



WAIMAKARIRI
DISTRICT COUNCIL

Annual Report 2021-2022

Leaving a positive print on the future of our district.

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE

Tēnā koutou katoa

Welcome to the Annual Report for 2021 – 22.

This document is being put together shortly after the dismantlement of the Covid-19 Protection Framework aka the 'traffic light system' and it's a timely milestone to acknowledge as we look back on the Council's work programme and progress for the last year.

The impact of the pandemic has been profound and as a community we will continue to see the ongoing economic, health, social and psychological impacts over the coming years.

Many businesses had to adapt quickly to physical distancing, masking requirements, implementing vaccine passes and the disruptive effects of economic uncertainty. The Council had to weather the same challenges and despite this we can report back and say that we've had a successful year.

This year unfortunately Chief Executive Jim Harland stepped down due to health reasons. Luckily, we were in the fortunate position to appoint Jeff Millward, General Manager of Finance and Business Support, as Acting Chief Executive.

Jeff is widely respected across Canterbury and throughout local government and finance sectors, and has been the General Manager of Finance and Business Support for 14 years, and with the council in one role or another for 37 years.

The continuity of our experienced staff has meant we continued to deliver to the aspirations of our Annual Plan and made great progress on several fronts.

Because of the economic uncertainty caused by Covid-19 the Council made rates restraint a priority and Waimakariri had the lowest rates increase across the Greater Christchurch area two years running.

We're proud of this fact and that while doing this we continued to invest in our community.

The District continues to attract business and residential growth at record levels and this year we saw the highest demand for building consents since the earthquake rebuild. Our sustained growth was one of the key factors in ensuring we could continue our work programme while keeping rates increases low.

Ensuring this ongoing growth is well-planned and sustainable is a focus of the Council and this year we notified our Proposed District Plan – the rule book for how people use, subdivide and develop land for the coming 10 years or more.

At a local level we are looking at the direction of urban growth, business and town centre development, and there are exciting projects under investigation such as the Marina and Aquasports proposals for Kaiapoi.

This year we progressed a walking and cycling network plan for the District, opened our new award winning multi-use sports facility MainPower Stadium, continued to progress flood protection works in Kaiapoi, started the development of a Kaiapoi Community Hub, and settled on road safety for school children using Southbrook Road.

These are all topics the community care about and we're proud to be delivering these projects for the community.

But we're not only inwardly focused. We're working with our local government, central government

and mana whenua partners as part of the Urban Growth Partnership for Greater Christchurch – the Whakawhanake Kāinga Committee - to ensure the Canterbury region develops well as a whole.

A big focus for this year has been responding to central Government's mandated Three Waters Reform proposal.

Waimakariri District Council is committed to advocating for a better reform model. We are a founding member of Communities 4 Local Democracy He hapori mō te Manapori (C4LD) and are proud of the alternative model we have produced with partner Councils.

C4LD represents nearly half of all local authorities in New Zealand and we have collectively asked the government to listen to the sector rather than pushing forward with their current plan. We've advocated strongly and made sure our voice is heard and now await the select committee and Government decisions on how it will progress.

As well as presenting a better delivery model, one of our main points of opposition was that we do not believe the proposed water-entities will be able to respond to natural disasters in as coordinated and responsive a manner as local managers like the Council.

For the second year in a row we experienced a significant rain event that caused damage and significant concern for residents. A significant band of rain on Thursday 30 July plunged Canterbury into the wettest July on record.

Across the District there were reports of surface flooding on roads, drains being near capacity and a small number of properties had flood waters enter their homes. Our Civil Defence team and staff worked

through the event to ensure our infrastructure was functioning, any issues are identified, and signage was up in busy areas where extreme caution was required – all so risk to residents was minimised where possible.

From the July event there were 805 requests for service that added to the tally of about 1400 under investigation from prior events. It's hard to imagine an organisation looking after Three Waters Infrastructure for the majority of the South Island would be in as good a position to respond in times of crisis.

What these increasingly common significant rain events do is hammer home the fact the climate is changing.

This year the Council took a significant step in our climate change response – adopting a technical report from NIWA which detailed the changes in weather we should expect. This will help inform our adaptation strategy and ensure our District responds appropriately to this change. We are a member of the Canterbury Mayoral Forum Climate Change Steering Group and are working together to understand the long term effects of climate change for Canterbury.

Council is committed to working with mana whenua and the wider community to mitigate and adapt to climate change.

As well as climate uncertainty, there also continues to be a degree of uncertainty in the local government sector. Three Waters Reform, the Review into the Future for Local Government, Resource Management Act, the National Policy Statement for Urban

Development and Reviewing and Modernising the Emergency Management Framework are all still progressing at pace.

The Council is committed to making sure Waimakariri has a voice in these changes and are proactively and constructively engaging in these processes so our residents get the best outcomes possible.

In this last year we mourned the loss of three great community advocates.

Dame Aroha (Ngāi tūāhuriri, Ngāi tahu) was the kaumātua of Tuahiwi Marae and Waimakariri District Council and has represented her hapū at an iwi level for many years.

She was awarded a Dame Companion of the New Zealand Order of Merit in recognition of her significant service to Māori and the community in 2020. These were just some of her accolades.

We also acknowledged the passing of Christine Joy Greengrass. Chris was involved at all levels, from grass roots to worker to governance leader, for more than 20 years.

During the earthquakes Chris worked as Team Leader in the Waimakariri Earthquake Trust, which involved working to support families following the earthquakes and assisting them on the path to recovery. Kaiapoi was badly damaged and Chris played an integral part in its recovery.

Roger Blair also recently passed away. Roger served on the Council and the Community Board for a number of

years and was a highly valued colleague. Roger made a huge contribution to our Council and was a strong advocate for the Kaiapoi community.

As we look back on the year we would like to thank the community for their ongoing support.

We look forward to continuing to work in partnership with the community to ensure Waimakariri continues to be a fantastic place to live, work and play.

Ngā mihi

A handwritten signature in black ink, likely belonging to Dan Gordon.

Dan Gordon
Mayor

A handwritten signature in black ink, likely belonging to Jeff Millward.

Jeff Millward
Acting Chief Executive





YOUR COUNCIL

FROM LEFT TO RIGHT:

Councillor Niki Mealings
Councillor Paul Williams
Councillor Sandra Stewart
Councillor Kirstyn Barnett
Councillor Al Blackie, QSM, JP

Mayor Dan Gordon
Councillor Robbie Brine
Deputy Mayor Neville Atkinson, JP
Councillor Wendy Doody, JP
Councillor Philip Redmond, QSM
Councillor Joan Ward

AUDIT REPORT

Independent Auditor's Report

To the readers of Waimakariri District Council's annual report for the year ended 30 June 2022.

The Auditor-General is the auditor of Waimakariri District Council (the District Council). 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 20 December 2022. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 94 to 99, pages 102 to 110 and pages 116 to 158:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2022; and
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the funding impact statement on page 100 and 101, 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 and annual plan;
- the statement of service performance on pages 14 to 86:
 - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2022, 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; and
 - complies with generally accepted accounting practice in New Zealand.
- the statement about capital expenditure for each group of activities on pages 21, 24, 30, 41, 46, 52, 59, 63, 66, 75, 78, 82, and 86, presents fairly, in all material respects, 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 21, 24, 30, 41, 46, 52, 59, 63, 66, 75, 78, 82, and 86, 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 112 to 115, 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.

The basis for our opinion is explained below and we draw attention to other matters. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

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

Without modifying our opinion, we draw attention to note 32 on page 158, which outlines that, in June 2022, the Government introduced legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities with effect from 1 July 2024. The legislation received royal assent from the Governor-General on 14 December 2022. The impact of these reforms will mean that the District Council will no longer deliver three waters services or own the assets required to deliver these services. In December 2022, the Government introduced the Water Services Legislation Bill, which will transfer assets and liabilities to the water services entities.

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 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 long-term 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'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'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 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 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.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 1 to 4, 8 to 13, 88 to 93 and pages 160 to 189, 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, and we do not express any form of audit opinion or assurance conclusion thereon.

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 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 the report on the disclosure requirements, we have carried out a limited assurance engagement related to the District Council's Debenture Trust Deed. Other than these engagements, we have no relationship with, or interests in, the District Council.



Yvonne Yang

Audit New Zealand

On behalf of the Auditor-General
Christchurch, New Zealand

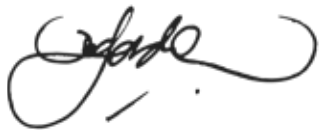
STATEMENT OF COMPLIANCE AND RESPONSIBILITY

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 2022 fairly reflect the financial position and operations of the Waimakariri District Council.



Dan Gordon
Mayor
20 December 2022



Jeff Millward
Acting Chief Executive and Manager Finance & Business Support
20 December 2022

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 Wellbeings in the present and for the future. Each Community Outcome is associated with one or more Wellbeing.





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
- Maori cultural identity, values and aspirations are reflected in built and natural environments.

UN SDG 10, 11, 16



There is a strong sense of community within our District

- There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life, and recreational and cultural activities.

UN SDG 3, 16



People's needs for mental and physical 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
- Participation in community-based support and services is acknowledged and encouraged
- Housing is available to match the changing needs and aspirations of our community
- There are wide ranging opportunities to support people's physical health, social and cultural wellbeing.

UN SDG 3, 16



Indigenous flora and fauna, and their habitats, especially Significant Natural Areas are protected and enhanced

- Conservation, restoration and development of significant areas of indigenous vegetation and/or habitats is actively promoted.

UN SDG 15



There are wide ranging opportunities for people to contribute to the decision making that affects our District

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

UN SDG 16



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity

- People enjoy clean water at our beaches, rivers and lakes
- There is a wide variety of public places and spaces to meet people's needs
- There are wide-ranging opportunities for people to enjoy the outdoors
- The accessibility of community and recreation facilities meets the changing needs of our community
- Public spaces express the unique visual identity of our District.

UN SDG 3, 11



People have wide ranging opportunities for learning and being informed

- Our educational facilities and libraries and cultural centres are well resourced and have the capacity to manage and respond to changing demographics
- Our people are easily able to get the information they need.

UN SDG 3, 4



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

- Mana whenua are acknowledged and respected
- 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
- There are wide-ranging opportunities to participate in arts and cultural activities
- Public places and spaces provide opportunities for cultural expression and integrated arts.

UN SDG 3, 11, 16



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
- Cultural values relating to water are acknowledged and respected
- The demand for water is kept to a sustainable level
- Harm to the environment from the spread of contaminants into ground water and surface water is minimised
- The impacts from land use activities are usually only short term and/or seasonal
- Soils are protected from erosion and unsustainable land use practices
- Low carbon, climate-resilient development in the district is promoted to be compatible with a 1.5° Celsius national and global carbon budget
- People are actively encouraged to participate in improving the health and sustainability of our environment
- People are connected to the natural world within the built environment.

UN SDG 3, 6, 11, 12, 13, 15



Core utility services are sustainable, resilient, affordable; and provided in a timely manner

- Harm to the environment from sewage and stormwater discharges is minimised
- Council sewerage and water supply schemes, and drainage and waste collection services are provided to a high standard
- Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment
- Renewable energy technologies and their efficient use is encouraged
- High-speed telecommunications services are readily available across the District
- Climate change considerations are incorporated into all infrastructure decision-making processes
- Good procurement practice and effective long-term planning ensures services are sustainable, affordable and value for money for the community
- Infrastructure services are managed in a way that reduces emissions over time.

UN SDG 6, 7, 9, 11, 12, 13, 15



There is a safe environment for all

- Harm to people from natural and man-made hazards is minimised
- Our District has the capacity and resilience to quickly recover from natural disasters and adapt to the effects of climate change
- Crime, injury and harm from road crashes, gambling, and alcohol abuse are minimised
- Climate change challenges are addressed in an appropriate, timely, cost-effective and equitable manner
- Our District is well served by emergency services and volunteers are encouraged.

UN SDG 3, 13



Transport is accessible, convenient, reliable and sustainable

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

UN SDG 9, 11, 12



Businesses in the District are diverse, adaptable and growing

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

UN SDG 8



The distinctive character of our takiwā - towns, villages and rural areas is maintained, developed and celebrated

- The centres of our towns are safe, convenient and attractive places to visit and do business
- Our rural areas retain their amenity and character
- Public spaces reflect the distinct narratives, character and cultural identity of our takiwā.

UN SDG 11

SUSTAINABLE DEVELOPMENT GOALS

The UN Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all by 2030. They address the global challenges including those related to poverty, inequality, climate change, environmental degradation, peace and justice. The community outcomes broadly align with these goals.



Learn more about each UN goal at:

un.org/sustainabledevelopment/sustainable-development-goals/

MĀORI CAPACITY

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

(Clause 35, Part 3, Schedule 10 - Local Government Act 2002).

The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build their relationship towards mutual understanding, through on-going discussion and consultation on relevant issues. This is provided for 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. Current issues and possible joint ventures or shared projects are discussed and matters for Council consideration in developing its Long Term and Annual Plans identified.

There is continued Council representation and dialogue at Te Ngāi Tūāhuriri Rūnanga meetings as requested, so that the Rūnanga can contribute to issues before the Council, like Resource Consents and Plan Changes, and hear about Council projects and developments that are of interest to them.

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 up to three representatives from Te Ngāi Tūāhuriri Rūnanga and three Councillors.

Consultation

To facilitate consultation, Te Ngāi Tūāhuriri Rūnanga liaise with 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.

The standard report template for all Council Committee and Community Board reports provides for specific consideration of mana whenua views on matters likely to be of interest to Te Ngāi Tūāhuriri hapū, based on known matters of concern or clearly direct implications.

Hearings and Pre-Hearing Meetings

Mana whenua where relevant, 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 where appropriate,

and information considered sensitive and confidential by mana whenua is protected.

Other Relationships

The Council continues 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.

Te Ngāi Tūāhuriri Rūnanga also have two representatives on the Waimakariri Zone Committee under the Canterbury Water Management Strategy.

The Council and Te Ngāi Tūāhuriri Rūnanga (through Ngāi Tahu) each appoint Trustees to Te Kōhaka o Tūhaitara Trust that manages over 700ha of coastal conservation land. Recently management responsibility of the Mahinga Kai area in Kaiapoi, as a result of the regeneration plans post earthquakes, was delegated to the Trust.



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 2021/2022 financial year show 61 percent of all measures achieved, this is a ten percent reduction on 2020/2021.

Measures that were not met

- Governance
 - Rūnanga Executive meetings with Council held each quarter (2/4)
 - Rūnanga/Council Annual Hui held (0/1)
 - Mahi Tahi Joint Development Committee meetings (1/6)
 - The percentage of Official Information Requests (OIR) applications completed within 20 working days (93%, target 100%)
- District Development
 - Supply of land identified for urban residential use (177ha, target 250ha)
 - The percentage of plan changes responded to in accordance with the Resource Management Act (RMA) requirements (75%, target 100%)
- Roads and Footpaths
 - The percentage of the sealed local road network that is resurfaced (3.83%, target 5%)
- Water Supply and Quality
 - Percentage of real water loss from the networked reticulation system based on 240 litres per connection per day (26%, target 22%)
 - The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system:
 - Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site (82.4, target 60 minutes)
 - The total number of complaints received about Drinking Water:
 - Council's response to complaints about Clarity, Taste, Odour, Pressure/Flow and Continuity of Supply (7.85, target less than five complaints per 1,000 connections)
- Stockwater
 - The number of water outages exceeding 24 hours duration (21, target Nil)
- Stormwater drainage
 - Rural drainage areas requests for drain cleaning responded to within five days (76%, target 95%)
 - The percentage of service requests relating to any drainage enquiries that are responded to within five working days (83%, target 95%)
- Earthquake Recovery and Regeneration
 - Implementation of the Red Zone Regeneration Plan: Recreation and Ecological Linkages.
- Recreation
 - Aquatic Facilities - Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users (Only one survey was completed, result was 91%, target 90%)
 - Libraries and Museums - The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population (6.01, target 7.5)
 - Libraries and Museums - Customer satisfaction with library services as measured by an annual survey of library users (Survey was not carried out)
- Community Protection
 - Emergency Management - Our Emergency Operations Centre is trained and resourced to industry standards. Our civil defence volunteers are trained and equipped to industry standards.
 - Emergency Management - Engage the community on civil defence risks.
 - Environmental Health Services - Percentage of all licensed alcohol premises inspected at least once per annum (31%, target 95%)
 - Environmental Health Services - The percentage of all other unreasonable noise complaints responded to within 48 hours (67%, target 90%)

- Animal Control - The percentage of calls for wandering stock on roads responded to within one hour (82%, target 90%)
- Building Services – The percentage of building consent applications processed within the statutory 20 days (90%, target 100%)
- Building Services - The percentage of Project Information Memoranda (PIM) applications issued in 20 working days (76%, target 100%)
- Building Services - Inspect pool barriers every three years (7%, target 33%)
- Property Management
 - The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours (87%, target 100%)
- Council Controlled Organisations - Enterprise North Canterbury (ENC)
 - Business seminars and workshops delivered (11 with a target of 20).

Measures that almost achieved target

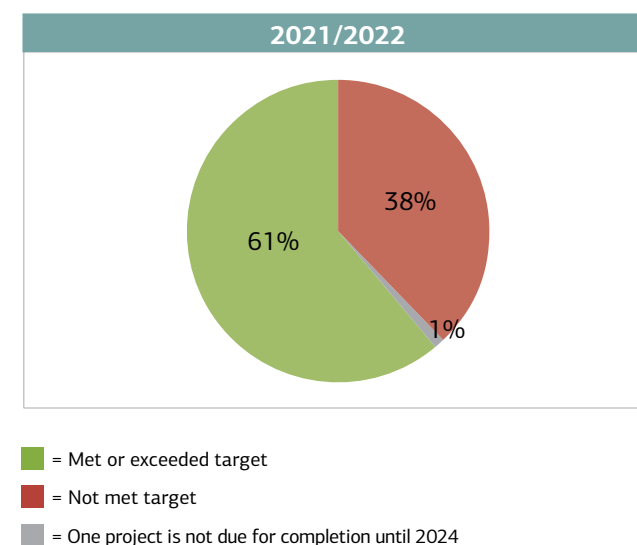
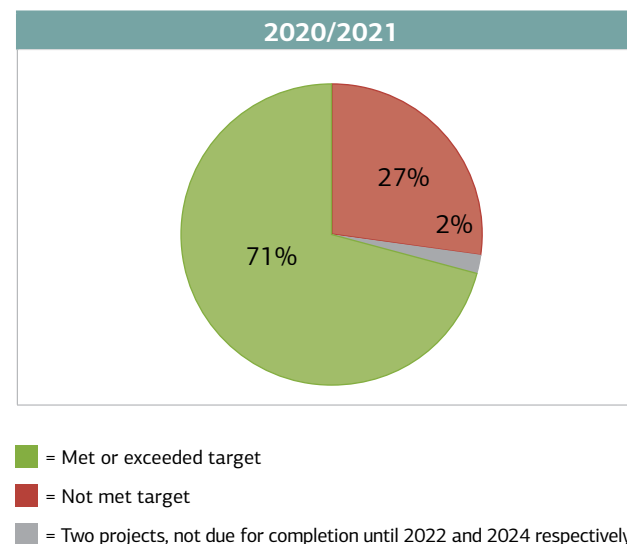
- Governance - Percentage of Council agenda items of business that are open to the public (85%, target 90%)
- District Development - The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements (95%, target 100%)
- Reduction in fatal and serious injury crashes, expressed as the number of fatal and serious injury crashes as a combined total. (25, last year was 24)
- Roads and Footpaths – Percentage of customer service requests relating to roads and footpaths responded to within service delivery standards (94%, target 95%)

- The extent to which drinking water complies with the drinking water standards:
 - Bacterial compliance - Not fully compliant
 - Protozoal compliance - Not fully compliant
- Recreation – Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users (89%, target 90%)
- Recreation - Facilities are available for at least 90% of the days during the year outside of scheduled maintenance (89%, target 90%)
- Environmental Health - The percentage of code of compliance certificates issued within the statutory 20 days (97%, target 100%)

Measures in progress

- Red Zone Regeneration - Heritage and Mahinga Kai (due for completion 2024)

Performance results



Of the 111 measures, 61% (68) were completed or met, with 38% (42) not being met. Of the measures not met, there were 10 (or 9% of the total measures) within 5% of the measure being met.

One project is not due for completion until 2024.



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GOVERNANCE

Community Outcomes



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 affects 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 Council's 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 Iwi 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.

The assets we look after

There are no significant assets for this activity.

What we did

The completion of the Representation Review occurred.

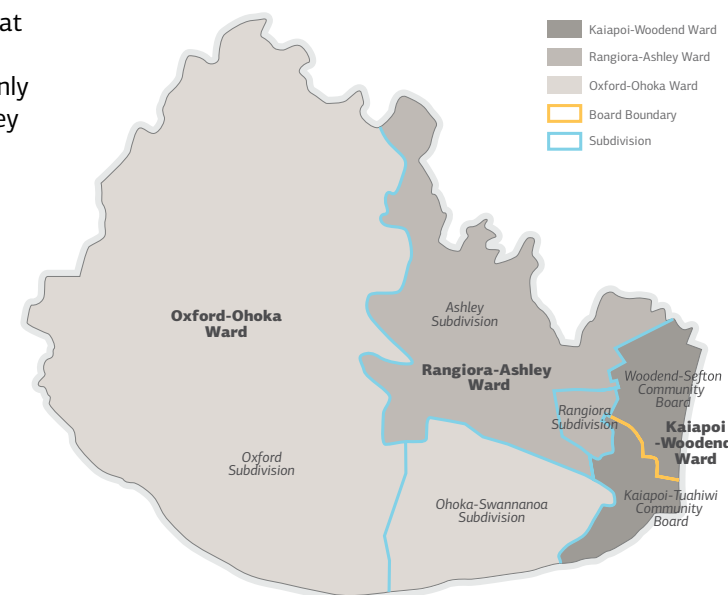
This is the process of consulting and assessing changes to the Governance arrangements of ward and community boundaries, number of elected members and the names of ward and community boards that occurs every six years. There were no significant changes to the Governance arrangements, with only one minor change occurring in the Rangiora-Ashley

ward as to the subdivision membership. The Council will next consider reviewing the Representation arrangements during 2023 and 2024, ahead of the 2025 Local Body elections.

The 2022 Local Body elections – the majority of costs associated with the elections occur in the 2022-23 year. Some costs are apportioned in the 2021-22 year

Significant negative effects on the community

There are none.



Governance - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2021-2031)	RESULT (2020-2021)	RESULT 2021-2022)
IWI RELATIONSHIPS					
Effect is given to the principles of the Treaty of Waitangi.	On-going 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 per quarter.	Achieved	Not achieved Only two meetings were held with the Runanga this year, however the Council met with Runanga representatives on various matters of joint concern and collaboration during the quarter.
		Rūnanga/Council Hui held.	Hui held annually.	Achieved Annual Hui was held in April 2021.	Not achieved Annual Hui was scheduled for March 2022 but had to be postponed due to Covid-19 restrictions.
		Mahi Tahi Joint Development Committee meetings.	6 per annum.	(New measure 2021-31 LTP)	Not achieved Only one meeting of the Mahi Thai Joint Development Committee was held this year, however one briefing was also held on 21 June 2022.

Governance - measuring performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2021-2031)	RESULT (2020-2021)	RESULT 2021-2022)
COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY					
There are wide ranging opportunities for people to contribute to the decision making that affects 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 Official Information Request (OIR) applications completed within 20 working days.	100%	(New measure 2021-31 LTP)	Not achieved 92.91%, 118 of the 127 requests received this year were responded to within 20 days.
		The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	100%	Achieved 100%, 1190 LIMs issued (average five days to issue).	Achieved 100%, 1944 LIMs issued (average three days to issue).
	Public access is provided to Council decision-making.	The percentage of Council agenda items of businesses open to the public.	At least 90%	Not Achieved 89.73% of Council agenda items of business were open to the public during the year.	Not achieved 85.31% 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 (AP) is adopted by Council within the legislative timeframe.	Adopted by 30 June.	Achieved Annual Plan was adopted on 22 June 2021.	Achieved Annual Plan was adopted on 28 June 2022.
	Accountability to the Community is maintained through results reflected in Council's strategic performance documents.	The Annual Report and Summary is adopted by Council within the legislative timeframe.	Adopted by 31 October.	Achieved The Annual report was adopted by Council on 6 October 2020.	Achieved The Annual report was adopted by Council on 7 December 2021.
		The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued.	Achieved The Annual Report was adopted on 6 October 2020 with an unmodified opinion.	Achieved The Annual Report was adopted on 7 December 2021 with an unmodified opinion.

Governance - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,311	2,535	2,127
Targeted Rates	598	640	654
Subsidies and grants for operating purposes	-	-	1
Fees and charges	-	-	18
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	15	-
TOTAL OPERATING FUNDING	2,924	3,190	2,800
Applications of Operating Funding			
Payments to staff and suppliers	2,350	2,629	2,362
Finance costs	-	-	-
Internal charges and overheads applied	577	548	527
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,927	3,177	2,889
SURPLUS (DEFICIT) OF OPERATING FUNDING	(3)	13	(89)
Sources of Capital Funding			
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	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	2
Increase (decrease) in reserves	(3)	13	(91)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(3)	13	(89)
SURPLUS (DEFICIT) OF OPERATING FUNDING	3	(13)	89
FUNDING BALANCE	-	-	-

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

Community Outcomes



People's needs for mental and physical health and social services are met.



Businesses in the District are diverse, adaptable and growing.



There is a healthy and sustainable environment for all.



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

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.

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

A major focus for District Development over the past year was progressing the District Plan review. This is to ensure we address district wide resource management issues, which also meet the needs of our community. A total budget of \$8.1m is allocated for the preparation

and finalisation of the proposed District Plan including public notification and hearing of submissions, the deliberations process and possible mediation and appeal hearings.

Council response to a direction to amend the District Plan in relation to the Resource Management Act Housing and Other Matters Amendment Act, including providing for the housing intensification outlined with the Act.

Significant negative effects on the community

None identified.

District Development - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2021-2031)	RESULT (2020-2021)	RESULT 2021-2022)
PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT					
People’s needs for mental and physical health and social services are met.	Maintaining a strategic approach to District development when implementing <i>Resource Management</i> and <i>Local Government Act</i> responsibilities so that there is a pool of developable housing and business land for which Council planning responsibilities have been undertaken.	The 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 12 households per hectare.	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.	Not achieved There is 177ha of vacant residential land. 2,124 potential lots are available for residential development. Demand has been high for residential housing in the District. Additional land has been included into the proposed Waimakariri District Plan.
Businesses in the District are diverse, adaptable and growing.			Business: 50ha	Achieved There is 86.87ha of vacant business land.	Achieved There is 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 the <i>Resource Management Act</i> (RMA) requirements.	100%	Achieved All plan changes currently within statutory timeframes.	Not achieved 75% Due to the complexity of one private plan change that was outside the 40 days, the target was not met this year.
	Responding to resource consents applications in a timely manner.	The percentage of resource consents issued in accordance with the <i>Resource Management Act</i> (RMA) requirements.	100%	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.	Not achieved 95.3% 446 of the 468 resource consents received were processed within the timeframe.
	On-going compliance monitoring with consent conditions.	The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	100%	Achieved 268 audited.	Achieved 370 audited.

District Development - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	4,341	4,465	3,729
Targeted Rates	169	170	179
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	637	888	1,745
Internal charges and overheads recovered	1,630	1,913	1,710
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	6,777	7,436	7,363
Applications of Operating Funding			
Payments to staff and suppliers	7,094	7,661	7,347
Finance costs	33	114	120
Internal charges and overheads applied	600	680	128
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,727	8,455	7,596
SURPLUS (DEFICIT) OF OPERATING FUNDING	(950)	(1,019)	(232)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,310	1,410	(31)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,310	1,410	(31)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	670
- to improve the level of service	-	100	-
- to replace existing assets	-	-	14
Increase (decrease) in reserves	360	291	(947)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	360	391	(263)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	950	1,019	232
FUNDING BALANCE	-	-	-

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

Community Outcomes



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 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

The roading network is comprised of:

Extent	Asset
289	Bridges
31	Bus Shelters
26	Bus Stop Seats
5,108	Sumps and Soak Pits
5,300	Streetlights
18,356	Signs
385km	Footpaths
22km	Shared Paths
994km	Sealed Road
587km	Unsealed Road

As of 30 June 2022, total road and footpath assets managed by the Council is valued at \$1.22b.

What we did

The road maintenance and renewal budget is aligned to the Waka Kotahi approved budget and is fixed for three years. 2021/22 was the first year of the three-year funding cycle. Funding included a number of new projects up to \$2m, 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 2021/22 a total of 1,525m of

footpaths were renewed around the district, 597m of dish channel was replaced with new kerb and channel, 38km of roads were resurfaced and 2.4km of pavement was reconstructed.

