

Waimakariri District Council

Audit and Risk Committee

Agenda

Tuesday 17 March 2026

9am

Council Chambers
215 High Street
Rangiora

Members:

Cr Jason Goldsworthy (Chairperson)

Cr Tim Bartle

Cr Wendy Doody

Cr Tim Fulton

Cr Bruce McLaren

Cr Joan Ward

Mayor Dan Gordon (ex officio)

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A MEETING OF THE AUDIT AND RISK COMMITTEE WILL BE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA ON TUESDAY 17 MARCH 2026 AT 9AM.

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

BUSINESS

Page No

1 APOLOGIES

2 CONFLICTS OF INTEREST

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

3 CONFIRMATION OF MINUTES

3.1 Minutes of the meeting of the Audit and Risk Committee held on Tuesday 17 February 2026

7-16

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of the meeting of the Audit and Risk Committee, held on 17 February 2026.

3.2 Matters Arising

4 PRESENTATION/DEPUTATION

Nil.

5 REPORTS

5.1 Enterprise North Canterbury's Approved Six-Month Report to Council 31 December 2025, Draft Statement of Intent for the Financial Year Beginning 1 July 2026 and ENC Actual Expenditure to 31 December 2025 – Simon Hart (General Manager Strategy, Engagement and Economic Development) and Chris Genet (General Manager Finance and Business Support)

Enterprise North Canterbury Chief Executive, Heather Warwick to present the Six Month Financial Statements and Statement of Intent.

17-38

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No 260217028407.
- (b) **Receives** the following reports for Enterprise North Canterbury:
- Enterprise North Canterbury's Draft Statement of Intent for the Financial year beginning 1 July 2026 (26017028385).
 - Enterprise North Canterbury Approved Six-Month Report to 31 December 2025 (260217028384).

- Appendix One to ENC Six-Month Report (ENC Accounts) to 31 December 2025 (260217028387).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Enterprise North Canterbury to make changes to the Draft Statement of Intent. Enterprise North Canterbury would consider these changes requested and present the final Statement of Intent prior to the 30 June 2026.
 - (d) **Acknowledges** the work carried out by Enterprise North Canterbury and thanks the Trustees and staff for their efforts.
 - (e) **Circulates** the report to the Community Boards for information.

5.2 **Six Month Financial Statements for the Period Ended 31 December 2025 - Te Kōhaka o Tūhaitara Trust** – Chris Genet (General Manager Finance and Business Support)

Trust Manager, Kelli Patterson will be in attendance to present the Six Month Financial Statements.

39-46

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260219030003.
- (b) **Receives** the Six-Month Report for the Te Kōhaka o Tūhaitara Trust for the period ended 31 December 2025.
- (c) **Notes** the operations for the six months to 31 December 2025 are progressing as planned as presented in the Statement of Intent.

5.3 **Te Kōhaka o Tūhaitara Trust - Draft Statement of Intent for the Year Ending 30 June 2027** – Chris Brown (General Manager Community and Recreation) and Chris Genet (General Manager Finance and Business Support)

Trust Manager, Kelli Patterson will be in attendance to present the Statement of Intent.

47-61

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260220060391.
- (b) **Receives** the Draft Statement of Intent for Te Kōhaka o Tūhaitara Trust for the year ending 30 June 2027 (TRIM 260302067398[v02]).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka o Tūhaitara Trust to make changes to the Draft Statement of Intent. Te Kōhaka o Tūhaitara Trust would consider these changes requested and present the final Statement of Intent prior to the 30 June 2026.
- (d) **Notes** that the financial forecast for the years 2026/27 through to 2028/29 presents a net loss each year. Te Kōhaka o Tūhaitara Trust acknowledge that they will need to find further funding sources or make cost savings to balance the budget.
- (e) **Notes** seven proposed changes to the draft Statement of Intent from the 2025/26 Statement of Intent for Te Kōhaka o Tūhaitara Trust as outlined in section 4.3.

5.4 **Review of Audit New Zealand Recommendations** – Paul Christensen (Finance Manager) 62-73

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260202017838.
- (b) **Notes** that the implementation of audit recommendations are either completed, in progress or are waiting for the implementation of Datascope to be completed.

5.5 **Corporate Risks Update** – Sherriane Nation (Senior Quality and Risk Advisor) 74-86

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260223061501.
- (b) **Notes** the current Corporate Risks.
- (c) **Notes** the increase in risk ratings for risks relating to the impact of Local Government reform and implementation of the new Council Enterprise System.
- (d) **Notes** that the Health, Safety and Wellbeing risk register is reported separately and is managed and overseen by the Health, Safety and Wellbeing Manager.
- (e) **Notes** a copy of this report is provided to the Council for information.

5.6 **Non-Financial Performance Measures for Financial Year 2025/2026 Quarter Two (October to December 2025)** – Helene Street (Corporate Planner) 87-132

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260227066175
- (b) **Receives** the Waimakariri District Council Quarterly Non-Financial KPI Report October to December 2025 (TRIM 260212024714).
- (c) **Notes** 79 (88%) of performance measures for the second quarter of the 2025/26 financial year were achieved, and 10 were not achieved. 91% achievement is the forecast result for the year.
- (d) **Notes** eleven (12%) of the measures did not meet target, but five were within 5% of being achieved.

5.7 **Cyber Security – Status Report** – Andy Keiller (Chief Information Officer) and Owen Payne (Cyber Security Analyst) 133-149

RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260225064191.
- (b) **Notes** that our overall Framework compliance score sits at 85.28% against a New Zealand Wide benchmark of other council of 63.76%.
- (c) **Notes** that the benchmark score is compared against the progress of 60% of New Zealand Councils that are enrolled and actively using the framework.

6 PORTFOLIO UPDATES

- 6.1 Audit, Risk, Annual / Long Term Plans – Councillor Joan Ward
- 6.2 Communications – Councillor Shona Powell
- 6.3 Customer Services – Councillor Wendy Doody
- 6.4 Procurement (Efficiencies and Savings) – Councillor Tim Bartle

7 QUESTIONS

8 URGENT GENERAL BUSINESS

9 MATTERS TO BE CONSIDERED WITH THE PUBLIC EXCLUDED

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

1. That the public be excluded from the following parts of the proceedings of this meeting:

Item 9.1 Minutes of the Public Excluded portion of the meeting of the Audit and Risk Committee held on Tuesday, 17 February 2026

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

Item No.	Subject	Reason for excluding the public	Grounds for excluding the public-
CONFIRMATION OF MINUTES			
9.1	Minutes of the Public Excluded portion of the meeting of the Audit and Risk Committee held on Tuesday, 17 February 2026	Good reason to withhold exists under section 7	To protect the privacy of natural persons, including that of deceased natural persons LGOIMA Sections 7(2) (a).

CLOSED MEETING

Refer to Public Excluded Agenda (separate document).

OPEN MEETING

NEXT MEETING

The next meeting of the Audit and Risk Committee is scheduled for Tuesday 19 May 2026 at 9am to be held in the Council Chamber, Rangiora Service Centre, 215 High Street, Rangiora.

WAIMAKARIRI DISTRICT COUNCIL

MINUTES OF THE MEETING OF THE AUDIT AND RISK COMMITTEE HELD IN THE COUNCIL CHAMBER, RANGIORA SERVICE CENTRE, 215 HIGH STREET, RANGIORA, ON TUESDAY, 17 FEBRUARY 2026, AT 9AM.

PRESENT

Councillors J Goldsworthy (Chairperson), T Bartle, W Doody, T Fulton, B McLaren, J Ward and Mayor D Gordon.

IN ATTENDANCE

Councillors B Cairns, S Powell and Deputy Mayor P Redmond (audiovisual link)

J Millward (Chief Executive), C Genet (General Manager Finance and Business Support), C Brown (General Manager Community and Recreation), G Cleary (General Manager Utilities and Rooding), P Christensen (Finance Manager), M Harris (Customer Services Manager), S Nation (Senior Quality and Risk Advisor), J Eggleton (Project Planning and Quality Team Leader), D Young (Senior Engineer Advisor), S Morrow (Rates Officer, Property Specialist), T Kunkel (Governance Team Leader) and K Rabe (Governance Advisor).

1. APOLOGIES

There were no apologies.

2. CONFLICTS OF INTEREST

Deputy Mayor P Redmond declared an interest in relation to the public excluded report.

3. CONFIRMATION OF MINUTES

3.1 Minutes of the meeting of the Audit and Risk Committee held on Tuesday 18 November 2025

Moved: Mayor Gordon

Seconded: Councillor McLaren

THAT the Audit and Risk Committee:

- (a) **Confirms**, as a true and accurate record, the circulated Minutes of the meeting of the Audit and Risk Committee, held on 18 November 2025.

CARRIED

3.2 Matters Arising

There were no matters arising.

4. PRESENTATION/DEPUTATION

Nil.

5. REPORTS

5.1 Updates to Risk Management Policy and Framework – S Nation (Senior Quality and Risk Advisor)

S Nation presented the report, which reviewed the Risk Management Policy and Framework, and requested that the Committee recommend their adoption by the Council.

Councillor Fulton queried whether the proposed Risk Management Policy risked placing undue responsibility on contractors by expecting standards beyond those typically applied in local business. J Millward explained that the Council's policy must reflect the enhanced health and safety Practices being introduced by the Government. He emphasised the importance of balancing the transfer of risk to contractors with the Council's need to retain appropriate levels of risk internally. J Millward further noted that, at present, only organisational risks relating to fraud, and their associated mitigation measures, were being managed within business units. Transferring additional risk to contractors would likely influence contract costings, so each case would need to be assessed individually.

In response to Councillor Goldsworthy's question about shifting responsibility for resourcing effective risk management from the Council to the Chief Executive, J Millward advised that ultimate responsibility would still rest with the Chief Executive.

Moved: Councillor Fulton

Seconded: Councillor McLaren

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260127013586.
- (b) **Notes** the action plan for inclusion of a new section to the Risk Management Policy regarding 'Mandatory Requirements' for risk management across the organisation.

AND

THAT the Audit and Risk Committee recommends:

THAT the Council:

- (c) **Adopts** the proposed changes to the Risk Management Policy and Risk Management Framework.

CARRIED

Councillor Fulton thanked S Nation for the report and noted the importance of delegation, acknowledging that the responsibility ultimately rested with the Chief Executive. He also emphasised the need for clear policy structures to prevent potential vulnerabilities, noting that this was fundamental to good governance.

Councillor McLaren highlighted the distinction between managing contractual risks and managing health and safety risks. He referred to Section 28 of the Health and Safety at Work Act 2015, noting that health and safety responsibilities could not be contracted out and remained with the duty holders, in this case, the Council. Councillor McLaren further noted that the Chief Executive was considered an officer under the Act, and that all parties had ongoing obligations to manage health and safety risks as outlined in the policy.

5.2 **2025/26 Capital Works December Quarterly Report** – J Eggleton (Project Planning and Quality Team Leader), D Young (Senior Engineer Advisor), G Cleary (General Manager Utilities and Roading and C Brown (General Manager Community and Recreation)

J Eggleton presented the report, which set out the progress of the delivery of the 2025/26 Capital Works Programme. She acknowledged there were some risks in achieving the projected 80% delivery; however, this had been discussed in detail with project managers, and there was a reasonable level of confidence in achieving the forecast 80.1% expenditure.

Councillor Doody questioned the impact of current weather conditions on the delivery programme. G Cleary advised that while weather events do influence delivery, they were actively managed to achieve the best possible outcomes. He admitted that a wet autumn would place additional pressure on some projects.

Councillor Fulton queried the significant amount of Community and Recreation funding to be carried forward to the next financial year. C Brown explained that most of the carry forwards related to two major multi-year projects:

- The construction of the Pegasus Community Centre, and
- The purchase of property in Woodend for the future development of a community centre, which was expected to settle before the end of the financial year.

Councillor Fulton requested an update on the Mandeville Resurgence Project and asked whether staff and the community were aligned on what could be achieved in Phases 1b and 2. G Cleary advised that the first part of Phase 1 was relatively straightforward, while the second part, relating to driveway culverts, required individual engagement with each property owner. He noted that Phase 2 remained under development due to complex technical design issues. When asked whether technical requirements could override community input, G Cleary confirmed that they could.

Councillor Goldsworthy sought clarification on the at-risk roads and footpath projects. G Cleary explained that this included the Reseal Programme, which operated within a three-year completion window. Some projects had been reprioritised to align with complementary work from other business units, resulting in scheduling delays. He added that many works were weather-sensitive, and wet conditions had affected progress. While some work was expected to be delayed this financial year, G Cleary remained confident it would be completed in the following year.

Moved: Councillor Ward

Seconded: Mayor Gordon

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260204019834.
- (b) **Notes** the actual and predicted achievement across all tracked capital expenditure.
- (c) **Notes** that of the \$79.84M total capital spend, \$24.91 million (31.2%) has been completed and \$63.99 million (80.1%) is predicted to be completed (subject to weather and other matters outside our control).
- (d) **Notes** that the previous September Quarterly Report predicted completion of spend at 79.7%.

- (e) **Notes** that progress towards achieving the 25/26 Capital Works Programme appears to be behind schedule at only 31.2% completed spend to date (c.f.50% of the time has passed), but there is a significant programme of works currently underway, and there is reasonable confidence of the predicted spend being met (albeit with a number of remaining risks).

CARRIED

Councillor Ward noted that the expected 80% completion rate was consistent with the previous financial year and that the carry-overs had been appropriately incorporated into the following financial year's budgets. She considered this approach prudent and observed that borrowing had not increased due to favourable interest rates, reflecting sound financial management. Councillor Ward therefore supported the motion.

Mayor Gordon endorsed Councillor Ward's comments, acknowledging the strong management of the Capital Works Programme. He noted that the work had been complicated by an increase in weather events affecting scheduled activities. Mayor Gordon considered the Capital Works Programme a positive indicator of investment in a growing district, balancing depreciation management with loan funding to distribute the cost of infrastructure assets across generations rather than placing the full burden on current ratepayers.

5.3 **Approval of Rates Remission in Miscellaneous Circumstances** – S Morrow (Rates Officer, Property Specialist) and M Harris (Customer Services Manager)

S Morrow presented the report, which requested approval for a remission of rates under the Council's Policy for Rates Remission in Miscellaneous Circumstances on a property in Oxford, which was damaged by fire in December 2025.

Councillor Fulton observed that the property had sustained significant damage and asked about Council's policy should repairs take longer than one year. S Morrow advised that the property had been revalued essentially to land value, which next years rates would be calculated on. This paper sought to reduce the rates to 30 June 2026. The owners would be charged rates on the land only until the house was rebuilt.

Moved: Councillor Doody

Seconded: Councillor Bartle

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260129015471.
- (b) **Approves** a rates remission under the Policy for Rates Remission in Miscellaneous Circumstances of \$921.45 on the property at 884 Harewood Road, Oxford (Rates Assessment 2170011206).
- (c) **Notes:** The period for the remission covers up until 30 June 2026, which is the end of the current rating year. The remission will be offset against the remaining balance of rates owing up until the end of this period.

CARRIED

Councillor Doody expressed sympathy for the family, noting they had suffered a significant loss, and reaffirmed the Council's responsibility to minimise the hardship they had experienced.

Councillor Bartle agreed, and Mayor Gordon endorsed these remarks, emphasising the need for the Council to handle such matters sensitively and treat all parties fairly.

5.4 **Financial Report for the period ended 31 December 2025** – P Christensen (Finance Manager)

P Christensen presented the report, which provided the financial results for the period ended 31 December 2025.

Councillor Fulton asked about the stability of the Council's debt-to-equity ratio in light of district growth. P Christensen advised that operating revenue excluded vested assets and Development Contributions, and he expected the ratio to increase gradually over the year.

Councillor Fulton queried whether there was an acceptable variance range, such as plus or minus three percent, and P Christensen noted that he anticipated results similar to those of the previous financial year.

Councillor Ward noted that external borrowing was currently \$210 million, and was budgeted to increase to \$256 million by the end of the financial year. She asked whether achieving 80% of the Capital Works Programme would mean that only 80% of the additional \$46 million in borrowing would be required. P Christensen confirmed this was broadly correct, estimating that approximately \$15 million would likely be needed. He cautioned, however, that scheme requirements and inflationary pressures also needed to be taken into account.

Moved: Councillor Ward

Seconded: Councillor Fulton

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260128015301.
- (b) **Notes** the surplus for the period ended 31 December 2025 is \$5.4 million. This is \$5.6 million under budget.
- (c) **Notes** that a significant variance to the budgeted surplus is due to development contributions revenue, which is \$4.8million less than forecasted. This revenue depends on the progress of the developments. The current slow economic cycle has slowed development in the Waimakariri District.
- (d) **Notes** that a significant variance to the budgeted surplus is vested assets revenue, which is \$1.3 million less than forecasted. The value of the known 3 Waters assets vested in the Council has been recognised.

CARRIED

Councillor Ward observed that the Council continued to grow its asset base and commended the Financial Team for its effective budget management. She emphasised the importance of ongoing investment in the Waimakariri District, particularly during a period of low interest rates.

Councillor Fulton thanked P Christensen for providing responses that improved his understanding of the Council's debt-to-operating revenue ratios and debt servicing costs.

Mayor Gordon supported the earlier comments and acknowledged the Financial Team's efforts in managing debt during a challenging election period marked by widespread misinformation. He reiterated that asset funding should be intergenerational and noted that the proposed 4.91% rate increase remained one of the lowest in Canterbury. Mayor Gordon further acknowledged that while savings and efficiencies would need to continue to be identified to maintain low rates, this should not undermine future investment.

In her right of reply, Councillor Ward noted that bringing further depreciation funding back was significant and represented a hidden cost that affected the financial forecasts.

5.5 **Reporting on LGOIMA Requests for the period 1 October 2025 to 31 December 2025**
 – T Kunkel (Governance Team Leader)

T Kunkel presented the report, which provided an update on the requests for information made under the Local Government Official Information and Meetings Act 1987 (LGOIMA).

Councillor McLaren noted that, after averaging the number of requests against the time spent, the response time was approximately two hours per request, which he considered fast and efficient. He queried whether this information was being reported correctly and whether staff time was being accurately captured. T Kunkel advised that a standard template was provided to all staff dealing with information requests, requiring them to indicate the time needed to collate the requested information. It was the Council's practice that if a request was expected to take more than two hours, applicants were asked to refine the scope of their request and were informed that the original request might incur a charge. She noted that, in most cases, customers either refined their requests accordingly or chose to withdraw them.

Mayor Gordon asked whether the Council had a policy for charging for complex information requests. T Kunkel responded that there was no formal policy setting out timeframes or charges, as each official request is assessed on merit. However, it was internal practice to assess each request and estimate the time required to respond. If it was anticipated that information could not be made available without substantial collation and research and would therefore impact the staff's ability to carry out other operations, the applicant was advised accordingly. Applicants were then provided an opportunity to refine their request. If the applicant wished to proceed with the request, the Council could charge for the information in accordance with the Ministry of Justice's rates. In response to a further question, T Kunkel confirmed that most applicants had refined their requests and that no charges had been applied to date.

In response to Councillor Fulton, T Kunkel clarified that requests for services were forwarded to the Customer Services Team to raise a service request, while all requests for information were evaluated and, if deemed necessary, dealt with under the provisions of the LGOIMA.

Councillor Goldsworthy queried the reference to "administrative deficiencies" in the baseline report. J Millward explained that this referred to information the Council had supplied in response to matters raised with the Ombudsman.

Moved: Councillor McLaren

Seconded: Mayor Gordon

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260202017782 for information.
- (b) **Notes** that the Council received 59 official requests and responded to 63 official requests for information from 1 October to 31 December 2025, 18 more than the 45 official requests responded to in the same period in 2024.
- (c) **Notes** that the Council responded to requests within an average timeframe of 11.7 working days.

CARRIED

Councillor McLaren noted that the organisation managed requests effectively, recognising this as an important function, and expressed satisfaction that the Council did not charge for information released to the public.

Mayor Gordon noted that no charges had been applied to date. He observed that scrutiny was beneficial and supported timely improvements that strengthened the organisation's transparency.

Councillor Fulton commended the Governance Team's responsiveness to queries and considered the triaging process to be effective.

6. **PORTFOLIO UPDATES**

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

- The Annual Plan Consultation Document had progressed well – this was planned to be adopted for consultation on 17 February 2026.
 - Key highlights included:
 - Rates increase of 4.91% compared to the budgeted increase of 4.95% in year three of the Long Term Plan.
 - Updates provided to the community on the current reform programme impacting local government – specifically informing on Simplifying Local Government, Resource Management Reform, and Rates Capping. The Emergency Management Bill and the Infrastructure Funding and Financing Act 2020 changes
 - How and why the Council had reduced the Capital Programme to a deliverable programme – from \$73 million to approximately \$61 million
 - Updates on the status of setting up the internal business unit for Local Water Done Well Reforms – including showing that we were within the lowest three Councils for cost increases by 2034.
 - An update on the progress of the Rangiora Eastern Link, following Council's decision in December 2025 to bring forward design works to progress the Business case.
- Planning for the 2027/37 Long Term Plan had commenced with approaches agreed for updates to asset management planning, and preparation in place for the strategy day with Council on 24 February 2026.
- Finance staff had been assisting on key local government reform submissions as subject matter experts, primarily those that were of a financial nature, including rates capping, development levies, and the infrastructure funding and financing arrangements. This work had been important to ensure strongly considered positions on matters which impact the key revenue streams future financial strategy.

6.2 **Communications – Councillor S Powell**

- The Communications Team commenced the week under a Heavy Rain Watch. As the team responsible for the Public Information Management (PIM) function during Civil Defence activations, they often begin preparatory work well in advance of other teams or any formal declaration.
- Social media performance, with Facebook as the primary channel, continued to track as expected. Between 18 January and 15 February 2026, Facebook content reached 671.9k views. The total audience has grown to 27,236, supported by the audience-first content strategy and the ongoing "Do You Know" campaign, among other initiatives.
- Council Website analytics for the period 1 January to 15 February 2026 showed approximately 53,000 active users. This was slightly less than usual, likely reflecting reduced activity during the January holiday period.
 - Most popular pages over this period were about swimming pools and rubbish/kerbside opening hours over the Christmas/NY period. 17,000 visits, approximately.
 - The *Do You Know* campaign continued to perform well, supported by a dedicated landing page. This initiative formed part of the broader *Your Council* education series, which commenced in the final quarter of 2025. The

campaign had utilised a mix of digital channels, including TVNZ OnDemand, MetService, and Stuff, with geotargeting applied to reach local residents. Limited physical signage in town centres had also been used to complement the video and social media components.

The campaign continued to perform well. To date, the landing page had received approximately 550 unique visits, with video engagement significantly higher. The campaign's primary objective of increasing awareness was tracking as expected. Final performance metrics for each channel would be available at the end of March 2026.

- The Local Government Reforms webpage had recorded 620 unique visits to date. Additional information and Council submissions were being uploaded as they were finalised.
- Engagement - Very busy with the draft Annual Plan consultation and full document. Youth Action Plan and Welcoming Communities were sitting with the teams. Four engagements were active this week:
 - *Draft Traffic and Parking Bylaw 2026* - Opened on 15 January. Currently, 29 were aware, 18 were informed, and two were engaged.
 - *Mill Road Stormwater Management Area* - This was a targeted engagement to residents of Mill Road, which looked to gauge support for applying development contributions to any further subdivision. Twenty residents in total, with a closing date of 15 February 2026.
 - *Libraries Survey 2025* - This went live on 5 December 2025. 1400 aware, 1000 informed, 765 engaged. This survey was usually emailed to the library's database and received significant engagement following the direction communication.
 - *Beach User Survey 2025/26* - Went live on 11 December 2025. 338 currently aware, 221 informed, 166 engaged. Posters had been put up around Pegasus Bay over the summer to gather/encourage submissions. Closed mid-March 2026.
- Media – The Press had assigned a new reporter to cover the Waimakariri District, Louisa Steyl, who was attending the meeting as her first introduction
 - Releases had been to proactively promote the many road works taking place over the summer, as well as the Local Government Reforms page, Annual Plan updates, and changes to service hours.
 - Twenty-five queries for January 2026 and 14 for February 2026 so far. January's queries were primarily around LG reforms, subdivisions, profiles, etc. February seemed to have been dominated by multiple media seeking comment on insurance in Woodend.

