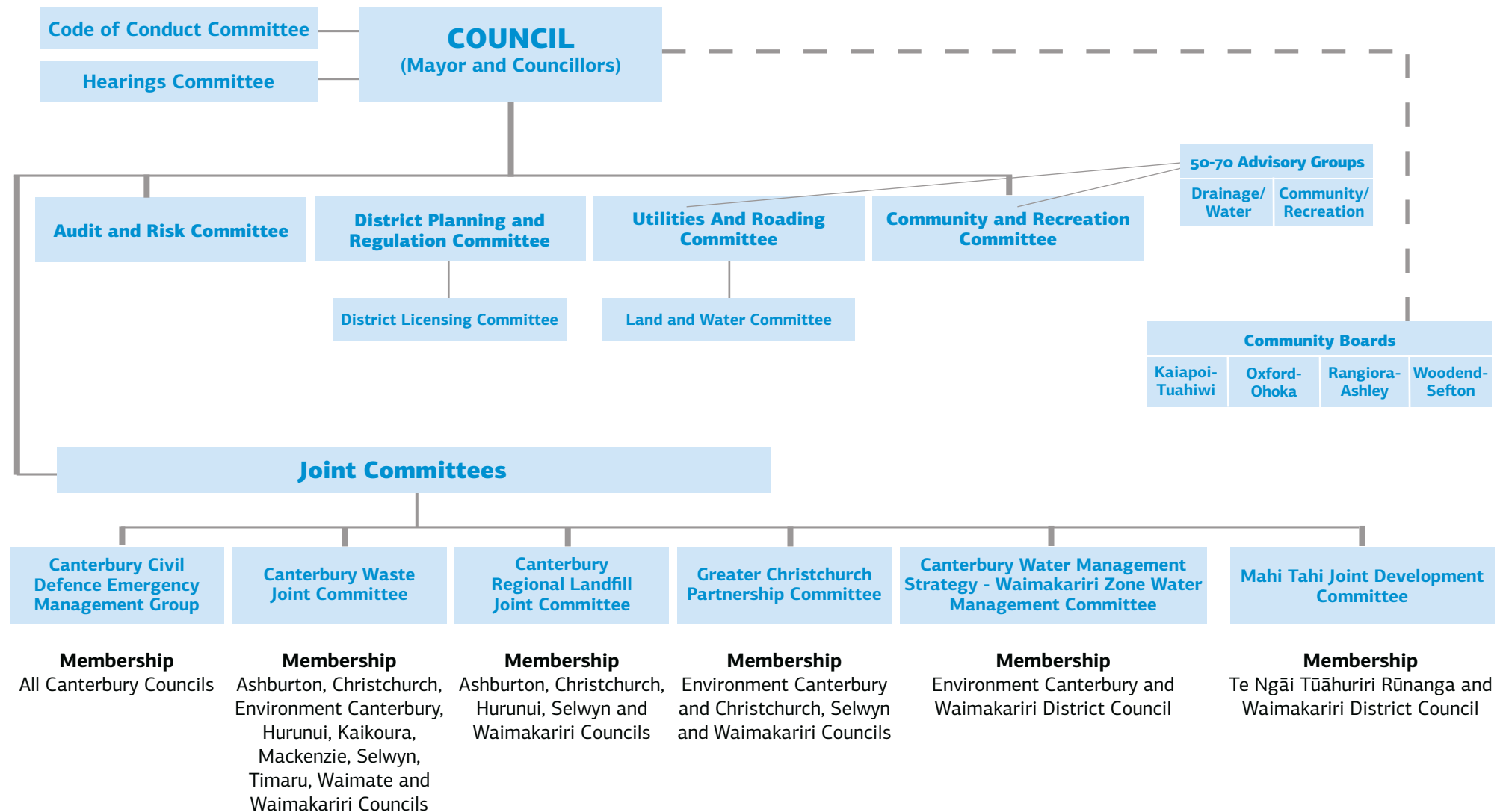
# Further Information

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# The Structure of Council - Wards



# Council and Committees Structure



# The Structure of Council - Committees and Community Boards

## Standing Committees

### Audit and Risk Committee

Neville Atkinson, JP  
Kirstyn Barnett  
Sandra Stewart  
Joan Ward  
Paul Williams