Other notable work included the installation of new footpaths on Hills Road, safety improvements in Cust in conjunction with a reduction in speed limit, Te Matauru School walking improvements and intersection improvements at Depot Road/Thongcaster Road/Watsons Reserve Road. There has also been five new bus shelters installed at bus stops within the district.

Speed reviews have been carried out and implemented around the district and consultation on the proposed Walking and Cycling Network Plan has been undertaken.

Notable major projects included:

West Kaiapoi Collector Road

This road has been constructed as part of development and was opened on 10 June 2022.

Main North Road/Wrights Road Intersection Improvements

Improvements to the intersection have been completed to allow better access to the Park and Ride and riverbank area.

Southbrook Road/Torlesse Street/Coronation Street Intersection Traffic Signals

The design has been continuing in preparation for construction in the 2022/23 year.

Significant negative effects on the 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	TARGETS	RESULT (2020-2021)	RESULT (2021-2022)
There is a safe environment for all.	The road network is increasingly free of fatal and serious injury crashes.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, including intersections with a State Highway, expressed as a number.	Reduction in fatalities and serious injury crashes.	Not achieved There were seven fatalities and 17 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. Crash results last year (25) included crashes that occurred at the intersection of a local road and state highway. This has since been changed to not include these crashes.	Not Achieved There were four fatalities and 22 serious injury crashes during the 2021/22 financial year. This a a decrease of three fatalities and an increase of five serious injury crashes on the previous year.

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	TARGETS	RESULT (2020-2021)	RESULT (2021-2022)
Transport is accessible, convenient, reliable and sustainable.	Sealed roads provide a level of comfort that is appropriate to the road type.	The average quality of ride on a sealed road network, measured by smooth travel exposure.	<ul style="list-style-type: none"> 95% for rural roads. 	Achieved 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.	Achieved 98% Road Roughness Surveys are conducted biennially with the last survey undertaken in November 2021.
			<ul style="list-style-type: none"> 75% for urban roads 	Achieved 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.	Achieved 84% Road Roughness Surveys are conducted biennially with the last survey undertaken in November 2021.

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	TARGETS	RESULT (2020-2021)	RESULT (2021-2022)
	Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	The percentage of the sealed local road network that is resurfaced.	5%	Not achieved 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.	Not achieved 3.83% Covid affected Contractor resources. Remaining reseal programmed for start of new year's season
	Footpaths are safe, comfortable and convenient.	The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.	95%	Achieved 98.90%	Achieved 99% The next footpath rating survey is due to be undertaken late 2022.
	Requests for service will be responded to in a prompt and timely manner.	The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.	95%	Not achieved 94% Flooding in last quarter increased demand on contractors.	Not achieved 94% Staff shortages due to Covid continued to impact on ability to respond in a timely manner across contractor and Council Service Requests. Over the financial year, 833 of the 896 service requests were responded to within service delivery standards.

Roads and Footpaths - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	-	-	122
Targeted rates	12,253	12,397	12,562
Subsidies and grants for operating purposes	2,993	3,088	5,004
Fees and charges	152	212	656
Internal charges and overheads recovered	81	9	-
Local authorities fuel tax, fines, infringement fees, and other receipts	320	360	316
TOTAL OPERATING FUNDING	15,799	16,066	18,660
Applications of Operating Funding			
Payments to staff and suppliers	6,326	6,606	11,736
Finance costs	1,793	799	750
Internal charges and overheads applied	2,378	2,645	2,105
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,497	10,050	14,591
SURPLUS (DEFICIT) OF OPERATING FUNDING	5,302	6,016	4,069
Sources of Capital Funding			
Subsidies and grants for capital expenditure	5,139	4,594	3,075
Development and financial contributions	2,895	5,037	3,696
Increase (decrease) in debt	(149)	2,064	(241)
Gross Proceeds from sale of assets	-	-	745
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	7,885	11,695	7,275
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	5,696	5,619	2,192
- to improve level of service	798	1,675	660
- to replace existing assets	5,804	6,257	4,801
Increase (decrease) in reserves	889	4,160	3,691
Increase (decrease) of investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	13,187	17,711	11,344
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(5,302)	(6,016)	(4,069)
FUNDING BALANCE	-	-	-

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

Community Outcomes



There is a safe environment for all.



There is a healthy and sustainable environment for all.



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.

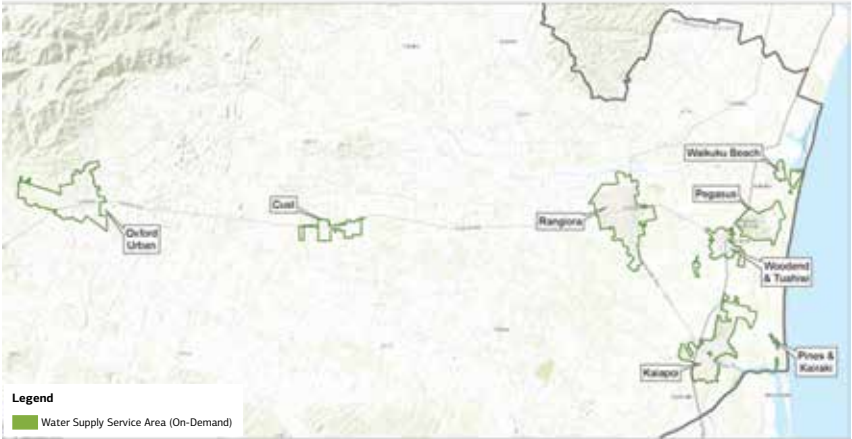
What we provide

Drinking Water

The Council currently provides reticulated water supplies for about 80% of the District’s population, from 11 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).

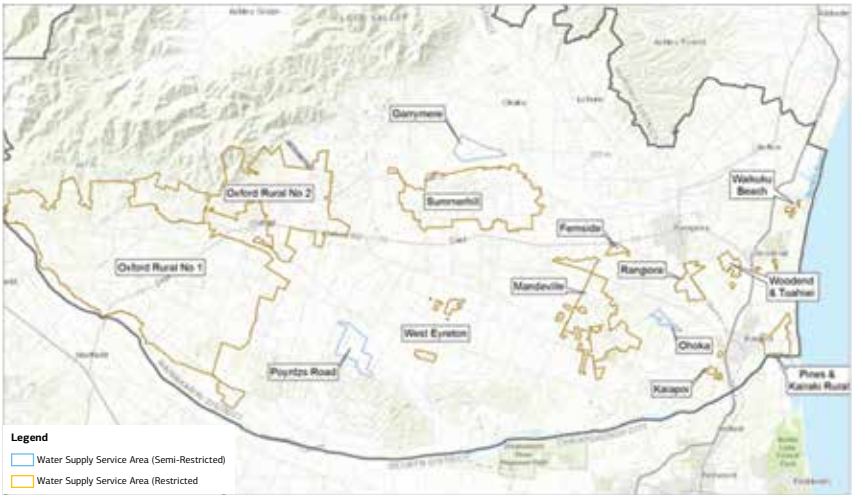
On-demand water schemes

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



Restricted and semi-restricted water schemes

- Garrymere
- Mandeville/Fernside
- Ohoka
- Oxford Rural No.1
- Oxford Rural No.2
- Poyntz Road
- West Eyreton/Summerhill



Campground/Community Supplies

- Ashley Gorge

Water Supply	Treatment Plant			Distribution Zone
	Bacterial	Protozoa	Radiological	Bacterial
Cust	✓	✓	✓	✓
Garrymere	Complies as a Section 10 supply			
Kaiapoi – Darnley Square	✓	✓	✓	✓
Kaiapoi – Peraki Street	✓	✓	✓	
Mandeville	✓	X ³	✓	✓
Ohoka	✓	✓	✓	✓
Oxford rural 1 – McPhedrons Road	✓	✓	✓	✓
Oxford rural 1 – Rockford Road	✓	✓	✓	
Oxford urban and rural 2 – Rural 2	✓	✓	✓	✓
Oxford urban and rural 2 - Urban	✓	✓	✓	✓
Pegasus	✓	✓	✓	✓
Woodend	✓	✓	✓	✓
Rangiora	✓	✓	✓	✓
Waikuku Beach – Kings Avenue	✓	X ³	✓	✓
West Eyreton – Poyntz Road	✓	✓	✓	✓
West Eyreton – Summerhill				✓
West Eyreton – West Eyreton				✓

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 is as of 30 June 2022. Notes on non-compliant schemes are below:

1. Chemical compliance has been met for all supplies by default and cyanotoxin compliance is currently not applicable.
2. Ashley Gorge was not part of the system for the entire year so was not assessed.
3. Verifications of turbidimeters were not undertaken at the required frequency for the full compliance year for the Waikuku Beach and Mandeville supplies, and as such they have been assessed as not gaining protozoal compliance. It is noted that this has been assessed as a technical non-compliance and would not have affected the safety of the supply.

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.

The Council has been working towards ensuring that it complies with the requirements of the *Health (Drinking Water) Amendment Act 2007*, which requires the Council to take all practicable steps to comply with the Drinking Water Standards for New Zealand 2005 (Revised 2018). Capital upgrade works were completed for all Council owned public schemes by August 2021, with Poyntz Road being the final scheme requiring an upgrade. As noted above, Ashley Gorge recently became considered a public supply under the Water Services Act in November 2021. An investigation project is underway to determine the optimum way to upgrade this scheme.

As of November 2022, new Quality Assurance Rules come into effect, meaning that more upgrade works or changes to treatment systems will be required to achieve full compliance for some schemes that are compliant currently.

Updated Drinking Water Safety Plans (DWSPs) and Source Water Risk Management Plans (SWRMPs) are also required to be submitted to the new drinking water regulator (Taumata Arowai) by November 2022. These are all being prepared, and are due to all be submitted by the deadline.

Also with a November 2022 deadline is the requirement that all supplies either have chlorine in the water, or a residual disinfection exemption in place. The Council is pursuing exemptions for all its urban on-demand supplies. The outcome of these applications is yet to be determined, as the final decision is at the discretion of Taumata Arowai.

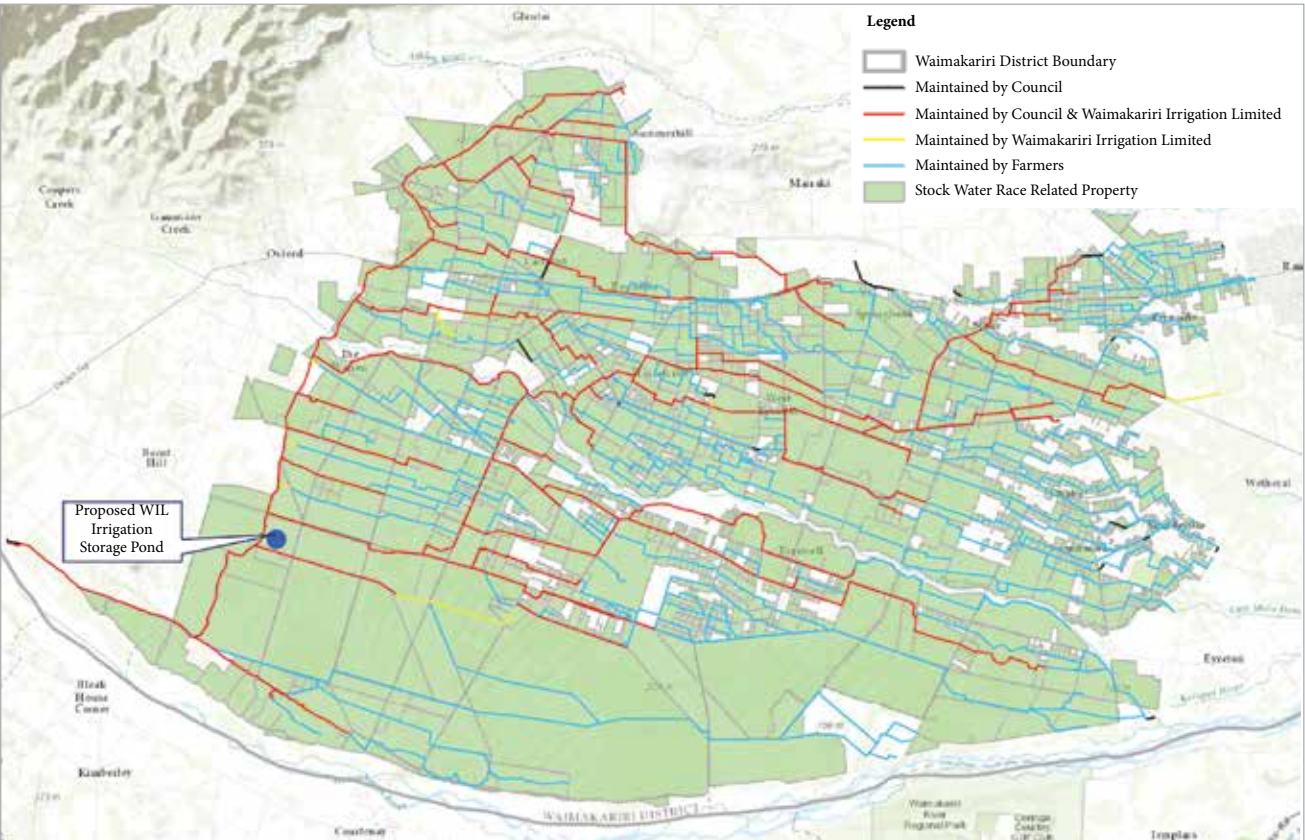
Commitment to safe drinking water

In February 2020 Council adopted its ‘Drinking-water Commitment Statement’. This confirms the level of commitment that Council has made towards ensuring a high standard of drinking-water quality, and appropriate supporting management systems and investment to achieve this. This statement was refreshed in August 2021 and is included within all DWSPs.

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.

District wide stockwater races



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

To enable livestock farming on dry land.

The assets we look after

Extent	Asset
Water	
3	Intakes
38	Pump Stations and Treatment Plants
68	Reservoirs and Tanks
42	Wells
935km	Water mains
Stockwater	
6,570m	Culverts
1	Intake tunnel (Browns Rock)
34km	Main race channel
796km	Open water races
61	Other structures (Weirs, Gates and Bridges)
1,750m	Siphons
2	Small takes on the Cust River

What we did

Significant negative effects on the community

- Demand for continuity of community supplies may over time contribute to an adverse effect on groundwater resources (in combination with agricultural use).
- Increasing standards over time are causing the cost of providing services to increase. While this is partially offset by growth, affordability of services can be a challenge to balance against increasing expectations and requirements.

Water Supply - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
WATER SUPPLY AND QUALITY					
There is a safe environment for all.	Safety of Drinking Water All public water supplies comply with Drinking Water Standards for New Zealand 2005 (revised 2018).	The extent to which drinking water complies with the drinking water standards for:	100% of people on a public supply receive water from a compliant scheme.	Not achieved E. coli was detected on the Cust scheme in November 2020, leading to a non-compliance on this scheme.	Not Achieved All samples taken in accordance with DWSNZ requirements, and no E. coli detected. However, when the Water Services Act came into force on 15 November 2021, the Ashley Gorge campground and reserve changed classification to become a public supply, which had not previously been classified as such under the Health Act. This came into effect immediately, and it was not until December that the sampling programme was amended to comply with the DWSNZ, hence full compliance was not achieved for that quarter.
		a) Bacterial compliance		Not achieved 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. Poyntz Road did not comply because the capital upgrade project had not been completed, however this has subsequently been completed.	Not achieved Three schemes did not achieve protozoal compliance; Mandeville had the turbidity at the treatment plant exceed the DWSNZ requirements so compliance was not achieved in June. Ashley Gorge has no protozoal barrier in place. The remaining schemes achieved compliance either through UV plants operating within compliance limits (Garrymere), or through secure groundwater classification (Cust, Kaiapoi, Ohoka, Oxford 1, Oxford Urban - Rural 2, Pegasus-Woodend, Rangiora, West Eyreton).
		b) Protozoal compliance			

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water through leakage.	The percentage of real water loss from the networked reticulation system.	Less than 22%	Not achieved 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.	Not achieved 26% The district wide average as last assessed in August 2021 was 26%. Since this time a number of steps have been taken or are currently being taken to reduce this number including water renewals in Fernside, active leak detection in Oxford and Cust, and targeted night testing in Rangiora. It is expected that these steps will help reduce this figure at the time of the next annual reporting.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
	Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	The median response time 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.	Achieved A median of 13 minutes.	Not Achieved A median of 80.9 minutes. The median time in the last quarter was 4 minutes above the target, although the time to resolution still was within targets. This measure has been challenging to meet throughout the year due to a high overall ratio of workload to staffing numbers.
		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.	Achieved A median of 157 minutes.	Achieved A median of 152 minutes.
		c) Attendance for 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; and	c) Less than 36 hours (2,160 minutes).	Achieved A median of 19.57 hours.	Achieved A median of 13.3 hours.
		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).	Achieved A median of 23.2 hours.	Achieved A median of 16.1 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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Fault Response Times All public water supplies are actively maintained to minimise the outage of water	The number of events that cause water not to be available to any connection for more than eight hours.	Nil	Not achieved 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.	Achieved There were no events during the year in which there was an outage greater than 8 hours
There is a healthy and sustainable environment for all.	Customer Satisfaction All public water supplies are managed to an appropriate quality of service.	The total number of complaints received about any of the following: (Expressed per 1,000 connections to the networked reticulation system).	Aggregate of a) to f) to be less than five complaints per 1,000 connections.	Achieved 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.	Not achieved Total number of complaints for the year was 161. This is equivalent to 7.85 complaints per 1,000 connections to the networked reticulation system.
		a) Drinking water clarity		Eight complaints for year. 0.4 per 1,000 connections.	20 complaints for year. 0.98 per 1,000 connections.
		b) Drinking water taste		14 complaints for year. 0.71 per 1,000 connections.	55 complaints for year. 2.68 per 1,000 connections.
		c) Drinking water odour		One complaint for year. 0.05 per 1,000 connections.	11 complaints for year. 0.54 per 1,000 connections.
		d) Drinking water pressure or flow		Two complaints for year. 0.101 per 1,000 connections.	52 complaints for year. 2.54 per 1,000 connections.
		e) Continuity of supply		Seven complaints for year. 0.35 per 1,000 connections.	23 complaints for year. 1.12 per 1,000 connections
		f) Council's response to any of the above.		0 complaints for year. 0.00 per 1,000 connections.	No complaints received.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
	Demand Management All public water supplies are managed to ensure demand does not exceed capacity (PM5).	The average consumption of drinking water based on litres per day per person within the District.	Less than 450 litres.	Achieved 433 L/person/day	Achieved 392 L/person/day
STOCKWATER					
There is a healthy and sustainable environment for all.	System Reliability The stockwater race system is managed to an appropriate standard.	The number of water outages exceeding 24 hours in duration.	Nil.	Not achieved 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.	Not achieved There were 21 outages exceeding 24 hours this year. The outages were related to tree maintenance works, siphon repair works, spring floods in the Waimakariri River requiring the intake to be closed, tree fall during high winds blocking races, road culvert damage in Fernside and inlet inspection and maintenance works requiring the intake to be shutdown.
		The percentage of service requests responded to within 48 hours.	95%	Not achieved 98%. 345 of the 351 service requests received during the year were responded to within 48 hours.	Achieved 98% 329 of the 336 service requests received this year were responded to within 48 hours. The target was reduced from 100% to 95% in the 2021-2031 LTP.

Water Supply - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	29	105
Targeted Rates	8,284	9,591	9,613
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	111	116	778
Internal charges and overheads recovered	107	42	33
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	8,502	9,778	10,529
Applications of operating funding			
Payments to staff and suppliers	3,904	5,794	6,154
Finance costs	414	554	572
Internal charges and overheads applied	971	952	924
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	5,289	7,300	7,650
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,213	2,478	2,879
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	1,718	3,178	1,790
Increase (decrease) in debt	2,449	661	681
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	4,167	3,839	2,471
Applications of capital funding			
Capital expenditure			
- to meet additional demand	2,876	1,126	648
- to improve the level of service	918	1,159	1,167
- to replace existing assets	1,264	2,650	2,937
Increase (decrease) in reserves	2,323	1,383	598
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	7,380	6,317	5,350
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,213)	(2,478)	(2,879)
FUNDING BALANCE	-	-	-

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

Community Outcomes



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



There is a healthy and sustainable environment for all.

What we provide

The Council provides wastewater services via two 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 schemes, although the Eastern Districts scheme services several sub-schemes.

Wastewater schemes	Sub-schemes
Oxford	
Eastern Districts	Kaiapoi
	Loburn Lea
	Mandeville/Ohoka
	Pegasus
	Rangiora (including Fernside)
	The Pines Beach and Kairaki
	Tuahiwi
	Waikuku Beach
	Woodend
	Woodend Beach

As of 30 June 2021, total wastewater assets managed by the Council was valued at \$298m.

What we did

- Kaiapoi wastewater network upgrade to address overflows is underway
- Work to connect Fernside and Loburn Lea schemes to the Eastern Districts scheme (government funded) was completed
- Central Rangiora Capacity Upgrade - Stage 5 was completed.

Significant negative effects on the community

- Potential for noise and odours when sewage treatment plants malfunction.
- Potential for environmental harm in the event of overflows from the sewer network.
- Potential for environmental harm in the event of treatment plant failure.

Wastewater - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	System Adequacy The sewerage system is adequately sized and maintained	The number of dry weather sewerage overflows from the sewerage system expressed per 1,000 sewerage connections to that sewerage system.	Less than 1 per 1,000 connections.	Achieved 0.76 There were 13 dry weather overflows this year, nine were due to pipe blockages and four were leaks/ other reasons.	Achieved 0.47 There were eight dry weather overflows this year, these were predominantly caused by pipe blockages from wet wipes.
	Discharge Compliance The treatment and disposal of sewage is managed in accordance with consent conditions.	Compliance with resource consents for discharge from the sewerage system measured by the number of:			
		a) Abatement notices	Nil.	Achieved Nil.	Achieved Nil.
		b) Infringement notices	Nil.	Achieved Nil.	Achieved Nil.
		c) Enforcement orders; and	Nil.	Achieved Nil.	Achieved Nil.
		d) Convictions	Nil.	Achieved Nil.	Achieved Nil.

Wastewater - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
	Consent Breach - Action required	Percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.	0%	Achieved 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	Achieved There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports. There was one minor non-compliance at the Woodend WWTP in September 2021 related to the seepage volumes, however further information will be provided to Environment Canterbury as part of the Annual Report to demonstrate compliance. There were nine minor non-compliances received in May 2022 related to the Kaiapoi, Woodend, Rangiora and Oxford WWTPs. These were administrative and technical non-compliances that had no impact on the discharge or adverse environmental effects.

Wastewater - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
There is a healthy and sustainable environment for all.	Response to Sewerage System Faults The sewerage system is actively maintained and faults promptly attended to.	The median response times for attendance to sewerage overflows resulting from a blockage or other fault in the sewerage system:		Achieved	Achieved
		a) Attendance time from receipt of notification to the time that service personnel reach the site; and	a) Less than 120 minutes.	a) The median response time from receipt of notification to time that service personnel reach site was 63 minutes.	a) The median response time from receipt of notification to time that service personnel reach site was 75 minutes.
		b) Resolution time from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	b) Less than 480 minutes.	b) The median response time from receipt of notification to resolution of the problem was 203 minutes.	b) The median response time from receipt of notification to resolution of the problem was 179 minutes.
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Customer Satisfaction The wastewater system is managed to an appropriate quality of service.	The number of complaints received about any of the following: (Expressed per 1,000 connections to the sewerage system.)	Aggregate of a) to d) to be less than five complaints per 1,000 connections.	Achieved Total number of complaints for the year was 84. This is equivalent to 4.91 complaints per 1,000 connections to the sewerage system.	Achieved Total number of complaints for the year was 74. This is equivalent to 4.33 complaints per 1,000 connections to the sewerage system.
		a) Sewerage odour		a) One complaint which is equivalent to 0.06 per 1,000 connections.	a) No complaints received.
		b) Sewerage system faults		b) 21 complaints which is equivalent to 1.23 per 1,000 connections.	b) 28 complaints which is equivalent to 1.64 per 1,000 connections.
		c) Sewerage system blockages; and		c) 62 complaints which is equivalent to 3.62 per 1,000 connections	c) 46 complaints which is equivalent to 2.69 per 1,000 connections
		d) Response to issues with the sewerage system.		d) No complaints received.	d) No complaints received.

Wastewater - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	34	15	110
Targeted Rates	8,932	10,031	10,100
Subsidies and grants for operating purposes	-	-	-
Fees and charges	451	272	161
Internal charges and overheads recovered	13	18	88
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	9,430	10,336	10,459
Applications of operating funding			
Payments to staff and suppliers	4,578	6,796	5,506
Finance costs	716	642	709
Internal charges and overheads applied	1,069	1,156	1,110
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	6,363	8,594	7,324
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,067	1,742	3,135
Sources of capital funding			
Subsidies and grants for capital expenditure	-	3,385	3,544
Development and financial contributions	4,094	4,920	2,775
Increase (decrease) in debt	(478)	(169)	(325)
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	3,616	8,136	5,994
Applications of capital funding			
Capital expenditure			
- to meet additional demand	701	1,827	2,500
- to improve the level of service	1,749	8,428	7,125
- to replace existing assets	1,375	2,333	1,528
Increase (decrease) in reserves	2,858	(2,710)	(2,024)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	6,683	9,878	9,129
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,067)	(1,742)	(3,135)
FUNDING BALANCE	-	-	-

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

Community Outcomes



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



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, while 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

Extent	Asset
49	Basins
288.1km	Open drains and waterways
120.6km	Piped stormwater networks
10	Stormwater pump stations
7	Treatment devices

As of 30 June 2021, total drainage assets managed by the Council is valued at \$123.7m.

What we did

- Kaiapoi Stormwater and Flooding Improvements project which is partially funded by the Government's Shovel Ready Fund commenced during the year. On track for completion June 2023
- All applications to obtain network discharge consents for the five urban stormwater schemes under the Land and Water Regional Plan were submitted to Environment Canterbury
- Work continues on the stormwater capacity upgrades and flood mitigation in Kaiapoi, Rangiora and surrounding rural areas.

Significant negative effects on the community

Urban stormwater systems can adversely affect the waterways and groundwater and also cause flooding of private property if not well managed.

Rural drain maintenance could potentially have the following adverse effects if not well managed:

- Potential damage to private property through access of machinery used to clean drains
- Increased silt load in streams, following drain cleaning, particularly if operator not properly aware of the issue
- Potential ecological damage, including fish spawning habitats from drain maintenance activities.

Stormwater Drainage - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	System Adequacy The stormwater system is adequately sized and maintained. Rural drainage areas are adequately maintained.	Urban Stormwater		Achieved	Achieved
		a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.	Nil in less than 50 year storm events.	Nil.	Nil.
		b) For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the territorial authority's stormwater system.	Nil per 1,000 connected properties in less than 50 year storm events	Nil.	Nil.
		Rural Drainage Areas			
		The percentage of service requests for drain cleaning that are responded to within five working days.	100%	Not achieved 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.	Not achieved 76% 94 of the 124 service requests for the year were responded to within 5 working days. There has been a backlog of service requests that the Drainage Team and Flood Team have been working through following the 15 December 2021 and February 2022 flood events.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
	Discharge Compliance The stormwater system is managed in accordance with consent conditions.	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:			
		a) Abatement notices	Nil.	Achieved Nil.	Achieved Nil.
		b) Infringement notices	Nil.	Achieved Nil.	Achieved Nil.
		c) Enforcement orders	Nil.	Achieved Nil.	Achieved Nil.
		d) Convictions	Nil.	Achieved Nil.	Achieved Nil.
		Percentage of the total number of drainage consent conditions that have breaches that result in an Environment Canterbury report that identifies compliance issues that require action.	0%	Not achieved 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.	Achieved There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.
	Response Times Flooding events from the stormwater system are promptly attended to.	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.	Less than 180 minutes.	Achieved There were no flooding events of habitable floor levels during this year.	Achieved 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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
There is a healthy and sustainable environment for all.	Customer Satisfaction The stormwater system is managed to an appropriate quality of service.	Complaints The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1,000 properties connected to the territorial authority's stormwater system.	Less than 10 complaints per 1,000 connected properties.	Achieved 3.3 complaints per 1,000 connections. There were 60 complaints this year relating to the performance of the stormwater system	Achieved 1.9 complaints per 1,000 connections. There were 36 complaints this year relating to the performance of the stormwater system
		Service Requests The percentage of service requests relating to any drainage enquires that are responded to within five working days.	95%	Not achieved 96% 272 of the 284 service requests relating to the drainage system received this year were responded to within five working days.	Not achieved 83% 152 of the 184 service requests relating to the drainage system received this year were responded to within five working days. There has been a backlog of service requests that the Drainage Team and Flood Team have been working through following the 15 December 2021, February and May 2022 flood events.
	Community Engagement 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.	Achieved All Rūnanga meetings held this year were attended by representatives from the Drainage team.	Achieved All Runanga meetings that were held this year have been attended by representatives from the Drainage team. It is noted that the March and May Runanga meetings and Annual Hui did not proceed this year.
		Facilitate and engage with all drainage and water race advisory groups.	Three meetings per group per annum.	Achieved 18 out of 18 advisory group meetings have been held this year.	Achieved 18 out of 18 advisory group meetings have been held this year.