6.3 **Customer Services – Councillor W Doody**

Councillor Doody opted not to provide a report at this time.

6.4 **Procurement (Efficiencies and Savings) – Councillor T Bartle**

- Work continued to focus on the Council budgets in preparation for the 2026/27 Annual Plan, with an emphasis on ensuring that budgets reflected and secured appropriate cost savings. Notably, the Delta contracts for Greenspaces and Trees contributed significantly to reducing the projected rates increase to 4.91%.
- A further saving of approximately \$31,000 was achieved through the decision not to renew the subscription for Consult 24, the software used to manage consultation processes for Annual Plans and the Long-Term Plan. As the Council determined that the platform would be required only for Long-Term Plan processes or when an Annual Plan involved substantial public engagement, the cancellation represented a modest but positive example of cost-conscious decision-making within business units.

- Teams have also been heavily engaged in preparing Local Government submissions relating to rates capping, development levies, and infrastructure funding and financing arrangements. While progressing the Procurement Strategy remained a priority, the submissions and Annual Plan budget processes had necessarily taken precedence for both the Finance Team and the Strategy and Policy Teams supporting this work.
- The Council's Procurement Specialist continued to focus on identifying "easy wins" and was currently exploring opportunities to further leverage All-of-Government contract pricing. This includes assessing the potential benefits of joining an office furniture contract to determine whether it would provide more favourable pricing than current arrangements.

7. **QUESTIONS**

Nil.

8. **URGENT GENERAL BUSINESS**

Nil.

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

Moved: Councillor Goldsworthy

Seconded: Councillor Ward

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

Item 9.1 Application for Rating Sale

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

Item No.	Subject	Reason for excluding the public	Grounds for excluding the public-
REPORTS			
9.1	Application for Rating Sale	Good reason to withhold exists under section 7	To protect the privacy of natural persons, including that of deceased natural persons LGOIMA Sections 7(2) (a).

CARRIED

CLOSED MEETING

The public excluded portion of the meeting was held from 10.21am to 10.47am.

OPEN MEETING

10. **NEXT MEETING**

The next meeting of the Audit and Risk Committee was scheduled for Tuesday 17 March 2026 at 9am to be held in the Council Chamber, Rangiora Service Centre, 215 High Street, Rangiora.

THERE BEING NO FURTHER BUSINESS, THE MEETING CONCLUDED AT 10.47AM.

CONFIRMED

Chairperson

Date

UNCONFIRMED

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: 260217028407

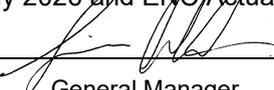
REPORT TO: AUDIT AND RISK COMMITTEE

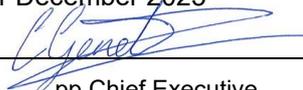
DATE OF MEETING: 17 March 2026

AUTHOR(S): Simon Hart, General Manager Strategy, Engagement and Economic Development
Chris Genet, General Manager, Finance and Business Support

SUBJECT: Enterprise North Canterbury's Approved Six-Month Report to Council 31 December 2025, Draft Statement of Intent for the Financial year beginning 1 July 2026 and ENC Actual Expenditure to 31 December 2025

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


General Manager


pp Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present Enterprise North Canterbury's (ENC):
- Draft Statement of Intent (SOI) for the financial year beginning 1 July 2026 – 30 June 2027.
 - Approved Six-Month Report to Council dated 31 December 2025.
 - Appendix One to ENC Six-Month Report (ENC Accounts) to 31 December 2025.
- 1.2. ENC is required to deliver a draft SOI for comment to its Shareholders (Waimakariri and Hurunui District Councils) prior to 1 March and the completed SOI to the Shareholders on or before 30 June each year. The draft SOI was approved by the ENC Board on 11 February 2026.
- 1.3. ENC is also required to present a six-month report on the promotion's activities, and economic development operations within the Waimakariri District. The report provides an overview of the progress made to date against the current years SOI objectives and aligns with the 2023-2033 ENC strategic Plan.
- 1.4. As shown within the Profit and Loss six-month report (Appendix iii), ENC's financial performance for the period ending 31 December 2025 shows a net profit of \$8,720. A revised forecast loss of \$6,813 is now expected for the year ending 30 June 2026 which includes a depreciation of \$16,700.
- 1.5. Heather Warrick ENC Chief Executive and Claire Giffard, re appointed, ENC Board Chair, will attend the Audit and Risk Committee to present the 2026/27 Statement of Intent, Six Month report, and answer any questions that Committee Members may have.

Attachments:

- i. Enterprise North Canterbury's Draft Statement of Intent for the Financial year beginning 1 July 2026 (260217028385)
- ii. Enterprise North Canterbury Approved Six-Month Report to 31 December 2025 (260217028384)

- iii. Appendix One to ENC Six-Month Report (ENC Accounts) to 31 December 2025 (260217028387)

2. **RECOMMENDATION**

THAT the Audit and Risk Committee:

- (a) **Receives** report No 260217028407.
- (b) **Receives** the following reports for Enterprise North Canterbury:
- Enterprise North Canterbury's Draft Statement of Intent for the Financial year beginning 1 July 2026 (26017028385)
 - Enterprise North Canterbury Approved Six-Month Report to 31 December 2025 (260217028384)
 - Appendix One to ENC Six-Month Report (ENC Accounts) to 31 December 2025 (260217028387)
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Enterprise North Canterbury to make changes to the Draft Statement of Intent. Enterprise North Canterbury would consider these changes requested and present the final Statement of Intent prior to the 30 June 2026.
- (d) **Acknowledges** the work carried out by Enterprise North Canterbury and thanks the Trustees and staff for their efforts.
- (e) **Circulates** the report to the Community Boards for information.

3. **BACKGROUND**

- 3.1. Enterprise North Canterbury (ENC) is a Council Controlled Organisation (CCO), where the Trustees are appointed by the Waimakariri and Hurunui District Councils.
- 3.2. The Trust was registered in August 2002 to provide promotional and economic development services on behalf of the Waimakariri and Hurunui District Councils and promote the region as a visitor destination.
- 3.3. The Trust is a not-for-profit organisation. It is not able to register as a charitable trust, as some of its activities have been determined by Inland Revenue to be trading for profit and therefore is required to pay income tax on the profit made on these activities. A significant amount of funding comes from grants and sponsorship to fund the activities undertaken.
- 3.4. As an economic development agency, ENC seeks to improve the region's investment and business-enabling environment so enhancing the region's competitiveness, retaining and increasing jobs, improving incomes, enhancing economic well-being and thus improving the quality of life of residents.

4. **ISSUES AND OPTIONS**

4.1. **Draft Statement of Intent (SOI)**

- 4.1.1. Under the Local Government Act, Enterprise North Canterbury are required to present their draft Statement of Intent for the consideration of Council. The purpose of the SOI is to:
- (a) state publicly the activities and intentions of a council-controlled organisation for the year and the objectives to which those activities will contribute; and
 - (b) provide an opportunity for Council, being a shareholder, to influence the direction of the organisation; and

- (c) provide a basis for the accountability of the directors to their shareholders for the performance of the organisation.
- 4.1.2. This draft SOI sets out the overall intentions and objectives for the period of 1 July 2026 to 30 June 2027. It also takes into consideration the 10-year ENC Strategic Plan 2023-2033, which was approved by the Board in November 2023 and endorsed by the two Councils. A strategy refresh is undertaken in April 2026 to ensure it continues to reflect good value in the current economic environment, and align with the approved SOI.
- 4.1.3. The Draft SOI was approved by the ENC Board on 11 February 2026 and is provided to the Audit and Risk Committee for review and comment.
- 4.2. **Six-month progress and financial report to Council for the period ended 31 December 2025**
- 4.2.1. Financial performance for this six-month period has resulted in a net operating surplus of \$1,430, which is lower than the budgeted surplus of \$34,768 to 31 December 2025.
- 4.2.2. Currently, ENC are forecasting to secure funding of around \$485,000 for the 2025/26 financial year from both the central government and the private sector to support their strategic projects. ENC continue to investigate opportunities for further government and private sector funding, noting that a reasonable amount of uncertainty remains due to the ongoing central government driven reforms, and a projected slow economic recovery forecast.
- 4.2.3. The six-month Profit and Loss Statement provided by ENC highlights total income is under budget by (\$28,133), and total expenses are lower than budget by \$5,206. The six-month operating report from ENC demonstrates that delivery of projects and operational activities are largely being delivered as expected, and this is reflected in the financial results for this period. Key highlights for the six-month period include 1 July to 31 December 2025:
- 4.2.4. Made North Canterbury
- Developed and delivered the inaugural Pie Trail which included:
 - 22 makers/bakers involved
 - 365 reviews submitted; strong engagement on social media and website.
 - Profiled on Breakfast TV (TVNZ), and an interview on RNZ.
 - Built website and brand from scratch.
- ENC was named a finalist in the National EDNZ Awards, which was great recognition of the work on initiating the pie trail.
- 4.2.5. Attract and Grow Talent in North Canterbury
- Produced a Hero video to be part of the “Proud to Be Here Campaign” which was run in August 2025. The Proud to be Here campaign results included:
 - 21 local businesses profiled over the month of August
 - 1658 users visited the website
 - 521,821 people were reached on Instagram and Facebook with over 700 new followers
 - Hero video was played 57,681 times
- 4.2.6. Business Attraction
- ENC met with and supported 44 potential startups businesses
 - Explored the viability of establishing a future food hub in Waimakariri
 - Assisted or led 9 commercial projects of potential significance to North Canterbury

4.2.7. Supporting Existing and New Businesses to Grow and Prosper:

- Delivered 34 capability assessments (70% of the RBP target of 48)
- One large networking function held – sponsored by Sutton Tools (very well received by the local business community)
- North Canterbury Business Awards 2025 Gala Awards Ceremony was held on the 29th of November 2025 celebrating 57 local businesses in front of 370 people. Post survey completed with 91% satisfaction rating from participants
- ENC Business Centre received external bookings in the amount of \$9,267 for six months. It is proving to be very popular. We had 12 new customers using the business centre for the first time and 97 repeat bookings. This includes AA driver training school.

4.2.8. Grow Visitor Numbers and Value to North Canterbury

- Delivered first half of the annual marketing campaign, showcasing commercial gardens and cycle trails. Targeting Christchurch and surrounds
- Distributed 1,110 cycling guides, via business outlets and the isite with a further 342 downloaded from the website.
- Distributed 5,144 Official Visitor Guides

4.3. The Management Team has reviewed these reports and support the recommendations.

Implications for Community Wellbeing

There are implications on community wellbeing by the issues and options that are the subject matter of this report. ENC programmes and activities support local businesses who employ local people and deliver on positive economic and social outcomes within the community.

5. COMMUNITY VIEWS

5.1. Mana whenua

Te Ngāi Tūāhuriri hapū are not likely to be affected by or have an interest in the subject matter of this report. However, ENC have acknowledged within their ten-year Strategic Plan the opportunity to explore future partnerships with Te Ngai Tūāhuriri Runanga, and Paenga Kupenga, that could result in positive economic outcomes for both mana whenua and the wider community.

5.2. Groups and Organisations

There are groups and organisations likely to be affected by, or to have an interest in the subject matter of this report. Ongoing dialogue that ENC has with the local business sector and visitor industry assisted with the preparation of the Statement of Intent and the District Promotions Business Plan that has been reported on.

5.3. Wider Community

The wider community is likely to be affected by, or to have an interest in the subject matter of this report.

The 2022 Customer Satisfaction Survey showed that around 85% of respondents believed it was important for the Council to be involved in attracting business to the district. 79% of respondents also believed it was important for Council to be involved promoting the district to visitors. Council staff are currently in the process of evaluating 2025/26 survey data, and will include this as appropriate in future reporting.

Each year ENC's Annual Report is audited by PWC on behalf of the Auditor-General.

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

There are no financial implications of the decisions sought by this report. Under section 65 of the Local Government Act, the Council must regularly undertake performance monitoring of Council organisations to evaluate their contributions to the:

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

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

6.2. **Sustainability and Climate Change Impacts**

The recommendations in this report do not have sustainability and/or climate change impacts. However, the ENC 10-year Strategic Plan includes a number of projects that consider how local businesses can be supported to transition towards a low carbon economy, and greater sustainability.

6.3 **Risk Management**

There are no risks arising from the adoption/implementation of the recommendations in this report. The ENC Board meets regularly to oversee implementation of agreed plans and programmes in accordance with the accountability requirements of ENC being a CCO. ENC formally reports to the Council at six monthly intervals and meets regularly with WDC staff to monitor progress and address any issues that arise.

Health and Safety

There are no health and safety risks arising from the adoption/implementation of the recommendations in this report. ENC operates at arm's length from the WDC and manages its own health and safety programme.

7. **CONTEXT**

7.1. **Consistency with Policy**

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

7.2. **Authorising Legislation**

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

7.3. **Consistency with Community Outcomes**

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

- Enterprises are supported and enabled to succeed.
- There is access to meaningful, rewarding, and safe employment within the district.
- Our district recognises the value of both paid and unpaid work.
- There are sufficient and appropriate locations where businesses can set up in our District.
- All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.

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

- Enable economic development and sustainable growth.

- Enable economic prosperity of the district through sustained population growth, direct investment and business friendly practices that attract new and support existing local businesses.

7.4. **Authorising Delegations**

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

Statement of Intent

ENC Statement of Intent
Financial Year Beginning 1 July 2026 – 30 June 2027

Introduction

North Canterbury Economic Development Trust trading as Enterprise North Canterbury (ENC) is a Council Controlled Organisation (CCO) established by the Waimakariri District and Hurunui District Councils. This Statement of Intent sets out the overall intentions and objectives for the period of 1 July 2026 to 30 June 2027. This year's Statement of Intent (SOI) takes into consideration the new 10-year ENC strategic plan 2023-2033 approved by the Board in November 2023 and endorsed by the two Councils. A Strategy Refresh is being held on 8th of April 2026.

Nature & Scope of Activities

ENC is an Economic Development Agency with a vision:

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

The Objects of the Trust

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

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

In pursuing these objects ENC will:

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

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

ENC's business is grouped under three themes/objectives:

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

These themes are captured in ENC's simple byline 'Connect, Invest, Grow'

The Performance Measures

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

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ENC Strategic Objectives Performance Measures 2026/27

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

STRATEGIC OBJECTIVE ONE: DEVELOP AND MAINTAIN A STRONG REGIONAL IDENTITY

	Performance Measure	Target
1.1 Deliver the MADE NORTH CANTERBURY Food and Beverage project to achieve greater collaboration	Provide an opportunity for local producers and service providers to collaborate and connect Run The North Course each year Run a North Canterbury Pie Trail/Competition	<ul style="list-style-type: none"> Increase producer directory from 66 to 72 listings (10%) Provide at least one 'Flavours of Business' function each year Grow engagement and ratings by the public by 10% (375 reviews last year) Grow engagements and ratings by the public by 10% (365 reviews last year)

<p>Objective 1.2 Business and Talent Attraction</p>	<p>Provide start up advice</p> <p>Expand the marketing features that make Waimakariri and Hurunui attractive to business</p> <p>Profile North Canterbury Jobs and Lifestyle through case studies, images and videos on the website</p> <p>Run another ‘Proud to be here’ digital campaign</p> <p>Support businesses considering establishing in North Canterbury through connections, resources and networks</p> <p>Link developers and investors to potential tenants</p>	<p>Support provided to 50 new startup businesses</p> <p>Continue to update the website to showcase the region to businesses seeking to relocate</p> <p>Produce at least eight case studies for website on businesses moving to North Canterbury Share stories in ENC’s monthly newsletter</p> <p>Grow social media accounts by 10% through the campaign duration</p> <p>At least 10 data sets provided to interested parties At least 5 new businesses set up as a result</p> <p>Track number of introductions made</p>
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STRATEGIC OBJECTIVE TWO: SUPPORTING EXISTING AND NEW BUSINESSES TO GROW AND PROSPER

	Performance Measure	Target
Objective 2.1 Business Support	<p>Deliver the MBIE Regional Business Partner Programme</p> <p>Provide resources, tools and information to help businesses</p> <p>Host networking events to encourage collaboration and connection</p> <p>Provide upskilling opportunities for local businesses</p> <p>Launch the 2027 North Canterbury Business Awards</p>	<p>Undertake 48 Capability Assessments and issue a minimum of \$60,000 NZTE Vouchers</p> <p>A further 50 existing businesses are supported</p> <p>Two large networking functions held Three small sector networking functions held</p> <p>10 half day workshops run by ENC</p> <p>Secure at least 8 Category sponsors for the 2027 Business Awards Launch the Awards in North Canterbury and Kaikoura Achieve a minimum of 3 entries per category</p>
Objective 2.2 Sustainable Future	Provide support to businesses seeking to adopt sustainable business practices	Identify five business across five different sectors who have invested in carbon reduction and produce their stories and include on website and ENC newsletter

STRATEGIC OBJECTIVE THREE: GROW VISITOR NUMBERS AND VALUE TO NORTH CANTERBURY

	Performance Measure	Target
3.1 Deliver the Waimakariri Visitor Marketing Strategy	Activities include:	Performance reported six monthly to Waimakariri District Council

	<p>Maintain and Grow Collaboration</p> <p>New Destination Appeal</p> <p>Generating and growing district promotional opportunities</p> <p>Supporting event activity and administering the Waimakariri Event Contestable fund</p> <p>Refocusing activities of the Kaiapoi isite to expand promotional activity to better encompass the needs of both locals and visitors</p> <p>Visitor Awareness</p>	<p>Visit twenty existing and new visitor industry businesses Two visitor industry networking events held Four visitor operator newsletters produced</p> <p>Distribute 20,000 Official Visitor Guide/Cycle trail maps over two years (9500 across NZ through Visitor Point per annum) Produce four seasonal day trip itineraries for the website</p> <p>Produce 12 event guides each year and increase circulation by 5% Promote regular events and markets</p> <p>Two event funding rounds per year with a minimum of \$30,000 event funding fully distributed.</p> <p>Increase isite annual commission by 5% on last year. Maintain and achieve Qualmark At least 15 out of district operators pay for brochure display</p> <p>Develop an annual marketing plan with a new campaign Measure this year's results with last year</p>
<p>3.2 Be an enabler and facilitator of catalyst projects</p>	<p>Understand and promote the desirable features of setting up a visitor business in North Canterbury</p>	<p>Provide data to investors and developers that will support interest in setting up a visitor attraction or accommodation. Track number provided. Write a minimum of three case studies on visitor businesses who have moved to North Canterbury and why</p>

	Supporting the development of strategic visitor or communities facilities that have the potential to contribute to the economy	Work with ChristchurchNZ and MADE NORTH CANTERBURY to develop a strategy for Canterbury Food and Drink tourism.
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The Board's Approach to Governance

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

The Accounting Policies

The Trust is a not-for-profit organisation. The Trust has adopted accounting policies that are consistent with the Financial Reporting Act 1993 and Financial Reporting Standards issued by the Institute of Chartered Accountants of New Zealand. The Trust has elected to apply the PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) on the basis that the Trust does not have public accountability and has total annual expenses of less than \$2m.

The Ratio of Consolidated Shareholders Funds to Total Assets

As at 30th June 2025 the Trust's Equity comprised 69% of total assets. Equity is defined as the sum of the amount of retained earnings and accumulated losses. Total assets are defined as the sum of the net book values of current assets and non-current assets as disclosed in the Trust's annual report.

Distribution to Shareholders

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

Information to be Provided to Shareholders

Annually the Trust reports to the Councils, with the following matters being covered:

- Trust Directory
- Review of the Year's Activities
- Report against the Year's Performance Measures
- Statement of Financial Position
- Statement of Cashflows
- Statement of Financial Performance
- Statement of Movements in Equity
- Notes to the Accounts
- Auditor's Opinion

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

The two Mayors and CEO attend Board meetings and receive bi-monthly management and financial reports. The Trust's Strategic Plan and the Annual Business Plan and Budget are made available to the two Councils following its approval by the ENC Board

Procedures for Members to Acquire Shares

There is no means for Trustees to acquire shares.

Compensation from Local Authorities

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

Local Authority	2026/27
Waimakariri District Council Economic Devopment	\$TBA
Waimakariri District Council District Promotion	\$TBA
Hurunui District Council Economic Development	\$TBA

Council funding to be advised by through their Annual Plan processes.

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

Commercial Value of the Shareholders Investment

The commercial value of the shareholders' investment in the Trust's equity is \$547,179 at 30 June 2025 as stated in the annual report.

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

Other Matters

The Trust has a contract with Waimakariri District Council for the provision of promotion services until 30 June 2027. The contract has a right for the trust to call for renewal of the contract for a further three years. The contract has a minimum annual level of funding specified (\$200,000) but provides for the Council to confirm a final level of funding each year as it approves the annual Promotion Business Plan, prior to the commencement of each year.

Six Month Report to Council

1.0 Introduction

31 December 2025

This report has been prepared to meet the reporting requirements of the Statement of Intent for the 2025/26 year and follows the format of the Annual Business Plan and aligns with the 2023-2033 ENC Strategic Plan.

The vision of ENC is: *“To inspire, attract and retain individuals, businesses and social enterprise to invest in our region”*

2.0 Key Highlights this period

Objective One - Develop and Maintain a Strong Regional Brand Identity:

Our overriding view is that North Canterbury has a unique, attractive and strong identity. We have numerous competitive advantages, when compared with the rest of Canterbury and other regions. Our programmes prioritise actions that promote this.

1.1 MADE NORTH CANTERBURY

- In July 2025, ENC developed and delivered the inaugural Pie Trail and included:
 - 22 makers/bakers involved
 - 365 reviews submitted; strong engagement on social media and website.
 - Profiled on Breakfast TV (TVNZ), and an interview on RNZ.
 - Built website and brand from scratch. Happy with results for the first year run.
- A nice bonus was ENC being named a finalist in the National EDNZ Awards, which was great recognition of the work gone in to initiating pie trail
- In November the fourth North Course was held with:
 - 18 eateries participating
 - 375 dish ratings. Drop from 2024 mainly due to 4 eateries moving to Pie Trail and chef/staff shortages. But still keeping momentum.
- The MADE NORTH CANTERBURY logo is now being used by Fernbank Wines and logo files have been sent to Karikaas Cheese, Saffrondaze and Kin Grove.

1.2 Attract and Grow Talent in North Canterbury

- A North Canterbury Hero video was produced to be part of the “Proud to Be Here Campaign” which was run in August
- Proud to be Here campaign results included:
 - 21 local businesses profiled over the month of August
 - 1658 users visited the website
 - 521,821 people were reached on Instagram and Facebook with over 700 new followers
 - Hero video was played 57,681 times

1.3 Business Attraction

- ENC met with and supported 44 potential startups businesses
- Explored the viability of establishing a future food hub in Waimakariri
- Explored diversification options for local farmers
- Assisted or led 9 commercial projects of potential significance to North Canterbury.

Objective Two - Supporting Existing and New Businesses to Grow and Prosper:

- Delivered 34 capability assessments (70% of the RBP target of 48)
- Distributed \$47,360 (65% of the allocated \$72,662 *capability* vouchers)
- A further 20 existing businesses provided with business support by the ENC team
- ENC ran three training courses with 38 attendees this period. With a total income of \$31,070
- We ran our first AI workshop with 13 paid attendees and one sponsor sent five staff (FOC). It was also good training for ENC staff
- One large networking function held – sponsored by Sutton Tools (very well received by the local business community)

- North Canterbury Business Awards 2025 Gala Awards Ceremony was held on the 29th of November 2025 celebrating 57 local businesses in front of 370 people. Post survey completed with 91% satisfaction rating from participants
- ENC Business Centre received external bookings in the amount of \$9,267 for six months. It is proving to be very popular. We had 12 new customers using the business centre for the first time and 97 repeat bookings. This includes AA driver training school.