### Utilities and Roading Committee

Al Blackie, QSM, JP  
Robbie Brine  
Wendy Doody, JP  
Sandra Stewart  
Paul Williams

### Community and Recreation Committee

Al Blackie, QSM, JP  
Robbie Brine  
Wendy Doody, JP  
Niki Mealings  
Philip Redmond, QSM, JP

### District Planning and Regulation Committee

Neville Atkinson, JP  
Kirstyn Barnett  
Niki Mealings  
Philip Redmond, QSM, JP  
Joan Ward

## Committees

### Mahi Tahi Joint Development Committee

Mayor Dan Gordon  
Neville Atkinson, JP  
Al Blackie, QSM, JP  
Up to three presentations of  
Te Ngāi Tū Ahuriri Rūnanga

### Land and Water Committee

Neville Atkinson, JP  
Kirstyn Barnett  
Al Blackie, QSM, JP  
Niki Mealings  
Sandra Stewart  
Paul Williams

### District Licensing Committee

Neville Atkinson, JP  
Wendy Doody, JP  
Philip Redmond, QSM, JP  
Paul Williams  
Commissioner Jim Gerard, QSO

### Greater Christchurch Partnership

Mayor Dan Gordon  
Neville Atkinson, JP  
Niki Mealings

The Mayor is ex officio to all Council Committees and working parties.

## Community Boards

### Kaiapoi-Tuahiwi Community Board

Chris Greengrass (Chair)  
Jackie Watson (Deputy Chair)  
Neville Atkinson, JP  
Al Blackie, QSM, JP  
Brent Cairns  
John Meyer  
Martin Pinkham

### Oxford-Ohoka Community Board

Doug Nicholl (Chair)  
Thomas Robson (Deputy Chair)  
Sarah Barkle  
Mark Brown  
Wendy Doody, JP  
Shirley Farrell, JP  
Ray Harpur  
Niki Mealings

### Rangiora-Ashley Community Board

Jim Gerard, QSO (Chair)  
Duncan Lundy (Deputy Chair)  
Kirstyn Barnett  
Robbie Brine  
Murray Clarke, JP  
Monique Fleming  
Jason Goldsworthy  
Morris Harris  
Sarah Lewis  
Joan Ward  
Andrew Wells  
Paul Williams

### Woodend-Sefton Community Board

Shona Powell (Chair)  
Andrew Thompson (Deputy Chair)  
Andrea Allen  
John Archer  
Mark Paterson  
Philip Redmond, QSM, JP  
Sandra Stewart

# Staff Structure to Level Three





# Glossary

## Activity

Related or like services that are grouped together for management and budgeting purposes.

## Allocated Costs

A form of spending where one Council department pays for services provided by another department.

## Annual Plan

This Plan is prepared annually and reflects the overall structure and focus of the Long Term Plan for that given year.

## Assets

Assets are things that the Council owns such as roads, parks, footpaths, buildings.

## Capital Expenditure

This is spending on new Council assets or replacing existing assets.

## CBD

Central Business Districts of Kaiapoi and Rangiora.

## Capital Value

The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.

## Community Outcomes

How the community wants the District to be, to make it a better place to live, work and play.

## Community Board

Selected community members/ward councillors to represent the interests of the community to Council.

## Contestable Fund

Funding, often supplied by central Government, for which individuals and organisations, including district councils, may apply.

## Council-Controlled Organisation

A Council-controlled organisation is a company in which equity securities carrying 50% or more of the voting right at a meeting of the shareholders of the company are held by one or more local authorities; or controlled, directly or indirectly, by one or more local authorities; or in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company.

## Council-Controlled Trading Organisation

Is a Council-controlled organisation that operates a trading undertaking for the purposes of making a profit.

## Depreciation

This accounts for the annual cost of the wearing out of or the economic use of our assets. It is generally based on the value of the asset divided by its remaining life.

## Development Contributions

Money required from developers to recover the cost of providing infrastructure that caters for future growth.

## Expenditure

Spending by Council.