Stormwater Drainage - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	605	737	653
Targeted Rates	4,576	4,670	4,687
Subsidies and grants for operating purposes	-	-	15
Fees and charges	23	22	120
Internal charges and overheads recovered	156	43	25
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,360	5,472	5,499
Applications of operating funding			
Payments to staff and suppliers	2,322	2,770	2,860
Finance costs	617	586	625
Internal charges and overheads applied	495	483	461
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,434	3,839	3,947
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,926	1,633	1,552
Sources of capital funding			
Subsidies and grants for capital expenditure	-	6,432	4,432
Development and financial contributions	1,037	874	538
Increase (decrease) in debt	6,294	11,976	7,625
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	7,331	19,282	12,595
Applications of capital funding			
Capital expenditure			
- to meet additional demand	2,778	4,191	1,318
- to improve the level of service	5,388	19,177	13,166
- to replace existing assets	44	-	13
Increase (decrease) in reserves	1,047	(2,453)	(351)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	9,257	20,915	14,147
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,926)	(1,633)	(1,552)
FUNDING BALANCE	-	-	-

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.



SOLID WASTE

Community Outcomes



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely 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 a cleanfill site. 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

Extent	Asset
0.44km	Access roads
2	Cleanfill sites
5	Closed landfills
6.4km	Fencing
9	Gates
18,300m²	Hardstand areas
2	Hazardous waste storage facilities
5,132m²	Landscaping
2	Transfer stations
2.2km	Underground reticulation

As of 30 June 2021, total solid waste assets managed by the Council is valued at \$4.4m (depreciated replacement cost).

What we did

External consultants were engaged late 2021 to undertake the upgrades to the Southbrook Resource Recovery Park disposal area and expansion to the reuse and recycling area and Education Centre. The initial phase of assessing options for the site design commenced in early 2022. This work has progressed, however the timing of the phases of both projects has been adjusted as part of the 2022-23 Annual Plan process. This is to allow the budgeted works to be incorporated into a wider review of the current and predicted waste stream, and a revise layout of the whole Southbrook resource recovery park site.

- The Southbrook resource recovery park disposal area upgrade is scheduled for completion in 2025/26
- The Southbrook resource recovery park reuse and recovery area expansion and Education Centre is scheduled for completion in 2024/25

Significant negative effects on the community

Public health may be adversely affected if solid waste facilities and closed landfill sites are not managed properly.

Solid Waste - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
WASTE COLLECTION					
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Transfer facilities open to the public on the following scheduled hours:				
	<ul style="list-style-type: none"> Southbrook Resource Recovery Park for 56 hours per week 	Southbrook Resource Recovery Park is open at least 360 days of the financial year.	100%	Not achieved 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 three hour site closure during 3rd quarter, owing to car-fire adjacent to the ReSale Store on 17 January 2021. Open 359.65 out of scheduled 360 days.	Achieved 100%. The target number of opening hours for the year is 360 days (sites are closed on Good Friday and ANZAC Day). There were no unscheduled partial or full closures at disposal and recycling areas during the year. Covid has impacted on staffing numbers, however the contractor and Council managed staff resources to ensure disposal and recycling services continued to be provided at Southbrook during the year, although the ReSale Store (second hand shop) was closed for a four day period.
	<ul style="list-style-type: none"> Oxford Transfer Station for 8.5 hours per week. 	Oxford Transfer Station is open at least 98 days per calendar year. <i>(target was 90 days in the last LTP)</i>	100%	Achieved 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 and rubbish pit, but majority of services were available. Open 100 out of scheduled 100 days.	Achieved 100%. The site was open for 101 days this year. There were no unplanned closures at Oxford transfer station. Covid has impacted on staffing numbers during the year, however the contractor and Council managed staff resources to ensure disposal and recycling services continued to be provided at Oxford.

Solid Waste - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
	Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled	99%	Achieved 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.	Achieved 99.73%. The average number of bins in service during the year (per collection frequency) was: 20,281 recycling bins, 14,360 rubbish bins, and 11,701 organics bins; an estimated 5,483 bags were placed for collection each collection cycle. 773 service requests were received, of which 741 were related to missed collections including partial empties, rejected bags and rejected bins. All but two 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 741 requests logged about missed collections, 207 were non-compliant (i.e. out late, wrong week, reject bag or bin, etc.) and 532 resulted in contractor returning to collect and two were determined not to have been collected. Over the year an average of 74% of recycling bins, 71% of rubbish bins, and 67% of organics bins were placed out for collection.

Solid Waste - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
WASTE MINIMISATION					
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Reduction in annual per capita of waste to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017..	Reduction in annual per capita quantity of waste to landfill.	Reduction from 294kg per capita to 236kg per capita by 2027/28.	Not achieved 308.4kg per capita (19,953t and 64,700 population estimate) landfilled in the year compared to 298.6kg per 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.	Achieved In the YTD 266.3kg/capita was landfilled, a landfill reduction of 9.4% from the baseline YTD figure, and below the 267.6kg/capita target. The Landfill Reduction targets were achieved in the last quarter, and also in the Year to Date. We generally expect landfill tonnages to be lower in the first and fourth quarters, and to increase during the second and third quarters, owing to seasonal (spring growth) and holiday activities. The expected drop in vegetation growth over late autumn and winter has occurred and has likely contributed to the decrease in landfill weights in this final quarter. Building activity is continuing to match ongoing development, which results in higher amounts of building waste being disposed of to landfill. Recycling contamination has decreased since the first quarter: In Q4 only one load of recycling was rejected owing to contamination levels and this has partially reversed the initial poor results from Q1.

Solid Waste - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
	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 per capita quantity of materials diverted from landfill.	Increase from 170kg per capita to 228kg per capita by 2027/28.	<p>Achieved</p> <p>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.</p> <p>Note: The comparatives have been updated due to the correction of an error.</p>	<p>Achieved</p> <p>217.4kg/capita was diverted (c.f. target of 196.4kg/capita), an increase of 27.9% from the baseline: this is 10.7% higher than the YTD target.</p> <p>The target for increased diversion from landfill has been met in both this quarter and the Year to Date.</p> <p>We generally expect diversion tonnages to be lower in the first and fourth quarters, and to increase during the second and third quarters, owing to seasonal (spring growth, autumn clean-ups) and holiday activities. The expected drop in vegetation growth over late autumn and early winter has occurred and diversion weights have levelled off as a consequence. Recycling contamination has decreased since the first quarter: In quarter four, no loads were rejected owing to contamination levels and one load was rejected owing to over-compaction. It is of note that overall recycling quantities have still not returned to the same levels as seen pre-Covid: kerbside recycling tonnages are 15% under, and facilities recycling tonnages are 29% under, the "peak" figures from 2015/16 to 2018/19.</p>

Solid Waste - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	1,090	1,048	902
Targeted Rates	3,897	4,335	4,388
Subsidies and grants for operating purposes	-	-	-
Fees and charges	4,927	5,027	5,219
Internal charges and overheads recovered	4	5	15
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	9,918	10,415	10,524
Applications of operating funding			
Payments to staff and suppliers	8,885	9,139	9,120
Finance costs	18	34	31
Internal charges and overheads applied	781	787	779
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	9,684	9,960	9,931
SURPLUS (DEFICIT) OF OPERATING FUNDING	234	455	593
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,499	326	(53)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,499	326	(53)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	1,774	736	72
- to improve the level of service	-	-	-
- to replace existing assets	59	34	10
Increase (decrease) in reserves	(100)	11	459
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,733	781	541
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(234)	(455)	(593)
FUNDING BALANCE	-	-	-

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

Community Outcomes



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.



There is a safe environment for all.



Indigenous flora and fauna, and their habitats, especially Significant Natural Areas are protected and enhanced.

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

Extent	Asset
Spaces and Places	
1	Airfield in Rangiora
6	Cemeteries
8	Civic Spaces
27	Community Buildings
17	Cultural Heritage sites
71	Neighbourhood Parks
1,059ha	Parks and Reserves
4	Privately leased holiday parks – camping grounds at Ashley Gorge, Waikuku, Woodend and The Pines/ Kairaki Beaches
3	Public Gardens

Extent	Asset
63	Public Toilets (The Council maintain 61 located on Council reserves)
25	Sports Parks
273	Streetscapes
Aquatic Facilities	
3	25m pools (one outdoor and two indoor)
3	Learn-to-swim pools (one outdoor, two indoor)
1	Leisure pool and spa at Dudley Park Aquatic Centre
1	Seasonal paddling pool at Waikuku

What we did

The Arohatia te Awa project commenced with 7,000 plants in the ground. Ongoing meetings for the partnership group and ongoing work with the engagement side of the project including some of the legal work we are conducting.

Land negotiations are underway for the community facilities to service Pegasus and Ravenswood.

Significant negative effects on the community

Spaces and places

There are none.

Aquatic facilities

Closures for maintenance will have a negative impact on customer usage of the facilities. However, closures will be scheduled during times of the year that reduce the impact on programmes and activities 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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
SPACES AND PLACES					
Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.	Community Facilities 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%	Not achieved 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.	Not achieved 89.33% of respondents were either satisfied or very satisfied with the Community Facilities. 10.67% were either dissatisfied or very dissatisfied.
	Availability of key community facilities (Rangiora Town Hall, Oxford Town Hall and Woodend Community Centre).	Facilities are available for at least 90% of the days during the year outside of scheduled maintenance.	At least 90%	(New measure 2021-31 LTP)	Not achieved 89.86%. Covid-19 affected our bookings in the first quarter of the year but they were available 100% of the time for the remainder of the year.
	Reserves Providing sports grounds neighbourhood reserves and natural reserves for the community to use.	Percentage of urban residential properties within 1,000m of public open space.	90%	(New measure 2021-31 LTP)	Achieved 100%.
		Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%	Not achieved Due to Covid-19 this survey has not been since 2019.	Achieved 100%.
		The number of hectares of parkland per 1,000 residents.	8ha	Achieved 16.88ha per 1,000 residents.	Achieved 16.18ha per 1,000 residents.
		The number of hectares of neighbourhood reserve land per 1,000 residents.	1ha	Achieved 2.03ha per 1,000 residents.	Achieved 1.31ha per 1,000 residents.

Recreation - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
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 set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance per annum.	Achieved 100% compliance, accreditation achieved.	Achieved 100% compliance, accreditation achieved.
Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.		Customer Satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.	At least 90% per survey.	Achieved Q1 - 90% Q3 - 96%	Not Achieved Only one survey was carried out this year, however the result of that was 91%.

Recreation - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	865	905	899
Targeted Rates	13,894	14,402	14,392
Subsidies and grants for operating purposes	-	-	14
Fees and charges	2,351	2,713	2,255
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	17,110	18,020	17,560
Applications of operating funding			
Payments to staff and suppliers	10,889	11,999	12,837
Finance costs	2,482	1,227	1,276
Internal charges and overheads applied	1,603	1,695	1,569
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	14,974	14,921	15,682
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,136	3,099	1,878
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	311
Development and financial contributions	3,327	3,149	2,832
Increase (decrease) in debt	4,948	9,583	(48)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	8,275	12,732	3,095
Applications of capital funding			
Capital expenditure			
- to meet additional demand	3,741	9,722	1,558
- to improve the level of service	3,352	3,617	2,767
- to replace existing assets	1,937	2,769	1,733
Increase (decrease) in reserves	1,381	(277)	(1,085)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	10,411	15,831	4,974
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,136)	(3,099)	(1,878)
FUNDING BALANCE	-	-	-

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

Community Outcomes



People have wide ranging opportunities for learning and being informed.



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.

What we provide

Libraries

Waimakariri Libraries provide a variety of learning, information, and recreation resources in both print and electronic format. These are available to the public in the libraries at Kaiapoi, Oxford and Rangiora and via the library’s website and Facebook page.

Museums

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

Why we do it

Waimakariri Libraries aim to be ‘The first choice for knowledge and entertainment’.

Qualified staff, carefully curated resources and free access to technology and learning programmes are employed to inform, inspire, empower, entertain, teach and sometimes challenge users.

The libraries engage with, and connect people to their community, their cultures, their heritage, their futures and the world in which they live in.

The assets we look after

Extent	Asset
33,000	Electronic resources
144,568 items	Library collections/items
347.5m²	Oxford Library and Service Centre
1,892m²	Ruataniwha Kaiapoi Civic Centre: Kaiapoi Library, Service Centre, Museum and Art Space
1,415m²	Trevor Inch Memorial Library Rangiora: Chamber Gallery and Citizens’ Advice Bureau

Significant negative effects on the 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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
LIBRARY SERVICES					
People have wide-ranging opportunities for learning and being informed.	Providing library facilities in Rangiora, Kaiapoi and Oxford; quality 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.	Achieved An average of 7.55 visits per person per annum (against an adjusted population of 67,400).	Not Achieved An average of 6.01 visits per person per annum (against an adjusted population of 66,300).
		The number of visits per annum to the Libraries website based on the District's population.	Minimum of 1 visit per annum.	Achieved An average of 1.72 visits per person per annum (against an adjusted population of 67,400).	Achieved An average of 1.72 visits per person per annum (against an adjusted population of 66,300).
		Customer satisfaction with library services as measured by an annual survey of library users.	At least 90%.	Achieved 92.4%	Not Achieved The survey was not undertaken this year. Libraries have reviewed the format of previous surveys in light of community outcomes and wellbeing. The library leadership team have completed a 10 month programme on evaluating outcomes funded by NZLPP. A new survey is being developed for review and will be rolled out for the 2022-23 year.

Libraries and Museums - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	47
Targeted Rates	4,431	4,756	4,750
Subsidies and grants for operating purposes	-	128	262
Fees and charges	145	131	71
Internal charges and overheads recovered	-	-	5
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	4,576	5,015	5,135
Applications of operating funding			
Payments to staff and suppliers	4,021	3,956	3,675
Finance costs	6	11	10
Internal charges and overheads applied	299	289	258
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,326	4,256	3,943
SURPLUS (DEFICIT) OF OPERATING FUNDING	250	759	1,192
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	425	(23)	(21)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	425	(23)	(21)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	19
- to replace existing assets	496	665	373
Increase (decrease) in reserves	179	71	778
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	675	736	1,171
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(250)	(759)	(1,192)
FUNDING BALANCE	-	-	-

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

Community Outcomes



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

The Council, in accordance with the National Disaster Resilience Strategy, works with the community to manage delivery of Civil Defence Emergency Management services. We do this by delivering activities and services across the ‘four R’s’ of emergency management:

- Reduction
- Readiness
- Response
- Recovery.

Environmental health services

The Council provides an effective licensing and inspection regime of registered food and alcohol premises to ensure public health is maintained and health nuisances are managed.

Animal control

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

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 services

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

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

The assets we look after

Emergency management

Asset
Emergency Response vehicles
Mobile Radio-telephone communication devices including satellite communications and internet-ready devices
A CDEM Base that stores a range of emergency response vehicles and equipment
CDEM siren system

Environmental health services

There are no significant assets for this activity

Animal Control

Extent	Asset
1	Dog pound
1	Stock pound

Building

There are no significant assets for this activity.

What we did

Emergency management

We have commenced a major program of community engagement that seeks to encourage and support the establishment of Community Emergency Hubs across the district, where there are groups of willing residents. Covid restrictions meant this engagement has only commenced late in August. An adjunct to the establishment of Community Emergency Hubs, is then to provide education and awareness on two significant natural hazards that affect many parts of our district namely, a major rupture of the Alpine Fault of magnitude eight or higher; and a damaging tsunami.

A precursor to the first Community Emergency Hub public meeting, was the development of a public engagement strategy in April, that outlines when and how we will deliver on the above public engagements.

Despite the impacts of Covid particularly on people gatherings, we have managed to maintain similar numbers to previous years, of trained CDEM volunteers

and to retain our CDEM Cadet Program.

Environmental health services

The Social Impact Assessment for Gambling was completed in 2021. The reviews of the Gambling Policies have been undertaken and will be complete with the new policies adopted by Council on 6 September 2020. The Racing Act has become the Racing Industry Act 2020.

Animal control

Ongoing protection of the public from dangerous animals and animals which cause a public nuisance.

Annual dog registration.

Building

Building Consent Authorities (BCA) accreditation was renewed July 21 and remains valid until June 2023..

Significant negative effects on the community

Emergency management

There are none.

Environmental health services

There are none.

Animal control

There are none.

Building

There are none

Community Protection - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
EMERGENCY MANAGEMENT					
There is a safe environment for all.	Our people are trained to respond to civil defence emergencies.	Our Emergency Operations Centre is trained and resourced to industry standards. Our civil defence volunteers are trained and equipped to industry standards.	Training delivered bi-monthly.	(New measure 2021-31 LTP)	Not achieved Covid implications on council business forced EOC training and preparation for it, to be delayed, with training recommencing on 4 July 2022.
	Education and awareness to our community about our risks that might create civil defence emergencies.	Engage the community on civil defence risks	Community engaged in top four CDEM risks: <ul style="list-style-type: none"> • Earthquake • Tsunami • Flooding • Pandemic. One of these each calendar year	(New measure 2021-31 LTP)	Not achieved Covid restrictions continued to force the re-start of CDEM public engagement to wait until July. A public meeting to discuss Community Emergency Hubs has been scheduled for Cust residents in August 2022 and further public engagement opportunities Community Emergency Hubs are being sought.
ENVIRONMENTAL HEALTH SERVICES					
There is a safe environment for all.	Food premises are verified in accordance with the guidelines set down by the <i>Food Act 2014</i> .	The percentage of licensed premises inspected per annum.	100%	Achieved 100% compliance. All registered food premises are up to date on their verifications per their scheduled process.	Achieved 100% compliance. Year to date 115 registered food premises were inspected. It should be noted under the current legislation it is no longer a statutory requirement to inspect each licensed food premises annually.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
There is a safe environment for all.	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 at least once per annum.	95%	Not achieved 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.	Not achieved Licensed alcohol premises are inspected at least once per annum. The target in the LTP is 95%. There are 130 actual premises with 10 having both On and Off Licences (140 Licences in total). Of these 130 premises, 40 were monitored during the 2021/22 financial year, which equates to 31%. This is well short of the target required in the LTP.
	Provision of compliance service to enforce noise complaints in accordance with S326 of the Resource Management Act (RMA).	The percentage of after-hours excessive noise complaints responded to within two hours.	90%	Achieved 94%. 716 of the 762 complaints were responded to within two hours	(Measure changed in 2021/31 LTP)
		The percentage of excessive noise complaints responded to within two hours.	90%	(Measure changed in 2021/31 LTP)	Achieved 97.26%. 924 of the 950 complaints were responded to within two hours
		The percentage of all other noise complaints responded to within 48 hours.	90%	Achieved 96%. 148 of the 154 callouts were responded to within 48 hours	(Measure changed in 2021/31 LTP)
		The percentage of all other unreasonable noise complaints responded to within 48 hours.	90%	(Measure changed in 2021/31 LTP)	Not achieved 66.67%. There were nine complaints during the financial year, six were responded to within 48 hours.
	Provision of a compliance service to enforce nuisance complaints for discharge.	The percentage of serious nuisance complaints responded to within 24 hours.	100%	Achieved 100%. 11 complaints received.	(Measure changed in 2021/31 LTP)
		The percentage of serious nuisance complaints responded to within 48 hours.	100%	(Measure changed in 2021/31 LTP)	Achieved 100%. There was one serious nuisance complaint during the year and that was responded to within 48 hours..

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
ANIMAL CONTROL					
There is a safe environment for all.	Response to wandering stock in accordance with the <i>Impounding Act 1955</i> .	The percentage of calls for wandering stock on roads responded to within 1 hour.	90%	Not achieved 83% 118 of the 142 calls were responded to within an hour.	Not achieved 82% 94 of the 115 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 1 hour.	100%	Not achieved 24/25 96% complaints responded to within one hour.	Achieved 18/18 100% complaints responded to within one hour.
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%	Achieved 100% 1,892 consent applications were granted over the year at an average of 12 working days.	Not achieved 90% 1,999 of the 2,213 consent applications were processed within the statutory 20 days. The average was 14 working days.
		The percentage of code of compliance certificates issued within the statutory 20 days	100%	Not achieved 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.	Not achieved 98% 1,341 Code Compliance Certificates were granted over the year at an average of six working days. 31 certificates were issued outside the statutory requirement of 20 working days.
		Maintain Building Consent Authority accreditation.	Accreditation maintained	Achieved Accreditation remains valid until June 2023.	Achieved Accreditation remains valid until June 2023.

Community Protection - Measuring Performance (cont.)

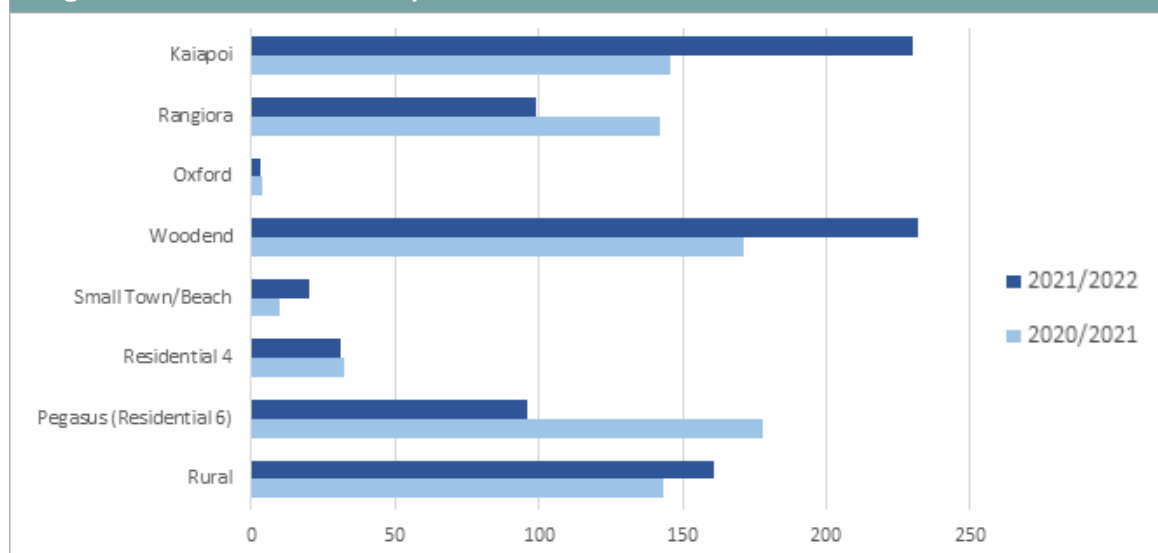
COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
There is a safe environment for all		The percentage of Project Information Memoranda (PIM) applications issued in 20 working days	100%	Not achieved 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.	Not achieved 76% 1,292 PIMs and Compliance Checks were granted during the year at an average of 18 working days. 352 applications were issued outside of the 20 working days. An increase in the number of applications and staff resourcing issues have contributed to the result this year.
		Audit 25% of premises for building warrants of fitness annually	No less than 25%.	Achieved 100% 91 BWOF audits were conducted over the financial year, 10 up on the target.	Achieved 100% 91 BWOF audits were conducted over the financial year.
	Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the <i>Building Act 2004</i> .	Audit pool barriers every three years.	No less than 33%	Not achieved 178 inspections. All pools need to be inspected on a three yearly cycle. Additional staff time has been secured to catch up on inspections.	Not achieved 20 inspections. Our ability to carry out pool inspections has been negatively influenced by very high demand for building inspections and a series of internal issues. Collectively the Regulatory team has decided to review how we can meet the future pool barrier inspections. Accordingly, we have been unable to meet the statutory target over the 2021-2022 financial year but I am hopeful a new approach will ensure we will meet our statutory obligations over the new financial year.

Building Consents Issued for new dwellings

	July - September 2021	October - December 2021	January - March 2022	April - June 2022	Total for year ending 30 June 2022
	<i>Number Issued</i>				
Kaiapoi	46	45	95	44	230
Rangiora	43	31	11	14	99
Oxford	1	0	2	0	3
Woodend	45	43	98	46	232
Small Town/Beach	6	9	1	4	20
Residential 4	5	12	6	8	31
Pegasus (Residential 6)	33	25	18	20	96
Rural	37	38	39	47	161
Total	216	203	270	183	872

New Dwelling Consents Issued Annually

Long Term Plan 2021-2031 Comparison 2020/21 and 2021/22



Community Protection - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	2,178	2,229	1,862
Targeted Rates	43	48	49
Subsidies and grants for operating purposes	-	-	1
Fees and charges	5,356	5,679	6,220
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,577	7,956	8,132
Applications of operating funding			
Payments to staff and suppliers	6,732	7,089	7,222
Finance costs	15	8	8
Internal charges and overheads applied	581	597	582
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,328	7,694	7,812
SURPLUS (DEFICIT) OF OPERATING FUNDING	249	262	320
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(19)	9	(35)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(19)	9	(35)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	15	-
- to improve the level of service	18	70	118
- to replace existing assets	11	19	15
Increase (decrease) in reserves	201	167	151
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	230	271	284
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(249)	(262)	(320)
FUNDING BALANCE	-	-	-

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

Community Outcomes



People have wide ranging opportunities for learning and being informed.



There is a strong sense of community within our District.



People's needs for mental and physical health and social services are met.



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 Ministries of Youth Development and Social Development, various offices of the Department of Internal Affairs and Rata Foundation.

Why we do it

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 and healthier district.

The World Health Organisation has identified the Waimakariri District Council 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

There are no significant assets for this activity.

What we did

Continued facilitation and review of the Waimakariri Community Development strategy. This involved working with a broad range of agencies, community organisations and other partners to facilitate a community-led response to issues and opportunities that relate to the safety, wellbeing, connection, inclusion and empowerment of local residents. It included key projects that will enable our communities to quickly recover from Covid-19 and other significant adverse events.

Significant negative effects on the community

There are none.

Community Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
CONNECTED COMMUNITIES					
People's needs for mental and physical health and social services are met.	Supporting networks in the local social and health sectors.	Facilitation and support for collaborative networks that address issues related to health and wellbeing.	Active involvement in at least four collaborative social and health sector networks each quarter.	Achieved 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.	Achieved Connections were maintained by working with local government, iwi, health, education, social service, business and grassroots community through 26 local, 15 regional and 4 national group and organisations across the year.
INFORMED COMMUNITIES					
People have wide-ranging opportunities for learning and being informed.	Providing community information.	Facilitation of and support for Community Information opportunities.	Utilise at least four means for the dissemination of community information each quarter.	Achieved 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.	Achieved The community team continue to disseminate information via the monthly Chatter newsletter, Facebook, instagram, newspapers and workshops.
EMPOWERED COMMUNITIES					
There is a strong sense of community within our District	Providing informed advice and support to local groups and organisations that connect and empower the community.	Support groups that connect and empower local residents.	Support for at least six groups that connect and empower residents each quarter.	Achieved 100%	Achieved
There is a safe environment for all.	Maintaining World Health Organisation (WHO) International Safe Community accreditation for the Waimakariri District.	Active involvement in networks that address community safety.	Facilitation and/or active involvement in at least four safety related forums per quarter	Achieved	Achieved

Community Development - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	718	759	635
Targeted rates	-	-	-
Subsidies and grants for operating purposes	84	217	224
Fees and charges	1,167	1,076	1,108
Internal charges and overheads recovered	-	3	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	1,969	2,055	1,967
Applications of operating funding			
Payments to staff and suppliers	1,338	1,610	1,447
Finance costs	305	106	99
Internal charges and overheads applied	156	163	160
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,799	1,879	1,705
SURPLUS (DEFICIT) OF OPERATING FUNDING	170	176	262
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(128)	(118)	(118)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(128)	(118)	(118)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	418	615	421
Increase (decrease) in reserves	(376)	(557)	(277)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	42	58	144
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(170)	(176)	(262)
FUNDING BALANCE	-	-	-

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

Community Outcomes



People's needs for mental and physical health and social services are met.



There is a safe environment for all.