Objective Three - Grow Visitor Numbers and Value to North Canterbury

3.1 Promotion

- Visit Waimakariri (VW) website is kept up to date, modernised and showcases all on offer in Waimakariri to visitors
- Worked with the 9 commercial gardens in Waimakariri to form a more collaborated and supportive approach to marketing the district
- Delivered first half of the annual marketing campaign, showcasing commercial gardens and cycle trails. Targeting Christchurch and surrounds.
 - 1st stage of spring/summer campaign have been completed. Social Media Results: Cycling: 5,122 clicks on socials, 3,631 visitors to website, 3.25% click rate and Gardens: 35,968 clicks on socials, 10,706 visitors to website, 9.1% click rate
- We contracted Attraction Studio to develop a Marketing Play Book to use as a guiding document for all marketing efforts. This depicts our themes, audiences, specific tone and messaging to those audiences and media platforms to use.
- Distributed 1,110 cycling guides, via business outlets and the isite with a further 342 downloaded from the website.
- Distributed 5,144 Official Visitor Guides
- Held a workshop facilitated by ChristchurchNZ to inspire and capability build operators to become 'Trade Ready'
- Worked with ChristchurchNZ to gather food and beverage industry to workshop a strategy with Food and Drink NZ, for the Canterbury Food Provenance Story.

3.2 Events

- Six event calendars produced with 259 downloaded from the Website.
- One event funding round held approving \$14,000 for 7 events.

3.3 Kaiapoi isite

- Commissions of \$7,120 achieved in first six months
- The isite continues to be the only official information centre in Canterbury. We are pleased to be able to support locals and the wider Canterbury, NZ and International community. We are an important service for the many customers who still do not use the internet, have email, smart phones or credit cards. This is especially evident when selling tickets to local productions by Rangiora Players and North Canterbury Musicals.
- On a day to day basis we connect visitors directly with local operators, including Kaiapoi River Queen, restaurants and cafes, galleries and shops, gardens, markets and service industries in Waimakariri.

3. Governance

- The annual Board Register of Interest was updated in July 2025
- The ENC Audit and Risk Committee meet every six months
- Clare Giffard was re-elected Chair of ENC in September 2025
- The Chair and CE presented the 2024/25 Annual report to Waimakariri District Council on the 18th November 2025.

4. Financial Performance

The Profit and Loss Account contained in **Appendix 1** shows performance for the first 6 months of the year. The revised forecast loss of \$6,813 includes depreciation of \$16,700.

5. Summary – Next Six Months

Objective One - Develop and Maintain a Strong Regional Brand Identity:

- ENC will run an Outreach Campaign in February 2026 to tell businesses who have either never heard of ENC or subscribed to their database/newsletter to grow our business community to offer them all the services that ENC provide and to keep them informed of what is happening locally
- 3 local producers will do tastings and sales under the banner of MADE NORTH CANTERBURY at the North Canterbury Wine and Food Festival in March
- ENC will run a Flavours of Business networking meeting in May
- The 2nd NC Pie Trail 2026 will be launched in June
- A Seasonal profile calendar will be setup. List producers, content creation, social media content to post.
- ENC will develop and deliver the inaugural 2026 North Canterbury Business Summit on the 13th of May (Proud to Be Here)

Objective Two - Supporting Existing and New Businesses to Grow and Prosper:

- Successfully deliver RBP, training and networking targets
- Expand our reach of businesses new to ENC and its services by:
 - Run a Networking event for new startup businesses in June
 - Run a Networking event aimed at agri-tourism businesses in March
 - Partner with Rural Women NZ to run their Activator Programme in March at ENC
- Continue to support business starts up and work with developers to support them to attract businesses to their developments
 - Run the 2nd ENC networking event 5th March sponsored by GSI Insurance to be held at Waipara Winehouse
- Run networking event for **new** businesses who have launched in North Canterbury in June
- Present ENC services to Culverden and Hanmer businesses
- Retain and engage frequently with our eleven current ENC sponsors at \$3,000 per annum include that include Hellers, Hazeldine Construction, Ravenswood Central, Ray White Morris & Co, Misco Joinery, Blackwells Department Store, PLC Group, Harris Farms, Side Kick Accounting Rangiora, Mike Greer Homes North Canterbury and GSI South.
- Retain Corporate Sponsorship of MainPower at \$35,000 per annum
- Continue to grow the use of the ENC Business Centre

Objective Three - Grow Visitor Numbers and Value to North Canterbury

- Run second half of cycling and gardens campaigns
- Consider applications for the February and June Event Funding rounds
- Distribute event calendar and grow distribution through engaging content
- Work with ChristchurchNZ to progress DMP work on Food Provenance and cycling
- Refresh and reprint the Official Visitor Guide
- Obtain Professional imagery
- Attend the Christchurch NZ Motorhome & Caravan Assn Expo in May
- Review the 5 year Visitor Marketing Strategy

Other programmes:

- Continue to represent North Canterbury on the Mayoral Forum Energy Steering Group to develop a Regional Energy Strategy for Canterbury
- CE attends Quarterly Canterbury Economic Development Agency/Unit meetings

Heather Warwick, CEO



Profit & Loss [Budget Analysis] By Income and Expenditure ^b

ACTUALS JULY 2025 THROUGH TO DECEMBER 2025

	Period Actual	Period Budget	\$ Difference	Favourable/ Unfavourable	Annual Budget	Revised Annual Forecast	%age Forecast used
INCOME							
Enterprise North Canterbury							
North Canterbury Business Awards	\$97,700	\$111,840	(\$14,140)	U	\$111,840	\$97,700	100.00%
Worker Attraction	\$0	\$10,000	(\$10,000)	U	\$10,000	\$0	#DIV/0!
Business Training	\$33,985	\$32,600	\$1,385	F	\$45,000	\$55,000	61.79%
Regional Business Partner	\$31,834	\$31,834	\$0	F	\$63,668	\$68,668	46.36%
Food and Beverage	\$5,083	\$11,500	(\$6,417)	U	\$15,200	\$7,050	72.09%
Business Centre	\$46,681	\$40,500	\$6,181	F	\$81,000	\$81,000	57.63%
Management Administration	\$172,455	\$171,605	\$850	F	\$343,210	\$358,960	48.04%
Total Income Enterprise North	\$387,738	\$409,879	(\$22,141)	U	\$669,918	\$668,378	
WDC Promotion Contract							
Business Attraction	\$54,375	\$54,375	\$0	-	\$108,750	\$108,750	50.00%
Visit Waimakariri	\$156,481	\$162,740	(\$6,259)	U	\$364,666	\$364,666	42.91%
Events	\$37,582	\$38,596	(\$1,014)	U	\$71,579	\$71,579	52.50%
Kaiapoi Isite Grants and Other Income	\$46,200	\$45,000	\$1,200	F	\$90,000	\$90,000	51.33%
Kaiapoi Isite Commissions Received	\$6,082	\$6,000	\$82	F	\$12,000	\$12,000	50.68%
Total Income WDC Promotion Contract	\$300,720	\$306,711	(\$5,991)	U	\$646,995	\$646,995	
TOTAL INCOME	\$688,458	\$716,590	(\$28,133)	U	\$1,316,913	\$1,315,373	
EXPENSES							
Enterprise North Canterbury							
North Canterbury Business Awards	\$103,008	\$119,283	(\$16,275)	F	\$120,528	\$103,008	
Worker Attraction	\$16,854	\$25,819	(\$8,965)	F	\$41,637	\$31,637	
Business Training	\$38,325	\$32,202	\$6,123	U	\$54,405	\$61,005	
Regional Business Partner	\$61,801	\$54,683	\$7,118	U	\$109,366	\$109,366	
Food and Beverage	\$44,221	\$34,206	\$10,015	U	\$67,112	\$72,112	
Business Centre	\$42,238	\$40,143	\$2,095	U	\$80,286	\$80,286	
Management Administration	\$122,043	\$109,252	\$12,791	U	\$230,403	\$236,403	
Total Expenses Enterprise North Canterbury	\$428,489	\$415,587	\$12,902	U	\$703,737	\$693,817	
WDC Promotion Contract							
Business Attraction	\$53,031	\$55,304	(\$2,274)	F	\$109,609	\$109,609	
Visit Waimakariri	\$114,949	\$122,241	(\$7,292)	F	\$364,981	\$364,981	
Events	\$33,634	\$35,593	(\$1,959)	F	\$70,686	\$70,686	
Kaiappoi Isite	\$56,925	\$53,097	\$3,829	U	\$101,393	\$101,393	
Total Expenses WDC Promotion Contract	\$258,538	\$266,235	(\$7,696)	F	\$646,669	\$646,669	
TOTAL EXPENSES	\$687,028	\$681,822	\$5,206	U	\$1,350,406	\$1,340,486	
Operating Profit	\$1,430	\$34,768	(\$33,338)	U	(\$33,493)	(\$25,113)	
Other Income							
Interest Income	\$15,639	\$17,500	(\$1,861)	U	\$35,000	\$35,000	
Total Other Income	\$15,639	\$17,500	(\$1,861)	U	\$35,000	\$35,000	
Depreciation							
Depreciation	\$8,349	\$8,350	(\$1)	F	\$16,700	\$16,700	
Total Other Expenses	\$8,349	\$8,350	(\$1)	U	\$16,700	\$16,700	
Net Profit / (Loss)	\$8,720	\$43,918	(\$35,198)	U	(\$15,193)	(\$6,813)	

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: FIN-01 / 260219030003

REPORT TO: AUDIT AND RISK COMMITTEE

DATE OF MEETING: 17 March 2026

AUTHOR(S): Chris Genet, General Manager Finance and Business Support

SUBJECT: Six Month Financial Statements for the Period Ended 31 December 2025
- Te Kōhaka o Tūhaitara Trust

SIGNED BY: _____

(for Reports to Council,
Committees or Boards)

General Manager


pp Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present the Six-Month Report for the Period ended 31 December 2025.
- 1.2. The Trust Income Statement (appendix 1) shows it has an operating surplus of \$493,580 for the six-month period ending 31 December 2025 compared with a year to date budget surplus of \$330,397. This surplus includes \$479,400 from the sale of Emissions Trading Scheme (ETS) units. These proceeds will be used to fund replacement and clean-up costs from the 2024 fire. Excluding this one-off revenue, the surplus was \$14,180.
- 1.3. The Trust has current assets of \$912,806, primarily in cash investments compared with \$593,828 of current liabilities.
- 1.4. The Trust Manager, Kelli Patterson will attend the meeting to present the report and provide an update of the operations of the business.

Attachments:

- i Financial Report for the Te Kōhaka o Tūhaitara Trust for the six-month period ended 31 December 2025 (TRIM 260219030152).

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260219030003.
- (b) **Receives** the Six-Month Report for the Te Kōhaka o Tūhaitara Trust for the period ended 31 December 2025.
- (c) **Notes** the operations for the six months to 31 December 2025 are progressing as planned as presented in the Statement of Intent.

3. BACKGROUND

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

4. ISSUES AND OPTIONS

- 4.1. The Trust Income Statement shows it has an operating surplus of \$493,580 for the six-month period ending 31 December 2025 compared with a year to date budget surplus of \$330,397. Huria Reserve Expenses are favourable to budget due to timing of works. The surplus includes \$479,400 from the sale of Emissions Trading Scheme (ETS) units. These proceeds will be used to fund replacement and clean-up costs from the 2024 fire. Excluding this one-off revenue, the surplus was \$14,180.
- 4.2. The Trust receives the majority of its operational funding from the Waimakariri District Council. This funding is provided as an operational grant to support staff and cover maintenance costs required to manage the reserve. The Trust also seeks additional funding from Ngāi Tahu and other external providers.
- 4.3. Over the last five years, the grant funding provided by the Council has remained largely unchanged, with adjustments consistent with the Local Government Cost Index.
- 4.4. The Trust have been aware of the worsening financial situation and have put in place changes to try and manage their position. This includes the following:
- Reduction of staff numbers by two staff. The Trust now has two permanent full-time staff with assistance provided by two part time staff relating to administration and funding applications.
 - Reduction in level of service. The Trust has established a back-to-basics maintenance only approach. No new biota nodes are being established, and education services have been stalled until additional operational income is sourced.
 - The Trust has sold its Emissions Trading Scheme credits receiving income of \$479,305, the majority of these proceeds will be used to fund replacement and clean-up costs.
- 4.5. In recent months, Waimakariri District Council staff have worked closely with the Trust to conduct a detailed, line-by-line review of its current budgets. The aim was to ensure the Trust operates efficiently and has a forward forecast that supports long-term financial sustainability.
- 4.6. The Trust has current assets of \$912,806, primarily in cash investments compared with \$580,351 of current liabilities.
- 4.7. The Trust now manages \$13.3 million of assets, consisting primarily in land and improvements and has \$0.59 million total liabilities.
- 4.8. The Trust is making progress year to date on achieving the objectives and measures as set out in the Statement of Intent agreed with the Council for the year ending 30 June 2026.

- 4.9. Although the Trust has a healthy cash position of \$769,251 and term deposits of \$62,729, this is primarily driven to the upfront contributions from grants received from Settlers and the sale of ETS units.
- 4.10. The Management Team have reviewed this report.

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

While views have not specifically been sought, a financial report is provided by the Trust to Te Runanga o Ngāi Tahu who is the other settlor.

5.2. **Groups and Organisations**

Te Runanga o Ngāi Tahu and the Council are settlor partners in the Trust and appoint three Trustee's each to the Trust.

5.3. **Wider Community**

The objectives and measures are provided for within the annual plan that will be consulted on with the community during March and April 2026.

6. **IMPLICATIONS AND RISKS**

6.1. **Financial Implications**

The Council has budget provision in the 2025-2026 Annual Plan for operating expenditure. Note that this does not include reserve funds or additional grants which are addressed through other reports or committees.

	2025-26 Budget	2024-25 Budget
Operating Grant including Audit	252,180	246,750
Directors' Insurance	10,910	10,390
Meeting Fees	3,200	3,130
Lease camp	19,480	19,060
Lease Forestry	22,780	22,290
	308,550	301,620

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

Ngāi Tahu also contributes project based funding to the Trust.

6.2. **Sustainability and Climate Change Impacts**

There are no sustainability implications identified within the report.

6.3. **Risk Management**

There are no substantial risks that have been identified at this stage to the achievement of the 2025/26 programme, however the trust may need to seek out additional sources of funding to meet its objectives.

6.4. **Health and Safety**

There are no health and safety issue arising out of the report.

7. **CONTEXT**

7.1. **Consistency with Policy**

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

7.2. **Authorising Legislation**

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

7.3. **Consistency with Community Outcomes**

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

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

7.4. **Delegations**

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

Budget Variance

Te Kōhaka o Tūhaitara Trust
For the 6 months ended 31 December 2025

Account	Actual Jul-Dec 2025	Budget Jul-Dec 2025	YTD Variance	Budget Full Year
Trading Income				
Donations	-	402	(402)	804
Grants Funding from Other Organisations	19,405	70,000	(50,595)	70,000
Lease Rental	18,093	55,761	(37,668)	56,868
Rates Revenue	7,603	-	7,603	-
Settlor Partner Grants for the Delivery of Goods and Services	290,954	541,273	(250,319)	541,273
Settlor Partners Grants Funding	37,713	83,628	(45,915)	186,219
Interest Income	1,859	1,344	515	2,688
Other Revenue	482,463	5,090	477,373	8,180
Total Trading Income	858,089	757,498	100,591	866,032
Gross Profit	858,089	757,498	100,591	866,032
Operating Expenses				
Advertising	-	126	(126)	252
Audit Fees	17,942	17,508	434	35,016
Bank Fees	184	150	34	300
Depreciation	27,336	9,112	18,224	9,112
ENC Pegasus Trail	-	102	(102)	204
Fuel	2,939	3,252	(313)	6,504
Functions and Community Events	-	300	(300)	600
General Expenses	44	60	(16)	120
Huria Reserve Expenses	120,591	182,076	(61,485)	364,152
Insurance	7,337	7,050	287	14,100
Interest Expense	440	702	(262)	1,404
IT/ Computer	-	450	(450)	900
Kaitiritiri Ridge Works/Mowing (WCMA)	10,428	9,498	930	18,996
KiwiSaver Employer Contributions	3,104	3,386	(282)	6,776
Legal expenses	-	498	(498)	996
Light, Power, Heating	1,242	1,248	(6)	2,496
Loss on disposal asset	5,318	5,318	-	-
Motor Vehicle Expenses	2,202	8,466	(6,264)	16,932
Office and Ground Maintenance	638	498	140	996
Office Expenses	2,669	1,398	1,271	2,796
Other Employment Costs	3,933	2,520	1,413	5,040
Park Services Maintenance	177	120	57	240
Te Kohanga Wetlands Works/Mowing (ECMA)	4,750	7,500	(2,750)	15,000
Pines Beach Wetlands	760	536	224	1,206
Rates Expenditure	7,610	7,910	(300)	15,820
Repairs and Maintenance	423	3,498	(3,075)	6,996
Salaries	109,220	111,557	(2,337)	223,205
Software Licence	24	132	(108)	264
Subscriptions	457	534	(77)	1,068
Te Ao Tūroa Expenses	21,221	26,502	(5,281)	53,004
Telephone & Internet	888	876	12	1,752
Tools & Hardware	2,037	1,500	537	3,000
Trail Maintenance	889	504	385	1,008
Transect project	7,722	10,000	(2,278)	10,000
Tutaepatu Trail Mowing	690	498	192	996
Horse Trail Mowing	-	252	(252)	504
Pa Harakeke Trail Mowing	258	252	6	504
Waikuku Main Trail Mowing	428	714	(287)	5,000
Pines Beach Main Trail Mowing	610	498	112	996
Total Operating Expenses	364,509	427,101	(62,592)	828,255
Net Profit	493,580	330,397	163,184	37,777

	Jul-Dec 2025
Huria Reserve Project	
Grant Funding Waimakariri District Council includes unspent funds June 2025 \$75K	375,664
Huria Reserve project expenses	120,591
Payroll overhead	32,731
Total expenses to December 25	153,321
Balance funds held for project as revenue in advance	<u>222,343</u>

Notes YTD Budget is based on an estimate of when costs will occur & income will be received.

Commentary to the financial statements:

Revenue**Settlor Partner Grants funding for the delivery goods services**

Predominantly relates to the funding provided from WDC, consisting of \$86.9k Annual plan grant instalment 1, Reserves track grant \$19k & the Huria reserve grant \$153k with the remainder \$222.3k sitting in revenue in advance within the balance sheet. This is allocated to expenditure when incurred. Huria reserve income currently under budget due to timing of expenditure. Funding from Te Rūnanga o Ngāi Tahu towards Te Ao Tūroa project \$29.k with 43.6k held as revenue in advance.

Grant Income other organisations

These grants include Coastal Restoration Trust \$7.7k, Internal Affairs COGS 7.9k Kiwi gaming & Lions foundation Currently \$8.2k funds held as revenue in advance in balance sheet as expenditure is still to occur.

Other Revenue

Other Revenue consists of \$479.4k net cost (book value removed) sale Emission Trade Scheme units, \$1.9k contract work Kaiapoi

Expenses

Huria Reserve Expenses are favourable to budget due to timing of works. This excludes payroll overhead. All payroll is within salary expenditure.

Office expenses include expenditure of \$2K covered by Lions Foundation grant

Salaries are in line with budget

Te Ao Tūroa project Tutaepatu Lagoon. The work is funded through Te Rūnanga o Ngāi Tahu Tribal properties grant. Work is progressing in this area.

Overall Trail Maintenance & mowing are under budget for this six month period

Transect project timing of expenditure under budget.

Loss on disposal \$5.3k book value of 2880 units non compliant forest land.

Balance Sheet

Te Kōhaka o Tūhaitara Trust
As at 31 December 2025

Account	31 Dec 2025	30 Jun 2025
Assets		
Bank		
Cash & short term deposits	769,251	77,372
Investments	62,729	60,678
Debtors & prepayments, sundry receivables	80,705	52,823
GST receivable	-	18,913
Debit Card Account	121	(98)
Total Current Assets	912,806	209,687
Property, plant and equipment	12,435,862	12,449,257
Intangible Assets	-	27,478
Total Fixed Assets	12,435,862	12,476,735
Total Assets	13,348,668	12,686,423
Liabilities		
Current Liabilities		
Creditors and accrued expenses	210,350	256,949
Employee costs payable	9,761	23,757
GST payable	43,001	-
Loan - Current	5,175	10,336
Retentions	20,264	20,264
Revenue in Advance	291,801	100,380
Total Current Liabilities	580,351	411,686
Non-current Liabilities		
Loan - Non-current	13,477	13,477
Total Non-current Liabilities	13,477	13,477
Total Liabilities	593,828	425,163
Net Assets	12,754,840	12,261,260
Equity		
Current Year Earnings	493,580	(184,143)
Retained Earnings	4,364,419	3,397,962
Revaluation Reserve	7,896,840	9,047,441
Total Equity	12,754,840	12,261,260

Commentary to the financial statements:

Cash is higher as a result of Sale of ETS units \$501,465, Grant income received and timing of expenditure forecast to June 26.

Accounts receivable \$4.3k Kaiapoi Pa Trustees

Prepayments \$31.4k include Plant deposit Huria reserve \$16.4k , insurance \$6.6k, and rates \$8.3k

Accrued revenue lease WDC \$17.3k, Audit \$17.9k, rates \$7.6K

Revenue in advance predominantly relates to the WDC funding or other partners for project work not completed received per below:

WDC operations grant	\$19,772
WDC Track grants	\$19,045
WDC Huria Reserve grant	\$222,344
Ngai Tahu Te Ao Turoa grant 2	\$17,131
NCMCA grant 2	\$5,000
Coastal Restoration trust	\$2,278
Grants other organisations	\$5,982
Stokes lease	\$199
Liggett/ Wilkinson lease	\$52
	<u>\$291,801</u>

Creditors & accrued expenses as follows:

Accrued expenses Audit fees \$17.9k & forest clearing costs \$165k	\$178,187
Accounts Payable	<u>\$32,162</u>
	\$210,349

Statement of Cash Flows
Te Kōhaka o Tūhaitara Trust
For the six months ended 31 December 2025

Account	2025/26	Actual 2024/25
Operating Activities		
Receipts from customers	-	-
Receipts from sales of goods and services	-	84
Interest Received	262	6,574
Donations	-	300
Grants non - government organisations	54,169	37,560
Grants funding local government	467,131	605,073
Cash receipts from other operating activities	4,234	92,856
Payments to suppliers and employees	(372,824)	(758,460)
Net Goods Service Tax	62,592	2,793
Net Cash Flows from Operating Activities	215,565	(13,221)
Investing Activities		
Proceeds from sale of property, plant and equipment	501,600	-
Receipts from sale of investments	24,304	11310
Payment for property, plant and equipment	(18,112)	-18100
Payment for Investments	(26,355)	-24304
Other cash items from investing activities	-	-
Net Cash Flows from Investing Activities	481,437	(31,093)
Financing Activities		
Repayment of loans	(5,123)	(9,003)
Net Cash Flows from Financing Activities	(5,123)	(9,003)
Net Cash Flows	691,879	(53,317)
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	77,372	130,689
Cash and cash equivalents at end of period	769,251	77,372
Net change in cash for period	691,879	(53,317)

Proceeds sale of PPE cash received ETS units

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR DECISION**

FILE NO and TRIM NO: GOV-01-15, FIN-01 / 260220060391

REPORT TO: AUDIT AND RISK COMMITTEE

DATE OF MEETING: 17 March 2026

AUTHOR(S): Chris Brown, General Manager Community and Recreation
Chris Genet, General Manager Finance and Business Support

SUBJECT: Te Kōhaka o Tūhaitara Trust - Draft Statement of Intent for the Year ending 30 June 2027

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


General Manager


pp Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to present the Draft Statement of Intent (SOI) for Te Kōhaka o Tūhaitara Trust (TKTT) for the year ending 30 June 2027 for consideration by the Audit and Risk Committee.
- 1.2. Under its delegation the Audit and Risk Committee considers the Draft SOI and provides any comments that it wishes the Trustees to consider in the SOI and any other information in relation to the CCOs.
- 1.3. TKTT is required to consider the comments from Settlers (Council and Ngai Tahu) within two months of the 1 March and deliver the completed SOI to the Settlers on or before 30 June each year. The Draft SOI was received from TKTT on the 27 February 2026.
- 1.4. The Trust Manager, Kelli Patterson will attend the meeting to provide a presentation and speak to the report.