## Financial Year

Council's financial year runs from 1 July to 30 June the following year.

## General Rate

A rate based on the value of every property in the District.

## Indigenous Vegetation Site

Areas of indigenous vegetation listed in and protected through the provisions of the Council's District Plan.

## Hearing

Your chance for your views to be expressed in person to the Council, following its receipt of your written submission.

## Hearing Panel

A selection of councillors who will hear all submissions made in person.

## Infrastructural Assets

Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. These assets include roads, waste, sewerage and stormwater systems.

## Internal Recoveries

Payment by one Council department to another in return for a service provided.

## Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, levelling, retaining walls, clearing, fertility build-up, flood protection.

## Loan Funds

This is money used by Council that it has obtained by raising a loan.

## Long Term Plan

A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes.

## Local Government Act 2002

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

## Main District Towns

Kaiapoi, Oxford, Pegasus, Rangiora and Woodend.

## Mission

This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

## Operating Expenditure

Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.

## Outline Development Plan (ODP)

Outline Development Plan means a plan of a specified area, included in the District Plan, which identifies, in a general manner, the road layout, any stormwater facilities, reserve areas or other matters required to be provided for, or included in, any subdivision or development within the area of the Outline Development Plan.

## Output

Services, activities or goods produced by Council.

## Policy

Guidelines to support effective decision making.

## Public Benefit

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

## Private Benefit

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, though there are exceptions to the rule.

## Rates

Funds collected from property owners in the District.

## Regional Policy Statement (RPS)

Regional Policy statements must be prepared for each region in line with the requirements of the *Resource Management Act*. They enable regional councils to provide broad direction for all of the territorial

local authorities in their region and a framework for resource management which each District Plan must give effect to.

## Renewal Expenditure

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

## Residual Waste

The final waste product that has no resource content and currently goes to landfill.

## Resource Consent

This is permission to use resources such as land, water and air, granted under the *Resource Management Act 1991*.

## Restricted Assets

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the *Reserves Act 1977*, endowments and property held in trust for specific purposes.

## Revenue

Money received by Council.

## Revenue and Financing Policy

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.



**Service Levels & Performance Targets**

A measure of the service that the activities deliver i.e. number of sports fields available for use, library opening hours, water quality etc.

**Significance**

This is the degree of importance of an issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impacts and or likely consequences.

**Special Funds/Reserve Funds**

Money set aside for a specific purpose.

**Strategy**

Outlines how the District is going to undertake particular actions to deliver the community outcomes.

**Submission**

Your opportunity to tell the Waimakariri District Council your views on the Long Term Plan. Submissions need to be made in writing.

**Targeted Rating Area**

A defined geographical area which attracts a specific rating requirement.

**Uniform Annual Charge (UAC)**

A specific levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

**User fees and charges**

Fees charged to the community for use of specific services and facilities provided by the Council.

**Variants (low/medium/high)**

In the case of the Long Term Plan this normally applies to low, medium or high population growth estimates made by statistics.

**Vested Assets**

Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets, passes to Council.

**Vision**

Council’s view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.

**Ward Advisory Board**

Selected community members/ward councillors to represent the interests of the community to Council.

# Directory

## Postal Address

### **Waimakariri District Council**

Private Bag 1005  
Rangiora 7440  
New Zealand

## Locations

### **Head Office**

215 High Street  
Rangiora 7400

### **Oxford Library & Service Centre**

34 Main Street  
Oxford 7430

### **Ruataniwha Kaiapoi Civic Centre**

172 Williams Street  
Kaiapoi 7630

**Telephone:** 0800 965 468

**Website:** [waimakariri.govt.nz](http://waimakariri.govt.nz)

## Bankers

### **ANZ Banking Group**

85 High Street  
Rangiora 7400

## Auditor

### **Audit New Zealand**

PO Box 2  
Christchurch 8140

*On behalf of:*  
Auditor General  
Audit Office  
Wellington

## Solicitors

### **Buddle Findlay**

83 Victoria Street  
PO Box 322, Christchurch 8140

### **Corcoran French**

The Crossing  
Cnr Williams and Hilton Streets  
PO Box 15  
Kaiapoi 7644



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