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



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

What we provide

The Property Unit as a shared service is responsible for a range of property advisory and transactional services, and the provision of corporate accommodation at various locations in Rangiora and Oxford. It also provides housing for the elderly, campgrounds, forestry, commercial and development properties, property held pending or post public works, rural and reserve land leased for grazing and a wide variety of property leased to community groups and not for profit agencies.

It also has investments retained due to their strategic importance and administers three large areas of land in Kaiapoi with a view to commercial development.

These were identified under the Regeneration Plan and Town Centre Plan as being re-zoned as Mixed Use Business Areas (MUBA).

Why we do it

As a shared service, the Property Unit supports most of Council's business activities, and their respective purposes and the various Community Outcomes they contribute to. This is mostly indirect via the provision of office accommodation, service centre facilities and public meeting spaces for governance and community purposes. This extends to professional property related advice and transactional services as well as property management and administration functions.

Council owns a range of property held for strategic purposes and in some cases the Property Unit seeks to maximise the return on investment while these properties are in Council ownership. Council's forestry portfolio and land under licence for grazing provide a commercial return or an offset to property holding costs for property held by Council. In many instances there is also some community benefit such as access or a recreational resource.

The Property Unit works closely with the Strategy and Business Unit, with regard to property development opportunities across the District to foster and support commercial development in these areas.

In addition to this the Property Unit provide safe, fit-for-purpose and affordable housing to address a gap in private sector rental accommodation for the elderly on low incomes and with limited equity.

The assets we look after

Extent	Asset
600ha	Forestry land
83	Individual Rangiora airfield licences
438	Leases/licences of Council property
112	Pensioner units
5	Rental Houses
3	Offices/Service Centres
3	Mixed use business areas (Kaiapoi)

What we did

The program of mid-life unit refurbishments have progressed with 7 Units completed this financial year, in spite of Covid19 interruptions and supply chain challenges. Plans for roading and other renewals at Tyler Courts this year have been delayed with budget carried forward to the 2022 / 23 financial year, to marry in with the land purchase aimed at enabling better outcomes for the site as a whole.

Significant negative effects on the community

Council is committed to supporting the psychosocial wellbeing of residents.

Property Management - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
People's needs for mental and physical health and social services are met	Council provides 112 pensioner units in the district.	The percentage of occupancy per annum.	At least 97%.	Achieved 97.65%. We were able to achieve our target this last financial year due to: <ul style="list-style-type: none"> the reduction in vacant days between tenancy turnover improved delivery times of our refurbished units 	Achieved 97.87%. Due to the increased demand for housing in the district vacant days between tenancies remained steady. A further 7 units were refurbished during the year despite constraints related to COVID and supply issues.
There is a safe environment for all.	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%	Not achieved 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	Not achieved 86% 159 service requests were received during the year. 44 were considered to be urgent maintenance or health and safety related of which 38 were responded to with 24 hours.

Property Management - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	64	2
Fees and charges	-	-	-
Internal charges and overheads recovered	1,930	1,983	1,923
Local authorities fuel tax, fines, infringement fees, and other receipts	265	317	394
TOTAL OPERATING FUNDING	2,195	2,364	2,319
Applications of operating funding			
Payments to staff and suppliers	1,578	2,070	3,028
Finance costs	138	100	95
Internal charges and overheads applied	56	77	77
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,772	2,247	3,200
SURPLUS (DEFICIT) OF OPERATING FUNDING	422	117	(881)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(123)	826	(7,632)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	186	182	516
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	63	1,008	(7,116)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	30	524	545
- to replace existing assets	-	544	20
Increase (decrease) in reserves	455	57	(8,562)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	485	1,125	(7,997)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(422)	(117)	881
FUNDING BALANCE	-	-	-

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.



EARTHQUAKE RECOVERY AND REGENERATION

Community Outcomes



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.

What we provide

The Council provides stewardship and implementation of the agreed uses; greenspace, mixed use business, rural and private lease, for the five regeneration areas identified in the Recovery Plan which was approved December 2016.

Why we do it

Implementation of the Recovery Plan facilitates recovery from the impacts of the Canterbury earthquakes and supports regeneration of the District and our communities.

The assets we look after

There are none under this activity. Any assets created or relevant (e.g. former red zone land) are included in other activities.

What we did

Several projects underway/in design:

- Kaiapoi community Hub and Croquet
- Heritage and Mahinga Kai
- Kaiapoi South Recreation and Ecological Linkages
- The Car and Boat Trailer parking is
- Murphy Park and Rowing Precinct
- Riverbanks walkway SW corner
- KTC recovery projects
- RTC revitalisation and Carparking building land acquisition
- Feldwick SMA – transferred to Kaiapoi Stormwater and Flooding Improvements programme.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.	Implementation of the Red Zone Regeneration Plan.	Percentage completion of each project.			
		2018/22: Recreation and Ecological Linkages	100%	In progress Council were still working on the co-governance proposals with the Mahi Tahī 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.	Not achieved Not achieved General linkages development behind schedule due to resource constraints. Construction still underway on Kaikanui Walkway. Design underway on The Oaks linkage, and Courtenay linkage. Dudley drain linkage not started.
		2018/24: Heritage and Mahinga Kai	100%	In progress Council were still working on the co-governance proposals with the Mahi Tahī 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.	In progress Co-governance set-up progressing, expect completion September 2022. Working Group established and underway on master-planning. First stage planting complete. First stage path construction still underway. Design for next stages underway. Spend and progress for 2021/22 financial year is slightly behind budget.

Earthquake Recovery and Regeneration - Funding Impact Statement for the year ended 30 June 2022

	2021 Long Term Plan	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	2,412	2,394	2,390
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	81	-
TOTAL OPERATING FUNDING	2,412	2,475	2,390
Applications of operating funding			
Payments to staff and suppliers	613	267	519
Finance costs	671	1,456	1,619
Internal charges and overheads applied	24	29	-
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,308	1,752	2,138
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,104	723	252
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	35
Development and financial contributions	-	-	-
Increase (decrease) in debt	775	705	197
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	775	705	232
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	1,343	21
- to replace existing assets	1,113	3,919	766
Increase (decrease) in reserves	766	(3,834)	(303)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,879	1,428	484
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,104)	(723)	(252)
FUNDING BALANCE	-	-	-

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.



COUNCIL CONTROLLED ORGANISATIONS (CCOS)

Community Outcomes



Businesses in the District are diverse, adaptable and growing.



Indigenous flora and fauna, and their habitats, especially Significant Natural Areas are protected and enhanced.



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



The community's cultures, arts and heritage are conserved, developed and celebrated.

Te Kōhaka o Tūhaitara Trust

Te Kōhaka o Tūhaitara Trust was established under the *Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998*, set up between the Council and Te Runanga o Ngāi Tahu to manage and administer the Tūhaitara Coastal Park.

The Park covers approximately 700 ha of land along the coastline from the Waimakariri River mouth to the Waikuku Beach Township. The Trust's mission is to create a coastal reserve, which is founded on and expresses strong ecological, conservation and cultural values. As a coastal park it provides a range of opportunities to preserve Ngāi Tahu values, retain and enhance biodiversity, and offer recreational and educational experiences for all people of New Zealand.

The Council provides administrative support and financial management for the Trust, and from time to time the Trust may request assistance from the Council to contribute to various projects on Trust land.

Te Kōhaka o Tūhaitara Trust has three trustees appointed by the Waimakariri District Council and three from Te Runanga o Ngāi Tahu.

Enterprise North Canterbury

Enterprise North Canterbury (ENC) was established by the Waimakariri and Hurunui District Councils in 2002 to promote economic development in the region. Since 2005, ENC has been contracted by Waimakariri District Council to promote the Waimakariri District as an innovative and progressive place to stay and play. Subsequently, from 2012, ENC has been working closely with local developers and the Council to promote the District as a destination for business relocation and start-ups.

ENC works alongside businesses to generate an innovative and prosperous region by encouraging the development of exceptional infrastructure, businesses and experiences. A key focus in developing exceptional business is working one-on-one with business owners, project instigators and key players in the growth of North Canterbury to enable successful outcomes. This is supported with connections to business training, coaching and mentoring and provision of networking opportunities.

The Trust receives grant funding from the two District Councils to enable it to initiate economic development. In addition ENC has a service contract with Waimakariri District for the provision of District Promotion services.

The Board of Trustees is responsible for corporate governance of ENC. The Board guides and monitors management of the business and affairs of the Trust on behalf of Waimakariri and Hurunui District Councils. The Mayors of each Council are Trustees, and the two Chief Executive Officers (CEOs) are Advisory Trustees.

Transwaste Canterbury Limited

Transwaste Canterbury Limited (TCL) is a joint venture company, established in 1998, owned by five councils and one private company within the Canterbury region. They are Christchurch City Council and the Ashburton, Hurunui, Selwyn, Waimakariri District Councils, and Canterbury Waste Services Ltd (CWS), a wholly owned subsidiary of Waste Management NZ Ltd.

TCL developed a Landfill at Kate Valley in North Canterbury, to serve the Canterbury region with the transport and disposal of waste and other transfer station operations. This private/public model provides a built-in obligation for all parties to work together to ensure the safe and secure disposal of waste and long-term waste minimisation.

The Council shareholders appoint representatives to the joint Canterbury Regional Landfill Committee, which has authority to appoint directors to the board of Transwaste Canterbury Limited..

Waimakariri Public Art Advisory Trust

The Waimakariri Public Arts Trust has been established to administer the Council's Art in Public Spaces policy and to foster, evaluate and commission art in public spaces.

The Trust will identify and seek independent funding through various methods including donations, grants, sponsorship and applications to funding agencies. Council have allocated \$10k per annum to assist with and support administration of the Trust.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
TE KŌHAKA O TŪHAITARA TRUST					
Indigenous flora and fauna and their habitats, especially Significant Natural Areas are protected and enhanced.	Managing and administering the 700ha of coastal reserve land in accordance with the Te Kōhaka 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.	Five per year.	Achieved 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.	Achieved We completed the planting of the Driving Miss Daisy node for the year with financial support from the North Canterbury Miss Daisy franchise holder. This will be an annual payment for plants to offset carbon from the business. Additionally we commenced initial works on another site south of Woodend Beach and will look for someone to take this on in the new year.
		Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.	At least 25km of trail per annum.	Achieved 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.	Achieved We continued to have over 25km of trails open during the reporting period, despite forestry work continuing in The Pines Beach Wetland. We upgraded surfacing on the Pegasus Trail from Reid Memorial to the Ocean Outfall. Additionally we established a new un-named trail linking into Silk Way which is approximately 800m, forming a loop for walkers.
		Develop and implement environmental education modules through engaging and retaining learning institutions.	At least five institutions per annum	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	Achieved We continued to maintain numbers of education institutions visiting the park, while also increasing our education resources. The Ranger Education developed additional activity and lesson plans along with online sessions which can be used when schools are unable to visit through wet weather or issues around the pandemic.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
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 services and networking opportunities.		The number of businesses assessed for training and coaching needs.	A minimum of 62 capability assessments per annum.	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.	Achieved 91 full capability assessments done during this period. The level of need that occurred during the lockdown last year has resulted in a much greater awareness of the services we offer. Because of this we are seeing a high level of businesses wanting help to rescope their business in this 'new normal'.
		The number of business seminars and workshops delivered per annum.	20	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	Achieved 11 seminars were held. Covid has hit our training offering heavily. As well as having to cancel courses, it has been difficult to establish new courses when there is great uncertainty as to whether they would go ahead. In the main, it has simply been difficult to find people who are willing to commit to face-to-face training. Due to a lack of income as a result of not achieving our target, we have had to disestablish the role of training co-ordinator. We will have some courses over the next year, but until the appetite returns for face to face training we will need to be very selective in what training we offer.

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	TARGETS	RESULTS (2020-2021)	RESULTS (2021-2022)
		Assessment by New Zealand Trade and Enterprise (NZTE) of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum	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.	Not achieved Covid has hit our training offering heavily. As well as having to cancel courses, it has been difficult to establish new courses when there is great uncertainty as to whether they would go ahead. In the main, it has simply been difficult to find people who are willing to commit to face-to-face training.
TRANSWASTE CANTERBURY LIMITED					
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely 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 <i>Resource Management Act 1991</i> .	Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues	Nil.	Achieved Nil. No known breaches of consent conditions	Achieved
		The percentage of landfill available to waste transporters during normal annual transport access hours.	99%	Achieved 100%	Achieved

FINANCIAL MANAGEMENT

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Statement of Financial Performance

For The Year Ended 30 June 2022

	Note	2022 Actual	2022 Budget	2021 Actual
		\$'000	\$'000	\$'000
Revenue				
Rates	1	74,399	73,960	68,730
Interest		231	295	118
Subsidies and grants	2	16,953	17,907	18,580
Other revenue	3	21,062	18,162	21,493
Development and other Contributions	20	11,631	17,157	10,381
Earthquake Recoveries - Government		-	-	409
Vested Assets		27,687	14,662	17,950
TOTAL REVENUE EXCLUDING GAINS		151,963	142,143	137,661
Operating expenses by activity				
Governance		2,889	3,178	2,908
District Development		7,232	7,924	7,755
Roads and Footpaths		23,563	20,449	23,957
Water Supply		11,267	10,492	9,053
Sewerage and the Treatment and Disposal of Sewage		12,874	13,457	12,440
Stormwater Drainage		5,464	5,043	5,204
Refuse and Recycling		10,066	10,114	9,993
Libraries and Museums		4,669	5,087	4,545
Recreation		21,053	19,395	18,897
Community Protection		7,867	7,770	7,849
Community Development		2,148	2,205	2,030
Property Management		7,906	1,084	7,008
Earthquake Recovery		2,138	1,752	2,707
Non Significant Activities	5	2,402	1,071	888
TOTAL EXPENSES	6	121,538	109,020	115,234
OPERATING SURPLUS/(DEFICIT) BEFORE GAINS		30,425	33,123	22,427
Other gains	4	14,257	368	9,352
OPERATING SURPLUS/(DEFICIT) AFTER GAINS		44,682	33,491	31,778
Plus Share of Associates	14	23	-	(9)
NET SURPLUS/(DEFICIT) BEFORE TAXATION		44,705	33,491	31,769
Less Taxation expense	8	-	-	-
NET SURPLUS/(DEFICIT)		44,705	33,491	31,769
Total operating expenditure includes:				
Interest	6	6,073	5,864	5,811

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 2022

	Note	2022 Actual	2022 Budget	2021 Actual
		\$'000	\$'000	\$'000
NET SURPLUS/(DEFICIT)		44,705	33,491	31,769
Other comprehensive revenue and expense				
Gain/(Loss) on asset revaluation	22a	395,611	25,456	2,833
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	-	-	-
Financial assets at fair value through other comprehensive revenue and expense	22a	80	-	(397)
TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE		395,691	25,456	2,436
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		440,396	58,947	34,205

Statement of Changes in Net Assets/Equity

For The Year Ended 30 June 2022

	Note	2022 Actual	2022 Budget	2021 Actual
		\$'000	\$'000	\$'000
EQUITY AT BEGINNING OF THE YEAR		1,772,387	1,761,132	1,738,182
Net Surplus/(Deficit) for the year		44,705	33,491	31,769
Other comprehensive revenue and expense		395,691	25,456	2,436
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR		440,396	58,947	34,205
EQUITY AT END OF THE YEAR		2,212,783	1,820,079	1,772,387

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

Financial Position

As at 30 June 2022

	Note	2022 Actual	2022 Budget	2021 Actual
		\$'000	\$'000	\$'000
Current Assets				
Cash and cash equivalents	9	28,380	16,486	18,807
Short term investments		-	-	10,077
Inventories		447	231	223
Trade and other receivables	11	11,318	12,162	12,547
Non-current assets held for sale	12	1,621	-	-
TOTAL CURRENT ASSETS		41,766	28,879	41,653
Non Current Assets				
Other financial assets	10	4,998	5,223	4,738
Derivative financial instruments	15	3,063	-	-
Forestry assets	13	2,395	2,240	3,068
Investments in associates	14	4,690	3,712	3,712
Investment properties	16	7,264	16,489	12,652
Property, plant and equipment	17a	83,592	71,439	76,754
Infrastructural assets	17b	2,261,423	1,928,439	1,836,765
Intangible assets	17c	276	453	407
TOTAL NON CURRENT ASSETS		2,367,701	2,027,995	1,938,096
TOTAL ASSETS		2,409,467	2,056,874	1,979,749
Current Liabilities				
Trade and other payables	18	19,140	16,323	20,461
Employee benefit liabilities	19	4,048	4,736	3,920
Development contributions	20	3,360	1,907	2,293
Derivative financial instruments	15	-	-	142
Current portion of borrowings	21	30,000	30,000	20,000
TOTAL CURRENT LIABILITIES		56,548	52,966	46,817
Non Current Liabilities				
Derivative financial instruments	15	136	18,668	10,546
Borrowings	21	140,000	165,161	150,000
TOTAL NON CURRENT LIABILITIES		140,136	183,829	160,546
TOTAL LIABILITIES		196,684	236,795	207,363
NET ASSETS		2,212,783	1,820,079	1,772,387
Ratepayers Equity				
Accumulated general equity	22a	947,864	922,657	902,714
Other reserves	22a	5,474	4,902	4,996
Revaluation reserve	22a	1,259,447	892,520	864,678
TOTAL RATEPAYERS' EQUITY		2,212,783	1,820,079	1,772,387

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

Statement of Cash Flows

For The Year Ended 30 June 2022

	Note	2022 Actual	2022 Budget	2021 Actual
		\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from:				
Receipts from ratepayers		74,427	73,960	69,329
Receipts from subsidies (excluding earthquake subsidies)		17,548	17,907	16,689
Earthquake related receipts		200	-	1,411
Receipts from other revenue		21,375	17,587	22,666
Development and other contributions		10,802	17,157	13,318
Interest received		198	295	130
Dividends received		627	600	852
Receipt/(payments) of Canterbury Regional Council Rates		132	-	4
Net Goods and Services Tax		73	-	-
		125,382	127,506	124,399
Cash was disbursed to:				
Payments to suppliers		(53,667)	(45,799)	(47,402)
Payments to employees		(29,591)	(30,109)	(29,386)
Income tax paid		-	-	-
Interest paid		(5,858)	(5,864)	(5,793)
Net Goods and Services Tax		-	-	(434)
		(89,116)	(81,772)	(83,015)
NET CASH FLOWS FROM OPERATING ACTIVITIES	23	36,266	45,734	41,384
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was provided from:				
Proceeds from sale of property, plant and equipment		1,131	382	1,978
Proceeds from Community loans repaid and Investments returned		10,566	-	419
		11,697	382	2,397
Cash was disbursed to:				
Purchase of Non Current Assets		(37,889)	(73,854)	(51,661)
Acquisition of investments		(500)	(403)	(10,672)
		(38,389)	(74,257)	(62,333)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(26,692)	(73,875)	(59,936)

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

Statement of Cash Flows - For The Year Ended 30 June 2022 (cont.)

	Note	2022 Actual	2022 Budget	2021 Actual
		\$'000	\$'000	\$'000
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash was provided from:				
Proceeds from borrowings		20,000	35,784	35,000
		20,000	35,784	35,000
Cash was applied to:				
Repayment of borrowings		(20,000)	(10,623)	(25,000)
		(20,000)	(10,623)	(25,000)
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	25,161	10,000
Net Increase (Decrease) in Cash Held		9,573	(2,979)	(8,552)
Add Opening Bank Brought Forward		18,807	19,465	27,359
ENDING CASH		28,380	16,486	18,807

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

Reconciliation of liabilities arising from financing activities

For The Year Ended 30 June 2022

	1 July 2021	Cashflows	Non-cash Changes				30 June 2022
			Acquisition	Foreign exchange movement	Fair value changes	Reclassification	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Short term borrowings	20,000	(20,000)	-	-	-	30,000	30,000
Long term borrowings	150,000	20,000	-	-	-	(30,000)	140,000
TOTAL LIABILITIES FROM FINANCING ACTIVITIES	170,000	-	-	-	-	-	170,000

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 2022 Whole of Council

	2021 Annual Plan	2021 Annual Report	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000	\$'000
Sources of operating funding				
General Rates, uniform annual general charges, rates penalties	11,638	10,522	10,524	11,298
Targeted Rates	56,625	58,938	63,436	63,764
Subsidies and grants for operating purposes	3,498	4,812	3,497	5,556
Fees and charges	14,484	19,262	16,879	19,062
Interest and dividends from investments	1,126	971	895	858
Local authorities fuel tax, fines, infringement fees and other receipts	895	1,004	683	1,078
TOTAL OPERATING FUNDING	88,266	95,509	95,914	101,616
Applications of operating funding				
Payments to staff and suppliers	70,111	77,988	75,896	82,098
Finance costs	6,338	5,811	5,864	6,073
Other operating funding applications	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	76,449	83,799	81,760	88,171
SURPLUS (DEFICIT) OF OPERATING FUNDING	11,817	11,710	14,154	13,446
Sources of capital funding				
Subsidies and grants for capital expenditure	8,445	14,177	14,410	11,397
Development and financial contributions	13,473	10,381	17,157	11,631
Increase (decrease) in debt	22,592	10,000	25,161	-
Gross proceeds from sale of assets	182	1,978	382	1,261
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	44,692	36,536	57,110	24,289

	2021 Annual Plan	2021 Annual Report	2022 Long Term Plan	2022 Actual
	\$'000	\$'000	\$'000	\$'000
Applications of capital funding				
Capital expenditure				
- to meet additional demand	17,685	10,798	23,336	8,957
- to improve the level of service	37,510	45,469	38,394	25,866
- to replace existing assets	13,950	16,861	19,917	12,789
Increase (decrease) in reserves	(12,997)	(25,339)	(10,785)	(9,883)
Increase (decrease) in investments	361	456	403	6
TOTAL APPLICATIONS OF CAPITAL FUNDING	56,509	48,245	71,264	37,735
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(11,817)	(11,710)	(14,154)	(13,446)
FUNDING BALANCE	-	-	-	-
Reconciliation between Statement of Financial Performance and Funding Impact Statement				
SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT	11,710	14,154	13,446	
Subsidies and grants for capital expenditure	14,177	14,410	11,397	
Development and financial contributions	10,381	17,157	11,631	
Vested assets	17,950	14,662	27,687	
Gain on sale	142	368	344	
Depreciation	(26,153)	(27,261)	(25,623)	
Fair value movement on assets/liabilities - non monetary	5,149	-	8,222	
Assets written off/Loss on sale	(1,576)	-	(2,422)	
Share of Associates	(9)	-	23	
NET SURPLUS/(DEFICIT) BEFORE TAXATION	31,769	33,491	44,705	

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 as a Public Benefit Entity (PBE) for financial reporting purposes.

The financial statements of the Council are for the year ended 30 June 2022. The financial statements were authorised for issue by Council on 20 December 2022.

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 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 has early adopted all requirements of PBE IPSAS 41 Financial Instruments as of 1 July 2021. The transition from PBE IPSAS 29 to PBE IPSAS 41 does not have any material impact on the Council's reporting requirements.

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

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. The main impact of the new standard will require additional information to be disclosed on those judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information.

Basis of consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity,

revenue, expenses, and cash flows 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. Control over an entity is determined when the Council has exposure, or rights, to variable benefits from its involvement with the entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The Council considers all relevant facts and circumstances in assessing whether it has power over another entity. For example, the ability to appoint or remove a majority of the entity's governance and management, binding arrangements the Council enters into, group voting rights, and pre-determination mechanisms. The Council reassesses whether or not it controls another entity if facts and circumstances change.

The Council will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. 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 surplus or deficit. Since the Council does not own any subsidiaries, accounting for consolidation does not apply.

Associate

An associate is an entity over which the Council has significant influence and that is neither a subsidiary

nor an interest in a joint arrangement. The Council's associate investment is accounted for in the financial statements using the equity method. The investment in an associate is initially recognised at cost and the carrying amount is increased or decreased to recognise the Council'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 financial statements.

If the share of deficits of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further deficits. After the Council'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 Council will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

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

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.

Waka Kotahi roading subsidies

The Council receives funding assistance from the Waka Kotahi, 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

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Council applies the simplified ECL model of recognising lifetime ECL for short-term receivables. In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written-off”:

- when remitted in accordance with the Council’s rates remission policy; and
- 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.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

In the previous year, the allowance for credit losses was based on the incurred credit loss model. An allowance for credit losses was recognised only when there was objective evidence that the amount due would not be fully collected.

Financial assets/financial liabilities PBE IPSAS 41

The Council shall recognise a financial asset or a financial liability in its statement of financial position when, and only when, the Council becomes party to the contractual provisions of the instrument.

At initial recognition, the Council shall measure a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial Assets are classified as either: (1) Amortised Cost, (2) Fair value through profit or loss, or (3) Fair Value through other comprehensive income.

A financial asset shall be measured at amortised cost if both of the following conditions are met:

- (a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and
- (b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through other comprehensive revenue or expense if both of the following conditions are met:

- (a) The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- (b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortised cost or at fair value through other comprehensive revenue and expense. However an entity may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured at fair value through

surplus or deficit to present subsequent changes in fair value in other comprehensive revenue and expense.

Financial Liabilities are classified as either: (1) Amortised Cost, (2) Fair value through profit or loss.

Financial liabilities are generally classified and measured at amortised cost, unless they meet the criteria for classification at fair value through profit or loss.

A financial liability is classified as a financial liability at fair value through profit or loss if it meets one of the following conditions:

- It is held for trading, or
- It is designated by the entity as at fair value through profit or loss (note that such a designation is only permitted if specified conditions are met).

A financial liability is held for trading if it meets one of the following conditions:

- It is incurred principally for the purpose of repurchasing it in the near term
- On initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking, or
- It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument).

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 and buildings managed by utilities are disclosed as infrastructural assets.

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.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land. The total useful lives range of major classes of assets have been estimated as follows in the table below.

Operational Assets	
Land	Not Depreciated
Buildings:	
Structure	30–110 years
Roof	40–45 years
Services Category	45 years
Internal Fit Out	25 years
Plant	30 years
Plant and Machinery	4–15 years
Computer Equipment	4 years
Office Equipment	10 years
Furniture and Fittings	3–20 years
Vehicles	5–8 years
Library Books	3–10 years

Infrastructural Assets	
Roads:	
Formation	Not depreciated
Top surface	5–30 years
Pavement	40–100 years
Drainage	20–100 years
Surface Water Channels	30–80 years
Footpaths	20–50 years
Streetlights	25–60 years
Bridges	75–150 years
Water Reticulation:	
Pipes	40–100 years
Valves, hydrants	40–100 years
Pump stations	20–100 years
Tanks	50–100 years
Sewerage systems:	
Pipes	40–100 years
Manholes	80–130 years
Treatment plant	30–80 years
Pump stations	20–80 years
Drainage systems:	
Pipes	40–100 years
Manholes, cesspits	80–100 years
Pump station assets	20–80 years
Greenspace Assets	
Footpaths	20–50 years
Walls & Fences	10–70 years
Access & Parking	15–80 years
Structural	20–100 years
Sports Areas & Courts & Features	10–70 years
Playgrounds	15–30 years

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
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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.

Property, plant and equipment

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

There are a number of estimates and assumptions exercised when valuing infrastructure assets using the Depreciated Replacement Cost method. These include:

- Estimating the replacement costs of the asset. The replacement cost is derived from recent contracts in the region for similar assets
- Estimating the remaining useful life over which the asset will be depreciated. To minimise this risk Council's infrastructural assets useful lives have been determined with reference to the

New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform/review Council's infrastructural asset revaluations.

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 2022:

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 investment properties.

Changes in accounting policies

Accounting policy has been changed to reflect the early adoption of PBE IPSAS 41 Financial Instruments.

In accordance with the transitional provisions in PBE IPSAS 41, the Council have elected not to restate the comparative information. The comparative information continues to be reported under PBE IPSAS 29.

Under PBE IPSAS 29, financial assets are classified as either: (1) Fair value through surplus or deficit, (2) Held to maturity, (3) Loans and receivables or (4) Available for sale. Financial liabilities are classified as either: (1) Fair value through surplus or deficit or (2) Amortised cost. Under PBE IPSAS 41, selection of classification and measurement categories depends on the entity's management model and nature of the contractual cashflows.