Attachments:

- i. Draft Statement of Intent for Te Kōhaka o Tūhaitara Trust for the year ending 30 June 2027 (TRIM 260302067398[v02]).

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** report No. 260220060391.
- (b) **Receives** the Draft Statement of Intent for Te Kōhaka o Tūhaitara Trust for the year ending 30 June 2027 (TRIM 260302067398[v02]).
- (c) **Notes** that under the Local Government Act 2002, the Audit and Risk Committee may request Te Kōhaka o Tūhaitara Trust to make changes to the Draft Statement of Intent. Te Kōhaka o Tūhaitara Trust would consider these changes requested and present the final Statement of Intent prior to the 30 June 2026.

- (d) **Notes** that the financial forecast for the years 2026/27 through to 2028/29 presents a net loss each year. Te Kōhaka o Tūhaitara Trust acknowledge that they will need to find further funding sources or make cost savings to balance the budget.
- (e) **Notes** seven proposed changes to the draft Statement of Intent from the 2025/26 Statement of Intent for Te Kōhaka o Tūhaitara Trust as outlined in section 4.3 below.

3. **BACKGROUND**

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

4. **ISSUES AND OPTIONS**

- 4.1. The Trust provided the draft SOI for comment and a business case to support the Strategic direction of TKTT that encompasses Kairaki, Tūhaitara Coastal Park and the Huria Reserve.
- 4.2. The purpose of a SOI is to:
- (a) *state publicly the activities and intentions of a council-controlled organisation for the year and the objectives to which those activities will contribute; and*
 - (b) *provide an opportunity for Council, being a shareholder, to influence the direction of the organisation; and*
 - (c) *provide a basis for the accountability of the directors to their shareholders for the performance of the organisation.*

4.3. The following are the changes from the previous SOI:

	Draft SOI	Previous SOI
Update to Item 8	Maintain all current biota nodes annually to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park. The creation of new biota nodes have been paused.	Develop two performing biota nodes per year to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park.
Update to Item 14	Manage sections in the Kairaki Regeneration Area.	Lease 20 sections in the Kairaki Regeneration Area.
Objectives and performance targets 2026-2027 Huria Reserve		
1	Plant approximately 8,734 wetland and dryland mahinga kai and Rongoā Māori plant species which completes planting in the reserve.	Plant approximately 18,656 wetland and dryland mahinga kai and Rongoā Māori plant species.
2	Resolve waha entranceway structure	No comparable measure in previous SOI
3	Install interpretive signage and materials	Finalise interpretive signage and materials.
4	Continue maintenance of native plantings.	Continued maintenance of hard infrastructure and plants.
OBJECTIVES AND PERFORMANCE TARGETS 2027 - 2056 HURIA RESERVE		
1	Continued maintenance of native plantings.	No comparable measure in previous SOI

4.4. The Audit and Risk committee have the option to provide feedback on the Draft SOI.

An area the Committee may wish to provide feedback is whether the SOI includes sufficient detail in relation to the Trust progressing the Kairaki beach leases. In item 14 the SOI currently refers to managing sections in the Kairaki Regeneration area. It is not clear whether this includes progressing the leases.

It is suggested that any reference to leasing arrangements should be clear they are for removable or temporary structures given the flood risk present in the area.

Following the Council and other Settlor providing feedback, TKTT would consider any changes and is required under the Act to re-present a final SOI to Council prior to 30 June.

4.5. The Management Team has reviewed this report and supports the recommendations.

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

Discussions have been held with Te Runanga o Ngāi Tahu requesting further consideration of its contributions to the Trust.

The council has not specifically sought views on the Statement of Intent as it is provided directly by the Trust to Te Runanga o Ngāi Tahu for feedback as the other settlor.

5.2. **Groups and Organisations**

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

5.3. **Wider Community**

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

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

The Council has budget provision in the 2026/27 Draft Annual Plan for Operating expenditure totalling \$386,660 which is a 25% increase on 2025/26 consisting of:

Activity	DRAFT	
	2026/27 Budget	2025/26 Budget
Operating Grant, including audit fees	324,530	252,180
Directors' insurance	8,730	10,910
Meeting fees	3,300	3,200
Lease – Camp	20,100	19,480
Lease – Forestry	30,000	22,780
Total	386,660	308,550

Note that this does not include reserve funds or additional grants which are addressed through other reports or committees.

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

The below Summary of financial information is taken from the Statement of Intent for year ending 30 June 2026-2027. Based on current estimates the Trust is running at a deficit. The Trust will be required to find further funding sources or reduce operational expenditure to balance budgets.

	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29
SUMMARY STATEMENT OF FINANCIAL PERFORMANCE			
Revenue	481,159	463,404	445,443
Expenses	620,826	511,644	478,337
Net Surplus/ Deficit	(139,667)	(48,239)	(32,894)
SUMMARY STATEMENT OF FINANCIAL POSITION			
	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29
Current Assets	249,690	239,241	232,338
Total Fixed Assets	12,457,722	12,467,028	12,431,932
Total Assets	12,707,412	12,706,269	12,664,270
Liabilities			
Current Liabilities	112,833	119,053	119,478
Non-current Liabilities	165,473	206,349	196,820
Total Liabilities	278,306	325,402	316,298
Total assets less total liabilities (net assets)	12,429,106	12,380,867	12,347,972
Total Trust Equity	12,429,106	12,380,867	12,347,972
SUMMARY STATEMENT OF CASHFLOWS			
Net Cash Flows from Operating Activities	(121,994)	(7,565)	7,201
Net Cash Flows from Investing Activities	49,567	(49,980)	(5,000)
Net Cash Flows from Financing Activities	(10,929)	47,096	(9,104)
Net Cash Flows	(83,356)	(10,449)	(6,903)
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period	283,621	200,265	189,816
Cash and cash equivalents at end of period	200,265	189,816	182,913
Net change in cash for period	(83,356)	(10,449)	(6,903)

In recent months, Waimakariri District Council staff have worked closely with the Trust to conduct a detailed, line-by-line review of its current budgets. The aim was to ensure the Trust operates efficiently and has a forward forecast that supports long-term financial sustainability. Actions that have been taken include:

- Reduction of staff numbers by two staff. The Trust now has two permanent full-time staff with assistance provided by two part time staff relating to administration and funding applications.

- Reduction in level of service. The Trust has established a back-to-basics maintenance only approach. No new biota nodes are being established, and education services have been stalled until additional operational income is sourced.
- The Trust has sold its Emissions Trading Scheme credits receiving income of \$479,305, the majority of these proceeds will be used to fund replacement and clean-up costs associated with the coastal fire.

6.2. Sustainability and Climate Change Impacts

The recommendations in this report do have sustainability and/or climate change impacts. The work that TKTT undertake directly impacts positively such as ensuring all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.

6.3. Risk Management

The primary risk associated with the Trust's current operation is financial sustainability. Council has allocated additional operational budget to support the Trust however the Trust is still operating with an ongoing deficit. The Statement of Intent has considered the current financial position of the Trust with reductions in any new biota nodes and a manage only approach for the kariaki properties for the next year. Huria Reserve development has also been reduced to focus on ongoing maintenance responsibilities.

7. CONTEXT

7.1. Consistency with Policy

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

7.2. Authorising Legislation

Local Government Act specifies the requirements of a Council Controlled Organisation (CCO) accountability and reporting to the Council. Key extracts are provided in Attachment 1 from Schedule 8 of the Local Government Act 2002:

7.3. Consistency with Community Outcomes

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

- Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation.
- Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.
- The natural and built environment in which people live is clean, healthy, and safe.
- Public spaces express our cultural identities and help to foster and inclusive society.
- The distinctive character of our takiwā / district, arts and heritage are preserved and enhanced.

7.4. Delegations

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



STATEMENT OF INTENT FOR THE YEAR ENDING 30 JUNE 2029

INTRODUCTION

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

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

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

The Act required the Waimakariri District Council and Te Runanga o Ngāi Tahu (The Settlers) to establish a Trust to manage and administer the reserves. By a Deed, dated 31 August 1998, the Settlers established a charitable Trust known as Te Kōhaka o Tūhaitara Trust, whereby the trustees shall be 3 appointed by the Waimakariri District Council and 3 from Te Rūnanga o Ngāi Tahu. The Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 provides the legal mechanism for this to be achieved.

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

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

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

THE OBJECTS OF THE TRUST

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

NATURE AND SCOPE OF ACTIVITIES

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

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

The Trust has commenced implementation of the adopted Management Plan.

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

GOVERNANCE ARRANGEMENTS

The Trust's policies and objectives are detailed in the Tūhaitara Coastal Reserve Management Plan. The Statement of Intent is the Trust's annual work programme aimed at meeting the vision *to create a coastal reserve which is founded on and expresses strong ecological, conservation and cultural values and provides opportunity for compatible recreation and education activities for all people of New Zealand and to uphold the mana of Ngai Tahu Whanui by protecting and enhancing the mahinga kai values of Tūtaepatu lagoon.*

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

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

OBJECTIVES & PERFORMANCE TARGETS 2026/27 to 2028/29

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

The Trust will:

1. Manage and administer the Reserve in accordance with the approved Reserve Management Plan.
2. Ensure all reporting mechanisms to the Settlers are timely and within their statutory timeframes.
3. Ensure that the health and safety, and employment conditions of Trust staff, contractors, and visitors meet relevant legislation.
4. Ensure concessions for events and other activities on Trust land will have Health and Safety Plans and Public Liability Insurance. (Note: Concessions are not just for events, but can be for ice cream vehicles, coffee vehicles, and research activities; they are a mechanism to control all activities.)
5. Ensure that lease agreements are compatible with the Reserve Management Plan and finalised where necessary to maximise the revenue potential for the Trust.
6. Promote the cultural significance and history of the land and ensure this is reflected in new programmes.
7. Maximise the opportunities for additional partnerships and sustainable funding to continue with the rehabilitation of Tūhaitara Coastal Park.
8. Maintain all current biota nodes annually to progress the long-term goal of indigenous coastal forest along the length of the Tūhaitara Park. The creation of new biota nodes have been paused.
9. Continue the rehabilitation of Tūhaitara Coastal Park and Tūtaepatu Lagoon.
10. Ensure that access and maintenance programmes are in line with strategic plans and priorities and that they are appropriately resourced.
11. Ensure all work programmes and maintenance activities are consistent with the Park's cultural, biodiversity, ecological, and recreation values.
12. Provide and maintain a minimum 25 kilometres of walking, cycling, and bridle trails within the park for recreational purposes.
13. Finalise the design and commence the installation of 'our stories' interpretive signage at key cultural and environmental sites.
14. Manage sections in the Kairaki Regeneration Area.

OBJECTIVES & PERFORMANCE TARGETS 2026 - 2027 HURIA RESERVE

1. Plant approximately 8,734 wetland and dryland mahinga kai and Rongoā Māori plant species which completes planting in the reserve.
2. Resolve waha entranceway structure.
3. Install interpretive signage and materials.
4. Continue maintenance of native plantings.

OBJECTIVES & PERFORMANCE TARGETS 2027 - 2056 HURIA RESERVE

1. Continued maintenance of native plantings.

INFORMATION TO BE PROVIDED TO THE SETTLORS

The Trust shall present:

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

OTHER REQUIREMENTS

Ratio of Trustee Funds to Total Assets

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

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

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

Profits and Financial Reserves to be Distributed

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

Interests in Other Organisations

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

Commercial Value of the Trust

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

Activities the Trust is Seeking Compensation from the Council

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

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

Accounting Policies

Refer to Appendix 1

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

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

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

MEASUREMENT SYSTEM

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

ACCOUNTING POLICIES

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

(a) Fixed Assets

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

Property, plant and equipment 3-40 years.

(b) Goods and Services Tax (GST)

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

(c) Receivables

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

(d) Reduced Disclosure Regime

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

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies.

Appendix 2

Financial Projections**Te Kōhaka o Tūhaitara Trust**

	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29
Revenue			
Leases & Licences	44,175	44,175	44,175
Huria reserve maintenance grant	20,000	20,480	20,952
Grants	416,134	397,900	379,466
Interest	200	200	200
Miscellaneous	350	350	350
Donations	300	300	300
Total Revenue	481,159	463,404	445,443
Expenses			
Staff (includes Kiwi & other costs PPE)	232,314	237,007	241,764
Office	10,366	10,876	10,486
Vehicle	13,671	14,355	15,072
Audit	36,072	37,154	37,897
Legal	3,000	3,500	1,000
Misc Insurance /Rates	38,251	44,157	48,176
Marketing/ promoting	2,898	2,948	2,973
Park Maintenance	142,170	120,973	80,295
Forest expenses	101,411	-	-
Depreciation	40,674	40,674	40,674
Total Expenditure	620,826	511,644	478,337
Net Surplus/ loss	(139,667)	(48,239)	(32,894)

Balance sheet	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29
Assets			
Cash & short term deposits	200,265	189,816	182,913
Debtors & prepayments, sundry receivables	31,419	31,419	31,419
GST receivable	18,007	18,007	18,007
Total Current Assets	249,690	239,241	232,338
Fixed Assets			
Property, plant and equipment	12,457,722	12,467,028	12,431,932
Total Fixed Assets	12,457,722	12,467,028	12,431,932
Total Assets	12,707,412	12,706,269	12,664,270
Liabilities			
Current Liabilities			
Creditors and accrued expenses	91,476	91,476	91,476
Employee costs payable	13,757	13,757	13,757
Loan - Current	2,884	9,104	9,529
Revenue in Advance	4,716	4,716	4,716
Total Current Liabilities	112,833	119,053	119,478
Non-current Liabilities			
Loan - Non-current	-	40,876	31,347
Long term payable	165,473	165,473	165,473
Total Non-current Liabilities	165,473	206,349	196,820
Total Liabilities	278,306	325,402	316,298
Total assets less total liabilities (net assets)	12,429,106	12,380,867	12,347,972
Accumulated funds			
Current Year Earnings	(139,667)	(48,239)	(32,894)
Retained Earnings	3,521,332	3,381,665	3,333,426
Revaluation Reserve	9,047,441	9,047,441	9,047,441
Total Trust Equity	12,429,106	12,380,867	12,347,972

Statement of Cash Flows	FORECAST 2026/27	FORECAST 2027/28	FORECAST 2028/29
Operating Activities			
Receipts from sales of goods and services	100	100	100
Interest Received	200	200	200
Donations	300	300	300
Grants non - government organisations	53,010	26,505	-
Grants funding local government	366,671	374,599	382,279
Cash receipts from other operating activities	60,878	61,700	62,564
Payments to suppliers and employees	(603,154)	(470,969)	(438,242)
Net Goods Service Tax	-	-	-
Net Cash Flows from Operating Activities	(121,994)	(7,565)	7,201
Investing Activities			
Proceeds from sale of property, plant and equipment	-	-	-
Receipts from sale of investments	26,993	(36,374)	(36,374)
Payment for property, plant and equipment	(13,800)	(49,980)	(5,000)
Payment for Investments	36,374	36,374	36,374
Net Cash Flows from Investing Activities	49,567	(49,980)	(5,000)
Financing Activities			
Proceeds of borrowings	-	49,980	-
Repayment of loans	(10,929)	(2,884)	(9,104)
Net Cash Flows from Financing Activities	(10,929)	47,096	(9,104)
Net Cash Flows	(83,356)	(10,449)	(6,903)
Cash and Cash Equivalents			
Cash and cash equivalents at beginning of period	283,621	200,265	189,816
Cash and cash equivalents at end of period	200,265	189,816	182,913
Net change in cash for period	(83,356)	(10,449)	(6,903)

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: FIN-01/260202017838

REPORT TO: AUDIT AND RISK COMMITTEE

DATE OF MEETING: 17 March 2026

AUTHOR(S): Paul Christensen, Finance Manager

SUBJECT: Review of Audit New Zealand Recommendations

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

General Manager


pp Chief Executive

1. SUMMARY

- 1.1. This report is to inform the Audit and Risk Committee of the status of implementing recommendations made in previous audits by Audit New Zealand.
- 1.2. There are 16 outstanding recommendations.
- Six recommendations relate to processes which operate in Technology One which will be replaced when we transfer over to Datascape on 1 July 2026. These have been deprioritised given the change in system and will be addressed when the new system is implemented.
 - Four recommendations relate to processes around the Register of Interests for Elected members and the Management team. These have all been implemented.
 - Valuations occur at the end of the financial period only. Because of this, the recommendations for valuations will not be carried out until the end of the year
 - Of the other five recommendations, one has been implemented and the implementation of the other four recommendations are currently in progress

Attachments:

- i. Audit New Zealand Recommendations TRIM 260304069523

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260202017838.
- (b) **Notes** that the implementation of audit recommendations are either completed, in progress or are waiting for the implementation of Datascape to be completed.

3. **BACKGROUND**

- 3.1. Yvonne Yang, Audit Director, presented Audit New Zealand's report following their audit of the 2024/2025 Annual report to the Audit and Risk Committee on 18th November. In her presentation she noted that there are 15 outstanding recommendations that have not been addressed
- 3.2. The Audit and Risk committee requested a report from staff on the status of implementing the recommendations.

4. **ISSUES AND OPTIONS**

- 4.1. The Council's Annual Report is audited by Audit New Zealand on behalf of the Auditor General. The objectives of the annual audit are:
 - to provide an independent opinion on the Council's financial statements and performance information;
 - to report on whether the District Council has complied with the requirements of schedule 10 of the Local Government Act 2002 that apply to the annual report;
 - to report on 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; and
 - to report on other matters that come to our attention as part of the annual audit (typically those matters will relate to issues of financial management and accountability).

Following every audit, the Appointed Auditor provides reports to the Council and to the Management Team. These reports summarise the key findings from the audit and make recommendations for improvements to systems or internal controls.

These recommendations are periodically followed up Audit New Zealand as part of the audit. The purpose of this is for the auditor to assess the design and operational effectiveness of our controls to determine their audit approach.

It is good practice for the Council to track implementation of these recommendations ourselves to ensure the continuous improvement of our systems and controls.

- 4.2. The attachment to his report gives details of each recommendation and the status of the response to the recommendation.

Implications for Community Wellbeing

There are no implications on community wellbeing by the issues and options that are the subject matter of this report.

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

5. **COMMUNITY VIEWS**

5.1. **Mana whenua**

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

5.2. **Groups and Organisations**

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

5.3. **Wider Community**

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

6. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

6.1. **Financial Implications**

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

The budget for the annual report audit is included in the Annual Plan/Long Term Plan.

6.2. **Sustainability and Climate Change Impacts**

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

6.3. **Risk Management**

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

6.3. **Health and Safety**

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

7. **CONTEXT**

7.1. **Consistency with Policy**

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

7.2. **Authorising Legislation**

- Local Government Act 2002
- Public Audit Act 2001

7.3. **Consistency with Community Outcomes**

The Audit New Zealand management report may include recommendations to systems for non-financial performance measures across the significant activities Council delivers. Because of this, all Council's community outcomes may be relevant to the actions arising from recommendations in this report.

7.4. **Authorising Delegations**

S-DM 1022 The Audit and Risk committee is delegated to receive and consider management reports and any other information received from the Council's external auditors.

Open recommendations (as of 25J)

Open or partially cleared recommendations

Recommendation	First raised	Status	Staff Comment
Urgent			
<p>Align the delegations within the expenditure system to the approved delegation financial authority (DFA) policy</p> <p>A review should be performed to ensure that the delegation limits set in the system align with the most recent delegation policy. This review should happen every time delegation policy is renewed.</p> <p>Where the transaction is over the Chief Executive’s delegation limit, the District Council should establish an appropriate process for the approval of these transactions.</p>	2021	<p>In progress</p> <p>24J comments – no change in FY25:</p> <p>The ICT team is in the process of reviewing the delegations in TechOne with the DFA policy as part of the implementation of process to implement the new FMIS system, Datascape. It was noted that job descriptions were required to be aligned with the finance system. Once the delegations are reviewed and approved by finance, the ICT will then proceed to build the delegations with Datascape.</p> <p>There are currently no formal plans for a regular review and sign off on the DFA policy to the FMIS system at this stage.</p>	<p>Continuing</p> <p>A review was performed in January 2025 to update the delegations manual to include all new positions and changes in position titles.</p> <p>Delegation settings in Technology One have been reviewed to confirm these align with the delegations manual.</p> <p>It is a key piece of work in the Datascape implementation to ensure delegations are set up correctly. There will be both pre- and post-implementation checks to ensure Datascape delegations are correct.</p>

Recommendation	First raised	Status	Staff Comment
Necessary			
<p>Procurement and contract management Implement further processes and controls in relation to procurement and contract management.</p>	2025	In progress	<p>We note the matter related to a finding where a conflict of interest declaration had not been completed on a procurement process Audit NZ reviewed.</p> <p>Council uses the VendorPanel Procurement Plan system to capture procurement Planning. This records Conflicts of interest and the approval of the Procurement Plan.</p> <p>It was found that the Conflicts of Interest section was not completed in every case. We have changed our process so that any Plan without a completed Conflicts of Interest section will not be approved until this is completed.</p> <p>This change in process has been shared in the Council's All Teams Meeting and has been included in process documentation.</p>
<p>Review process for TechOne users Implement a documented and regular formal review process for TechOne users.</p>	2023	In progress	<p>Access is being reviewed as part of the implementation of process to implement the new FMIS system, Datascape. Access reviews will be in place as part of the standard operating procedures.</p> <p>On-boarding and Off-boarding procedures form Technology One include processes for ensuring correct access for staff.</p> <p>It is a key piece of work in the Datascape implementation to ensure access is set up correctly, like the delegations work. There will be both pre- and post-implementation checks to ensure Datascape delegations are correct.</p>

Recommendation	First raised	Status	Staff Comment
<p>Development contributions connections completed by third parties</p> <p>Implement a formal process for development contributions relating to three water service connections completed by third party contractors.</p>	2023	In progress	To complete the process of signing off a consent which includes a development contribution a checklist is used to show that all processes have been completed. This checklist has been changed so that the technical admin must add the date the service connection was completed as evidence
<p>Fixed assets register and the asset management system</p> <p>Perform a monthly reconciliation of additions of the fixed asset register against the asset management system.</p> <p>Ensure all assets capitalised are recorded in the relevant asset management system.</p>	2022	<p>In progress</p> <p>In our testing of asset additions, we noted an example where a roading asset in a subdivision was not updated. The Asset information team (AIM) team was not made aware of the as-built plan being available until our audit enquiry.</p> <p>Disposals are being captured in a spreadsheet which the AIM team populate, as roading assets are removed. Unfortunately, RAMM does not have the capability right now to have any historical data for deleted assets in its current form.</p> <p>There is scope to do a work around by management, but this will make the database a lot more complicated and not very user friendly unlike the current system Council has between GIS and Technology One.</p>	<p>The Council's process is to only capitalise assets once a year, so a monthly reconciliation would not be possible.</p> <p>All assets that are capitalised are entered into TechOne or RAMM. Not all assets are entered into the GIS system due to lack of symbology for all asset classes within TechOne. This is an issue that can be addressed with our move to the new asset management system Adapt.</p> <p>The process for the disposal of Roothing assets has remained the same. There is still no capability within RAMM to track historical data for deleted assets.</p>