Annual Report Disclosure Statement

For the Year Ended 30 June 2022

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

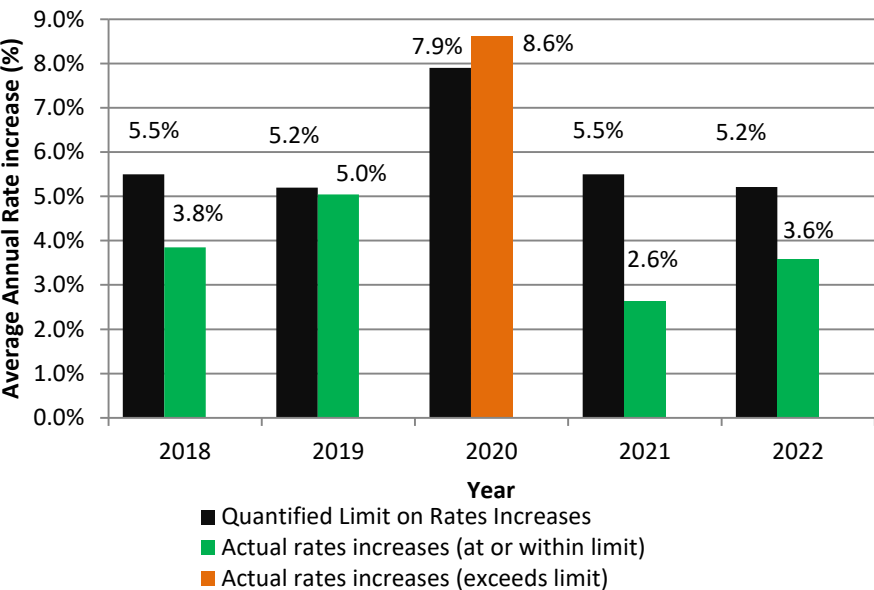
The following graph compares the Council’s actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council’s Long Term plan. The quantified limit is the average rates increase per property and the limit for each year shown is sourced from the 2015-25, 2018-28 and 2021-31 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, as Council reduced the proposed rate to relieve the financial pressures during Covid-19 on ratepayers.

The following graph excludes the rating impact from optional waste bins for the financial year 2021/22.

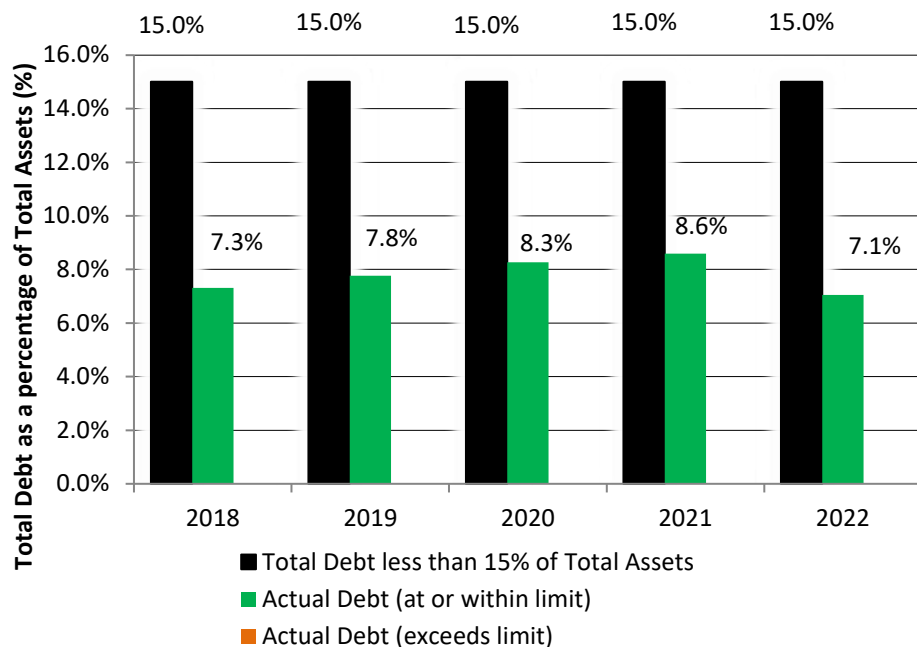
Rates for the Ashley Water supply are excluded from this graph, under a memorandum of understanding dated 10 May 2021, Hurunui District Council (HDC) set rates which is collected by WDC from 1 July 2021. WDC pays the full amount of rates to HDC. The water consumers in the area still deal with HDC for any operational issues with the water supply in accordance with the 1989 Local Government Reorganisation Order.



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, 2018-28 and 2021-31 Ten Year Plans.

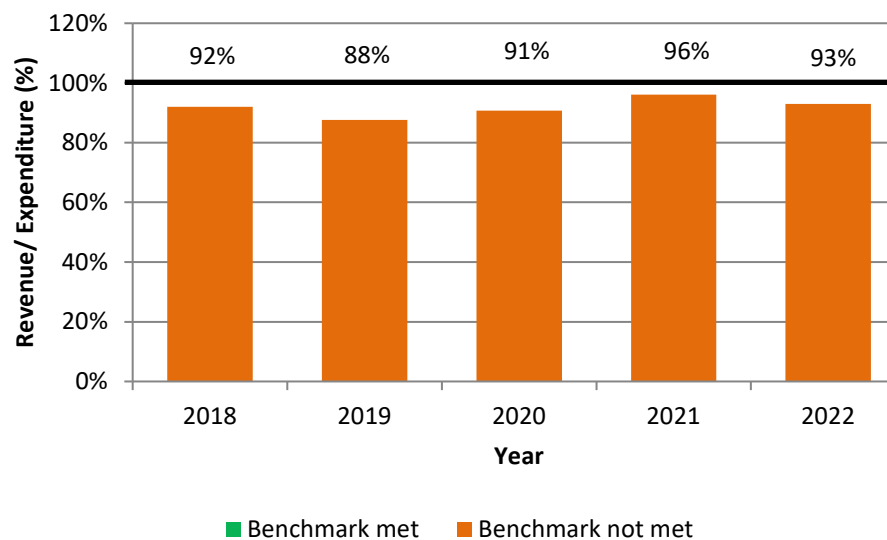


Balanced Budget Benchmark

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 2018, 2019, 2020, 2021 and 2022. 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.



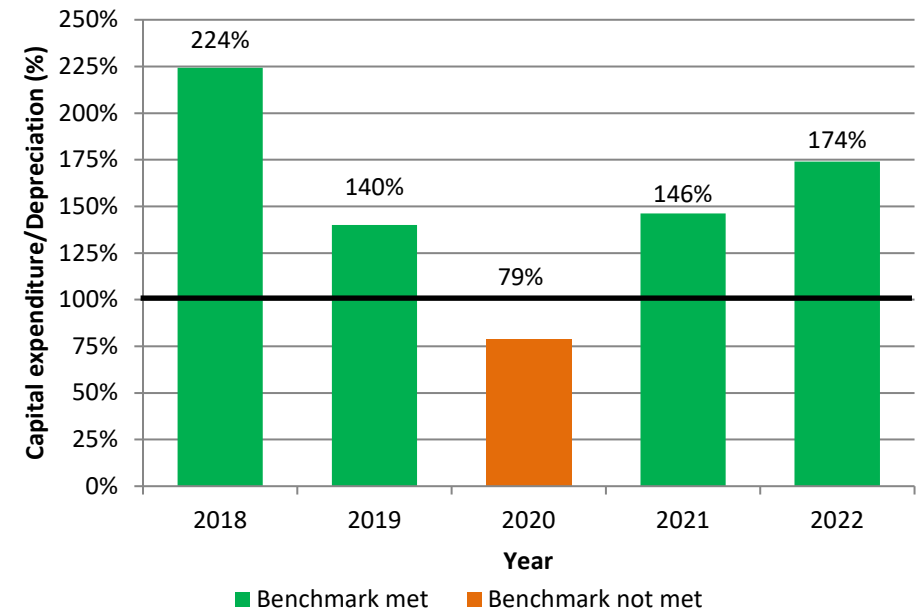
Essential Services Benchmark

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.

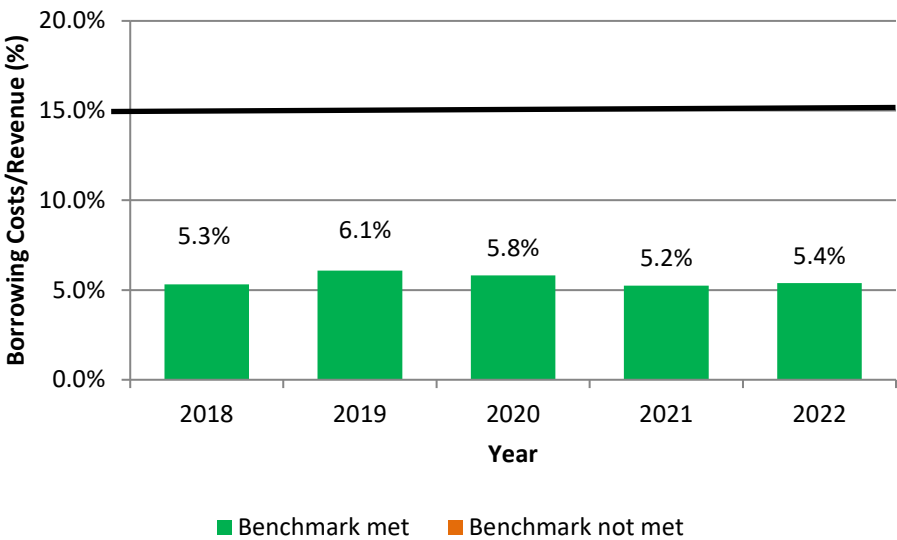
Council's depreciation on network services exceeded capital expenditure on network services in 2020 due to capital programme delays from Covid-19.



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).

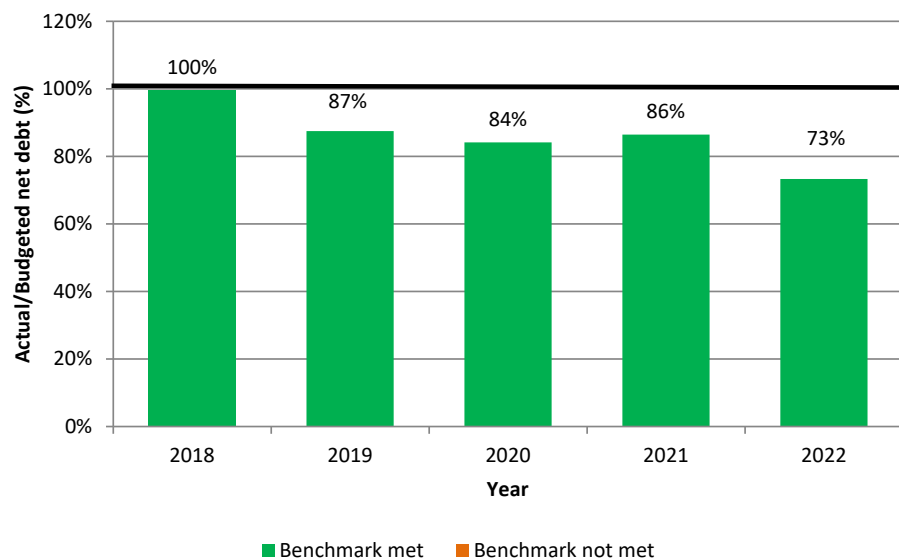
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



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.

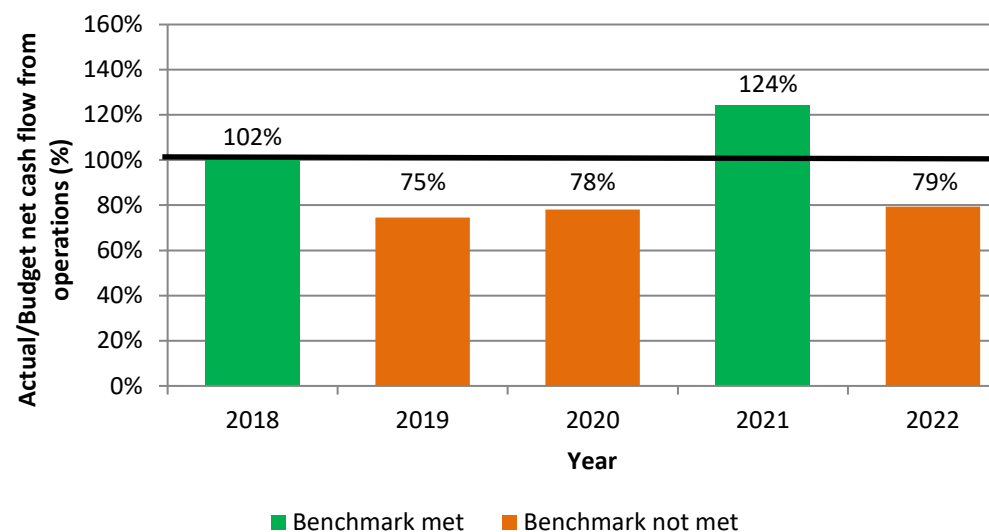
The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

In 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.

In 2022 Council paid out more than budgeted cash to suppliers due to flood events and capital expensed (costs incurred that cannot be capitalised and funded via loans/renewal funds).



1. Rates

	2022	2021
	\$'000	\$'000
GENERAL RATES	10,635	9,792
Targeted Rates:		
Roads and Footpaths	12,562	11,968
Water Supply	9,613	7,799
Sewerage and the Treatment and Disposal of Sewage	10,100	9,642
Drainage	4,687	4,318
Solid Waste	4,388	3,992
Central Business Areas	61	57
Promotion and Economic Development	179	165
Stock Control	49	49
Community Ward	654	669
Museum Levy	739	735
Community Services - Parks and reserves, buildings and grants	11,110	10,322
Library	4,011	3,881
Pools	3,220	3,408
Earthquake Recovery	2,390	1,934
TOTAL TARGETED RATES	63,764	58,938
TOTAL RATES	74,399	68,730

Included in the rates revenue above were rates on Council's own properties being \$1,219,573.17 for 2021/22 and \$1,175,236 for 2020/21. 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 Council's Rate's Remission Policy.

	2022	2021
	\$'000	\$'000
Rates remissions (Note 6)		
Land used for sport, recreation or cultural purposes	21	22
Water and Sewer remission on vacant sections	17	21
Sewer pan remission for schools, churches, non-profit organisations	498	473
Earthquake remissions	2	1
Abandoned land	2	1
Maori Freehold Land	-	11
Residential use in commercial zone	1	3
Used jointly as a single unit	23	23
Miscellaneous circumstances	1	1
Link strip	9	6
	574	562
Rates write off (Note 6)		
Rates write off (Statute Barred)	7	11
Rates write off (Maori Freehold Land)	-	21
	7	32
Rates penalties and penalties remissions/write off		
Other revenue - Note 3		
Rates penalties	662	728
Expenditure - Note 6		
Penalty remissions	64	303
Penalties write off (Maori Freehold Land)	6	232
Penalties write off (Statute Barred)	82	136
	152	671
Rates and penalties are "written-off": <ul style="list-style-type: none"> when remitted in accordance with the Council's rates remission policy; and 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. 		
Rating Base Information used for setting 2021/22 rates		
Number of rating units within the district as at 30 June 2021:		26,859
Total capital value of rating units within the district as at 30 June 2021:		17,527,460,600
Total land value of rating units within the district as at 30 June 2021:		7,868,529,550

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

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2022	Budget General Rates 2022
	\$'000	\$'000	\$'000	\$'000
Activity				
Governance	2,098	437	2,535	2,535
Non significant Activity (Covid-19)	108	22	130	130
District Development	3,695	770	4,465	4,465
Water Supply	24	5	29	29
Sewerage and the Treatment and Disposal of Sewage	12	3	15	15
Drainage	610	127	737	737
Recreation	749	156	905	905
Community Protection	1,844	385	2,229	2,229
Community Development	628	131	759	759
Solid Waste	867	181	1,048	1,048
	10,635	2,217	12,852	12,852

2. Subsidies and Grants

	2022	2021
	\$'000	\$'000
Waka Kotahi NZ Transport Agency	8,079	12,270
<i>less Waka Kotahi Subsidy for Earthquake Recoveries reported separately</i>	-	(253)
	8,079	12,017
Subsidies - Stimulus Funding	3,544	4,476
Subsidies - Shovel Ready	4,435	1,516
Other subsidies	165	34
Grants	730	537
TOTAL SUBSIDIES AND GRANTS	16,953	18,580
<i>There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2021: nil).</i>		

3. Other Revenue

	2022	2021
	\$'000	\$'000
User charges	7,822	8,234
Regulatory revenue - resource consents	1,744	1,783
Regulatory revenue - building consents	4,862	4,824
Regulatory revenue	1,009	1,078
Rental from Investment properties	210	187
Infringements and fines	146	123
Rendering of services	427	476
Petrol tax	316	329
Dividend	627	852
Rates Penalties	662	728
Other	3,237	2,881
TOTAL OTHER REVENUE	21,062	21,493
Other revenue by activity		
Governance	47	51
District Development	1,779	1,827
Roads and Footpaths	1,094	1,496
Water Supply	859	577
Sewerage and the Treatment and Disposal of Sewage	259	331
Drainage	162	45
Solid Waste	5,254	5,597
Recreation	2,405	2,206
Libraries and Museums	118	159
Community Protection	6,238	6,210
Community Development	1,115	1,037
Property Management	1,022	1,172
Earthquake Recovery	-	-
Non Significant Activities	712	785
TOTAL OTHER REVENUE	21,062	21,493

4. Other Gains

	Note	2022	2021
		\$'000	\$'000
Gains on changes in fair value of forestry assets	13	-	902
Gains on disposal of property, plant and equipment		344	67
Gains on disposal of non current assets held for sale		-	33
Gains on disposal of forestry		-	42
Gain on changes in fair value of investment property	16	297	329
Gain on derivative financial instruments		13,616	7,979
TOTAL OTHER GAINS		14,257	9,352

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 2021-31.

	Actual 2022	Budget 2022	Actual 2021
	\$'000	\$'000	\$'000
Expenditure			
District Management	2,199	1,724	1,649
Financial and Information Services	9,660	9,043	8,704
Secretarial Services	1,113	1,206	993
Revenue Collection and Service Centres	3,250	3,437	3,026
TOTAL EXPENDITURE	16,222	15,410	14,372
Less internal allocations			
Activities	8,209	8,193	7,729
Computers	5,159	5,159	4,788
Rate Collection	886	991	787
	14,254	14,343	13,304
BALANCE TO NON SIGNIFICANT ACTIVITIES	1,968	1,067	1,068
Corporate On Cost	163	(84)	(59)
Sundry Operations	295	88	169
Loss on Interest Rate Swaps	-	-	-
Expected Credit Losses	(24)	-	(290)
TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE	2,402	1,071	888
Financial and information Services includes depreciation/amortisation of	352	410	380

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

6. Expenditure

	2022 Actual	2022 Budget	2021 Actual
	\$'000	\$'000	\$'000
Employee benefit expenses	29,719	30,109	28,708
Depreciation and amortisation (Note 17a, 17b, 17c)	25,623	27,261	26,153
Interest expense	6,073	5,864	5,811
Audit Fees to Principal Auditor for Annual Report	158	148	145
Audit Fee recovery	5	-	-
Audit Fees to Principal Auditor for Long Term Plan	-	-	87
Audit Fees for Debenture Trust Deed	4	-	4
Lease Costs	579	568	628
Bad Debts Written Off	26	86	141
Changes in provision for overdue rates - increase/(decrease)	(58)	-	(260)
Changes in expected credit losses allowance for other receivables - increase/(decrease)	(26)	-	(100)
Rates remissions	574	408	562
Rates write off (Statue Barred)	7	-	11
Rates write off (Maori Freehold Land)	-	-	21
Penalty remissions	64	-	303
Penalties write off (Maori Freehold Land)	6	-	232
Penalties write off (Statute barred)	82	-	136
Insurance premiums	2,258	2,484	1,594
Direct expenses from investment property generating revenue	314	372	246
Loss on disposal of fixed and other infrastructural assets	2,199	-	1,563
Loss on change in fair value of interest rate swaps	-	-	-
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	141	-	-
Loss on disposal of forestry	223	-	13
Loss on change in fair value of investment property (Note 16)	5,550	-	4,061
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	2,376	2,481	2,350
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	288	50	685
Other expenses	45,354	39,189	42,142
TOTAL EXPENDITURE	121,538	109,020	115,234

7. Severance Payments

During the year ended 30 June 2022 the Council made 3 severance payments at \$191,000 (who vacated office as the chief executive), \$3,500 and \$46,000 (2021: 3 severance payments at \$100,528, \$19,475 and \$15,000 respectively).

8. Income Tax

	2022	2021
	\$'000	\$'000
Components of tax expense		
Current tax expense	-	-
INCOME TAX EXPENSE	-	-
Relationship between tax expense and accounting surplus		
Surplus/(deficit) before tax	44,705	31,769
Income tax using a rate of 28%	12,517	8,895
Plus (less) effect of permanent differences	(12,517)	(8,895)
INCOME TAX EXPENSE	-	-
<i>There are no deferred tax liabilities at 30 June 22 (2021: Nil).</i>		

9. Cash and Cash Equivalents

	2022	2021
	\$'000	\$'000
Cash at Bank and on hand	28,380	13,772
Short term deposits maturing three months or less from date of acquisition	-	5,035
TOTAL CASH AND CASH EQUIVALENTS	28,380	18,807
<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

	2022	2021
	\$'000	\$'000
TOTAL CURRENT PORTION		
Non-Current portion		
Fair value through other comprehensive revenue and expense		
Civic Financial Services Ltd	88	85
Transwaste Canterbury Limited	1,473	1,421
Unlisted shares in NZ Local Government Funding Agency Ltd (NZLGFA)	222	197
Unlisted borrower notes in NZLGFA	3,215	3,035
TOTAL NON-CURRENT PORTION	4,998	4,738
TOTAL OTHER FINANCIAL ASSETS	4,998	4,738
Expected credit losses measured for other financial assets are trivial. They are low-risk and the Council has not identified any indications that credit risk associated with those instruments has significantly increased since initial recognition.		
Unlisted shares - valuation		
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 as there is no market information on the value of the organisations' shares.		
Borrower notes - valuation		
Borrower notes are subordinated convertible debt instruments that the Council is required to subscribe for when borrowing from the NZLGFA, currently set at 2.5% of the amount borrowed. The NZLGFA will redeem borrower notes when the Council's related borrowings are repaid or are no longer owed to the NZLGFA or may convert them to equity under specific circumstances.		
The fair value of borrower notes is calculated using the discounted cashflows. Given the time value of money component is compensated by the interest income, the fair value of the borrower notes approximates to the principal amount.		
SHAREHOLDINGS		
Civic Financial Services Ltd		
Waimakariri District Council holds 88,172 shares (2021: 88,172) of \$1 each. The Council holds 0.78% of the total shares in the company.		
Transwaste Canterbury Limited		
Waimakariri District Council holds 780,000 shares (2021: 780,000) of \$1 each. The Council holds 3.90% of the total shares in the company.		
NZ Local Government Funding Agency Ltd		
Waimakariri District Council holds 100,000 shares (2021: 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 (2021: 100,000).		

11. Trade and Other Receivables

	2022	2021
	\$'000	\$'000
Rates receivables	2,163	2,138
Other receivables	4,355	6,796
Sundry receivables	2,285	1,327
Community loans	57	96
Accrued Interest	250	217
Goods and Services Tax	1,734	1,894
Prepayments	1,065	760
	11,909	13,227
Less Provision for overdue rates	398	462
Less Expected credit losses for other receivables	192	219
TOTAL TRADE AND OTHER RECEIVABLES	11,318	12,547
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	10,004	11,569
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	1,314	977
TOTAL TRADE AND OTHER RECEIVABLES	11,318	12,547
Current portion	11,318	12,547
Non current portion	-	-
The carrying value of trade and other receivables approximates their fair value.		
There is no concentration of credit risk with respect to receivables outside the Council, as the Council has a large number of customers and ratepayers. Council receives road subsidies from Waka Kotahi NZ Transport Agency and the entity is considered financially solid.		

11. Trade and Other Receivables (cont.)

The ages of rates receivable are as follows:

	2022	2021
	\$'000	\$'000
Current	663	632
3 to 6 months	376	360
6 to 9 months	272	264
9 to 12 months	198	183
> 12 months	654	698
CARRYING AMOUNT	2,163	2,138

The ages of other receivables are as follows

(Other receivables are made up of Council's debtors control accounts that are not rates).

	2022	2021
	\$'000	\$'000
Current	3,276	6,267
3 to 6 months	361	67
6 to 9 months	232	46
9 to 12 months	46	14
> 12 months	439	401
CARRYING AMOUNT	4,355	6,796

Movements in the provision for overdue rates are as follows:

	2022	2021
	\$'000	\$'000
Rates Receivables		
At 1 July	462	719
Additional provisions made during the year	-	-
Receivables paid or written off during the period	(64)	(257)
AT 30 JUNE	398	462

The Council does not provide for expected credit losses (ECLs) on rates receivable. Council has various powers under the Local Government (Rating) Act 2002 (LG(R)A 2002) to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgment, then the Council can apply to the Registrar of the High Court to have the judgment enforced by sale or lease of the rating unit.

11. Trade and Other Receivables (cont.)

	Current	3-6 months	6-9 months	9-12 months	> 12 months	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Receivables						
30 June 2022						
Expected credit loss rate	0.1%	0.3%	1.3%	0.0%	42.1%	
Gross receivable amount	3,276	361	232	46	439	4,355
Lifetime ECL	3	1	3	-	185	192
30 June 2021						
Expected credit loss rate	0.0%	31.4%	8.6%	14.0%	47.4%	
Gross receivable amount	6,267	67	46	14	401	6,796
Lifetime ECL	2	21	4	2	190	219

Other receivables are recorded at the amount due, less an allowance for expected credit losses (ECLs).

The Council applies the simplified ECL model of recognising lifetime ECL for short-term receivables.

In measuring ECLs, receivables have been grouped into Rates receivables (ECL does not apply) and Other receivables and assessed on a collective basis as they possess shared credit risk characteristics.

They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

The ECL rates for other receivables are based on historical credit losses experienced plus adjustments for current and forward forward-looking macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant.

Movements in the allowance for credit losses as follows:

	2022	2021
	\$'000	\$'000
Balance at 1 July measured under PBE IPSAS 29	219	319
ECL adjustment due to adoption of PBE IPSAS 41	-	-
OPENING BALANCE FOR CREDIT LOSSES AT 1 JULY	219	319
Net movement to provisions during the year	-	41
Receivables written off during the year	(26)	(141)
BALANCE AT 30 JUNE	192	219

12. Non-Current Assets Held for Sale

The Community housing portfolio in Rangiora was sold in 2020/21 financial year.

	Note	2022	2021
		\$'000	\$'000
Opening balance		-	1,761
Additions (transferred from operational land and buildings)		760	-
Additions (transferred from Land under Road)		861	-
Disposals		-	(1,761)
Transfer from Investment properties	16	-	-
TOTAL NON-CURRENT ASSETS HELD FOR SALE		1,621	-

13. Forestry Assets

	2022	2021
	\$'000	\$'000
Balance at 1 July	3,068	2,187
Increases due to purchases	77	52
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	(141)	902
Decreases due to sales	(609)	(73)
BALANCE AT 30 JUNE	2,395	3,068

The Council owns 538 hectares of forestry stocked area (2021: 535 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% (2021: 8.25%) 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

	2022	2021
	\$'000	\$'000
The Waimakariri District Libraries Trust	10	10
Te Kohaka O Tuhaitara Trust	4,349	3,378
Enterprise North Canterbury	265	264
Waimakariri Art Collection Trust	57	60
Waimakariri Public Arts Trust	9	-
TOTAL INVESTMENTS IN ASSOCIATES	4,690	3,712
<i>All the Associates are resident in New Zealand.</i>		
Movements in the carrying amount of investments in associates		
	2022	2021
	\$'000	\$'000
Balance at 1 July	3,712	3,721
New investments during the year	-	-
Gain on revaluation of property	955	-
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	23	(9)
BALANCE AT 30 JUNE	4,690	3,712
Gain on revaluation of property 2022		
<i>Due to significant fair value movements for land and buildings, Te Kohaka O Tuhaitara Trust was required to revalue its land and buildings assets for the 20/21 Annual Report. The valuation report was not available till Council's Annual Report was signed off. Council's share of the valuation movements is now considered in 2021/22.</i>		

Summarised Financial Information of Associates

	2022	2021
	\$'000	\$'000
The Waimakariri District Libraries Trust		
Assets	19	19
Liabilities	-	-
Revenues	-	-
Surplus (Deficit)	-	-
Group's interest	50%	50%
Te Kohaka o Tuhaitara Trust		
Assets	8,836	6,876
Liabilities	140	120
Revenues	375	388
Surplus (Deficit)	15	(30)
Group's interest	50%	50%
Enterprise North Canterbury		
Assets	1,286	1,047
Liabilities	756	520
Revenues	1,125	1,100
Surplus (Deficit)	1	-
Group's interest	50%	50%
Waimakariri Art Collection Trust		
Assets	172	181
Liabilities	2	2
Revenues	6	10
Surplus (Deficit)	(9)	7
Group's interest	33.3%	33.3%
Waimakariri Public Arts Trust		
Assets	45	2
Liabilities	-	-
Revenues	44	2
Surplus (Deficit)	44	2
Group's interest	20.0%	20.0%
Associates' contingencies		
<i>There are no contingent liabilities arising from the group's involvement in the associates.</i>		

15. Derivative Financial Instruments

	2022	2021
	\$'000	\$'000
Current Asset		
Interest rate swaps	-	-
TOTAL CURRENT ASSET	-	-
Non-current Asset		
Interest rate swaps	3,063	-
TOTAL NON-CURRENT ASSET	3,063	-
Current Liability		
Interest rate swaps	-	142
TOTAL CURRENT LIABILITY	-	142
Non-current Liability		
Interest rate swaps	136	10,546
TOTAL NON-CURRENT LIABILITY	136	10,546
NET ASSETS (LIABILITY)	2,927	(10,689)

The national principal or contract amounts of agreements in place, at year end, to manage interest rate risk were as follows:

		Fair Value 2022	Nominal Value 2022		Fair Value 2021	Nominal Value 2021
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
Interest rate swaps						
Payable maturities:						
Up to One year	-			4.19%	(142)	7,500
One to Two years						
Two to Five years	3.06% to 4.61%	1,683	104,500	3.33% to 4.61%	(7,406)	74,500
Beyond Five years	2.11% to 3.20%	1,244	30,000	3.06% to 3.44%	(3,140)	40,000
TOTAL INTEREST RATE SWAPS		2,927	134,500		(10,689)	122,000

The fair value of interest rate swaps are based on market values of equivalent instruments at the reporting date.