Recommendation	First raised	Status	Staff Comment
		Datascap provides an opportunity to review this process.	
<p>Completeness and valuation of vested assets</p> <ul style="list-style-type: none"> Recognise vested assets in the correct financial period. Investigate alternative ways in which land assets are valued and recognised in the correct financial period. 	2024	<p>In progress</p> <p>Some issues noted in the 2025 audit around completeness of vested assets. Issue not fully resolved.</p>	<p>To insure we can recognise vested assets in the correct period, all vested assets need to have as-builts delivered to the AIM Team for loading into our asset management systems (AMS). The AIM Team is working with the Development Team on improvements to as-builts for landscaping and Roding. These improvements have come from enhanced monitoring of each 224c certification to track if there is to be any vested assets associated with the certification. The AIM Team tracks each 224c issued with a spreadsheet to identify if there is to be any vested assets associated with the certification. As well, the AIM Team has put in place three layers of Quality Assurance (QA) measures for each Resource Consent job they receive to make sure all assets are captured within the correct financial period. One before the job is assigned to a team member, one after the assets have been created in the AMS by another AIM team member, then a final QA by the Customer (Senior Land Development Auditor).</p> <p>Land parcels are valued using information from QV. This information may not arrive in time for the Annual Report which has led to some assets being recognised in the wrong year.</p>

Recommendation	First raised	Status	Staff Comment
<ul style="list-style-type: none"> Improve the process to recognise the value of three waters assets accurately. 			<p>Investigations have started into identifying land which has not been valued and applying a value in the correct year, which would be updated when values are received from QV.</p> <p>AIM is working with Finance Accounting Team and the CES Programme Team to make some improvements in this area within the Adapt asset management software. Working to implement a more automated and trackable process for loading unit rates for asset types. This would be a system that would apply the correct base rate table figure for asset types based on when the asset was installed (acquired by the Council). Automation of other asset details such as the type of soil and depth of installation could potentially be built into this automation within Adapt to help calculate asset values. Currently, this process is undertaken manually in a spreadsheet, then re-entered into the AMS financial accounting book.</p>
<p>Journal system access</p> <p>Update journal access rights within the finance system to ensure appropriate access levels. This includes:</p> <ul style="list-style-type: none"> Removing duplicate access roles. Revoking access where it is not required. 	2024	<p>In progress</p> <p>Recommendation will be implemented as part of the new Council Enterprise System.</p>	<p>It is a key piece of work in the Datascape implementation to ensure access is set up correctly. There will be both pre- and post-implementation checks to ensure Datascape delegations are correct.</p>

Recommendation	First raised	Status	Staff Comment
<p>Restrict and Eliminate Generic Rates System Accounts</p> <p>Eliminate generic rate accounts or restrict rate system access rights to only what is necessary.</p>	2024	<p>In progress</p> <p>Recommendation will be implemented as part of the new Council Enterprise System.</p>	<p>Recommendation will be implemented as part of the new Council Enterprise System.</p>
<p>Implement the Valuer Recommendations</p> <p>Implement the improvement areas identified by the valuers in their reports.</p> <p>Roading Recommendations (WSP):</p> <ul style="list-style-type: none"> • Enhance data quality. • Review alignment of treatment length and top surfaces. • Reassess total useful life assumptions for assets exceeding their theoretical lives. <p>Three Waters Recommendations (Brian Advisory):</p> <ul style="list-style-type: none"> • Refine overhead charges to better reflect indirect costs. • Convert placeholders to individual assets after verification in the 2024/2025 financial year. 	2024	<p>In progress</p> <p>Ongoing – audit to continue reviewing until the recommendations are fully cleared.</p>	<p>The recommendations will be incorporated into the next valuation process which will begin at the end of the 2025/26 financial year.</p> <p>The recommendations will be incorporated into the next valuation process which will begin at the end of the 2025/26 financial year.</p>

Recommendation	First raised	Status	Staff Comment
<ul style="list-style-type: none"> Ensure all completed assets providing a service are valued and not left in Capital Work In Progress (WIP). 			
<p>Accounting for buildings and furniture and fittings assets</p> <p>Ensure consistent processes and accurate accounting of furniture and fittings assets.</p>	2024	<p>In progress</p> <p>To be reviewed in the next buildings valuation.</p>	<p>The accounting for furniture and fittings assets will be enhanced post-implementation of Datascape.</p>
<p>Compliance with the legislative requirements for the register of elected member interests</p> <ul style="list-style-type: none"> publicly disclose the most recent pecuniary interest register of elected member interests required by the Local Government Act 2002; and explicitly state whether interests are pecuniary. 	2024	<p>In progress</p>	<p>The most recent Register of interest was updated on 16 December 2025. It is available on the Council's website at https://www.waimakariri.govt.nz/council/council,-boards-and-committees</p> <p>For each interest on the register, it states whether it is a pecuniary interest.</p>

Recommendation	First raised	Status	Staff Comment
<p>Completeness and approval of related party transactions</p> <ul style="list-style-type: none"> implement a formal process for authorising and approving any transactions and arrangements outside the normal course of business and in a timely manner; and complete a search of the companies and charities register to confirm the completeness of key management personnel (KMP) declarations and consideration of transactions disclosed for the annual report. 	2024	<p>In progress</p> <p>The internal company search to ensure completeness of the interest registers has not previously been implemented however, management have had discussions with relevant staff and advised that this will be done going forward.</p>	<ul style="list-style-type: none"> All transactions follow a formal process for authorising and approving. A search of the companies and charities register to confirm the completeness of key management personnel (KMP) declarations will be performed for the annual report.
<p>Availability of Key Management Personnel (KMP) interest registers</p> <p>Ensure up- to-date interest registers of elected members and senior management are available upon request.</p>	2024	<p>In progress</p>	<p>The most recent Register of interest was updated on 16 December 2025. It is available on the Council's website at https://www.waimakariri.govt.nz/council/council-boards-and-committees</p> <p>The Management team Register of Interests was updated on 18 February 2026 and is available upon request.</p>

Recommendation	First raised	Status	Staff Comment
<p>Prioritize review and update of Disclosure of Interest Policy</p> <p>We recommend that Council prioritize review and update of the Disclosure of Interest Policy early in FY25.</p>	2024	In progress	This Policy was due for review in November 2025 and is on the plan for updating this financial year.
<p>Compliance with the legislative requirements for the register of elected member interests</p> <ul style="list-style-type: none"> publicly disclose the most recent pecuniary interest register of elected member interests required by the Local Government Act 2002; and <p>explicitly state whether interests are pecuniary.</p>	2024	<p>No change</p> <p>The Interest Register on the website does not have the does not disclose whether an interest is pecuniary or not.</p>	<p>The most recent Register of interest was updated on 16 December 2025. It is available on the Council's website at https://www.waimakariri.govt.nz/council/council,-boards-and-committees</p> <p>For each interest on the register, it states whether it is a pecuniary interest.</p>
Beneficial			
<p>FMIS system for Property plant and equipment information</p> <p>Set up the FMIS for an efficient approach of information to review property, plant and equipment balances, particularly for additions.</p>	2023	<p>No change</p> <p>Management has advised that they will be working to create an efficient approach to recording additions in Datascape.</p>	The recording and management of property, vised that they will be working to create an efficient approach to recording additions in Datascape.

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION****FILE NO and TRIM NO:** HMR-11-02-07 / 260223061501**REPORT TO:** AUDIT AND RISK COMMITTEE**DATE OF MEETING:** 17 March 2026**AUTHOR(S):** Sherrienne Nation, Senior Quality and Risk Advisor**SUBJECT:** Corporate Risks Update**ENDORSED BY:**
(for Reports to Council,
Committees or Boards)_____
General Manager

pp Chief Executive**1. SUMMARY**

- 1.1. The purpose of this report is to provide the Audit and Risk Committee with an updated summary of the Corporate Risks as at 9 March 2026.
- 1.2. The Corporate Risks register details the organisations strategic risks that have the potential for high impact on the Council's reputational, financial, or operational outcomes. They are recorded at a high level and are owned and managed by the Management Team.
- 1.3. The Corporate Risks register currently has 12 risks: three 'Critical', six 'High' and three 'Medium'.
- 1.4. The Corporate Risks, along with key insights, current controls, trend information and supporting detail, are presented in Appendix 1. Although controls are in place, some risks continue to remain high due to factors such as the inherent nature of certain activities, elements outside Council control (e.g. natural events or Central Government directives), or situations where changes to likelihood or consequence do not alter the overall risk rating (refer to the Risk Matrix in Appendix 3).
- 1.5. A heat map illustrating the overall risk profile has been included in Appendix 2.
- 1.6. In addition to the corporate risks, there are currently 153 operational risks being managed and monitored at an operational level.

Appendices:

- i. Appendix 1 - Summary of current Corporate Risks.
- ii. Appendix 2 - Corporate risks rated critical and high - Heat map.
- iii. Appendix 3 - Risk Matrix.
- iv. Appendix 4 - Likelihood Matrix.
- v. Appendix 5 - Consequence Assessment Criteria.

2. RECOMMENDATION.**THAT** the Audit and Risk Committee:

- (a) **Receives** Report No. 260223061501.
- (b) **Notes** the current Corporate Risks.
- (c) **Notes** the increase in risk ratings for risks relating to the impact of Local Government reform and implementation of the new Council Enterprise System.
- (d) **Notes** that the Health, Safety and Wellbeing risk register is reported separately and is managed and overseen by the Health, Safety and Wellbeing Manager.
- (e) **Notes** a copy of this report is provided to the Council for information.

3. **BACKGROUND**

- 3.1. The Corporate Risks Register is presented to the Audit and Risk Committee every six months, with the last update provided on 9 September 2025. It outlines current strategic risks and highlights any emerging matters.
- 3.2. The register currently contains 12 risks: three 'Critical', six 'High' and three 'Medium'.
- 3.3. The Management Team undertakes a regular review of operational and corporate-level risks, considering both current mitigation actions and the wider operating environment. Both the critical risks and the future economic impacts are reported to the Audit and Risk Committee in this report.
- 3.4. General Managers review risks within their areas with the Senior Quality and Risk Advisor on a regular monthly basis. This is further supported by ongoing operational initiatives led by managers to reduce identified risks.
- 3.5. In addition to the corporate risks, 153 operational risks are being managed across the organisation. Each business unit maintains, monitors, and escalates its register as required, with support from the Quality and Risk Team. Unit Managers meet bi-monthly with the Senior Quality and Risk Advisor to review their risks.
- 3.6. Risk management practices are overseen by the Risk Management Steering Group, which meets quarterly to guide and support the organisation's risk management framework. The group includes the Chief Executive, General Manager Finance and Business Support, General Manager Organisational Development and HR, Health, Safety and Wellbeing Manager, Governance Manager and Senior Quality and Risk Advisor, with additional specialist or management participation as needed.
- 3.7. The Likelihood and Consequence Assessment Criteria are provided in Appendices 4 and 5. Changes to likelihood or consequence may not always alter the overall risk rating, as outlined in the Risk Matrix in Appendix 3.
- 3.8. Definitions:

Term	Definition
Cause	A cause is something that could trigger the risk/risk event. A risk can have multiple causes.
Consequence	Consequences are the result or effect of the risk happening. A risk can have multiple consequences.
Control	A control is something that is already in place that modifies the likelihood and/or consequence of a risk. A control is any process, policy, device, practice, or other action that is repeatable, documented and effects the risk.
Likelihood	The chance/probability of the risk happening.
Risk	An event or set of circumstances that, if it happens, will impact on the achievement of objectives.
Risk Owner	The person responsible for managing the risk. They usually delegate/assign the treatment actions to others but maintain oversight. Risks should only be owned by someone in a position to do something about the risk, including the authority to make decisions and the ability to apply resources (time, money, personnel).
Treatment	Actions being taken to manage the risk (address causes and/or minimise consequences).
Treatment Owner	The person responsible for implementing and overseeing the treatment actions. They keep the Risk Owner informed of progress and any difficulties or changes.

4. ISSUES AND OPTIONS

4.1. Corporate Risks Register

- 4.1.1. The Corporate Risks register currently has 12 risks: Three 'Critical', six 'High' and three 'Medium'.

Having considered all mitigation actions to manage the identified risks, the risks rated are presented in Appendix 1 along with risk insights, key risk responses, trends and supporting information.

- 4.1.2. The Corporate Risk '**MGT13**: ERP upgrade not achieved on time or in line with business requirements' was reviewed on 15 September 2025 by the Management Team and updated to reflect the progress of the CES programme.

- Following reassessment, the risk rating was updated from High (possible x severe) to Critical (likely x severe).
- The risk is being monitored regularly and updated as the programme of work progresses.

- 4.1.3. The Corporate Risks register was reviewed on 26 January 2026 by the Management Team to ensure they remain aligned with the significant volume of legislative change occurring across central and local government in New Zealand. The review confirmed that the existing risks continue to be appropriate, with one requiring more substantive updates, which is outlined below.

4.1.3.1. **MGT3** Central and Local Government reform inhibits the Council's ability to deliver services and functions to the community.

- The risk summary has been refined from 'Regulatory change: Increased uncertainty as to who and how services will be delivered impacts council structure/revenue/Long Term Planning' to 'Central and Local Government reform inhibits the Council's ability to deliver services and functions to the community'.
- Following reassessment, the likelihood rating has been increased from Likely to Almost Certain, resulting in an overall risk rating increase from High to Critical.

- 4.1.4. The Management Team continue to consider and scan the wider operating environment to determine how this may impact on Council and the community, and the associated management of risk.

4.2. Operating environment overview

Global and domestic overview

- 4.2.1. The current wave of local government reforms, range from a refocus on core services and fiscal constraint to proposals for major structural changes such as replacing regional councils with Combined Territorial Boards. These will require Waimakariri District Council to adjust how it plans, prioritises, and delivers services, all of which may influence the Council's future workloads, investment decisions, and strategic direction¹.

- 4.2.2. The Reserve Bank of New Zealand has held the Official Cash Rate (OCR) at 2.25% as of its latest decision on 18 February 2026, noting that inflation is easing and is expected to fall back within the 1–3% target band over the coming year².

¹ [Taituara; New Zealand Government \[The Beehive\]](#)

² [The Reserve Bank of New Zealand](#)

- 4.2.3. Recent escalation of the US–Israeli–Iran conflict in the Middle East is likely to lead to higher fuel, freight, and export/import costs as disruption to key oil transit routes and global shipping corridors occurs. Sustained price pressures may influence interest-rate settings, with higher inflation expectations potentially delaying any easing of borrowing costs for mortgage holders and businesses. For households, these elevated living costs could further tighten financial conditions, particularly for those already facing budget constraints³.

Waimakariri outlook

Unless otherwise stated, figures refer to annual average values for the year to December 2025, with quarterly figures identified separately⁴.

- 4.2.4. The Waimakariri District continues to show steady economic performance, with GDP rising 1.3% to \$3.19 billion for the year to December 2025, outpacing national growth of 0.4%. While this reflects a generally resilient local economy, household activity is more subdued, highlighted by a 2.1% decline in consumer spending, a slightly sharper drop than seen regionally (0.2%) or nationally (1.0%). Tourism remains a positive contributor, with expenditure increasing 3% to approximately \$138 million from the previous calendar year.
- 4.2.5. Labour market conditions are also relatively stable. Unemployment has eased to 3.5%, and resident employment grew 1.4%, performing notably better than the national trend (-1.2%). At the same time, the number of people receiving Jobseeker Support has risen to 1,643, higher than the district's long-term average of 1,160. This suggests some households are still experiencing financial pressure despite the overall strength in employment.
- 4.2.6. In the housing sector, for the December 2025 quarter, average house values increased 3.1% to \$685,271. Residential rents rose modestly (0.4%) to an average of \$557 per week between December 2024 and 2025. Despite housing affordability not shifting significantly in the calendar year, current levels continue to present affordability challenges for some residents, particularly renters and those entering the market.
- 4.2.7. Together, these indicators point to a generally positive economic base with a few emerging areas to monitor. Softer household spending, increasing benefit uptake, and ongoing housing costs may gradually influence community wellbeing and demand for Council and partner services. While not signalling immediate risk, these trends warrant continued observation to understand where pressure may build over time.
- 4.3. The Management Team has reviewed this report and support the recommendations.

5. IMPLICATIONS FOR COMMUNITY WELLBEING

There are potential implications on community wellbeing by the issues and information that are the subject matter of this report. A large majority of the risks identified have a public facing aspect which could negatively impact on the health, safety or wellbeing of our communities if these are not managed or monitored appropriately.

6. COMMUNITY VIEWS

6.1. Mana whenua

Te Ngāi Tūāhuriri hapū may be affected by, or have an interest in, the subject matter of this report. Specifically, the Management Team have identified that there is a risk that a

³ [New Zealand Foreign Affairs and Trade](#); [Radio New Zealand](#); [Waatea News](#)

⁴ [Infometrics Quarterly Economic Monitor Q4 December 2025](#)

lack of collaborative relationships with iwi limits the ability to partner on decision making of important council services and the wider wellbeing of the community.

6.2. **Groups and Organisations**

There are groups and organisations that may be affected by, or have an interest in, the subject matter of this report. Should the Council not manage its risks appropriately, there are potential consequences that could have implications for our community.

6.3. **Wider Community**

The wider community may be affected by, or have an interest in, the subject matter of this report. Should the Council not manage its risks appropriately, there are potential consequences that could have implications for our community.

7. **OTHER IMPLICATIONS AND RISK MANAGEMENT**

7.1. **Financial Implications**

There are no financial implications directly arising from the information presented in this report, however, there are several identified risks that may have significant financial consequences for the Council if the identified risks are not managed appropriately.

The operational budget for risk management is included in the Annual Plan/Long Term Plan and is primarily for staff resource.

7.2. **Sustainability and Climate Change Impacts**

There are no sustainability and/or climate change implications directly arising from the information presented in this report, however, Management Team have identified that there is a risk that failure to act in a timely manner exacerbates climate risks and mitigation/adaptation costs, reduces benefits arising from new opportunities and increases dissatisfaction from members of the community.

7.3. **Risk Management**

There are no risks directly arising from the information presented in this report. Each of these risks have been assessed on their consequence and likelihood and include any mitigation measures put in place.

The expectation for risk management at the Council is that it will be applied and implemented by staff at all levels throughout and across all council related activities. This expectation is set out in the Risk Management Policy.

Risk management reporting plays a crucial role in identifying potential issues before they become significant problems. Regular reviewing and acting on the reports ensure our organisation maintains a safe, compliant, and efficient organisation.

Risk management at the Council is supported by the approved Risk Management Policy and Risk Management Framework.

7.4. **Health and Safety**

There are no health and safety risks directly arising from the information presented in this report, however, there are identified risks that may have health, safety and wellbeing consequences for our staff if the identified risks are not managed appropriately.

The health, safety and wellbeing risks associated with the operations of the Council are captured in the Health, Safety and Wellbeing risk. These risks are managed and monitored by the Health, Safety and Wellbeing Manager, and are reported to the Management Team and Audit and Risk Committee separately.

8. **CONTEXT**

8.1. **Consistency with Policy**

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

The matters presented in this report and the reporting requirements for risk within the organisation is detailed in the Risk Management Policy and Risk Management Framework.

8.2. **Authorising Legislation**

Local Government Act 2002

Health and Safety at Work Act 2015

8.3. **Consistency with Community Outcomes**

The Council's community outcomes are relevant and may be affected by the information presented in this report if the identified risks are not managed appropriately.

8.4. **Authorising Delegations**

Under delegation S-DM 1022, the Audit and Risk Committee is responsible for reviewing of corporate risk assessments and internal risk management practices.

APPENDIX 1: Summary of current Corporate Risks

Please note: While upward (increasing) or downward (decreasing) trends typically suggest changes in risk, the overall risk rating can stay the same due to offsetting factors (likelihood vs. consequence) or effective mitigation measures. Continuous monitoring and assessment are required to understand the impacts of these trends.

Risk ID#	Risk Description (theme and impacts) <i>Brief description of the risk theme and the associated impacts</i>	Risk Response (key treatments [actions]) <i>What are we doing to reduce the risk?</i>	Risk Rating <i>09/09/2025</i>	Risk Rating <i>17/03/2026</i>	Trend	Notes <i>Updates, comments, important information. How is the risk trending?</i>
MGT11	<p>Challenges related to the scale and impact of responding to and recovering from a major adverse event in which an emergency operations centre is required.</p> <p>Impacts: Financial cost to repair/rebuild; Widespread community displacement; Ongoing community disruption; Community well-being (social, economic, environmental, cultural) negatively impacted by prolonged recovery; Negative impact on Council BAU service levels; Staff work overload (and unknown recovery time) leads to burnout/stress; Legal implications (liability, negligence, compliance etc.); Economic loss (unemployment, decline in revenue); Loss of community confidence/ support (reputation).</p>	1. Appropriate response plans and frameworks are created/updated for both EOC and BAU.	Critical	Critical	↔	<ul style="list-style-type: none"> The risk remains stable. As this risk is considered to be outside of Council control, the ability to reduce the likelihood, consequence and overall risk rating is low. It is likely to remain 'Critical'.
MGT3	<p>Central and Local Government reform inhibits the Council's ability to deliver services and functions to the community.</p> <p>Impacts: Reputational damage; Funding model is not sustainable: need to reduce or discontinue services (trade-off decisions); Loss of specialist staff; Work programmes not able to be sourced by specialist staff; Increased workload for staff; Rework of Long Term Plans; Loss of community confidence/support; Loss of oversight, compliance and information (e.g. non-consented stand-alone dwellings); Misalignment between funding and growth; Loss of localism; Strained working relationships between key partners; Increased risk of opposition to legal process; Growth related strategy rework (strategic, regulatory, approvals framework).</p>	<ol style="list-style-type: none"> Ensure representation and participation in next steps (e.g. regional spatial plan) Seek the most cost-effective ways to meet and reprioritise new statutory requirements. Maintain, and reprioritise where appropriate, cross council resourcing (reform readiness team) to analyse and interpret ongoing reform proposals to ensure appropriate advice and options are provided to the Management Team and Elected Members. Remain alert to the local impacts and ensure community awareness Implement Water Services Delivery Plan Identify key messages and impacts to effectively engage with communities to obtain their views on [relevant] legislation changes. 	High	High	↑	<ul style="list-style-type: none"> The risk is trending upward. The scale and pace of central and local government legislative change currently presents a significantly greater level of uncertainty and impact for Council.
MGT13	<p>ERP upgrade not achieved on time or in line with business requirements</p> <p>Impacts: Vendor unable to provide a solution that enables the business to operate in a way that meets regulatory requirements and agreed levels of service; Vendor unable to provide a solution before the current platform licence expires, leaving the Council with no ERP solution; Inadequate staff resource/capability; Unclear or evolving business requirements (incl. scope creep); Vendor delays (external dependency); Integration issues; Competing organisational priorities (BAU priorities v. ERP programme); Financial constraints; Ineffective delivery of project (internal and external).</p>	1. Continuous Improvement Fund and governance group (post Go Live).	High	Critical	↑	<ul style="list-style-type: none"> The risk is trending upward. Risk identifies the potential impact on strategic and operational objectives relating to the development, roll out and functionality of the new Datascape enterprise software. The risk is monitored regularly and updated as the programme of work progresses.

Risk ID#	Risk Description (theme and impacts) <i>Brief description of the risk theme and the associated impacts</i>	Risk Response (key treatments [actions]) <i>What are we doing to reduce the risk?</i>	Risk Rating <i>09/09/2025</i>	Risk Rating <i>17/03/2026</i>	Trend	Notes <i>Updates, comments, important information. How is the risk trending?</i>
MGT4	<p>Lack of collaborative working relationship with Iwi limits the ability to partner on decision making of important council services and wider wellbeing of the community</p> <p>Impacts: Constrained ability to move forward with developments/agreements; Limited commitment to achieving results; Future central government funding opportunities and legislation/policy changes will be more difficult without a functional relationship with Iwi.</p>	<ol style="list-style-type: none"> 1. Development of process and supporting documentation to provide project owners with the tools and guidance to support decision making with Iwi in mind 2. Enhance cultural competence (basics) of staff. 	High	High	↔	<ul style="list-style-type: none"> • Risk remains stable.
MGT5	<p>Climate change poses escalating threats to the district's infrastructure, economy and wellbeing.</p> <p>Impacts: Potential for increased climate change related litigation; Increased exposure of communities to climate risks, including increased frequency and severity of storm events, flooding, wildfire, drought, sea level rise and saltwater inundation; Downstream impacts can be decreased wellbeing/public health, biodiversity and ecosystem services loss, food insecurity and disruption to business. Climate events can also displace communities and lead to social unrest; Financial impact of changing mandates from central government and potential withdrawal from partnerships to compensate owners for storm event property losses; Strain on infrastructure and emergency services; Economic strain arising from costs associated with disaster response, infrastructure repair and implementing adaptation measures; Reputational damage from failing to act in a timely manner.</p>	<ol style="list-style-type: none"> 1. Increased climate literacy within both the organisation and community. 2. Climate disruption considerations embedded into Council decision making and day to day operations. 3. Increased focus on reducing emissions. 4. Roll out of enhanced CDEM emergency response plans. 5. Land use planning to support a reduction in the current level of exposure and promote climate resilient development. 6. Conservation efforts and sustainable land use practices promoted and supported. 	High	High	↔	<ul style="list-style-type: none"> • The risk remains stable. • Objective is to reduce the impacts and harm to residents in the district. Climate issues are beyond control of the Council and actions are to adapt rather than control.
MGT6	<p>Competing community aspirations create conflict between urban and rural expectations on environmental issues (e.g. land management, water supply/use), creating additional demands on the council to resolve.</p> <p>Impact: Additional workload for staff dealing with complaints/disputes; Inability to meet community expectations for water supply/access; Health issues in the community (impact to community wellbeing); Regulatory compliance failure (water quality issues); Pushback from community where changes are not seen as welcome/achievable.</p>	<ol style="list-style-type: none"> 1. Ensure new and revised consenting requirements set by Regional Plans are responded to. 2. Progress appeals on partially operative District Plan. 3. Develop and maintain awareness of how wider legislative reform will emphasise these issues. 4. Consideration of potential user-pays water service options to align with evolving government legislation and regulatory requirements. 	High	High	↑	<ul style="list-style-type: none"> • The risk is trending upward. • The accelerating pace of RMA reform and its emerging spatial planning impacts are increasing uncertainty for Council, contributing to the upward trend in this risk.

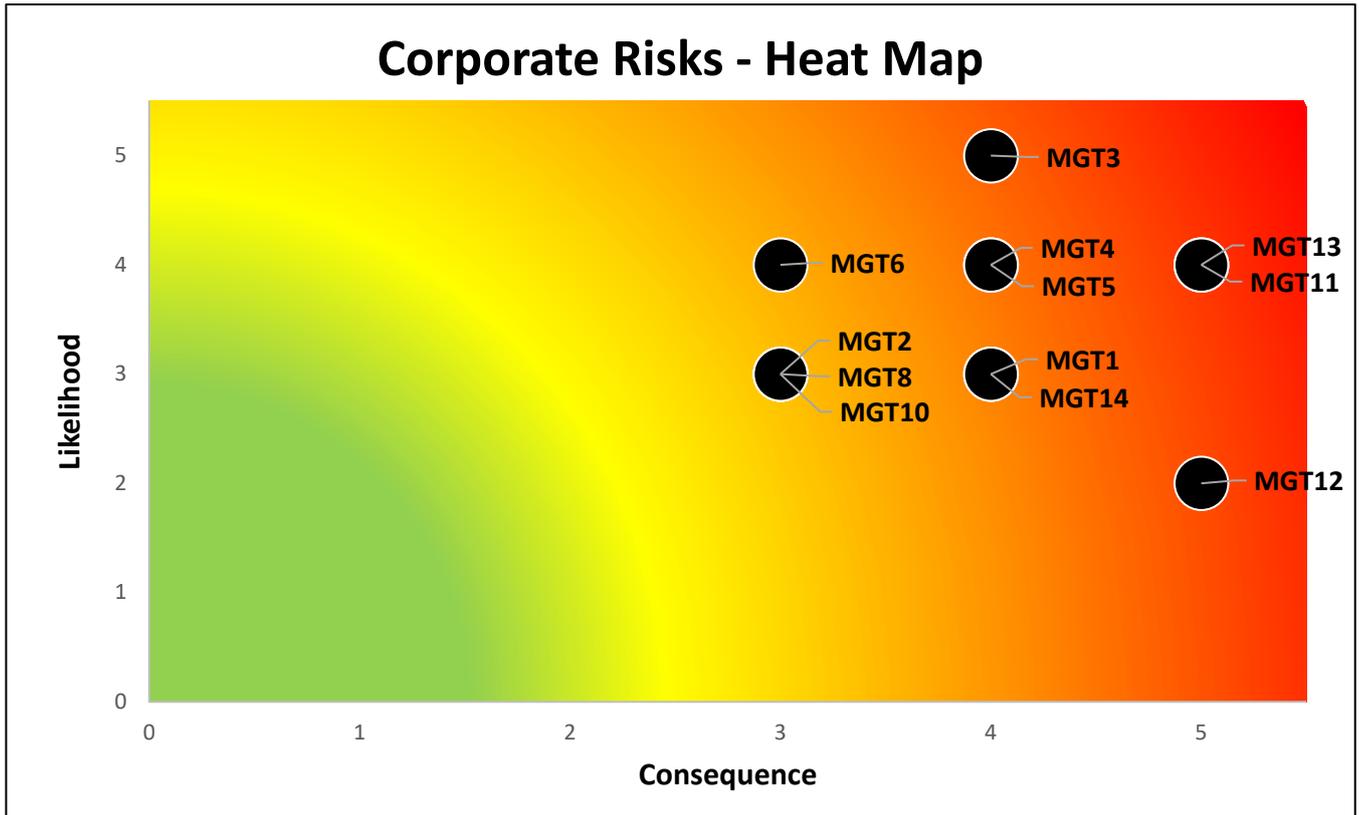
Risk ID#	Risk Description (theme and impacts) <i>Brief description of the risk theme and the associated impacts</i>	Risk Response (key treatments [actions]) <i>What are we doing to reduce the risk?</i>	Risk Rating 09/09/2025	Risk Rating 17/03/2026	Trend	Notes <i>Updates, comments, important information. How is the risk trending?</i>
MGT14	<p>Cyber Incident leading to loss of service delivery.</p> <p>Impacts: Loss of confidentiality of information we hold, loss of access to services we provide for a protracted period or financial or other loss; Large reputational damage to the council or costs incurred from recovering or dealing with the malicious activity; Unanticipated workload for ITS; Loss of system access; Potential loss of data and information; Data/privacy breach (publication on the internet); BAU service levels and delivery disrupted; Business Continuity Plan (BCP) event initiated; Reputation damage; Significant financial loss / unbudgeted expenses.</p>	<ol style="list-style-type: none"> 1. Third party assistance contracts are being planned and further controls implemented from the SAM compliance framework. 2. Revisit the need for cyber insurance. 	High	High	↔	<ul style="list-style-type: none"> • New risk. • Risk escalated from the Information and Technology Services risk register.
MGT1	<p>Inability to maintain a sustained response during an emergency event in which an emergency operations centre is required</p> <p>Impacts: Implementation of EM/BCP plans (e.g. activate CMP, AF8 response plan, rapid impact assessment procedures etc); Negative impact on Council BAU service levels; Loss of community confidence/ support; Staff work overload (and unknown recovery time) leads to burnout/stress; Ongoing community disruption; Decline of general well-being of the community.</p>	<ol style="list-style-type: none"> 1. BCP Exercises to test planning. 2. Implement CDEM review recommendations. 3. Appropriate response plans and frameworks are created/updated for both EOC and BAU. 	High	High	↔	<ul style="list-style-type: none"> • Risk remains stable. • Most events in which an EOC is required (e.g., localised flooding over a few days) are manageable by current EOC staff and skeleton crews. Therefore, the likelihood of the risk occurring in these events is low. • The severity of the event (e.g., Hikurangi, AF8, pandemic, major flooding) increases the likelihood of the risk occurring, raising the overall risk rating. In such cases, WDC would move into risk item MGT11: 'Challenges related to the scale and impact of responding to and recovering from a major adverse event requiring an EOC'. • Expectation that updated BCP's will be exercised in mid-2026. • CDEM review has been completed and report/recommendations received. Implementation of prioritised recommendations to be completed by June 2026.
MGT12	<p>Serious injury, accident or incident as a result of a failed level of service, or mistake/error made by Council (e.g. infected water supply making people sick, roading issue causing accidents, drowning at a pool or stormwater area etc.)</p> <p>Impacts: Serious illness, injury or death; Reputation damage; Legal liability (personal and organisation); Lack of confidence and trust in services; Financial implications.</p>	<ol style="list-style-type: none"> 1. Improve systems to embed requirements on contractors and staff to routinely ensure we are following operational plans. 2. Regular auditing of systems and operations (above). 3. Implement proactive annual inspection of all stormwater urban facilities for hazards. 	High	High	↔	<ul style="list-style-type: none"> • Risk remains stable.
MGT8	<p>Financial forecasting and planning does not account for the degree of change in the economic, regulatory and legislative environments meaning Council's funding model is not sustainable.</p> <p>Impacts: Need to reduce services (trade-off decisions); Increased costs to community; Decreased community wellbeing; Council is not financially viable.</p>	<ol style="list-style-type: none"> 1. Communication opportunity to show ratepayers the value of their rates and the services provided compared to other services (e.g. power, grocery spend) 2. Provide greater transparency to Council/Elected Members regarding desired financial/service position v. current position (what are the consequences/tradeoffs to maintain/increase services) 3. Review levels of service across the organisation (to be considered after LTP process) 4. Review insurance costs and balance of affordability. 5. Consideration of rates capping as part of 27-37 Long-Term Plan modelling. 	Medium	Medium	↑	<ul style="list-style-type: none"> • The risk is trending upward. • The scale and pace of central and local government legislative change currently presents a significantly greater level of uncertainty and impact for Council.

Risk ID#	Risk Description (theme and impacts) <i>Brief description of the risk theme and the associated impacts</i>	Risk Response (key treatments [actions]) <i>What are we doing to reduce the risk?</i>	Risk Rating <i>09/09/2025</i>	Risk Rating <i>17/03/2026</i>	Trend	Notes <i>Updates, comments, important information. How is the risk trending?</i>
MGT2	Ability to deliver and respond to changing service delivery needs (staff resource). Impacts: Service interruption/non-delivery of services; Loss of institutional knowledge; Increased risk of errors and mistakes resulting in harm, cost, reputational damage etc.; Reduced staff satisfaction and workplace culture; Staff burnout/stress through work overload.	1. Develop a career progression matrix for all of Council.	High	Medium	↔	<ul style="list-style-type: none"> Risk remains stable.
MGT10	Reduction in levels of overall customer satisfaction. Impacts: Loss of community confidence/support; Additional work/stress for staff to address concerns; Community dis-harmony/decreased wellbeing; Increasing costs to address service demand; Need to decrease service levels to reduce cost; Reprioritisation of workloads; Increased need to move into continuous improvement space; Lack of community engagement/ownership (place making).	<ol style="list-style-type: none"> Implement Organisational Development and Business Improvement Strategies to ensure council remains relevant and continues to meet community expectations. Development of Cost Efficiencies and Savings Policy. Complete 2025 Customer Satisfaction Survey. 	Medium	Medium	↔	<ul style="list-style-type: none"> Risk remains stable. Policy development is underway and has a focus on cost structures, efficiency finding and continuous improvement. Customer Satisfaction Survey to take place in November 2025.

Risk order is based on total risk severity score (likelihood x consequence).

-  Risk is trending downward (decreasing)
-  Risk remains stable
-  Risk is trending upward (increasing)

APPENDIX 2: Corporate - Heat map



Key:

MGT11	Critical	Challenges related to the scale and impact of responding to and recovering from a major adverse event in which an emergency operations centre is required.
MGT13	Critical	ERP upgrade not achieved on time or in line with business requirements.
MGT3	High	Central and Local Government reform inhibits the Council's ability to deliver services and functions to the community.
MGT4	High	Lack of collaborative working relationship with Iwi limits the ability to partner on decision making of important council services and wider wellbeing of the community.
MGT5	High	Climate change poses escalating threats to the district's infrastructure, economy and wellbeing.
MGT6	High	Competing community aspirations create conflict between urban and rural expectations on environmental issues (e.g. land management, water supply/use), creating additional demands on the council to resolve.
MGT14	High	Cyber Incident leading to loss of service delivery.
MGT1	High	Inability to maintain a sustained response during an emergency event in which an emergency operations centre is required.
MGT12	High	Serious injury, accident or incident as a result of a failed level of service, or mistake/error made by Council (e.g. infected water supply making people sick, roading issue causing accidents, drowning at a pool or stormwater area etc.).
MGT8	Medium	Financial forecasting and planning does not account for the degree of change in the economic, regulatory and legislative environments meaning Council's funding model is not sustainable.
MGT2	Medium	Ability to deliver and respond to changing service delivery needs (staff resource).
MGT10	Medium	Reduction in levels of overall customer satisfaction.

Risk order is based on total risk severity score (likelihood x consequence).

APPENDIX 3: Risk Matrix

Consequences		Routine (1)	Minor (2)	Moderate (3)	Major (4)	Severe (5)
Likelihood	Almost certain (5)	Low	Medium	High	Critical	Critical
	Likely (4)	Low	Medium	High	High	Critical
	Possible (3)	Low	Medium	Medium	High	High
	Unlikely (2)	Low	Low	Medium	Medium	High
	Rare (1)	Very low	Low	Low	Medium	High

APPENDIX 4: Likelihood Assessment Criteria

Category	Description	Probability
Almost Certain	Event is expected to occur in the next 6-12 months. Very low level of confidence/ information in our ability to reduce the risk.	80% or higher chance of the risk occurring
Likely	Event will probably occur in the next 6-12 months	60-80% chance
Possible	Event could possibly occur in the next 1-3 years. A moderate level of confidence/information.	30-60% chance
Unlikely	Event is unlikely to occur in the next 3-5 years. A high level of confidence/information.	5-30% chance
Rare	Event is only expected to occur in exceptional circumstances.	5% chance

APPENDIX 5: Consequence Assessment Criteria

	Health, Safety & Wellbeing	Financial	Legal/Compliance	Service Delivery/ Infrastructure	Environmental	Reputation	Staff Performance /Engagement
Category description	<i>Risks that could improve/ compromise the health, safety and wellbeing of staff, contractors and/or members of the public.</i>	<i>Risks that could improve/ compromise financial stability and reporting, credit rating or lending covenants, and/or the return from our assets/investments.</i>	<i>Risks that could improve/ compromise our compliance with statutory/regulatory obligations or other applicable laws.</i>	<i>Risks that could improve/ compromise service delivery and/or the status or operation of infrastructure and assets.</i>	<i>Risks that could improve/ compromise the natural environment, or impact native plant/animal species.</i>	<i>Risks that could improve/ compromise the trust, confidence and reputation Council has with public, central government and other stakeholders.</i>	<i>Risks that could improve/ compromise the performance and/or the engagement of staff.</i>
Severe	<ul style="list-style-type: none"> One or more fatalities or permanent disability Significant impact on social, economic, environmental and cultural wellbeing. 	<ul style="list-style-type: none"> Loss to Council >\$20M Fraud > \$1M. 	<ul style="list-style-type: none"> Extreme non-compliance with legal / regulatory requirements Crown managerial intervention or loss of license to operate service(s). 	<ul style="list-style-type: none"> Extended adverse impact to operations/service delivery Multiple suburb or critical facility impact to core service delivery >36 hours. 	<ul style="list-style-type: none"> Permanent widespread environmental/ significant ecosystem damage. 	<ul style="list-style-type: none"> Sustained national and/or international media coverage Sustained/long-term impact on stakeholder confidence. 	<ul style="list-style-type: none"> Significant and extended staff disengagement impacting staff on productivity and morale Extended impact on CDEM response capability.
Major	<ul style="list-style-type: none"> Serious illness or permanent injury Major impact on social, economic, environmental and cultural wellbeing. 	<ul style="list-style-type: none"> Operational funding loss/cost overrun >\$1M Capital works/projects over/underspend 50-75% Staff fraud >\$1K. 	<ul style="list-style-type: none"> Major non-compliance with legal / regulatory requirements Crown advisory intervention, Judicial Review, or other intervention by a regulator Civil action or prosecution with potential damages/fine of >\$100K. 	<ul style="list-style-type: none"> Multiple suburb or critical facility impact to core service delivery >12 hours. 	<ul style="list-style-type: none"> Significant ecosystem impact Serious environmental damage, costly restoration. 	<ul style="list-style-type: none"> National media coverage Significant impact on stakeholder confidence with some long-term effect. 	<ul style="list-style-type: none"> Significant staff disengagement Loss of multiple key persons or critical SME staff members Major impact on staff productivity and morale.
Moderate	<ul style="list-style-type: none"> Injury or illness requiring hospital admission for <48 hours Moderate impact on social, economic, environmental and cultural wellbeing. 	<ul style="list-style-type: none"> Operational funding loss/ cost overrun \$200-\$1M Capital works/projects over/underspend 25-50% Staff fraud <\$1K. 	<ul style="list-style-type: none"> Moderate non-compliance with legal/regulatory requirements Civil action or prosecution with potential damages/fine of <\$100K. 	<ul style="list-style-type: none"> Isolated, or single suburb impact to core service delivery <12 hours. 	<ul style="list-style-type: none"> Moderate effects on biological or physical environment. 	<ul style="list-style-type: none"> District and/or some regional media coverage Moderate impact on stakeholder confidence. 	<ul style="list-style-type: none"> Disengagement across groups of staff disrupting business operations Loss of a number of key persons Moderate impact on staff productivity and morale.
Minor	<ul style="list-style-type: none"> Medical treatment not requiring hospital admission Minor impact on social, economic, environmental and cultural wellbeing. 	<ul style="list-style-type: none"> Operational funding loss/ cost overrun \$20-\$200K Capital works/projects over/underspend 10-25% Isolated fraud <\$100. 	<ul style="list-style-type: none"> Minor non-compliance with legal/regulatory requirements. 	<ul style="list-style-type: none"> Brief (<4hr) impact/outage to core service delivery. 	<ul style="list-style-type: none"> Minor and/or short-term environmental impact. 	<ul style="list-style-type: none"> Minor short term media coverage Minor short-term impact on stakeholder confidence. 	<ul style="list-style-type: none"> Loss of key person, or a number of team members in short succession Minor impact on staff productivity and morale.
Routine	<ul style="list-style-type: none"> Injury/illness requiring first-aid treatment Negligible impact on social, economic, environmental and cultural wellbeing. 	<ul style="list-style-type: none"> Operational funding loss/cost overrun <\$20K Capital works/projects over/underspend <10%. 	<ul style="list-style-type: none"> Insignificant non-compliance with legal/regulatory requirements. 	<ul style="list-style-type: none"> No measurable disruption to delivery Negligible performance impact. 	<ul style="list-style-type: none"> Negligible environmental impact. 	<ul style="list-style-type: none"> Negligible impact on stakeholder confidence. 	<ul style="list-style-type: none"> Insignificant staffing issues dealt with through normal HR processes Negligible impact on staff productivity and morale.

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: EXC-08-03/260227066175

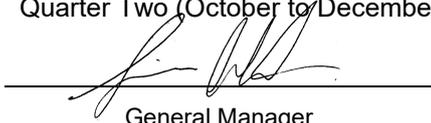
REPORT TO: AUDIT AND RISK COMMITTEE

DATE OF MEETING: 17 March 2026

AUTHOR(S): Helene Street, Corporate Planner

SUBJECT: Non-Financial Performance Measures for Financial Year 2025/2026
Quarter Two (October to December 2025)

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


General Manager


pp Chief Executive

1. SUMMARY

- 1.1. This report provides the Audit and Risk Committee with the 'Waimakariri District Council Quarterly Non-Financial KPI Report October to December 2025' (Appendix 1, TRIM 260212024714) that reports on the degree to which the Council has achieved what it set out to do in non-financial terms, and its actual performance for the period between 1 October and 31 December 2025.
- 1.2. The Council's performance measures for each significant activity for the 2025/2026 financial year were set out in the Waimakariri District Council Long Term Plan 2024-2034.
- 1.3. These non-financial performance measures provide an overview of Council's performance against key indicators across the various functions of Council including community leadership, community services, council-controlled organisations, earthquake recovery and regeneration, infrastructure services and property management.
- 1.4. Overall results have improved compared to the same period in the previous year. The targets that are not being met have commentary in the attached report that indicates why this has occurred noting that one target has an early indication that it will not be achieved this financial year and summarised in section 4.3 of this report,
- 1.5. The quarter 2 forecast for 2025/2026 indicates an anticipated year-on-year increase in the proportion of target measures met by year-end, assuming current conditions remain stable. It is important to note that unforeseen factors or changes in the operating environment may impact the final year-end outcomes.

Year on Year Comparison

Performance Rating	2024/2025 2 nd Quarter	%	2025/26 2 nd Quarter	%	Year End Forecast	%
Target Met	73	81%	79	88%	82	91%
Target Not Met	11	12%	11	12%	8	9%
Too early	6	7%	0	0%	0	0%
Total Performance Measures	90	100%	90	100%	90	100%

Note: Council Units collectively report against 90 non-financial performance indicators as shown in the above table. The attached and associated Quarterly Activities Report includes two measures (one related to wastewater, and one related to water supply) that collectively have ten sub measures that do not automatically appear in the summary report. However, the table above does reflect the assessment of all 90 measures and sub measures.

Attachments:

- i. Waimakariri District Council Quarterly Non-Financial KPI Report October to December 2025 TRIM No. 260212024714

2. RECOMMENDATION

THAT the Audit and Risk Committee:

- (a) **Receives** Report No. 260227066175
- (b) **Receives** the Waimakariri District Council Quarterly Non-Financial KPI Report October to December 2025 (TRIM 260212024714).
- (c) **Notes** 79 (88%) of performance measures for the second quarter of the 2025/26 financial year were achieved, and 10 were not achieved. 91% achievement is the forecast result for the year.
- (d) **Notes** eleven (12%) of the measures did not meet target, but five were within 5% of being achieved.

3. BACKGROUND

- 3.1. The *Local Government Act 2002* (LGA) requires that the Council reports on progress of its annual performance measures, which are provided to the Committee quarterly and will be audited in the 2025/26 Annual Report.
- 3.2. The 2025/26 financial year is the second year of the 2024-2034 Long Term Plan (LTP), adopted by Council in June 2024. There are 90 Non-Financial Key Performance Measures in the 2024–2034 Long Term Plan. Results for all activities appear in the attached report (Appendix I, TRIM 260212024714) under the major headings in the Service Delivery section of the Long Term Plan. The attached report includes details of each measure, and provides commentary related to the corresponding results.
- 3.3. The commentary within the attached report also identifies reasons for those measures that were not achieved, and the actions required to ensure the target is achieved going forward.

4. ISSUES AND OPTIONS

- 4.1. There has been a slight increase in the target met results compared to the previous quarter from 78 to 79. The targets currently not being met this year are as follows:

Measure	Target	Reason
The percentage of the sealed local road network that is resurfaced.	5%	Resurfacing occurs during the construction season, which is October to March. Sealing has just begun with the start of the new road maintenance contract which began on 1 November 2025. With increased sealing rates as part of the new contract, it is unlikely that the 5% target will be met.