16. Investment Property

	Note	2022	2021
		\$'000	\$'000
Balance at 1 July		12,652	16,346
Vested land from Crown		-	39
Additions from acquisitions		-	-
Disposals		(135)	-
Fair value losses on valuation	6	(5,550)	(4,061)
Fair value gains on valuation	4	297	329
Transfer to non-current assets held for sale	12	-	-
TOTAL INVESTMENT PROPERTY		7,264	12,652

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 of investment property has been determined using a market approach. This includes a comparable sales or income approach. Key assumptions and judgements include comparable sales, net rental revenue, capitalisation rates, remediation costs, and discount rates.

Corresponding adjustments had been made to the value of land parcels in the red zone that are subject to Crown encumbrance.

17A. Property, Plant and Equipment

	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 21	1 Jul 21	1 Jul 21							30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2022												
Land (at valuation)	18,788	-	18,788	-	(142)	-	-	5	13,075	31,725	-	31,725
Land (at cost)	9	-	9	-	-	-	-	(9)	-	-	-	-
Buildings (at valuation)	40,475	2,368	38,106	-	-	-	1,001	1,009	4,770	42,883	-	42,883
Buildings (at cost)	422	-	422	643	-	-	10	(1,055)	-	-	-	-
Furniture & Fittings (at cost)	21,432	6,240	15,191	1,011	-	-	751	(10,409)	-	11,934	6,891	5,043
Library Books (at cost)	7,706	5,683	2,022	376	-	-	382	-	-	8,082	6,065	2,016
Plant & Equipment (at cost)	5,324	3,738	1,586	3	(9)	-	394	-	-	5,304	4,118	1,186
Computer Equipment (at cost)	4,010	3,474	536	463	(2)	-	284	-	-	4,356	3,643	713
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	98,165	21,503	76,660	2,496	(153)	-	2,822	(10,459)	17,845	104,283	20,717	83,565
Assets Under Construction												
Property & Investments	66	-	66	1,788	(1,828)	-	-	-	-	26	-	26
Plant & Equipment	28	-	28	761	(789)	-	-	-	-	-	-	-
	94	-	94	2,549	(2,617)	-	-	-	-	26	-	26
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	98,259	21,503	76,754	5,045	(2,770)	-	2,822	(10,459)	17,845	104,310	20,717	83,592

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

	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 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
Analysis of Fixed Assets 2021												
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
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	84,407	19,221	65,184	14,404	(19)	-	2,909	-	-	98,165	21,503	76,660
Assets Under Construction												
Property & Investments	515	-	515	1,392	(1,841)	-	-	-	-	66	-	66
Plant & Equipment	-	-	-	778	(750)	-	-	-	-	28	-	28
	515	-	515	2,170	(2,591)	-	-	-	-	94	-	94
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	84,922	19,221	65,698	16,574	(2,610)	-	2,909	-	-	98,259	21,503	76,754

17B. Infrastructural Assets

	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 21	1 Jul 21	1 Jul 21							30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURAL ASSETS 2022												
Infrastructural Land and Buildings												
Land (at valuation)	88,204	-	88,204	-	(383)	-	-	6,668	62,561	157,050	-	157,050
Land (at cost)	4,974	-	4,974	1,921	-	-	-	(6,895)	-	-	-	-
Buildings (at valuation)	55,902	2,815	53,086	-	(117)	-	1,397	26,435	19,578	97,586	-	97,586
Buildings (at cost)	16,579	21	16,558	973	-	-	791	(16,740)	-	-	-	-
	165,659	2,837	162,823	2,894	(500)	-	2,188	9,468	82,139	254,636	-	254,636
Culture & Recreation												
Community Facilities (at valuation)	68,589	3,910	64,679	-	(333)	-	1,977	14,124	14,548	91,041	-	91,041
Community Facilities (at cost)	11,819	317	11,502	3,120	(46)	-	395	(14,182)	-	-	-	-
	80,408	4,227	76,181	3,120	(379)	-	2,372	(58)	14,548	91,041	-	91,041
Roads												
Land (at cost)	130,622	-	130,622	56	(22)	-	-	(630)	-	130,027	-	130,027
Road Network (at valuation)	768,717	-	768,717	16,101	(432)	-	7,749	-	112,539	889,176	-	889,176
Bridges & Culverts (at valuation)	67,363	-	67,363	324	-	-	745	-	9,750	76,692	-	76,692
	966,702	-	966,702	16,481	(454)	-	8,494	(630)	122,289	1,095,895	-	1,095,895
3 Waters and Solid Waste												
Water reticulation network (at valuation)	168,467	2,338	166,129	-	(167)	-	2,289	13,289	48,731	226,220	-	226,220
Water reticulation network (at cost)	5,618	41	5,577	8,402	(24)	-	140	(13,288)	-	-	-	-
Water treatment plant and facilities (at valuation)	25,135	790	24,345	-	(154)	-	785	2,519	631	26,587	-	26,587
Water treatment plant and facilities (at cost)	174	8	166	2,429	-	-	46	(2,519)	-	-	-	-
Sewer reticulation network (at valuation)	255,046	3,484	251,562	-	(564)	-	3,415	19,024	59,809	327,020	-	327,020
Sewer reticulation network (at cost)	6,062	41	6,021	13,782	-	-	173	(19,025)	-	-	-	-
Sewer treatment plant and facilities (at valuation)	41,509	1,338	40,171	-	(13)	-	1,341	969	6,168	46,010	-	46,010
Sewer treatment plant and facilities (at cost)	301	10	291	777	-	-	44	(969)	-	-	-	-
Drainage Reticulation Network (at valuation)	117,231	1,153	116,078	-	(188)	-	1,164	14,594	42,495	172,461	-	172,461
Drainage Reticulation Network (at cost)	7,664	38	7,626	7,666	-	-	110	(14,536)	-	-	-	-
Waste Systems (at valuation)	4,449	101	4,348	-	-	-	106	-	-	4,449	207	4,242
Waste Systems (at cost)	50	1	49	41	-	-	2	-	-	91	3	88
	631,706	9,343	622,363	33,097	(1,110)	-	9,615	58	157,834	802,838	210	802,628
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	1,844,477	16,407	1,828,069	55,592	(2,443)	-	22,669	8,838	376,810	2,244,412	210	2,244,201

17B. Infrastructural Assets (cont.)

	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 21	1 Jul 21	1 Jul 21							30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets Under Construction												
Roading	334	-	334	7,319	(7,404)	-	-	-	-	249	-	249
Water	457	-	457	4,390	(3,687)	-	-	-	-	1,160	-	1,160
Sewer	3,051	-	3,051	8,103	(10,344)	-	-	-	-	809	-	809
Drainage	2,759	-	2,759	11,741	(2,271)	-	-	-	-	12,228	-	12,228
Solid Waste	64	-	64	18	(42)	-	-	-	-	40	-	40
Culture & Recreation	1,626	-	1,626	4,432	(3,885)	-	-	-	-	2,174	-	2,174
Earthquake Recovery	405	-	405	382	(226)	-	-	-	-	562	-	562
	8,696	-	8,696	36,385	(27,858)	-	-	-	-	17,223	-	17,223
TOTAL INFRASTRUCTURE ASSETS	1,853,172	16,407	1,836,765	91,977	(30,301)	-	22,669	8,838	376,810	2,261,634	210	2,261,423
Vested Assets												
Total vested and found assets for 2021/22 were \$27.7m (2020/21: \$17.9m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$27.7m (2020/21: \$17.8m).												

17B. Infrastructural Assets (cont.)

ADDITIONAL DISCLOSURES REQUIRED BY LOCAL GOVERNMENT ACT:

Key infrastructural assets summary - excluding land (in \$'000)

	Current Replacement Cost	Additions - vested		Additions - constructed		Total additions	
		2021-22	2020-21	2021-22	2020-21	2021-22	2020-21
Roading	1,221,288	8,733	3,643	7,747	19,219	16,481	22,862
Water - reticulation network	294,754	4,922	3,676	3,480	1,949	8,402	5,625
Water - treatment plant and facilities	39,912	278	-	2,151	174	2,429	174
Sewer - reticulation network	428,699	5,638	4,367	8,144	1,696	13,782	6,063
Sewer - treatment plant and facilities	64,727	514	224	263	77	777	301
Drainage	201,006	6,019	4,410	1,646	3,254	7,666	7,664
	2,250,386	26,104	16,320	23,431	26,369	49,537	42,689

A comparison of the carrying value of buildings valued using depreciated replacement costs and buildings valued using market-based evidence is as follows:

	2020-21	2021-22
	\$'000	\$'000
Operational buildings		
Depreciated replacement cost	22,411	24,025
Market-basked evidence	16,118	18,858
TOTAL CARRYING VALUE OF OPERATIONAL BUILDINGS	38,529	42,883
Restricted buildings		
Depreciated replacement cost	69,644	97,586
Market-basked evidence	-	-
TOTAL CARRYING VALUE OF RESTRICTED BUILDINGS	69,644	97,586

Valuation at a glance

Land and buildings have been independently valued at fair value as at 30 June 2022 by Cameron Ferguson (Registered Valuer, Bcom (VPM) MPINZ) of QV Valuations.

The most recent Infrastructure valuations were performed as follows:

- Road assets were independently valued as at 30 June 2022 by WSP.

- Waste assets were last revalued at 30 June 2020. A revaluation on waste assets is expected as at 30 June 2023. Water, sewer and drainage assets were valued internally as at 30 June 2022 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 2022 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.

The methodology base of all infrastructural valuations, other than land, was depreciated replacement cost with reference as necessary to the following standards - PBE IPSAS17 (Property, Plant and Equipment), PB IPSAS 21 (Impairment of Assets), National Asset Management Steering Group (NAMS Group), NZ infrastructural Asset Valuation and Depreciation Guidelines (version 2), the Local Government Act 2002, and NZPI Standards.

Roading assets exclude land under road, stormwater drainage, sewer, water assets and community facilities assets are valued under at least on a three-yearly valuation cycle.

17B. Infrastructural Assets (cont.)

Valuation methods and key assumptions

Roading assets - Unit costs are sourced from the WDC engineering staff, previous valuations and contract rates. Remaining useful lives have been determined by calculating the difference between the respective asset's Total Useful Life (TUL) and the age of the asset. Note that where an asset's age is unknown, both engineering judgement and local knowledge have been used to assign a remaining life.

Three waters/community facilities assets - Depreciated replacement cost is determined through comparing unit replacement values per the previous valuation to recent construction, operation and maintenance costs incurred by Council. Where no recently tendered rates were available, a sanity check was undertaken where they were compared against a neighbouring council to ensure they appeared reasonable. Remaining useful lives have been determined by calculating the difference between the respective asset's TUL and the age of the asset. Note that where an asset's age is unknown, both engineering judgement and local knowledge have been used to assign a remaining life.

Land and buildings - The values of the assets have been considered on a Fair Value basis in accordance to PBE IPSAS 17 where relevant under a highest and best use scenario. In determining the Market Value for the properties, there were three approaches employed to provide value parameters, namely the direct sales comparison approach, income approach or in the situation where the asset is specialised and no market evidence exists the optimised depreciated replacement cost (ODRC) approach. The Direct Sales Comparison approach is an estimate of value based on a comparison of the asset to similar assets that have recently sold. Adjustments are made to allow for factors such as; age of sale, size, location, quality, condition, marketability, shape of site, access, contour, aspect and tenure. The Income approach is a market value based valuation approach. It reflects what a prudent investor would pay for an asset, given an expected return with consideration of the risks involved in the investment. The ODRC approach is only used when the fair value of an asset cannot be determined by reference to the price in an active market for the same asset or a similar asset. Under these circumstances, depreciated replacement cost is considered to be the most appropriate basis for determination of the fair value. ODRC begins with assessing the replacement cost of the assets as at the date of valuation less an allowance for any physical and economic obsolescence to date and for any over-design. The balance of the replacement cost less all forms of obsolescence and over design represents the fair value of the asset. The replacement cost rates are derived from recent costings obtained from construction details and other published cost information. Where possible, buildings have received an internal inspection.

INSURANCE

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

	Carrying Amount 2021/22	Amount insured for 2022-23	Insurer(s)	Special condition(s)
Motor vehicles	1,186	3,380	Vero	
Material Damage (above ground assets)	225,168	463,102	QBE	
Below ground assets	725,701	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 \$150m) @ 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, Waka Kotahi 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 \$91.0m 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 Waka Kotahi in these financial statements. The estimated distance of highway involved is 2.2 kilometres. Waka Kotahi 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.

17B. Infrastructural Assets (cont.)

	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
INFRASTRUCTURAL ASSETS 2021												
Infrastructural Land and Buildings												
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	1,403	54,515	-	(10)	-	1,419	-	-	55,902	2,815	53,086
Buildings (at cost)	325	-	325	16,254	-	-	21	-	-	16,579	21	16,558
	146,774	1,404	145,371	18,901	(10)	-	1,439	-	-	165,659	2,837	162,823
Culture and Recreation												
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
	75,364	2,116	73,248	6,319	(710)	-	2,224	(453)	-	80,408	4,227	76,181
Roads												
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
	950,587	-	950,587	22,862	-	-	10,058	479	2,833	966,702	-	966,702
3 Waters and Solid Waste												
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
	612,712	-	612,712	19,877	(837)	-	9,360	(26)	-	631,706	9,343	622,363
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	1,785,437	3,520	1,781,916	67,959	(1,557)	-	23,081	-	2,833	1,844,477	16,407	1,828,069

17B. Infrastructural Assets (cont.)

	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
Assets under construction												
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
	18,969	-	18,969	51,431	(61,705)	-	-	-	-	8,696	-	8,696
TOTAL INFRASTRUCTURE ASSETS	1,804,407	3,520	1,800,886	119,390	(63,261)	-	23,081	-	2,833	1,853,172	16,407	1,836,765

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 21	1 Jul 21	1 Jul 21						30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Intangible Assets 2022											
Council computer software											
TechOne One Council package	1,950	1,543	407	-	-	-	131	-	1,950	1,674	276
	1,950	1,543	407	-	-	-	131	-	1,950	1,674	276

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
Intangible Assets 2021											
Council computer software											
TechOne One Council package	1,915	1,378	536	35	-	-	164	-	1,950	1,543	407
	1,915	1,378	536	35	-	-	164	-	1,950	1,543	407

18. Trade and Other Payables

	2022	2021
	\$'000	\$'000
Trade payables	10,196	12,582
Deposits and bonds	3,602	3,449
Accrued expenses	607	411
Accrued Interest on borrowings	1,083	868
Revenue received in Advance	3,407	2,884
Related parties (Note 27)	244	267
TOTAL TRADE AND OTHER PAYABLES	19,140	20,461
Payables under non-exchange transactions	1,473	1,290
Payables under exchange transactions	17,667	19,170
TOTAL TRADE AND OTHER PAYABLES	19,140	20,461
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.		

19. Employee Benefit Liabilities

	2022	2021
	\$'000	\$'000
Accrued pay	1,170	1,073
Annual leave	2,687	2,622
Sick leave	102	135
Time in Lieu	89	90
TOTAL EMPLOYEE BENEFIT LIABILITIES	4,048	3,920

20. Development and Other Contributions (Revenue in Advance)

	2022	2021
	\$'000	\$'000
Balance at 1 July	2,293	1,907
Development contributions received	12,698	10,767
Interest	-	-
Contributions transferred to revenue	(11,631)	(10,381)
Contribution adjustments	-	-
Net contributions	(11,631)	(10,381)
Contributions Refunded	-	-
BALANCE AT 30 JUNE	3,360	2,293
Current	3,360	2,293
Non-current	-	-
	3,360	2,293
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.		
	2022	2021
	\$'000	\$'000
Transferred to revenue by activity		
Roading	3,696	3,318
Water	1,790	1,552
Sewerage	2,775	2,614
Drainage	538	744
Reserves	2,832	2,153
	11,631	10,381

21. Borrowings

	2022 Actual	2021 Actual
	\$'000	\$'000
Current		
Bonds/Notes issued	30,000	20,000
TOTAL CURRENT BORROWINGS	30,000	20,000
Non-current		
Bonds/Notes Issued	140,000	150,000
TOTAL NON-CURRENT BORROWINGS	140,000	150,000
TOTAL BORROWINGS	170,000	170,000
Interest Rate Risk		
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 2.21% - 5.50% (2021: 0.65% - 6.00%). The weighted average interest cost is 3.57% (2021: 3.60%).		
Security		
The Committed Cash Advance Facility with the ANZ (limit-2022: \$10m, limit-2021: \$10m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2022 (2021: nil).		
Bonds/Notes issued are secured over the rates of the Waimakariri District Council.		
Refinancing		
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.		
Maturity Analysis of Borrowings		
	2022 Actual	2021 Actual
	\$'000	\$'000
Payable no later than one year	30,000	20,000
Later than one year, not later than two years	20,000	30,000
Later than two years, not later than three years	20,000	20,000
Later than three years, not later than four years	30,000	20,000
Later than four years, not later than five years	15,000	20,000
Later than five years	55,000	60,000
	170,000	170,000
The total amount of borrowings approximates the fair value.		

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
	2021 Actual	2021-22 Actual	2021-22 Actual	2022 Actual	2021-22 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
District Development	1,232	(417)	385	1,200	41
Roads and Footpaths	3,665	(910)	669	3,424	254
Water Supply	3,719	(728)	1,409	4,400	194
Sewerage and the Treatment and Disposal of Sewage	1,904	(1,181)	856	1,579	241
Stormwater Drainage	8,581	(843)	8,468	16,206	212
Refuse & Recycling	739	(53)	-	686	10
Recreation	20,733	(1,504)	1,456	20,685	433
Libraries & Museums	-	-	-	-	-
Community Protection	-	-	-	-	-
Community Development	2,032	(118)	-	1,914	34
Property Management	1,980	(110)	221	2,091	33
Earthquake Recovery	24,461	(1,649)	1,789	24,601	550
Non Significant Activities	1,018	(545)	1,579	2,052	53
	70,064	(8,058)	16,832	78,838	2,055

22A. Equity

	2022	2021
	\$'000	\$'000
Accumulated General Equity		
Opening Accumulated General Equity	902,714	870,599
Transfers from:		
Restricted reserves	351	368
Asset revaluation reserve on disposal of Property, Plant and Equipment	843	838
Transfers to:		
Restricted reserves	(749)	(859)
Net Surplus/(deficit)	44,705	31,769
TOTAL ACCUMULATED GENERAL EQUITY	947,864	902,714
Restricted reserves		
Opening Balance	4,100	3,609
Transfers to:		
Accumulated General Equity	(351)	(368)
Transfers from:		
Accumulated General Equity	749	859
	4,498	4,100
Restricted reserves consist of:		
Replacement Funds	1,650	922
Reserve Funds	2,715	2,972
Development Funds	129	138
Trust Funds	4	68
	4,498	4,100
Fair value reserve		
As at 1 July	896	1,293
Valuation gains (losses)	80	(397)
AS AT 30 JUNE	976	896
TOTAL OTHER RESERVES	5,474	4,996
Asset revaluation reserves		
Opening Balance	864,678	862,682
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(843)	(838)
Change in revaluation reserve due to revaluation	395,611	2,833
TOTAL ASSET REVALUATION RESERVE	1,259,447	864,678

	2022	2021
	\$'000	\$'000
Consisting of		
Fixed		
Land	19,934	5,984
Buildings	19,196	14,408
	39,130	20,392
Infrastructural		
Land	101,944	39,383
Buildings	38,076	18,502
Water	147,429	98,287
Roads	578,896	456,607
Reserves	48,576	34,196
Sewer	211,308	145,629
Drainage	91,789	49,382
Solid Waste	2,301	2,301
	1,220,319	844,286
	1,259,447	864,678

22B. Statement of Special Separate Funds

	Opening Balance 1 July 2021	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2022	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Special Funds						Purpose of the fund
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services
Cam River Restoration Fund	180	1	(20)	-	160	Established in 2002 to provide for Cam River restoration
Plant Renewal & Replacement Fund	922	7	-	721	1,650	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	-	-	(10)	17	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	2,764	13	-	(210)	2,567	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	8	-	(40)	-	(32)	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	68	2	(52)	-	19	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	3,989	23	(112)	501	4,401	

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

	Opening Balance 1 July 2021	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2022
	\$'000	\$'000	\$'000	\$'000	\$'000
Separate accounts					
<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>					
Water and Stockwater					
Rangiora	1,167	2,840	(2,781)	(322)	904
Woodend and Pegasus Water	2,098	1,805	(1,578)	(179)	2,145
Waikuku	159	200	(208)	47	198
Fernside	38	12	(9)	(7)	34
Ohoka	214	236	(152)	12	311
Mandeville	343	529	(530)	115	457
Kaiapoi and Pines Kairaki Water	111	1,639	(1,429)	212	533
Oxford1	236	992	(788)	(168)	272
Oxford2	161	484	(506)	81	220
Oxford	10	784	(501)	90	383
Summerhill	263	376	(253)	87	473
Cust	92	142	(294)	67	7
Poyntzs Road	44	114	(103)	5	60
West Eyreton	69	65	(85)	76	126
Garrymere	11	64	(73)	7	9
Stock Water	143	463	(493)	74	187
District Water	94	118	(113)	(83)	16
Ashley Water	-	1,292	(1,292)	-	-
Sewerage					
Eastern Communities	9,055	12,011	(11,665)	942	10,343
Southbrook	670	73	(30)	(70)	644
Fernside loan account	-	17	(10)	(25)	(18)
Loburn Lea loan account	-	37	(20)	(53)	(36)
Oxford	335	846	(870)	264	576

	Opening Balance 1 July 2021	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2022
	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage					
Rangiora	1,953	1,812	(1,604)	1,020	3,182
Coastal Urban	392	390	(439)	264	607
Pegasus	1,911	347	(247)	91	2,102
Kaiapoi	1,461	1,826	(1,666)	207	1,827
Oxford	38	93	(76)	17	71
Ohoka Rural	173	327	(399)	(3)	98
Loburn Lea	83	21	(19)	8	94
Oxford Rural	69	47	(93)	7	29
Clarkville	24	53	(53)	-	24
Coastal Rural	41	140	(147)	21	55
Waimakariri Central Rural	19	129	(116)	(7)	24
Cust	7	11	(13)	-	5
Solid Waste					
Solid Waste	772	4,960	(4,803)	7	937
Recreation					
Rangiora CBA	(9)	36	(149)	147	25
Kaiapoi CBA	25	27	(118)	107	41

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

	Opening Balance 1 July 2021	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2022
	\$'000	\$'000	\$'000	\$'000	\$'000
Libraries and Museums					
Museum Levy	85	664	(635)	-	114
Museum Development Levy	980	88	(1)	-	1,067
Community Protection					
Stock Control	28	50	(34)	-	43
Governance					
Council	389	41	(2,012)	2,226	644
Kaiapoi Community Board	237	147	(120)	-	265
Rangiora Community Board	207	227	(218)	-	216
Woodend/Ashley Community Board	117	143	(132)	-	128
Oxford/Eyre Ward Advisory Board	148	141	(125)	-	164
District Development					
District Promotion	216	134	(514)	485	321
Economic Development	14	53	(271)	234	30

22C. Funding Depreciation

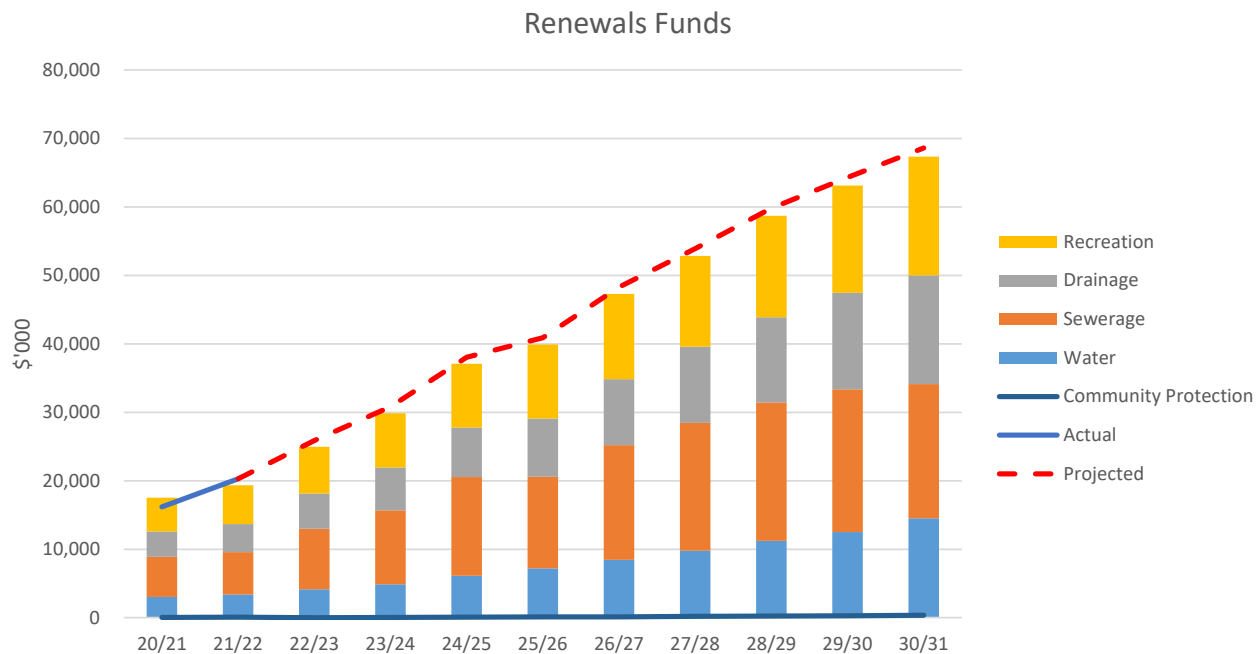
Because the peak of asset renewals occur later in the 21st Century, the Council's policy for funding depreciation means it can comfortably fund renewals from accumulated depreciation funds.

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 2021-31 Long Term Plan.

The renewals funds at 30 June 2022 are greater than budgeted in the 2021-31 Long Term Plan.



23. Statement of Cash Flow Reconciliation

	2022	2021
	Actual	Actual
	\$'000	\$'000
Net Surplus/(Deficit):	44,705	31,769
Add Non Cash Items:		
Depreciation	25,623	26,153
Land/Utilities in lieu of cash for development contributions	(1,743)	(564)
Assets vested in Council	(27,687)	(17,950)
Associated entity (surplus)/deficit	(23)	9
(Gains)/losses in fair value of forestry assets	141	(902)
(Gains)/losses in fair value of investment property	5,253	3,731
Recognise (Gains)/losses on interest rate swaps	(13,616)	(7,979)
	32,653	34,267
Movements in Working Capital		
(Increase)/Reduction in Stock	(224)	8
(Increase)/Reduction in Trade and other receivables	989	1,228
(Increase)/Reduction in Tax due	-	-
Increase/(Reduction) in Trade and other payables	(312)	2,046
Increase/(Reduction) in Employee benefit liabilities	128	(678)
Increase/(Reduction) in Development contributions	914	3,501
(Increase)/Reduction in Accrued interest receivable	(33)	12
Net GST	73	(434)
	1,535	5,683
	34,187	39,949
Items Classified as Investing Activity		
(Gains)/losses on disposal of property, plant and equipment and forestry assets	2,073	1,434
(Gains)/losses on disposal of investment property	5	-
NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES	36,266	41,384

24A. Financial Instruments

The Council have elected to early adopt PBE IPSAS 41 Financial Instruments.