Measure	Target	Reason
The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.	95%	Condition rating for an additional 21km of footpath has been completed and updated in the last quarter. This has resulted in an increase of poor and very poor condition footpaths, and the target no longer being met. The achieved result is 93.68% which is 1.32% below target. Further work will be undertaken to peer review the condition data.
Drinking water compliance (bacterial)	100% compliant	The level of compliance was close to being fully achieved. This strong performance is largely attributable to the consistent application of chlorine disinfection across all our water supply schemes.
Drinking water compliance (protozoal)	100% compliant	Compliance with drinking water standards for protozoal contamination reached 46%. This lower result is primarily due to the recent installation of UV reactors in our most populated supply zones—Kaiapoi, Pegasus, and Rangiora—which are still in the process of being fully optimised.
The percentage of real water loss from the networked reticulation system.	22%	This figure was re-calculated in July 2025 for the 2024/25 financial year. The change from previous years is primarily due to an increase in the night flow, which proportionally affects the calculated losses.
The number of events that cause water not to be available to any connection for more than 8 hours.	0	A water outage longer than 8 hours occurred due to a delayed response to a service request. A call was mistakenly made to the Water Unit line instead of the on-call line. As a result, the Water Unit administrator did not see the service request until the following day. Water Unit technicians were then sent to attend to the issue immediately.
Increase in annual per capita quantity of materials diverted from landfill.	61.6kg per capita per quarter	The results this quarter reflects the increase that is usually seen over the late spring and early summer period.
Percentage of after-hours excessive noise complaints responded to within 2 hours.	90%	Of the 154 noise complaint jobs recorded this quarter, 28 jobs were not responded to within the target timeframe of 2 hours. This was due to an issue with our after-hours service provider which prevented them providing the expected level of service. A new service provider has been appointed, and performance is expected to improve for the remainder of the year.
The percentage of all health licensing premises inspected at least once per year.	90%	There are 30 businesses registered under the Health Act with all Hairdressers removed due to changes in legislation. The target should be met by the end of the financial year.

Measure	Target	Reason
Pensioner Housing occupancy.	95%	The ongoing refurbishment program for pensioner housing to meet healthy homes standards has impacted the level of housing availability. Three units were scheduled to be tenanted at the end of the period.
Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	5 per year	The Te Kōhaka o Tūhaitara Trust have agreed no new biota nodes are to be built in this financial year. Note – this target will not be achieved in 2025/26.

4.2. Implications for Community Wellbeing

There are implications on community wellbeing by the issues and options that are the subject matter of this report. The non-financial performance indicators highlight performance of Council services across a range of community well-beings and enable staff and elected members to track and refine programmes of work that impact on community well-being.

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

5. COMMUNITY VIEWS

5.1. Mana Whenua

Te Ngāi Tūāhuriri hapū are likely to be affected by or have an interest in the subject matter of this report. Council service provision and programme delivery will have an impact on all of the community, and members of Te Ngāi Tūāhuriri hapū, like others, will be interested in the delivery of significant Council activities. Council takes the opportunity to discuss the Long Term Plan and Annual Plan during the regular hui with the Rūnanga.

5.2. Groups and Organisations

There are a variety of groups and organisations likely to be affected by, or to have an interest in the subject matter of this report. As above, the delivery of Council services and programmes often has an impact on groups and organisations within the District, and the level of specific interest and/or effect of any Council service will be related to the specific nature of that group/organisation.

5.3. Wider Community

The wider community is likely to be affected by, or to have an interest in the subject matter of this report. As noted with groups and organisations, the delivery of Council services and programmes often has an impact on the wider community, and the level of that specific interest and/or effect will differ across the community.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

There are no financial implications of the decisions sought by this report. Work that is monitored and reported on through the non-financial performance indicators is funded through the individual workstreams within each department and reported against through the normal program and project reporting mechanisms.

6.2. Sustainability and Climate Change Impacts

The recommendations in this report do not have direct sustainability and/or climate change impacts. However, a number of climate change and sustainability programmes of work currently underway will result in potential changes to the way services and work programmes are delivered in the future, to ensure climate change objectives and responsibilities of Council are met.

6.3. Risk Management

The quarter 2 forecast for 2025/2026 indicates an anticipated year-on-year increase in the proportion of target measures met by year-end, assuming current conditions remain stable. While the points below are not specific performance measures, they impact the ability to achieve several service performance measures and are therefore considered relevant to this report. It is also important to note that unforeseen factors or changes in the operating environment may impact the final year-end outcomes.

6.3.1 Human Resources

In Waimakariri, unemployment is lower than regional (4.6%) and national (5.3%) averages, but youth remain disproportionately affected, with the rate of people aged 15-24 not in education, employment or training (NEET) rate of 10.6% for the District.

The Waimakariri labour market is strengthening and among only a handful of areas which experienced job growth in 2025. This has meant the Council's ability to recruit new staff continues to improve and the number of applications per job make for a high level of competition for jobs on offer.

6.3.2 Central Government Reform

The Government core objectives are centred on economic growth, fiscal consolidation and targeted investment. The legislative reform programme continues at pace with several significant Select Committee consultations occurring early in 2026. These include The Planning Bill and the Natural Environment Bill that will replace the Resource Management Act, an Emergency Management Bill and an Infrastructure Funding and Finance Amendment Bill. Policy proposals for the Simplifying Local Government programme and a rate capping proposal are also being consulted on before being introduced to the House. The high volume of legislative change related to the local government sector (especially the Simplifying Local Government and rates capping proposals) are continuing to add uncertainty to the local government operating environment.

6.3.3 Economic Environment

Global growth has been more resilient in 2025 than forecast according to the OECD however, global geopolitics and trade tariffs are impacting a downward growth trend for 2026. New Zealand's inflation reached 3.1% in December 2025, slightly above the Reserve Bank's target band, driven by rising costs in food, housing and electricity. Forecasts suggest inflation will stabilise at 2% through midway through 2026.

The Waimakariri economy is showing strong signs of economic recovery. Infometrics provisionally estimates that the region's economy expanded 2.5% in the December 2025 quarter, compared with the same quarter in 2024, bringing growth for the year to 1.3%. The national economy expanded 0.4% over the same period.

Other signs of economic recovery include a 2.7% increase in the number of businesses, traffic flow up by 2%, and a 10% increase in commercial vehicle registrations.

6.4 Health and Safety

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

7. CONTEXT**7.1. Consistency with Policy**

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

7.2. Authorising Legislation

Local Government Act 2002 (LGA).

7.3. Consistency with Community Outcomes

As this report relates to non-financial performance measures across the significant activities Council delivers, all of the Council's Community Outcomes are relevant to the actions arising from recommendations in this report.

7.4. Authorising Delegations

The Audit and Risk Committee, holds delegation to approve quarterly monitoring of the non-financial components of the Annual Plan and Annual Report.



OCTOBER TO DECEMBER 2025
(QUARTER TWO OF THE 2025-2026 FINANCIAL YEAR)

QUARTERLY NON-FINANCIAL KPI REPORT



WAIMAKARIRI
DISTRICT COUNCIL

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Significant Activities – Executive Summary

There are a total of 111 Non-Financial Key Performance Measures in the 2024 – 2034 Long Term Plan. Results for all Activities appear in this report under the major headings in the Service Delivery section of the Long Term Plan.

The report lists all the measures along with the Target, Result, Status and Comments. Depending on the result, the measures are assigned a status as follows:

-  Target Met (met or exceeded target)
-  Almost Met Target (within 5% of target)
-  Target Not Met (greater than 5% of target)
-  To Early (measure is still to be calculated across the district for end of year or the work has not yet commenced)

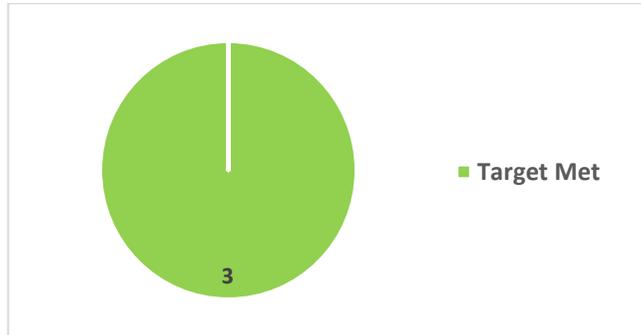
Results for this quarter show:

- 79 measures met target (87.8 %)
- 11 measures did not meet target (12.2%), of these, 5 were within 5% of the target (5.6% of the total measures)

Each major group shows a pie chart and legend highlighting the results for that group. The measures that appear with a result of no-status are the measures that are still to be started (too early).

Community Leadership

Key Performance Indicators - Summary



Activity - GOVERNANCE

KPI	Period	Period Result	YTD Result	Status	Comments
Council staff meet with Rūnanga representatives to discuss issues as set out in the Memorandum of Understanding.	Annual Target: 4				
	Q2 FY26	0	1	●	The December 2025 meeting did not take place. The next meeting is due to take place on 18 February 2026
The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	Annual Target: 100%				
	Q2 FY26	100%	100%	●	A total of 659 LIMs were issued this quarter, all within the required 10 working days, with an average processing time of 7 days. October: 251 LIMs issued, average processing time of 7 days November: 173 LIMs issued, average processing time of 7 days December: 231 LIMs issued, average processing time of 6 days

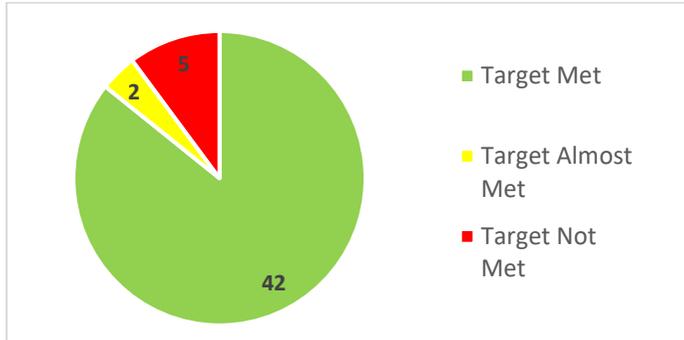
KPI	Period	Period Result	YTD Result	Status	Comments
					This consistent performance reflects strong operational efficiency across the quarter.

Activity – DISTRICT DEVELOPMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements.	Annual Target: 95%				
	Q2 FY26	98.08%	98.73%		Of the 104 resource consents issued during the quarter, 102 were processed in accordance with the requirements of the Resource Management Act (RMA).

Infrastructure Services

Key Performance Indicators - Summary



Activity – ROADS AND FOOTPATHS

KPI	Period	Period Result	YTD Result	Status	Comments
A reduction in the number of fatalities and serious injury crashes on the local road network, from the previous financial year. (There were four fatalities and 16 serious injury crashes last year) Note: This does not include crashes at intersections with a State Highway where the SH road user at fault. * Mandatory measure	Annual Target: Less than 22				
	Q2 FY26	7	8	●	There were no fatalities and seven serious injury crashes in the second quarter of this financial year. This is an increase of three compared with the same period in the previous financial year. The total to date is eight crashes, two less than the same quarter of last financial year.

KPI	Period	Period Result	YTD Result	Status	Comments
The average quality of ride on a rural sealed road network, measured by smooth travel exposure. * Mandatory measure	Annual Target: 95%				
	Q2 FY26	98.34%	98.34%		The roughness rating surveys have not changed since the previous quarter however a small increase in travel on smoother roads this quarter has resulted in a minor improvement in the Smooth Travel Exposure for rural roads. The result shows that the target continues to be met
The average quality of ride on an urban sealed road network, measured by smooth travel exposure. * Mandatory measure	Annual Target: 75%				
	Q2 FY26	81.87%	81.87%		The roughness rating surveys have not changed since the previous quarter however there was slightly more travel over this period on smoother roads, resulting in a very small improvement in the Smooth Travel Exposure for urban roads. The result show that the target continues to be met.
The percentage of the sealed local road network that is resurfaced. * Mandatory measure (Total kilometres as at 30 June 2024 1,005.18)	Annual Target: 5%				
	Q2 FY26	0.49%	0.49%		Resurfacing occurs during the construction season, which is October to March. Sealing has just begun with the start of the new road maintenance contract which began on 1 November 2025. With increased sealing rates as part of the new contract, it is unlikely that the 5% target will be met.
The percentage of footpath that falls within the level of service or service standard for the condition of footpaths. * Mandatory measure	Annual Target: 95%				
	Q2 FY26	93.68%	93.68%		Condition rating for an additional 21km of footpath has been completed and updated in the last quarter. This has resulted in an increased of poor and very poor condition footpaths, and the target no longer being met. The achieved result is 93.68% which is 1.32% below target. Further work will be undertaken to peer review the condition data.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards. * Mandatory measure	Annual Target: 95%				
	Q2 FY26	98.21%	98.10%		98.1% of Roading service requests were responded to within the target of 10 working days, marginally up from the previous quarter 's result of 97.99%. This is an improvement over the same quarter for the previous financial year which achieved just 94.57% (which was just below the target). The cumulative result for the year to date is 98.1%, compared with 92.74% for the previous financial year. Service request response continues to be a key area of focus.

Activity – WATER SUPPLY

KPI	Period	Period Result	YTD Result	Status	Comments
<p>The extent to which drinking water complies with the drinking water standards for:</p> <p>a) Bacterial compliance. * Mandatory measure</p> <p>DIA methodology: 100% = All met, 95-99% = Almost met, 0.01-94.9% = Partially met, 0% = None met.</p>	Annual Target: 100%				
	Q4 FY25	97%	97%		The level of compliance was close to being fully achieved. This strong performance is largely attributable to the consistent application of chlorine disinfection across all our water supply schemes.
<p>The extent to which drinking water complies with the drinking water standards for:</p> <p>b) Protozoal compliance. * Mandatory measure</p> <p>DIA methodology: 100% = All met, 95-99% = Almost met, 0.01-94.9% = Partially met, 0% = None met.</p>	Annual Target: 100%				
	Q4 FY25	46%	46%		Compliance with drinking water standards for protozoal contamination reached 46%. This lower result is primarily due to the recent installation of UV reactors in our most populated supply zones—Kaiapoi, Pegasus, and Rangiora—which are still in the process of being fully optimised.
<p>The percentage of real water loss from the networked reticulation system based on 240 litres per connection per day. (Not more than 22%)</p> <p>* Mandatory measure</p>	Annual Target: 22%				
	FY25	24%	24%		This figure was re-calculated in July 2025 for the 2024/25 financial year. The change from previous years is primarily due to an increase in the night flow, which proportionally affects the calculated losses.

KPI	Period	Period Result	YTD Result	Status	Comments
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: a) Attendance for urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 60 minutes) * Mandatory measure	Annual Target: Less than 60 minutes				
	Q2 FY26	23.6	23.6		Attendance for urgent call-outs - measured from the time the local authority receives notification to the time service personnel arrive on site - averaged 23.6 minutes. This is well within the target of less than 60 minutes.
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: b) Resolution of urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 480 minutes) * Mandatory measure	Annual Target: Less than 480 minutes				
	Q2 FY26	84	84		Resolution of urgent call-outs – measured from the time the local authority receives notification to the time service personnel confirm resolution – averaged 84 minutes (1.52 hours). This is well within the target of less than 480 minutes.

KPI	Period	Period Result	YTD Result	Status	Comments
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: c) Attendance for non-urgent call-outs: from the time that the local authority receives notification to the time that the service personnel reach the site. (Less than 36 hours (2,160 minutes)) * Mandatory measure	Annual Target: Less than 36 hours				
	Q2 FY26	1.50	1.50		Attendance for non-urgent call-outs – measured from the time the local authority receives notification to the time service personnel arrive on site – averaged –1.5 hours (90 minutes). This is well within the target of less than 36 hours (2,160 minutes).
The median response time to attend and/or resolve a call-out in response to a fault or unplanned interruption to the network reticulation system: d) Resolution of non-urgent call-outs: from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. (Less than 48 hours (2,880 minutes)) * Mandatory measure	Annual Target: Less than 48 hours				
	Q2 FY26	4.10	4.10		Resolution of non-urgent call-outs – measured from the time the local authority receives notification to the time service personnel confirm resolution – averaged 4.1 hours (246 minutes). This is well within the target of less than 48 hours (2,880 minutes).

KPI	Period	Period Result	YTD Result	Status	Comments
The number of events that cause water not to be available to any connection for more than 8 hours.	Annual Target: 0				
	Q2 FY26	1	1		A water outage longer than 8 hours occurred due to a delayed response to a service request. A call was mistakenly made to the Water Unit line instead of the on-call line. As a result, the Water Unit administrator did not see the service request until the following day. Water Unit technicians were then sent to attend to the issue immediately.
The total number of complaints received by the local authority about any of the following: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of Supply, and f) Council's response to any of these issues. (Expressed per 1,000 connections to the networked reticulation system, currently 24,367) * Mandatory measure	Annual Target: Less than 5				
	Q2 FY26	2.87	4.31		A total of 70 complaints were received this quarter, equating to approximately 2.87 complaints per 1,000 connections (based on 24,367 connections to the networked reticulation system). Complaints were categorised as follows: Drinking water clarity: 3 Drinking water taste: 2 Drinking water odour: 1 Pressure or flow: 30 Continuity of supply: 34 Council's response to these issues: 0
The average consumption of drinking water per day per person within the District. (Less than 450 litres) * Mandatory measure	Annual Target: 450				
	Q1 FY26	345.00	345.00		The average daily drinking water consumption per person within the District was 345 litres for the quarter, well below the target of less than 450 litres.
	Annual Target: 95%				

KPI	Period	Period Result	YTD Result	Status	Comments
Stockwater. The percentage of service requests responded to within 48 hours.	Q2 FY26	99.22%	99.49%		127 of the 128 service requests received in the first quarter were responded to within 48 hours. The one SR over 48 hours was in relation to 1689B Cust Road supply, water race needs to be assessed by Council engineer.

Activity – WASTEWATER

KPI	Period	Period Result	YTD Result	Status	Comments
The number of dry weather sewerage overflows from the sewerage system. (Less than 1 per 1,000 connections) * Mandatory measure	Annual Target: Less than 1				
	Q2 FY26	0.25	0.50		The number of dry weather sewerage overflows from the sewerage system was 0.25 per 1,000 connections this quarter, based on 6 recorded events and a total of 23,866 connections. This result remains well within the target of fewer than 1 overflow per 1,000 connections.
Compliance with resource consents for discharge from the sewerage system measured by the number of: a) Abatement notices. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No abatement notices were received from Environment Canterbury this quarter, indicating full compliance.
Compliance with resource consents for discharge from the sewerage system measured by the number of: b) Infringement notices. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No infringement notices were received from Environment Canterbury during this quarter, indicating full compliance.
Compliance with resource consents for discharge from the sewerage system measured by the number of: c) Enforcement orders. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No enforcement orders have been received from Environment Canterbury during this quarter, indicating full compliance.
Compliance with resource consents for discharge from the sewerage system measured by the number of: d) Convictions. * Mandatory measure	Annual Target: 0				
	FY25	0	0		No convictions were received from Environment Canterbury during this quarter, indicating full compliance.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.	Annual Target: 0%				
	Q1 FY26	0%	0%		There were no breaches of consent this quarter leading to significant adverse effects, as noted in Environment Canterbury compliance reports.
The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: a) Attendance time from receipt of notification to the time that service personnel reach the site. (Less than 120 minutes) * Mandatory measure	Annual Target: Less than 120 minutes				
	Q2 FY26	90	90		The median attendance time for sewerage overflows — measured from the receipt of notification to the arrival of service personnel on site — was 90 minutes, which is within the target of less than 120 minutes.
The median response times for attendance and/or resolution of sewerage overflows resulting from a blockage or other fault in the sewerage system: b) Resolution time: from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault. (Less than 480 minutes) * Mandatory measure	Annual Target: Less than 480 minutes				
	Q2 FY26	142	142		The median resolution time for sewerage overflows — measured from the receipt of notification to the confirmation of fault resolution by service personnel — was 142 minutes. This is well within the target of less than 480 minutes.

KPI	Period	Period Result	YTD Result	Status	Comments
<p>The total number of complaints received about any of the following:</p> <ul style="list-style-type: none"> a) Sewerage odour b) Sewerage system faults c) Sewerage system blockages, and d) The Council's response to issues with sewerage system. <p>Expressed per 1,000 connections to the sewerage system (1 July 2025 rating strike 23,866)</p>	Annual Target: Less than 5%				
	Q2 FY26	0.96%	2.47%	●	<p>A total of 23 complaints were received this quarter, equating to approximately 0.96 complaints per 1,000 connections (based on 23,866 connections to the sewerage system). Complaints were categorised as follows:</p> <ul style="list-style-type: none"> Sewerage odour: 2 Sewerage system faults: 5 Sewerage system blockages: 16 Council's response to sewerage issues: 0

Activity – STORMWATER DRAINAGE

KPI	Period	Period Result	YTD Result	Status	Comments
Urban Stormwater: a) The number of flooding events that occur as a result of the overflow from the Council's stormwater system that enters a habitable floor. * Mandatory measure	Annual Target: 0				
	Q2 FY26	0	0		No habitable floor levels were inundated in less than a 50 year storm event.
Urban Stormwater: b) For each flooding event, the number of habitable floors affected. (Expressed per 1,000 properties connected to the stormwater connection) * Mandatory measure	Annual Target: 0				
	Q2 FY26	0	0		No habitable floor levels were inundated in less than a 50 year storm event.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: a) Abatement notices. * Mandatory measure	Annual Target: 0				
	Q2 FY26	0	0		No abatement notices were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: b) Infringement notices. * Mandatory measure	Annual Target: 0				
	Q2 FY26	0	0		No infringement notices were received from Environment Canterbury during this quarter.

KPI	Period	Period Result	YTD Result	Status	Comments
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: c) Enforcement orders. * Mandatory measure	Annual Target: 0				
	Q2 FY26	0	0		No enforcement orders were received from Environment Canterbury during this quarter.
Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: d) Convictions. * Mandatory measure	Annual Target: 0				
	Q2 FY26	0	0		No convictions were received from Environment Canterbury during this quarter.
The percentage of the total number of water take consents that have breaches that result in an Environment Canterbury report that identifies compliance issues that require action.	Annual Target: 0.00%				
	Q2 FY26	0%	0%		No compliance reports relating to breaches of consent conditions were received from Environment Canterbury during the quarter.
The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site. * Mandatory measure	Annual Target: Less than 180 minutes				
	Q2 FY26	0.00	0.00		There were no flooding events of habitable floor levels during this quarter.

KPI	Period	Period Result	YTD Result	Status	Comments
The number of complaints received by a territorial authority about the performance of its stormwater system. (Expressed per 1,000 properties connected to the stormwater system) * Mandatory measure	Annual Target: Less than 10				
	Q2 FY26	1.1	1.8		There were 23 complaints this quarter related to the performance of the stormwater system.
Facilitate and engage with all drainage and water race advisory groups.	Annual Target: Achieved				
	Q2 FY26	Achieved	Achieved		The second round of advisory group meetings are scheduled for February.