In accordance with the transitional provisions in PBE IPSAS 41, the Council have elected not to restate the comparative information. The comparative information continues to be reported under PBE IPSAS 29. Adjustments arising from the adoption of PBE IPSAS 41 (if any) are recognised in opening equity at 1 July 2021 (the date of initial application).

The accounting policies for the year ended 30 June 2022 have been updated to comply with PBE IPSAS 41. The main changes to the Council's accounting policies are:

- Note 11 Trade and other receivables – This policy has been updated to reflect that the impairment of short-term receivables is now determined by applying the simplified expected credit loss model.
- Note 10 Other Financial assets – This policy has been updated to reflect:
 - the new classification categories;
 - the measurement and recognition of loss allowances based on the new expected credit loss (ECL) model; and
 - the removal of impairment loss considerations for equity investments at FVTOCRE (Fair value through other comprehensive revenue and expense).

The derivatives accounting policies – Council has not elected to apply the hedging requirements of PBE IPSAS 41.

PBE IPSAS 41 also significantly amended the financial instruments disclosures of PBE IPSAS 30. This has resulted in new or amended disclosures, mostly in relation to hedge accounting and credit risk.

On the date of initial of application of PBE IPSAS 41, the classification and carrying amounts of financial assets under PBE IPSAS 41 and PBE IPSAS 29 is outlined in the tables below.

	Measurement classification		1 July 2021	30 June 2021	Adoption adjustment
	PBE IPSAS 41	PBE IPSAS 29	PBE IPSAS 41	PBE IPSAS 29	
			\$'000	\$'000	\$'000
FINANCIAL ASSETS					
FVTOCRE - Fair value through other comprehensive revenue and expense					
FVTSD - Fair value through surplus or deficit					
Cash and cash equivalents	Amortised cost	Loans and receivables	18,807	18,807	-
Short term investments	Amortised cost	Loans and receivables	10,077	10,077	-
Unlisted shares					
Civic Financial Services Ltd	FVTOCRE	Available for sale	85	85	-
Transwaste Canterbury Limited	FVTOCRE	Available for sale	1,421	1,421	-
Local Government Funding Agency (NZLGFA)	FVTOCRE	Available for sale	197	197	-
Unlisted bonds/borrower notes					
Local Government Funding Agency (NZLGFA)	FVTOCRE	Held for maturity	3,035	3,035	-
Trade and other receivables excluding prepayments, GST receivable and rates					
Community loans	Amortised cost	Loans and receivables	96	96	-
Receivables (various)	Amortised cost	Loans and receivables	8,121	8,121	-
The measurement categories and carrying amounts for financial liabilities have not changed on transition to PBE IPSAS 41					
Additional information in relation to subsequent measurement classification assessment					
PBE IPSAS 41 requires equity instruments to be classified at FVTSD. However, it permits entities to make an irrevocable election on transition to PBE IPSAS 41 to subsequently measure at FVTOCRE if the shares are not held for trading. The Council has elected to subsequently measure all of its shares at FVTOCRE.					

24B. Financial Instruments

Financial Instrument classifications		2022	2021
	Level	\$'000	\$'000
FINANCIAL ASSETS			
Amortised cost (2021: Loans and receivables)			
Cash and cash equivalents		28,380	18,807
Short term investments		-	10,077
Trade and other receivables		6,947	8,436
Fair Value Through Other Comprehensive Revenue and Expense			
Civic Financial Services Limited	3	88	85
Transwaste Canterbury Limited	3	1,473	1,421
Local Government Funding Agency Limited	3	222	197
Unlisted borrower notes	2	3,215	3,035
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	3,063	-
FINANCIAL LIABILITIES			
Amortised cost			
Trade and other payables		13,192	14,991
Borrowings		170,000	170,000
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	136	10,689

Fair value hierarchy

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Level 1 - Quoted market price - Financial instruments with quoted prices for identical instruments in active markets.
- Level 2 - Valuation technique using observable inputs - Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- Level 3 - Valuation techniques with significant non-observable inputs - Financial instruments valued using models where one or more significant inputs are not observable.

Financial instrument risks

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.

Market risk

Price risk

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.

Currency risk

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.

Interest rate risk

The interest rates on WDC's borrowings are disclosed in note 21.

Fair value interest rate risk

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.

Sensitivity Analysis

If interest rates on borrowings/derivative financial instruments at 30 June 2022 had fluctuated by plus or minus 0.5%, the effect would have been to increase/decrease the surplus after tax by \$178,000 (2021: \$240,000).

24B. Financial Instruments (cont.)

		2022		2021	
		+0.5% \$'000	-0.5% \$'000	+0.5% \$'000	-0.5% \$'000
Impact on Surplus/(Deficit)					
Financial Liabilities					
Financial Liabilities at amortised cost					
Borrowings		(850)	850	(850)	850
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments		673	(673)	610	(610)
		(178)	178	(240)	240

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.

The derivatives are measured at fair value, and the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount.

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 (2021: \$10,000,000) and Bond/Note issues \$170,000,000 (2021: \$170,000,000). These facilities are managed within the liability management policy.

The maturity profiles of the WDC's borrowing is disclosed note 21.

24B. Financial Instruments (cont.)

	2022	2021
	\$'000	\$'000
Maturity Analysis and Effective Interest Rates of Financial Assets		
Short term deposits	-	15,111
Weighted average effective interest rate	0.00%	0.43%
	2022	2021
	\$'000	\$'000
Maturity Analysis of Financial Liabilities		
Trade and Other Payables		
Less than 1 year	13,192	14,991
1-2 years	-	-
2-5 years	-	-
More than 5 years	-	-
	13,192	14,991
Borrowings		
Less than 1 year	30,000	20,000
1-2 years	20,000	30,000
2-5 years	65,000	60,000
More than 5 years	55,000	60,000
	170,000	170,000
Interest Payable on Borrowings		
Less than 1 year	4,348	2,388
1-2 years	3,450	2,067
2-5 years	6,819	3,502
More than 5 years	1,493	1,337
	16,109	9,294
Interest Payable on Interest Rate Swaps		
Less than 1 year	1,203	3,399
1-2 years	1,203	3,397
2-5 years	1,401	7,585
More than 5 years	(17)	1,233
	3,789	15,615
TOTAL	203,090	209,900

25. Commitments and Contingencies

	2022	2021
	\$'000	\$'000
Capital Commitments		
Capital expenditure contracted for at balance date but not yet incurred for property, plant and equipment.	12,175	7,068
No capital commitments exist in relation to investment property as at 30 June 2022 (2021: Nil).		
Operating Leases as Lessee		
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:		
	2022	2021
	\$'000	\$'000
Not later than one year	281	233
Later than one year and not later than five years	177	234
Later than five years	-	-
TOTAL NON-CANCELLABLE OPERATING LEASES	457	467
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.		
Operating Leases as Lessor		
The Council leases its investment property under operating leases. 32 of the leases have a non-cancellable term of 21 years or less, 44 leases have a term of 30 years and 12 leases have a term of 35 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:		
	2022	2021
	\$'000	\$'000
Non-cancellable Operating Leases as Lessor		
Not later than one year	231	316
Later than one year and not later than five years	350	502
Later than five years	909	989
TOTAL NON-CANCELLABLE OPERATING LEASES	1,491	1,808
No contingent rents have been recognised in the surplus/(deficit) during the period.		

Contingencies		
	2022	2021
	\$'000	\$'000
Contingent Liabilities		
Claims	20	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 2022. At the date of this report, there were no other matters under that Act indicating potential liability (2021: 1) having been brought to the Council's attention.		
Guarantees		
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.		
	2022	2021
	\$'000	\$'000
Financial guarantees	165	165
The Council financial guarantees relate to loan funding of Oxford Community Trust Oxford Art.		
Unquantified Claims		
There is one current claim outstanding with the Weather tight Homes Resolution Service (WHRS) as at 30 June 2022 (2021: 1). No prior values were settled at June 2022. 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 Marsh Ltd. Council is unable to accurately assess the extent of any future liability in relation to leaky buildings.		
Share of Associates' Contingent Liabilities		
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.)

<p>New Zealand Local Government Funding Agency</p> <p>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 (2021 AAA) and foreign currency rating to AA+ (2021 AA+).</p> <p>As at 30 June 2022, the Council is one of 30 local authority shareholders and 68 (2021: 63) 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 2022, NZLGFA had borrowings totalling \$14,299m (2021: \$13,442m).</p> <p>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:</p> <ul style="list-style-type: none"> * 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.
<p>Contingent Assets</p> <p>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 2022 there are 12 facilities having an approximate value of \$4.2m (2021: 12 facilities, \$3.9m). This estimate has been based on government valuations for the area.</p>
<p>Emissions Trading Scheme</p> <p>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 (2021: 120.98 hectares). The current carbon credit balance is 1,673 units.(2021: 1,673), with a current market value of \$127,148 (2021: 1,673 carbon credits \$72,692 estimate).</p>

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.

	2022	2021
Jim Palmer - 1 July 2020 to 7 March 2021	-	336,743
Jim Harland -	374,119	86,019
On 8 July 2022 Jim Harland resigned as Chief Executive for health reasons.		

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.

	2022 Honorary (including mileage and other reimbursements)	2022 Meeting/ Hearings	2022 Total	2021 Honorary (including mileage and other reimbursements)	2021 Meeting/ Hearings	2021 Total
	\$	\$	\$	\$	\$	\$
Mayor and Councillors as at 30 June:						
Dan Gordon	144,332	-	144,332	149,802	-	149,802
Neville Atkinson	60,076	17,900	77,976	62,611	3,276	65,887
Kirstyn Barnett	49,641	-	49,641	50,390	-	50,390
Robbie Brine	49,703	-	49,703	50,580	-	50,580
Wendy Doody	49,641	4,280	53,921	50,390	357	50,747
Alistair Blackie	51,310	-	51,310	50,390	-	50,390
Paul Williams	49,641	1,560	51,201	50,390	663	51,053
Sandra Stewart	54,203	-	54,203	58,422	-	58,422
Philip Redmond	50,885	1,480	52,365	52,286	969	53,255
Niki Mealings	49,641	-	49,641	50,390	-	50,390
Joan Ward	49,641	-	49,641	50,390	-	50,390
Kaiapoi-Tuahiwi Community Board Members						
Chris Greengrass	10,301	-	10,301	19,048	-	19,048
Jackie Watson	18,465	-	18,465	9,996	-	9,996
Martin Pinkham	9,311	-	9,311	9,996	-	9,996
Brent Cairns	10,493	-	10,493	9,996	-	9,996
John Meyer	8,846	-	8,846	9,051	-	9,051

26. Remuneration (cont.)

	2022 Honarium (including mileage and other reimbursements)	2022 Meeting / Hearings	2022 Total	2021 Honarium (including mileage and other reimbursements)	2021 Meeting / Hearings	2021 Total
Rangiora-Ashley Community Board Members						
Jim Gerard (Current Chair)	24,467	4,124	28,591	24,295	714	25,009
Duncan Lundy	13,057	-	13,057	12,621	-	12,621
Murray Clarke	13,057	-	13,057	12,621	-	12,621
Sarah Lewis	13,057	-	13,057	12,621	-	12,621
Monique Fleming	13,057	-	13,057	12,621	-	12,621
Jason Goldsworthy	13,057	-	13,057	12,621	-	12,621
Morris Harris	13,057	-	13,057	12,621	-	12,621
Andrew Wells	13,057	-	13,057	12,621	-	12,621
Woodend-Sefton Community Board Members						
Shona Powell (Current Chair)	16,263	-	16,263	15,900	-	15,900
Andrew Thompson	8,955	-	8,955	8,423	-	8,423
John Archer	8,955	-	8,955	8,423	-	8,423
Andrea Allen	8,955	-	8,955	8,423	-	8,423
Mark Paterson	8,955	-	8,955	8,423	-	8,423
Oxford-Ohoka Community Board Members						
Doug Nicholl (Current Chair)	18,314	-	18,314	18,000	-	18,000
Mark Brown	9,981	-	9,981	9,472	-	9,472
Shirley Farrell	9,981	-	9,981	9,472	-	9,472
Thomas Robson	9,981	-	9,981	9,472	-	9,472
Sarah Barkle	10,125	-	10,125	9,472	-	9,472
Ray Harpur	9,981	-	9,981	9,897	-	9,897
Council Appointees Te Kōhaka o Tūhaitara Trust						
Alistair Blackie (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Andrea Rigby	1,170	-	1,358	1,170	-	1,170
Neville Atkinson (Councillor)	-	-	-	-	-	-

26. Remuneration (cont.)

	2022 Honorary (including mileage and other reimbursements)	2022 Meeting / Hearings	2022 Total	2021 Honorary (including mileage and other reimbursements)	2021 Meeting / Hearings	2021 Total
Water Zone Board Members						
David Ashby	462	-	462	4,154	-	4,154
Arapata Reuben	4,981	-	4,981	4,154	-	4,154
Wendy Main	4,000	-	4,000	4,154	-	4,154
Erin Harvie	4,000	-	4,000	4,154	-	4,154
Michael Blackwell	6,000	-	6,000	-	-	-
TOTAL	973,061	29,344	1,002,593	979,933	5,979	985,912

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.

Council Employees		
	2022	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	189	43%
\$60,000 - \$79,999	100	23%
\$80,000 - \$99,999	73	17%
\$100,000 - \$119,999	30	7%
\$120,000 - \$139,999	21	5%
\$140,000 - \$159,999	11	3%
\$160,000 - \$199,999	9	2%
\$200,000 - \$380,000	5	1%
TOTAL EMPLOYEES	438	100%

Total remuneration includes non-financial benefits provided to employees.

A full-time employee is determined on the basis of a 40-hour working week.

At balance date, the Council employed 257 (2021: 243) full-time employees, with the balance of staff representing 82 (2021: 75) full-time equivalent employees.

Council Employees		
	2021	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$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 - \$340,000	6	1%
TOTAL EMPLOYEES	423	100%

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 2022, the outstanding balance is \$13,611 (2021: \$28,563).

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 2022, Council paid \$612,645 (2021: \$608,853) for operations to the Canterbury Museum Trust.



27. Related Parties (cont.)

(a) Inter-Group Transactions and Balances		
	2022	2021
	\$'000	\$'000
Enterprise North Canterbury		
Amounts paid by the Council (Excluding GST)	668	651
Amounts payable to Enterprise North Canterbury (Including GST)	-	-
Amounts received from Enterprise North Canterbury (Excluding GST)	20	-
Accounts payable to the Council (Including GST)	-	-
Te Kōhaka o Tūhaitara Trust		
Amounts paid by the Council (Excluding GST)	285	258
Amounts payable by the Council (Including GST)	-	-
Accounts receivable from the Trust (Excluding GST)	22	17
Waimakariri District Libraries Trust		
Amounts paid by the Council (Excluding GST)	-	-
Amounts received from the Council (Excluding GST)	-	-
Waimakariri Arts Collection Trust		
Amounts paid by the Council (Excluding GST)	5	5
Waimakariri Public Arts Trust		
Amounts paid by the Council (Excluding GST)	15	2
Transwaste Canterbury Limited		
Services provided by the Company (Excluding GST)	2,785	2,956
Amounts payable by the Council (Including GST)	244	266
Dividends paid/payable to the Council (Exclusive of Imputation Credits)	623	849
Canterbury Economic Development Company Limited		
Amounts paid by the Council (Excluding GST)	-	-
No related party debts have been written off or forgiven during the year.		

(b) Key Management and Elected Members

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 2022, the service level agreement value was \$90,790 excluding GST (2021: \$88,750).

Key management personnel compensation

	2022	2021
	\$'000	\$'000
Councillors		
Full-time equivalent members	11	11
Remuneration	684	681
Senior Management Team, including the Chief Executive		
Full-time equivalent members	6.5	7
Remuneration	1,940	1,865

Key management personnel received \$296,000 in termination or other long term benefits in the year ended 30 June 2022 (2021: \$66,250).

Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.

28. Landfill Sites and 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 earning 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

Resignation of Chief Executive

On 8th July 2022 Jim Harland stepped down as Chief Executive for health reasons.

Waimakariri District Council has appointed Jeff Millward, General Manager of Finance and Business Support, into the role of Acting Chief Executive.

The Council will start the process to find a new Chief Executive in February 2023 following the local government elections and busy Christmas period.

July 2022 flood event

The rainfall events which occurred during July 2022 (12 July, 20 July, 26 July, and 30 July) including the wind event on the 18 July, required a substantial response from our maintenance contractors and there has been some damage to Roading and 3 Waters infrastructure in the district. Work has been underway since the flood event to identify all issues in the network and restore infrastructure. This has included repairing underground services, roads, bridges, culverts, slips and washouts from overland flow. In some areas, the work required to repair infrastructure is reasonably substantial and as such is ongoing. Council approved a budget of \$3.82 million in responding to the flood event and recovery from the flood damages.

November 2022 Woodend/Pegasus Beach fire event

There was a large fire started on 3 November 2022 at Woodend and Pegasus beaches. The fire that was started by fireworks covered an estimated 133 hectares of land.

The Council worked together with Fire and Emergency New Zealand (FENZ) to evacuate residents of Woodend Beach Holiday Park and Council's Civil Defence team established a welfare hub at the Woodend Community Centre.

As at the reporting date, the Council was still in the process of estimating the loss on Council's properties.

The Better-off funding and Transition Package Agreement

On 6 September 2022, the Council resolved to enter into a funding agreement between Department of Internal Affairs (DIA) and Waimakariri District Council for Three Waters Services Reforms – Transition Support Package (Tranche 1). Under this agreement, the Council can recover up to \$569,000 for eligible costs under the funding agreement. Eligible costs can include information gathering and reporting requirements relating to the transfer of assets, liabilities, workforce, contracts to Water Services Entities (WSE) and complying with additional requirements or processes mandated by the Water Services Entities Bill and associated legislation.

On 22 November 2022, the Council resolved to apply for Better-off funding under the Three Waters reform package. The funding has not yet been approved by DIA.

31. Explanation of Major Variances Against Budget

Explanations for major variations from Council's estimated figures in the 2021/22 Long Term Plan are as follows:

STATEMENT OF FINANCIAL PERFORMANCE

REVENUE INCLUDING OTHER GAINS

Subsidies and grants \$1.0m less budget due to less Government subsidies received on Shovel Ready projects as some projects were postponed to next year. This was partially offset by more than budgeted Waka Kotahi subsidies, New Zealand Libraries Partnership Programme and Tennis Centre grants.

Other revenue was \$2.9m over budget due to recoveries from private works, increased rates penalties, more than budgeted connection fees to connect to Council's infrastructural facilities. Revenue from resource consents/building consents were more than budgeted due to increased workload partially offset by increased costs.

Development contributions \$5.5m less than budgeted as the major developments wait to get to the next stage of their development. The revenue of 2021/22 is \$1.2m higher than last year.

Vested assets were \$13.0m more than budgeted mainly due to development activities in the district.

Other gains of \$14.3m (\$13.9m more than budgeted) contains gains on revaluation of interest rate swaps of \$13.6m, gain on sale of land of \$0.3m 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 \$0.7m less than budget. Costs on District Plan review were less than budget due to programme delayed while responding to the RMA (Resource Management Act) Housing Amendment Act requirements. In addition, Strategy and Engagement expenditure was less than budget due to resourcing challenges. Partially offset by costs incurred on resource consents processing more than budgeted due to increased workload covered by increased resource consents revenue.
Roads and Footpaths -Actual expenditure was \$3.1m more than budget mainly due to expenditure incurred due to flood events and costs on the road safety related programme.
Water Supply - Actual expenditure was \$0.8m more than budget due to unbudgeted asset deletions from the capital renewal programme. In addition, costs incurred on reticulation and headworks repairs and maintenance were more than budgeted.
Sewerage and the Treatment and Disposal of Sewage - Actual expenditure was \$0.6m less than budget due to less reactive maintenance works required during the year. Plant and equipment usage at various treatment plant sites was reduced to achieve power efficiency.
Recreation - Actual expenditure was \$1.7m more than budget largely due to unbudgeted asset deletions from the capital renewal programme, capital expensed from recreation capital projects and depreciation more than budgeted (MainPower Stadium)
Property Management - Expenditure was over budget by \$6.8m mainly due to valuation loss on investment properties due to consideration of revised remediation costs/land covenants. Council also incurred losses on forestry disposals and revaluation. In addition, legal fees and costs on external consultants were more than budget due to increased property transactions, project consultation and resource consent applications.
Non significant activities - Expenditure was over budget by \$1.3m mainly due to capital expensed from various business improvement projects that was not budgeted, In addition, employee related costs were more than budgeted (i.e. Kiwisaver employer contributions).
OTHER COMPREHENSIVE REVENUE AND EXPENSE
The Council recorded a \$395.6m gain on asset revaluation (budget \$25.5m). As at 30 June 2022, Council revalued its roading, land and buildings, 3 waters and community facilities assets.
BALANCE SHEET
Assets
Total assets were \$352.6m more the budget mainly due to asset revaluations.
Liabilities
Total liabilities were \$40.1m less than the budget as less external borrowings were required as a result of delays in Council's capital programme and gains on revaluation of interest rate swaps due to interest rate movements.

32. Three Waters Reform

In June 2022, the Government introduced legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities with effect from 1 July 2024. The impact of these reforms will mean that the Council will no longer deliver three waters services or own the assets required to deliver these services. In December 2022, the Government introduced the Water Services Legislation Bill, which will transfer assets and liabilities to the water services entities.



Cost of Activity Statements

Governance

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	2,098	2,535	1,925
Targeted Rates	654	640	669
Subsidies and grants	1	-	3
Fees and Charges	47	15	51
TOTAL REVENUE	2,800	3,190	2,648
Operating Expenditure			
Council	2,012	2,230	2,040
Community Boards, Ward Advisory Board	595	638	600
Subscriptions, Levies & Grants	282	310	268
	2,889	3,178	2,908
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	2,889	3,178	2,908
OPERATING SURPLUS (DEFICIT)	(89)	13	(260)
Capital Expenditure			
Renewals	2	-	-
New Works	-	-	-
Loan repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	2	-	-
Funded by			
Loans	-	-	-
Reserves	2	-	-
Cash from operating	-	-	-
TOTAL FUNDING	2	-	-

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Operating expenditure includes			
Interest	-	-	-
Depreciation	-	-	-
Corporate services overhead	527	548	597
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(89)	13	Not applicable
Depreciation	-	-	
Development contributions	-	-	
OPERATING SURPLUS (DEFICIT)	(89)	13	

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	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	3,695	4,465	3,375
Targeted Rates	179	170	165
Fees and Charges	1,779	888	1,827
Subsidies	-	-	3
TOTAL REVENUE	5,653	5,523	5,370
Operating Expenditure			
District Development	1,889	3,015	2,404
Strategy and Engagement	887	1,201	1,652
Communications and Engagement	580	606	-
Plan Administration	3,132	2,252	2,816
District Promotion	514	610	650
Economic Development	271	287	278
	7,273	7,971	7,800
Internal Interest Elimination	41	47	45
TOTAL OPERATING EXPENDITURE	7,232	7,924	7,755
OPERATING SURPLUS (DEFICIT)	(1,579)	(2,401)	(2,385)
Capital Expenditure			
Renewals	14	-	5
New Works	670	100	-
Loan repayments	417	222	304
TOTAL CAPITAL EXPENDITURE	1,101	322	309
Funded by			
Loans	385	1,410	1,149
Reserves	715	(1,088)	(840)
Cash from operating	-	-	-
TOTAL FUNDING	1,101	322	309
Operating expenditure includes			
Interest	120	161	107
Depreciation	5	3	6
Corporate services overhead	128	146	249

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(232)	(1,019)	Not applicable
Depreciation	(5)	(3)	
Less internal recoveries	(1,342)	(1,380)	
OPERATING SURPLUS (DEFICIT)	(1,579)	(2,401)	

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 less than budget as the District Plan review is delayed.

Strategy and Engagement expenditure was less than budget due to resourcing constraints.

Plan Administration expenditure was more than budgeted due to increased workload covered by increased resource consent revenue.

Capital Expenditure

Capital expenditure was more than budget due to unbudgeted land purchase.

Roads and Footpaths

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
Roading Rates	12,562	12,397	11,968
Fees and Charges	778	212	1,167
Petrol Tax	316	360	329
Subsidies	8,079	7,682	12,044
Interest	-	9	-
Development Contributions	3,696	5,037	3,318
Gain on sale	344	-	-
TOTAL REVENUE	25,775	25,697	28,826
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	2,633	2,547	2,836
Corridor Maintenance	2,334	1,910	2,224
Land Transport and Safety	222	205	320
Other Maintenance	3,772	1,336	1,791
Unsubsidised Expenditure			
General Maintenance	819	608	1,358
Management Costs	988	962	957
Interest	1,004	1,131	1,102
Depreciation	8,511	10,399	10,074
Capital expensed	1,429	-	1,843
Council Overheads	2,105	1,683	1,779
	23,817	20,781	24,284
Internal Interest Elimination	254	332	327
TOTAL OPERATING EXPENDITURE	23,563	20,449	23,957
OPERATING SURPLUS (DEFICIT)	2,212	5,248	4,869
Capital Expenditure			
Renewals	4,801	6,257	6,017
New Works	2,852	7,294	11,363
Loan Principal Repayments	910	1,101	826
TOTAL CAPITAL EXPENDITURE	8,563	14,652	18,206

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	669	3,165	1,037
Capital Revenue	745	-	-
Reserves	-	-	-
Cash from operating	7,149	11,487	17,169
TOTAL FUNDING	8,563	14,652	18,206
Operating Expenditure includes			
Interest	750	1,131	774
Depreciation	8,511	10,399	10,074
Depreciation not funded	-	-	698
Corporate services overhead	2,105	1,683	1,779
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	4,069	6,016	Not applicable
Depreciation	(8,511)	(10,399)	
Subsidies and grants for capital	3,075	4,594	
Development contributions	3,696	5,037	
Gain/(loss) on assets sale	(117)	-	
OPERATING SURPLUS (DEFICIT)	2,212	5,248	

Roads and Footpaths

Explanations of significant variances for the activity

Fees and Charges

Fees and charges were over budget as rates penalties and recoveries from private works were more than budgeted.

Subsidies

Waka Kotahi subsidies were more than budget as additional subsidies were received for flood events.

Development Contributions

Development contributions were less than budgeted as major developments wait to get to the next stage of their development.

Gains on sale

Gain on sale of land assets that became surplus were not budgeted.

Operational Expenditure

Structural/Corridor maintenance was more than budget due to additional costs incurred on road safety related programme.

Other maintenance was more than budget due to costs incurred on flood events.

Depreciation expenditure was less than budget due to assets that have been fully depreciated.

Capital expensed are costs incurred on capital works than cannot be capitalised. This was not budgeted.

Council overheads were more than budget due to asset deletions as a result of capital renewal programme.

Capital Expenditure

Capital expenditure was less than budget due to projects that are dependent on developers, resourcing constraints, supply chain issues and Covid related delays, third party decisions and Waka Kotahi funding decisions being delayed.

Water Supply

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates	24	29	-
Targeted Rates	9,613	9,591	7,799
Fees and Charges	859	116	577
Interest	33	42	15
Development Contributions	1,790	3,178	1,552
TOTAL REVENUE	12,319	12,956	9,943
Operating Expenditure			
Rangiora	2,781	2,764	2,799
3 Waters Reform Water Investigation	273	248	-
West Rangiora Structure Plan Area	-	-	(1)
Southbrook	-	-	-
Woodend/Pegasus	1,579	1,406	1,349
Waikuku	208	220	197
Fernside	9	9	12
Ohoka	151	142	136
Mandeville	530	525	470
Kaiapoi/Pines Kairaki	1,429	1,449	1,437
North East Kaiapoi Structure Plan Area	-	-	4
Oxford No 1 Rural	788	628	672
Oxford No 2 Rural	506	366	395
Oxford	501	508	498
Summerhill	253	194	225
Cust	294	153	142
Poyntz Road	103	61	65
West Eyreton	85	85	87
Garrymere	73	65	119
District Water	113	109	181
Ashley Rural Water	1,292	1,293	-
Water Race	493	497	520
	11,461	10,722	9,307
Internal Interest Elimination	194	230	254
TOTAL OPERATING EXPENDITURE	11,267	10,492	9,053
OPERATING SURPLUS (DEFICIT)	1,052	2,464	890

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	2,937	2,650	1,152
New Works	1,814	2,285	838
Loan repayments	728	2,067	778
TOTAL CAPITAL EXPENDITURE	5,480	7,002	2,768
Funded by			
Loans	1,409	2,728	604
Reserves	-	-	-
Cash from operating	4,071	4,274	2,164
TOTAL FUNDING	5,480	7,002	2,768
Operating Expenditure includes			
Interest	572	784	600
Depreciation	3,268	3,191	3,193
Depreciation not funded	1,103	1,026	1,297
Corporate services overhead	924	952	704
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,879	2,478	Not applicable
Depreciation	(3,268)	(3,191)	
Development contributions	1,790	3,178	
Assets written off	(349)	-	
OPERATING SURPLUS (DEFICIT)	1,052	2,464	

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

Woodend/Pegasus scheme - expenditure more than budget due to asset deletions as a result of capital renewal programme, depreciation and unplanned maintenance costs.

Oxford No 1 Rural scheme - expenditure more than budget due to asset deletions as a result of capital renewal programme and capital expensed (costs incurred that cannot be capitalised).

Oxford No 2 Rural scheme - expenditure more than budget due to costs incurred on flood response.

Cust scheme - expenditure more than budget due to asset deletions as a result of capital renewal programme.

Capital Expenditure

Capital expenditure was less than budget due to resourcing constraints.

Loan repayments were 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	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	12	15	23
Targeted Rates	10,100	10,031	9,642
Subsidies - Stimulus Funding	3,544	3,385	4,476
Fees and Charges	259	272	331
Interest	88	18	41
Development contributions	2,775	4,920	2,614
TOTAL REVENUE	16,778	18,641	17,127
Operating Expenditure			
Stimulus Funding	410	710	346
Eastern District Communities	11,665	11,941	11,304
Southbrook	30	29	35
East Rangiora	36	37	42
Ohoka Utilities	4	4	5
East Woodend	2	4	2
West Rangiora	-	-	(5)
West Rangiora Structure Plan Area	63	63	72
West Kaiapoi Structure Plan Area	3	3	3
North Kaiapoi Area A	2	1	2
Fernside (merged to Eastern Sewer)	-	-	35
Loburn Lea (merged to Eastern Sewer)	-	-	91
Fernside Loan Account	10	10	-
Loburn Lea Loan Account	20	20	-
Oxford	870	902	827
	13,115	13,724	12,759
Internal Interest Elimination	241	267	319
TOTAL OPERATING EXPENDITURE	12,874	13,457	12,440
OPERATING SURPLUS (DEFICIT)	3,904	5,184	4,687
Capital Expenditure			
Renewals	1,528	2,333	190
New Works	9,625	10,255	4,693
Loan repayments	1,181	1,079	1,084
TOTAL CAPITAL EXPENDITURE	12,334	13,667	5,967

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	856	910	-
Reserves	2,601	-	-
Cash from operating	8,877	12,757	5,967
TOTAL FUNDING	12,334	13,667	5,967
Operating Expenditure includes			
Interest	709	909	756
Depreciation	4,973	4,865	4,880
Depreciation not funded	2,358	2,250	2,282
Corporate services overhead	1,110	1,156	1,003
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	3,135	1,742	Not applicable
Depreciation	(4,973)	(4,865)	
Capital subsidies	3,544	3,385	
Assets written off	(577)	-	
Development contributions	2,775	4,920	
OPERATING SURPLUS (DEFICIT)	3,904	5,184	

Sewerage and the Treatment and Disposal of Sewage

Explanations of significant variances for the activity

Development contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

Operational Expenditure

Stimulus Funding expenditure was less than what was forecasted in the Long Term Plan as budget of operating projects was moved to capital.

Eastern Communities expenditure was less than budget due to less than expected reactive maintenance works required.

Capital Expenditure

Capital expenditure was less than budget due to resourcing constraints and complexity of some projects.

Stormwater Drainage

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	610	737	511
Targeted Rates	4,687	4,670	4,318
Subsidies (Shovel Ready)	4,435	6,432	1,516
Fees and Charges	162	22	45
Grants	12	-	-
Interest	25	43	12
Development Contributions	538	874	744
TOTAL REVENUE	10,469	12,778	7,145
Operating Expenditure			
Shovel Ready Funding	167	-	195
District Drainage	278	316	224
Rangiora	1,610	1,663	1,535
Southbrook	142	120	167
East Rangiora	6	9	68
West Rangiora Structure Plan Area	55	49	53
Coastal Urban	439	357	653
East Woodend	2	2	2
Pegasus	247	383	246
Kaiapoi	1,666	1,414	1,400
Kaiapoi - Area A	-	-	-
Oxford	76	72	61
Ohoka Rural	399	298	412
Mill Road ODP	18	15	-
Loburn Lea	19	26	19
Oxford Rural	93	50	54
Clarkville	53	48	31
Coastal Rural	147	131	142
Central Rural	116	124	121
Cust	13	9	6
Waimakariri Water Zone	130	200	74
	5,676	5,286	5,464
Internal Interest Elimination	212	243	260
TOTAL OPERATING EXPENDITURE	5,464	5,043	5,204
OPERATING SURPLUS (DEFICIT)	5,005	7,735	1,941

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	13	-	19
New Works	14,485	23,368	7,360
Loan repayments	843	890	2,260
TOTAL CAPITAL EXPENDITURE	15,341	24,258	9,639
Funded by			
Loans	8,468	12,866	5,025
Reserves	588	2,697	1,480
Cash from operating	6,285	8,695	3,134
TOTAL FUNDING	15,341	24,258	9,639
Operating Expenditure includes			
Interest (after internal interest elimination)	625	829	615
Depreciation	1,280	1,203	1,193
Depreciation not funded	534	457	508
Corporate services overhead	461	483	362
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,552	1,633	Not applicable
Depreciation	(1,280)	(1,203)	
Capital subsidies	4,432	6,432	
Development contributions	538	874	
Assets written off	(237)	-	
OPERATING SURPLUS (DEFICIT)	5,005	7,735	

Stormwater Drainage

Explanations of significant variances for the activity

Subsidies (Shovel Ready)

Shovel Ready Funding was less than budgeted as some Shovel Ready projects were postponed to next year..

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.

Kaiapoi was more than budget mainly due to asset deletions as a result of capital renewal programme.

Capital Expenditure

New works were less than budget due to resourcing constraints.

Refuse and Recycling

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	867	1,048	823
Targeted Rates	4,388	4,335	3,992
Fees and Charges	4,870	4,643	5,378
Interest	15	5	7
Waste Minimisation charges	384	384	219
TOTAL REVENUE	10,524	10,415	10,420
Operating Expenditure			
Disposal	5,042	4,856	5,183
Collection	4,803	5,016	4,608
Waste Minimisation	231	256	216
	10,076	10,128	10,007
Internal Interest Elimination	10	14	14
TOTAL OPERATING EXPENDITURE	10,066	10,114	9,993
OPERATING SURPLUS (DEFICIT)	458	301	427
Capital Expenditure			
Renewals	10	34	13
New Works	72	736	101
Loan repayments	53	54	49
TOTAL CAPITAL EXPENDITURE	135	824	163
Funded by			
Loans	-	380	-
Reserves	-	-	-
Cash from operating	135	444	163
TOTAL FUNDING	135	824	163

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	31	48	34
Depreciation	135	154	132
Corporate services overhead	779	787	703
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	593	455	Not applicable
Depreciation	(135)	(154)	
Assets written off	-	-	
OPERATING SURPLUS (DEFICIT)	458	301	

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.

Fees and Charges

Wheelie bin fees were more than budget as more residents joined the 3 bins programme. In addition, revenue from transfer stations/recyclables sales was more than budgeted.

Operational Expenditure

Disposal expenditure was more than budget. Transfer station gate sales (refuse/greenwaste from residents not using bins and private collectors) were more than budgeted resulting in more disposal costs.

Collection expenditure was less than budget as costs incurred on kerbside collection management and promotion was less than budgeted. The recycling audits conducted during the period revealed residents were following the recycling rules.

Capital Expenditure

Capital expenditure was less than budget as projects wait for final concept plan for Southbrook Resource Recovery Park.

Recreation

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	749	905	650
Community Services Rates	14,331	14,341	13,731
Targeted Rates Central Business Area	61	60	57
Gain on sale of assets	-	-	-
Revaluation gain on investment properties	297	-	155
Fees and Charges	2,405	2,713	2,206
Subsidies and grants	325	-	235
Development Contributions	2,832	3,149	2,153
TOTAL REVENUE	21,000	21,168	19,186
Operating Expenditure			
Reserves	8,932	7,995	8,797
Airfield	374	374	397
Buildings	5,288	4,649	3,405
Pools	4,972	5,134	4,952
Central Business Areas	267	299	267
Camping Grounds	408	197	269
Community Grants	495	624	472
Public Conveniences	750	633	758
	21,486	19,905	19,319
Internal Interest Elimination	433	510	422
TOTAL OPERATING EXPENDITURE	21,053	19,395	18,897
OPERATING SURPLUS (DEFICIT)	(53)	1,773	289
Capital Expenditure			
Renewals	1,733	2,769	1,584
New Works	4,325	13,339	30,401
Loan repayments	1,504	1,424	1,066
TOTAL CAPITAL EXPENDITURE	7,562	17,532	33,051

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	1,456	11,007	14,601
Capital revenue	-	-	-
Reserves	1,257	1,838	-
Cash from operating	4,849	4,687	18,450
TOTAL FUNDING	7,562	17,532	33,051
Operating Expenditure includes			
Interest	1,276	1,737	1,000
Depreciation	4,902	4,476	3,846
Depreciation not funded	1,989	1,563	1,128
Corporate services overhead	1,569	1,695	1,346
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,878	3,099	Not applicable
Capital subsidies	311	-	
Depreciation	(4,902)	(4,476)	
Revaluation gain/(loss) on investment property	297	-	
Assets written off	(469)	-	
Development contributions	2,832	3,149	
OPERATING SURPLUS (DEFICIT)	(53)	1,773	

Recreation

Explanations of significant variances for the activity

Revaluation gain on investment properties

Council's investment properties at the airfield have increased in value.

Fees and Charges

Fees and Charges were less than budgeted due to aquatic centres operating under restrictions in line with Ministry of Health requirements.

Subsidies and grants

Grant for tennis court project was not budgeted.

Development Contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

Operational Expenditure

Reserves expenditure was more than budget due to asset deletions as a result of capital renewal programme and capital expensed (costs incurred that cannot be capitalised).

Buildings expenditure was more than budget due to capital expensed from building capital projects and MainPower Stadium depreciation being more than budget.

Camping Grounds expenditure was more than budget due to costs incurred on asset mapping and reviewing existing lease agreements.

Capital Expenditure

Capital expenditure was less than budget due to external factors and resourcing constraints. Some capital projects are dependent on the developers.

Libraries and Museums

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	4,011	4,016	3,881
Targeted Rates	739	740	735
Fees and Charges	118	131	159
Subsidies and grants	262	128	153
Interest	5	-	3
TOTAL REVENUE	5,135	5,015	4,930
Operating Expenditure			
Library	4,025	4,421	3,872
Museum Operational Levy	635	660	636
Museum Redevelopment Levy	1	1	32
Museums	11	9	10
	4,672	5,091	4,549
Internal Interest Elimination	3	4	4
TOTAL OPERATING EXPENDITURE	4,669	5,087	4,545
OPERATING SURPLUS (DEFICIT)	466	(72)	385
Capital Expenditure			
Renewals	373	665	550
New Works	19	-	9
Loan repayments	21	23	20
TOTAL CAPITAL EXPENDITURE	414	688	579
Funded by			
Loans	-	-	-
Reserves	-	-	-
Cash from operating	414	688	579
TOTAL FUNDING	414	688	579
Operating Expenditure includes			
Interest	10	15	11
Depreciation	726	831	711
Depreciation not funded	-	-	-
Corporate services overhead	258	289	282

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,192	759	Not applicable
Assets written off	-	-	
Depreciation	(726)	(831)	
OPERATING SURPLUS (DEFICIT)	466	(72)	

Libraries and Museums

Explanations of significant variances for the activity

Subsidies and Grants

Additional grants were received for New Zealand Libraries Partnership Programme.

Operational Expenditure

Library expenditure was less than budget as some library collections/plant and equipment were fully depreciated at 30 June 2021. In addition, maintenance and electricity for Rangiora and Kaiapoi libraries were less than budgeted.

Capital Expenditure

Renewals were less than budget due to supply chain issues.

Community Protection

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,844	2,229	1,698
Targeted Rates	49	48	49
Subsidies	1	-	1
Fees and Charges	6,238	5,679	6,210
TOTAL REVENUE	8,132	7,956	7,958
Operating Expenditure			
Civil Defence	440	546	569
Environmental Services	1,280	1,387	1,360
Building Services	5,308	4,962	5,054
Stock Control	34	34	35
Dog Control	510	589	578
Rural Fire	76	6	24
Cemeteries	222	249	232
	7,870	7,773	7,853
Internal Interest Elimination	3	3	4
TOTAL OPERATING EXPENDITURE	7,867	7,770	7,849
OPERATING SURPLUS (DEFICIT)	265	186	109
Capital Expenditure			
Renewals	15	19	3
New Works	118	85	13
Loan repayments	35	37	33
TOTAL CAPITAL EXPENDITURE	169	141	49
Funded by			
Loans	-	46	-
Capital revenue	-	-	-
Reserves	-	-	-
Cash from operating	169	95	49
TOTAL FUNDING	169	141	49
Operating Expenditure includes			
Interest	8	11	10
Depreciation	55	75	57
Corporate services overhead	582	597	560

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	320	262	Not applicable
Depreciation	(55)	(75)	
OPERATING SURPLUS (DEFICIT)	265	186	

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	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	628	759	574
Interest	-	3	-
Fees and Charges	1,115	1,076	1,037
Gain on sale	-	-	33
Subsidies	224	217	94
TOTAL REVENUE	1,967	2,055	1,738
Operating Expenditure			
Community Development	754	739	635
Safer Communities	131	184	161
Youth Development	93	132	119
Housing for the Elderly	1,205	1,194	1,129
Community Housing	(2)	-	33
	2,182	2,249	2,076
Internal Interest Elimination	34	44	46
TOTAL OPERATING EXPENDITURE	2,148	2,205	2,030
OPERATING SURPLUS (DEFICIT)	(181)	(150)	(292)
Capital Expenditure			
Renewals	421	615	476
New Works	-	-	-
Loan repayments	118	118	110
TOTAL CAPITAL EXPENDITURE	539	733	586
Funded by			
Loans	-	-	-
Capital revenue	-	-	1,794
Reserves	367	557	(1,208)
Cash from operating	172	176	-
TOTAL FUNDING	539	733	586
Operating Expenditure includes			
Interest	99	150	108
Depreciation	353	326	347
Corporate services overhead	160	163	153

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	262	176	Not applicable
Assets written off	(90)	-	
Depreciation	(353)	(326)	
OPERATING SURPLUS (DEFICIT)	(181)	(150)	

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	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
Investment property revenue	210	227	187
Other revenue	184	65	133
Subsidies	2	64	-
Interest	43	103	28
Dividends	627	600	852
Gain on revaluation of forestry assets	-	-	902
Gain on revaluation of investment property	-	-	174
Gain on sale	-	168	42
TOTAL REVENUE	1,066	1,227	2,319
Operating Expenditure			
General Management	909	527	721
Service Centres	(47)	49	1,680
Investment property	5,792	298	4,186
Other Property	37	101	17
Forestry	674	176	259
Investments	574	(26)	159
	7,939	1,125	7,022
Internal Interest Elimination	33	41	41
TOTAL OPERATING EXPENDITURE	7,906	1,084	7,008
Less Taxation expense	-	-	-
OPERATING SURPLUS (DEFICIT)	(6,840)	143	(4,689)
Capital Expenditure			
Renewals	20	544	21
New Works	545	524	1,323
Loan repayments	110	115	41
TOTAL CAPITAL EXPENDITURE	675	1,183	1,385
Funded by			
Capital Revenue	516	182	103
Loans	221	941	2,692
Reserves	(61)	60	(1,410)
Cash from operating	-	-	-
TOTAL FUNDING	675	1,183	1,385

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	95	141	33
Depreciation	667	781	788
Corporate services overhead	77	77	72
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(881)	117	Not applicable
Depreciation	(667)	(781)	
Dividends	627	600	
Revaluation gain/(loss) on investment properties	(5,550)	-	
Gain/(Loss) on assets sale	(228)	143	
Revaluation gain/(loss) on forestry assets	(141)	-	
Water Unit internal surplus	-	64	
Taxation expense	-	-	
OPERATING SURPLUS (DEFICIT)	(6,840)	143	

Property Management

Explanations of significant variances for the activity

Operational Expenditure

General Management - additional consultancy costs/legal fees were incurred due to increased workload and property transactions.

Investment Property - unbudgeted valuation loss on investment properties due to consideration of revised remediation costs/land covenants.

Forestry - losses incurred on disposals and revaluation not budgeted.

Investments - the Project Delivery Unit engaged external resources to deal with high volume of resource consent applications that involve subdivisions and the Water Unit incurred losses due to operating under restrictions during lockdown.

Capital Expenditure

Renewals were less than budget due to carry over adjustments after the 2021-31 Long Term Plan was finalised, as a result of project schedule uncertainties.

Earthquake Recovery and Regeneration

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Revenue			
Rates	2,390	2,394	1,934
Fees and charges	-	81	-
Subsidies/Grants	35	-	-
Recovery - Government	-	-	157
Roading - Waka Kotahi Subsidy	-	-	253
TOTAL REVENUE	2,425	2,475	2,343
Operating Expenditure			
General Response and Recovery	64	50	85
Sewer	-	-	-
Roading	4	-	-
Recreation	57	-	291
Red Zone Regeneration	394	246	709
Interest	2,169	2,061	2,308
	2,688	2,357	3,392
Internal Interest Elimination	550	605	685
TOTAL OPERATING EXPENDITURE	2,138	1,752	2,707
OPERATING SURPLUS (DEFICIT)	287	723	(364)
Capital Expenditure			
Renewals	766	3,919	6,663
New Works	21	1,343	-
Loan repayments	1,592	3,065	1,395
TOTAL CAPITAL EXPENDITURE	2,379	8,327	8,058
Funded by			
Loans	1,789	3,770	6,712
Capital Revenue	-	-	-
Reserves	303	3,834	1,346
Cash from operating	287	723	-
TOTAL FUNDING	2,379	8,327	8,058

Cost of Activity Statement	2022 Actual	2022 Long Term Plan	2021 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	1,619	2,047	1,622
Depreciation	-	-	13
Corporate services overhead	-	-	-
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	252	723	Not applicable
Depreciation	-	-	
Subsidies and grants for capital expenditure	35	-	
OPERATING SURPLUS (DEFICIT)	287	723	

Earthquake Recovery and Regeneration

Explanations of significant variances for the activity

Operational Expenditure

Red Zone Regeneration was more than budgeted due to capital expensed (costs incurred that cannot be capitalised).

Capital Expenditure

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.





FURTHER INFORMATION

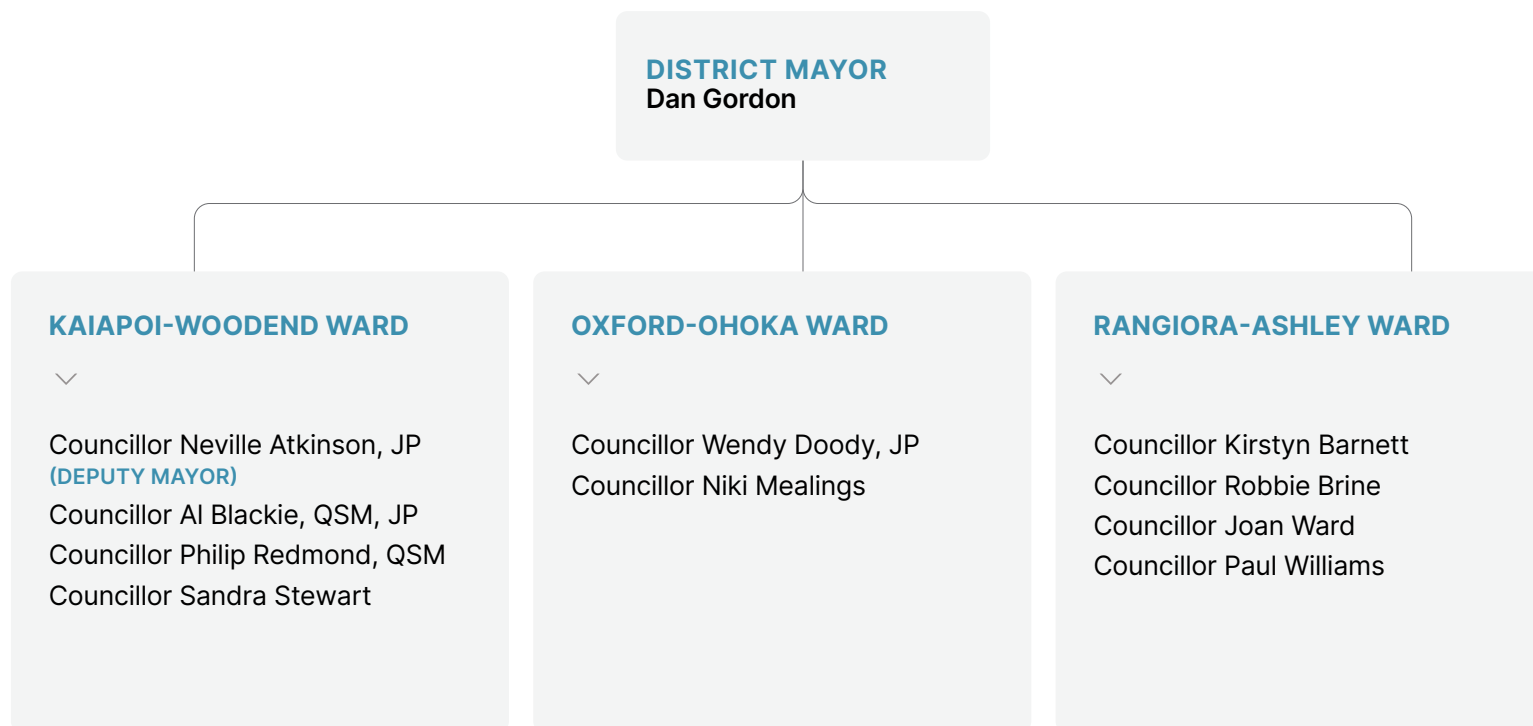
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STAFF STRUCTURE TO LEVEL THREE

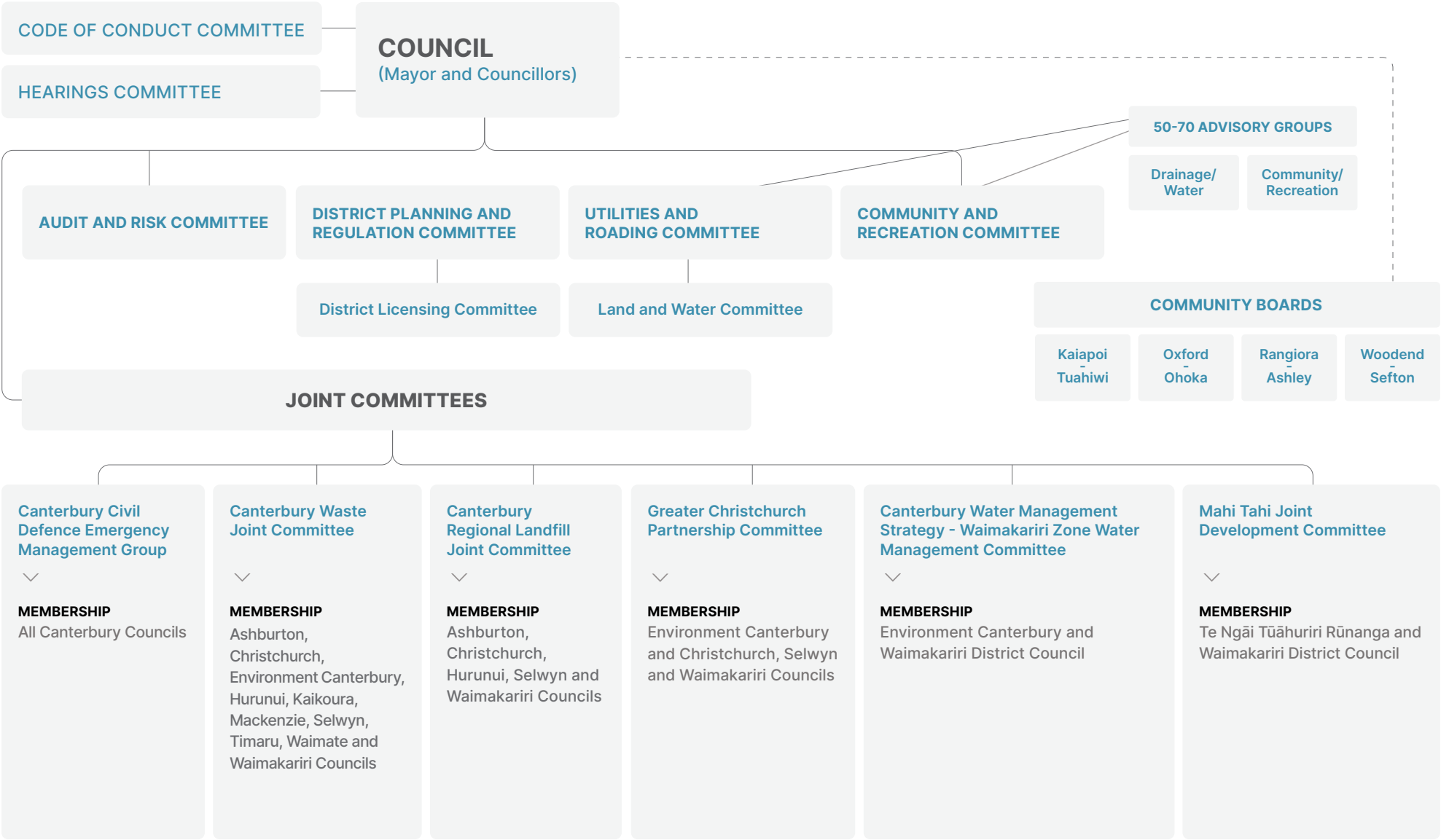


STRUCTURES OF ELECTED MEMBERS

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
Kirstyn Barnett
Sandra Stewart
Joan Ward
Paul Williams

Utilities and Roading Committee

Al Blackie, QSM, JP
Robbie Brine
Sandra Stewart
Joan Ward
Paul Williams

Community and Recreation Committee

Al Blackie, QSM, JP
Robbie Brine
Wendy Doody, JP
Niki Mealings
Philip Redmond, QSM

District Planning and Regulation Committee

Neville Atkinson
Kirstyn Barnett
Wendy Doody, JP
Niki Mealings
Philip Redmond, QSM

COMMITTEES

Mahi Tahi Joint Development Committee

Mayor Dan Gordon
Neville Atkinson
Al Blackie, QSM, JP
Up to three presentations of
Te Ngai Tūāhuriri Rūnanga

Land and Water Committee

Neville Atkinson
Kirstyn Barnett
Al Blackie, QSM, JP
Niki Mealings
Sandra Stewart
Paul Williams

District Licensing Committee

Neville Atkinson
Wendy Doody, JP
Philip Redmond, QSM
Paul Williams
Commissioner Jim Gerard, QSO

Greater Christchurch Partnership

Mayor Dan Gordon
Neville Atkinson
Niki Mealings

The Mayor is ex officio to all Council Committees and working parties.

COMMUNITY BOARDS

Kaiapoi-Tuahiwi Community Board

Jackie Watson (Chair)
John Meyer (Deputy Chair)
Neville Atkinson, JP
Al Blackie, QSM, JP
Brent Cairns
Chris Greengrass
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
Sandra Stewart

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 (AP)

This Plan is prepared annually and reflects the overall structure and focus of the Long Term Plan (LTP) 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.

Central Business District (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 (CCO)

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, leveling, 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 (LTP)

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.

Rate

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 and 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 LTP and/or AP. 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 LTP 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.

DIRECTORY

POSTAL ADDRESS

Waimakariri District Council

Private Bag 1005
Rangiora 7440
New Zealand

LOCATIONS

Head Office

215 High Street
Rangiora 7400

Oxford Service Centre

34 Main Street
Oxford 7430

Ruataniwha Kaiapoi Civic Centre

172 Williams Street
Kaiapoi 7630

Phone: 0800 965 468

Facsimile: 03 313 4432

Website: 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



Annual Report 2021-2022

Leaving a positive print on the future of our district.



WAIMAKARIRI
DISTRICT COUNCIL