Activity – SOLID WASTE

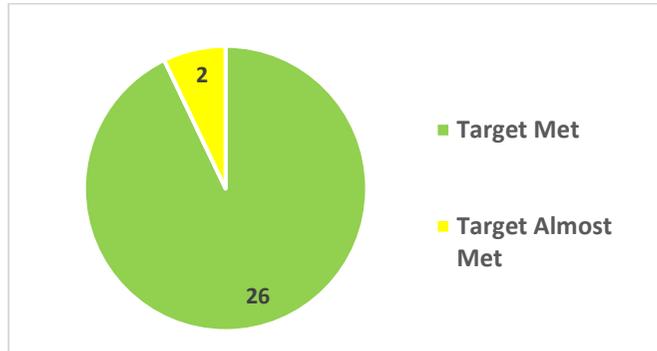
KPI	Period	Period Result	YTD Result	Status	Comments
Kerbside collection service provided as scheduled.	Annual Target: 99%				
	Q2 FY26	100%	98.48%	●	<p>Collection service targets were met this quarter. A total of 179 general service requests were received, with 165 related to missed collections, partially emptied or rejected bins. 0 service requests remained unresolved. Of these requests:</p> <ul style="list-style-type: none"> •85 were not collected due to non-compliance (e.g. incorrect placement, wrong collection week, late presentation, overfilled or otherwise rejected bins). •80 were compliant bins or bags that were subsequently collected by the contractor. <p>During the quarter, the average number of bins in service was:</p> <ul style="list-style-type: none"> •18,061 rubbish bins •22,234 recycling bins (collected fortnightly) •15,138 organics bins (collected weekly) <p>This equates to a total of 502,765 scheduled bin collections over the period. Not all bins are placed out for collection each day, so the number of services provided as scheduled is measured through the service request system, which remains the most practical method for tracking kerbside collection performance.</p> <p>In the Year to Date, a total of 353 Kerbside Collection 'general' service requests were received, 328 of which were in relation to missed collection services and 'partial empties'. Of these 328: 145 were not collected owing to non-compliance and 178 were compliant bins or bags which the contractor returned to collect. There were five (5) unresolved missed collection request in the year to date, which means a 98.48% successful collection service.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Reduction in annual per capita quantity of waste to landfill. (Annual target 246.5kg per capita, quarterly target 61.6kg per capita)	Annual Target: 251.8kg per capita				
	Q2 FY26	66.9 kg	124.4 kg		<p>Landfill reduction targets were not achieved this quarter. The total target for 2025/26 is 246.5 kg per capita, based on the Waste Management and Minimisation Plan (WMMP) baseline of 294.0 kg per capita, with a quarterly target of 61.6 kg per capita.</p> <p>In this quarter, 66.9kg per capita was landfilled — 5.3kg per capita (8.5%) above the target. This reflects the increase that is usually seen over the late spring and early summer period and may be an indication of economic recovery.</p> <p>Landfill reduction targets were not achieved in the year to date. A calculated 124.4kg per capita was landfilled, which is 1.1 kg per capita (0.9%) above the target of 123.3 kg per capita.</p> <p>Per-capita values have been calculated using the Stats NZ population estimate of 69,800 for the district population as of 1 July 2025, which was released in November 2025. Note that these figures reflect only the waste managed by Council through its two solid waste transfer facilities and exclude any landfilled waste from privately operated facilities within the District.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Increase in annual per capita quantity of materials diverted from landfill. (Annual target 217.5kg per capita, quarterly target 54.4kg per capita)	Annual Target: 212.2kg per capita				
	Q2 FY26	56.6 kg	103.3 kg		<p>The target for increased diversion from landfill was met this quarter. The 2025/26 annual diversion target is 217.5 kg per capita, based on the Waste Management and Minimisation Plan (WMMP) baseline of 170.0 kg per capita, with a quarterly target of 54.4 kg per capita.</p> <p>In Quarter 2, 56.6 kg per capita was diverted — 2.2 kg per capita (4.0%) above the quarterly target.</p> <p>The target for increased diversion from landfill was not achieved in the year to date. A calculated 103.6 kg per capita was diverted, which is 5.1 kg per capita (4.7%) below the target of 108.7 kg per capita.</p> <p>Seasonal trends influence waste weights. Typically, there is an increase in total waste and diverted material volumes over the spring and summer months, which is supported by most diverted materials weights having increased compared to Q1 weights. However, in comparison to the same period in 2024/25 only paper, cardboard, and glass weights are higher, with green waste and organics being 10% lower than 2024/25, and other diverted material weights — including hazardous waste, clean fill, tyres and plasterboard — are also lower than 2024/25.</p> <p>Per-capita values have been calculated using the Stats NZ population estimate of 69,800 for the district population as of 1 July 2025, which was released in November 2025. Note that these figures reflect only the waste managed by Council through its two solid waste transfer facilities and exclude any landfilled waste from privately operated facilities within the District.</p>

Community Services

Key Performance Indicators - Summary



Activity – RECREATION

KPI	Period	Period Result	YTD Result	Status	Comments
Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	Annual Target: 90%				
	FY25	94%	94%	●	The 2025 survey received 16 responses across various facility users and locations. Overall satisfaction was high, with 15 out of 16 respondents (94%) indicating they would recommend Waimakariri Community Facilities—an improvement from 89% in 2024. The percentage is based on the response to the question How satisfied were you with the overall suitability of the venue for your intended activity? Key strengths included venue suitability, booking process, and accessibility. However, areas needing attention were furniture safety, cleanliness, air conditioning noise, and communication during booking. Several comments highlighted issues such as heavy tables, dirty tea towels, and inadequate restroom access for mobility users.

KPI	Period	Period Result	YTD Result	Status	Comments
The number of hectares of parkland per 1,000 residents.	Annual Target: 8 hectares				
	Q2 FY26	13.69	13.69		<p>As at the end of Q2 FY26, the total area of parkland reserve has increased slightly to 906.77 hectares, up from 906.45 hectares in the previous quarter. The population remains stable at 66,246 residents, resulting in a provision of approximately 13.69 hectares of parkland per 1,000 residents, which continues to exceed the target of 8 hectares per 1,000 residents.</p> <p>The slight increase in reserve area is primarily attributable to newly vested assets, including a small uplift in streetscape reserves, reflecting ongoing development activity and the effective incorporation of open space requirements within subdivision planning.</p> <p>The continued growth and diversification of parkland reserves supports community wellbeing, enhances biodiversity outcomes, and improves access to recreational opportunities, remaining aligned with long-term strategic and growth objectives.</p>
The number of hectares of neighbourhood reserve land per 1,000 residents.	Annual Target: 1 hectare				
	Q2 FY26	1.4	1.4		<p>As of December 2025 (FY26 Q2), a total of 92.69 hectares of neighbourhood reserve land were provided. This represents no change from the previous quarter and, with the population unchanged at 66,246, equates to 1.40 hectares of neighbourhood reserve land per 1,000 residents. This level of provision exceeds the target of 1.0 hectare per 1,000 residents, demonstrating sustained performance and continued achievement of the neighbourhood reserve land provision target.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
<p>The number of hectares of reserve planted in indigenous plants.</p> <p>The baseline for the Natural Environment Strategy 2023 indicates that 24.2 hectares, or 2.7% of reserve land, were planted with native vegetation.</p>	Annual Target: Increase on 24.2 hectares				
	Q2 FY26	28.96	28.96		As at the end of quarter 2 of the 2026 financial year, a total of 28.96 hectares of reserve land have been planted in indigenous species. This represents an increase of 0.27 hectares from the previous quarter (FY26 Q1: 28.69 hectares) and a cumulative increase of 4.76 hectares above the baseline target of 24.2 hectares. The continued growth demonstrates sustained progress and a strong commitment to ecological restoration, with reserve planting outcomes continuing to exceed the target.
<p>Customer satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.</p>	Annual Target: 90%				
	Q4 FY25	94%	96.25%		Recent customer feedback indicates a high level of satisfaction with the Council's aquatic facilities, with 94% of respondents expressing overall satisfaction. The result for the 24/25 year was 96.25%.

Activity – LIBRARIES & MUSEUMS

KPI	Period	Period Result	YTD Result	Status	Comments
The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Annual Target: 5				
	Q2 FY26	5.79	6.15		There were 95,987 individual visits equating to 5.79 visits per-person per year. This measure was calculated using the 2024/25 census data, which estimates the district population at 66,264 as of 1 July 2024.
The number of visits per person per annum to the Libraries website based on the District's population.	Annual Target: 3				
	Q2 FY26	1.62	5.07		There were 26,900 visits to the libraries' website in the 2 nd quarter, and this figure equates to an average of 1.62 visits per person per annum. This measure was calculated using the 2024/25 census data, which estimates the district population at 66,264 as of 1 July 2024.
The number of public programs run by the Libraries. (1,000 per year)	Annual Target: 1000				
	Q2 FY26	315	620		Public programmes offer a diverse range of events from digital skills classes, literacy-building initiatives, to experiences for children. All events have a focus on inclusion and lifelong learning, promotion of key vocational skills, and social and economic capacity building.

Activity – COMMUNITY PROTECTION

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	Annual Target: 90%				
	Q2 FY26	100%	100%		In this quarter, all 76 Land Use Consents received were monitored.
The percentage of licensed food premises inspected per annum as per legislative requirements.	Annual Target: 90				
	Q2 FY26	30	83		There were 30 inspections of 30 premises in the second quarter. This is 100% of the premises that were scheduled for the second quarter. Currently, there are 182 businesses that the Council verifies. Some food businesses may not be verified within this financial year as they may be on the performance-based verification Step-5 / 18-month time period.
The percentage of all licensed alcohol premises inspected at least once per year.	Annual Target: 90				
	Q2 FY26	54	90		To date, 90 of 121 businesses have been inspected, with 54 completed in the second quarter, meaning we are ahead of schedule to complete all 121 by 30 June 2026.
The percentage of after-hours excessive noise complaints responded to within 2 hours.	Annual Target: 90%				
	Q2 FY26	81.82%	83.99%		Over the second quarter, there was an issue with our after-hours service provider which prevented them providing the expected level of service. A new service provider has been appointed, and performance is expected to improve for the remainder of the year. 126 of the 154 complaints received were resolved with 2 hours.
The percentage of all other noise complaints responded to within 48 hours.	Annual Target: 90%				
	Q2 FY26	100%	100%		The target was met, with all 3 'other noise complaints' responded to within 48 hours.

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of serious nuisance complaints responded to within 48 hours.	Annual Target: 90%				
	Q2 FY26	100%	100%		All three complaints were responded to within the KPI timeframe.
The percentage of complaints for serious dog attacks responded to within 1 hour. (Humans only)	Annual Target: 100.00%				
	Q2 FY26	100%	100%		KPI met with Officer responding to the Service Request 1 minute after it arrived into the office system, after 5pm.
The percentage of all health licensing premises inspected at least once per year.	Annual Target: 90% of all registered businesses				
	Q2 FY26	1	2		Traditionally, Health Act registered premises have always been inspected during the latter two quarters of the year. Our team is slowly changing this but is facing some pushback from businesses as they don't want to be inspected twice in 12 months/one year (not financial year). The KPI is set per annum, which means the target should be measured at Q4 of the financial year. Until then, this should only show incremental value. There are 30 businesses registered under the Health Act with all Hairdressers removed due to changes in legislation.
The percentage of building consent applications processed within the statutory 20 days.	Annual Target: 95%				
	Q2 FY26	98.44%	98.8%		During the second quarter, 321 building consents were granted, with an average processing time of 15.02 working days. Of these, 316 consents were issued within the statutory timeframe of 20 working days, while 5 exceeded the target.
The percentage of code of compliance certificates issued within the statutory 20 days.	Annual Target: 95%				
	Q2 FY26	98.74%	99.14%		During the second quarter, 238 code of compliance certificates were issued, with 235 issued within the statutory timeframe of 20 working days. The average processing time for all certificates during this period was 5.34 working days.

KPI	Period	Period Result	YTD Result	Status	Comments
Maintain Building Consent Authority accreditation.	Annual Target: Achieved				
	Q2 FY26	Achieved	Achieved		The Waimakariri District Council Building Consent Authority (BCA) underwent a routine assessment by International Accreditation New Zealand (IANZ) in June 2025. All General Non-Compliances (GNCs) identified in the assessment were confirmed as cleared by IANZ on 17 September 2025, and on 26 September 2025 Ministry of Business, Innovation and Employment provided confirmation of continued accreditation and a certificate of accreditation. The Waimakariri District Council BCA has been classified as low risk by IANZ, and the next routine assessment is scheduled to occur in June 2027.
The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	Annual Target: 95%				
	Q2 FY26	91.21%	94.61%		During the second quarter, 83 of 91 Project Information Memoranda (PIM) applications were issued within 20 working days. The average processing time for all PIMs during this period was 18.87 days.
Audit 25% of premises for building warrants of fitness annually.	Annual Target: 100				
	Q2 FY26	24	88		During the second quarter, 24 of the 125 premises required to be audited annually were inspected. This represents 19% of the total, less than our target of 25% per quarter but at end of the second quarter we are at 70% of the total annual number of audits required, leaving 30% to complete for the 2026 FY, indicating that we are on track to achieve the annual goal.
Audit pool barriers every 3 years.	Annual Target: 323				
	Q2 FY26	111	190		A total of 111 pool audits were completed this quarter, against a target of 80 for the quarter, with a total of 190 completed year to date against a target of 160.

KPI	Period	Period Result	YTD Result	Status	Comments
					The annual target represents one-third of all pools in the district. The Compliance Team is on track to meet the annual audit target.
Our Community is engaged in the district's top four Emergency Management risks: Earthquake, Tsunami, Flooding and Pandemic.	Annual Target: 3				
	Q2 FY26	7	15		Coming into summer we ran two community preparedness sessions in collaboration with FENZ at Waikuku beach and West Eyerton Domain. We supported hazard awareness and skill development for our rural school kids through our down the paddock series. We also engaged with our community on emergency preparedness at the following events: Older persons Expo and the Rangiora A&P show.
Our responders are trained and resourced to industry standards.	Annual Target: 4				
	Q2 FY26	3	23		NZRT12, our volunteer rescue team, continues to run weekly training sessions and finalised their training calendar for 2026 Our Emergency Support Team (EST) maintains their regular fortnightly sessions. They train at different locations around the district to broaden their operation experience in those areas. In November, our EST team joined EST teams from Christchurch and Selwyn for a combined training session. Our EOC staff completed training as part of exercise pandora.
Community Emergency Hubs are established in cooperation with Neighbourhood Support, Residents Associations and other community-based organisations.	Annual Target: 6				
	Q2 FY26	1	2		We supported Fernside Community launch their Emergency Hub. After the launch we helped community members train in how they might set up the hub in an emergency event. We also undertook preparatory work for the next Hub launch in Southbrook.

Activity – COMMUNITY DEVELOPMENT

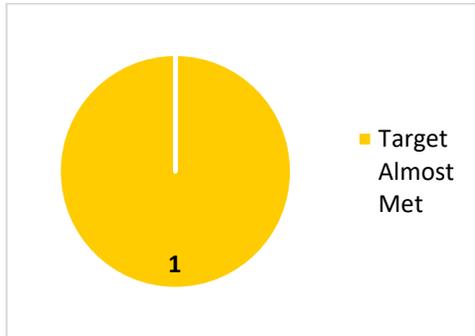
KPI	Period	Period Result	YTD Result	Status	Comments
Facilitation and support for collaborative networks that address issues related to health and wellbeing. (At least four per quarter)	Annual Target: 16				
	Q2 FY26	6	12		<p>Council continues to actively facilitate and support collaborative networks that promote health and wellbeing across the district. This quarter, we led two Local Community Networking Forums in Kaiapoi and Pegasus, with attendance from the community, social services, education, and faith sectors—typically drawing 20–30 participants per forum. We also hosted the annual Mayoral Morning Tea - a networking event for all local service providers, partnering with Council over the previous year.</p> <p>We supported the Social Services Waimakariri (SSW) network through participation in its October and December meetings, including representation on the network’s management committee, where we attended their annual planning meeting. Staff actively contributed to the development of the strategic plan for SSW.</p> <p>We also facilitated meetings for several advisory and support groups, including:</p> <ul style="list-style-type: none"> •Waimakariri Health Advisory Group – November •Waimakariri Access Group – October, November, and December •Youth Council – October and November •Age Friendly Advisory Group – October and November

KPI	Period	Period Result	YTD Result	Status	Comments
Support groups and initiatives that connect and empower local residents. (At least six per quarter)	Annual Target: 24				
	Q2 FY26	7	39		<p>Supported Global Locals of Waimakariri with promotion and coordination support for their English Language series, monthly social catchups and to hold a multicultural community dinner event in December. https://www.facebook.com/GlobalLocalsofWaimakaririGLOW</p> <p>Facilitated the quarterly Migrants Steering Group meeting in November. Supported promotion and review of the 'Next Steps', local website that puts people in touch with support services anonymously. https://www.nextsteps.org.nz Support continued for the Waimakariri Bike Project, including assistance with securing central government funding. https://www.facebook.com/profile.php?id=100075871991007</p> <p>Staff remain engaged with the Kaiapoi Community Hub stakeholders, contributing to the development of a hub aimed at engaging, educating, and empowering local residents. Support included facilitating support for Menz Shed to move to the site in January.</p> <p>The Welcoming Waimakariri Working Group have participated in community events to highlight the national Welcoming Week initiative in September. Offered ongoing Governance support to North Canterbury Neighbourhood Support.</p>

KPI	Period	Period Result	YTD Result	Status	Comments
Active involvement in networks that address community safety. (At least four per quarter)	Annual Target: 16				
	Q2 FY26	5	9		<p>As part of ongoing business-as-usual activities, the following initiatives were facilitated or supported:</p> <ul style="list-style-type: none"> •Violence Free North Canterbury Steering Group: Meeting in October •WAILIFE Suicide Prevention Steering Group: October meeting •Waimakariri Alcohol and Drug Harm Steering Group: Following a successful workshop in September, a second workshop was planned for late November, but had to be postponed. This work will be picked up by the new Parental Leave cover facilitator •Community Governance Development: staff actively involved in a steering group exploring enhanced community-based governance for the NZ Safe Community model. A Canterbury University PACE intern was engaged to support this work, addressing current capacity constraints. •Down the Back Paddock Rural Safety programme was delivered to Fernside and Oxford Schools in October.

Property Management

Key Performance Indicators - Summary



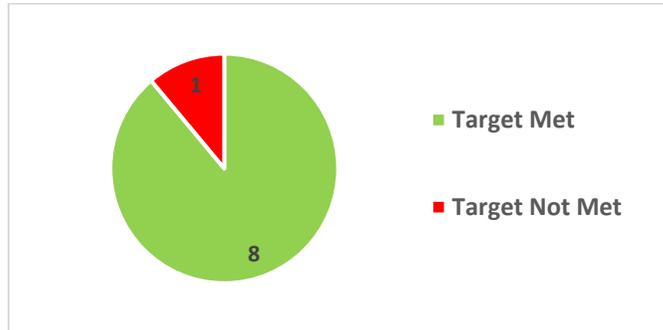
Activity – PROPERTY MANAGEMENT

KPI	Period	Period Result	YTD Result	Status	Comments
The percentage of occupancy per annum.	Annual Target: 95%				
	Q2 FY26	88.39%	91.16%	●	Housing Occupancy and Maintenance Update Tyler Courts, Rangiora <ul style="list-style-type: none"> • Units 5, 6, 7, and 8: Currently vacant for refurbishment. • Unit 10: Scheduled to be tenanted. • Unit 28: Requires an engineer’s report due to suspected subsidence. Martyn Place, Kaiapoi <ul style="list-style-type: none"> • Unit 2: Sustained extensive smoke and fire damage in the previous quarter; a full internal fit-out will be required.

KPI	Period	Period Result	YTD Result	Status	Comments
					<ul style="list-style-type: none"> • Unit 10: Scheduled to be tenanted. Meyer Place, Oxford • Unit 2: Requires asbestos removal and full refurbishment. • Unit 10: Requires asbestos removal and full refurbishment. Matthew's Court, Rangiora • Unit 43: Requires refresh and then scheduled to be tenanted. Durham Court, Rangiora • Unit 32: Requires refresh and then scheduled to be tenanted. Gladstone Road, Woodend • Unit 2: Scheduled to be tenanted

Council Controlled Organisations

Key Performance Indicators - Summary



Activity – TE KŌHAKA O TŪHAITARA TRUST

KPI	Period	Period Result	YTD Result	Status	Comments
Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Annual Target: 5				
	Q2 FY26	0	0	●	Planted 1,554 plants between 1 October and 31 December 2025. Maintained large plantings surrounding nodes and removed pest plants. In alignment with the Trust Board's decision, no new biota nodes will be constructed in the current financial year.
Maintaining functional trails per year to provide walking, cycling and horse-riding recreational experiences.	Annual Target: 25km				
	Q2 FY26	33	33	●	Maintained 33 kms of trails. This is consistent with Quarter 1 performance.

KPI	Period	Period Result	YTD Result	Status	Comments
Develop and implement environmental education modules through engaging learning institutions.	Annual Target: 5				
	Q2 FY26	3	9		Hosted Washington State, Texas A&M Natural Resources University and Virginia Tech University a day of service-based learning. Yaldhurst and Woodend Primary School came to undertake restoration work. Collaborated with Christ College high school students to support their NCEA Level 1 programme, engaging them in meaningful volunteer work and hands-on environmental learning experiences.

Activity – ENTERPRISE NORTH CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Number of businesses assessed for training and coaching needs.	Annual Target: 48				
	Q2 FY26	21	57		13 of the 21 assessments were through the Regional Business Partners system and the other 8 were outside of that system. Businesses continue to report that things are slowly starting to improve.
Number of business seminars and workshops delivered per annum. (16)	Annual Target: 16				
	Q2 FY26	9	9		Two management courses (4 half day sessions each) - Supervising and Managing Others. First course was to 13 attendees 2nd course was to 8 attendees One AI training course (One half day) - 17 attendees.

KPI	Period	Period Result	YTD Result	Status	Comments
Number of businesses opinion surveys completed per year. (2 per year with a minimum of 50 businesses contributing per survey)	Annual Target: 2				
	Q2 FY26	1	1		One Business Opinion Survey completed. We have delayed releasing this report. We engaged Business Canterbury to administer the survey, analyse the data, and prepare the report, as they were also undertaking equivalent work for Christchurch and Selwyn. However, on review, we identified that some of the findings and commentary are not consistent with the underlying data. As a result, we consider that the report does not accurately reflect the views of the North Canterbury business community. This matter is being followed up.
Support startup businesses, including people exploring starting a business and newly started businesses. (50 per year)	Annual Target: 50				
	Q2 FY26	16	46		16 people assisted 4 were in the initial scoping stages of a new business 4 were well into the planning stage 8 had newly started businesses 19 people registered for our free online business startup course in this period.

Activity – TRANSWASTE CANTERBURY

KPI	Period	Period Result	YTD Result	Status	Comments
Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Annual Target: 0				
	Q2 FY26	0	0		No confirmed non-compliances
The percentage of landfill available to waste transporters during normal annual transport access hours.	Annual Target: 99%				
	Q2 FY26	99%	99.5%		Full planned site closure from 10am to next working day on 23rd October due to extreme wind event. Site evacuated. 80% of one day lost. Several wind closures for GW occurred preventing tipping but still able to receive and dispatch waste containers to and from transfer stations. Access to facility not interrupted for these.

WAIMAKARIRI DISTRICT COUNCIL**REPORT FOR INFORMATION**

FILE NO and TRIM NO: INF-49 / 260225064191

REPORT TO: AUDIT AND RISK COMMITTEE

DATE OF MEETING: 17 March 2026

AUTHOR(S): Andy Keiller, Chief Information Officer
Owen Payne, Cyber Security Analyst

SUBJECT: Cyber Security – Status Report

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

General Manager



pp Chief Executive

1. SUMMARY

- 1.1. The purpose of this report is to provide an update to the Committee on the Cyber Security work programme through the Cyber Security Status report.
- 1.2. Planned activities, that have been identified against our Association of Local Government Information Management (ALGIM) 'SAM for Compliance' security framework, are progressing to timeline, and budget, and scoring significantly higher in comparison local government peers.

(NOTE - SAM for Compliance is a cloud-based service that helps organisations easily understand how well their systems operate and are managed with an emphasis on cyber–security self- assessment and management – see Attachment (iii) for an overview.

Attachments:

- i. Security Awareness Overall report – (260225064183)
- ii. Sam For Compliance Status report – (260225064181)
- iii. ALGIM SAM For Compliance Guidance (230725112428).

2. RECOMMENDATION

THAT the Audit and Risk Committee:

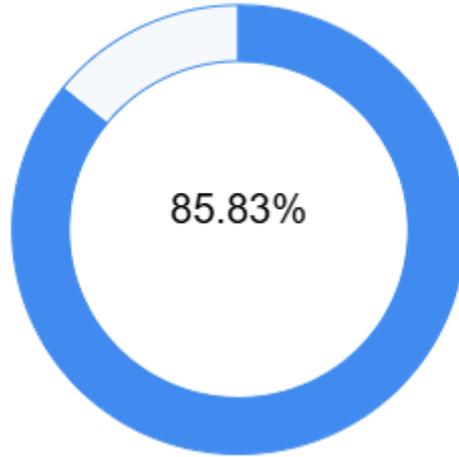
- (a) **Receives** report No. 260225064191.
- (b) **Notes** that our overall Framework compliance score sits at 85.28% against a New Zealand Wide benchmark of other council of 63.76%.
- (c) **Notes** that the benchmark score is compared against the progress of 60% of New Zealand Councils that are enrolled and actively using the framework.

3. ISSUES AND OPTIONS

- 3.1. The Council measures its performance against the SAM for Compliance framework supplied by ALGIM. This system is used by more than 60% of local councils and has been developed specifically for New Zealand Local councils. The ALGIM framework is used by councils of a variety of sizes, small, medium and large.

3.2. Our overall Framework compliance score is:

ALGIM Local Government Programme Compliance Status



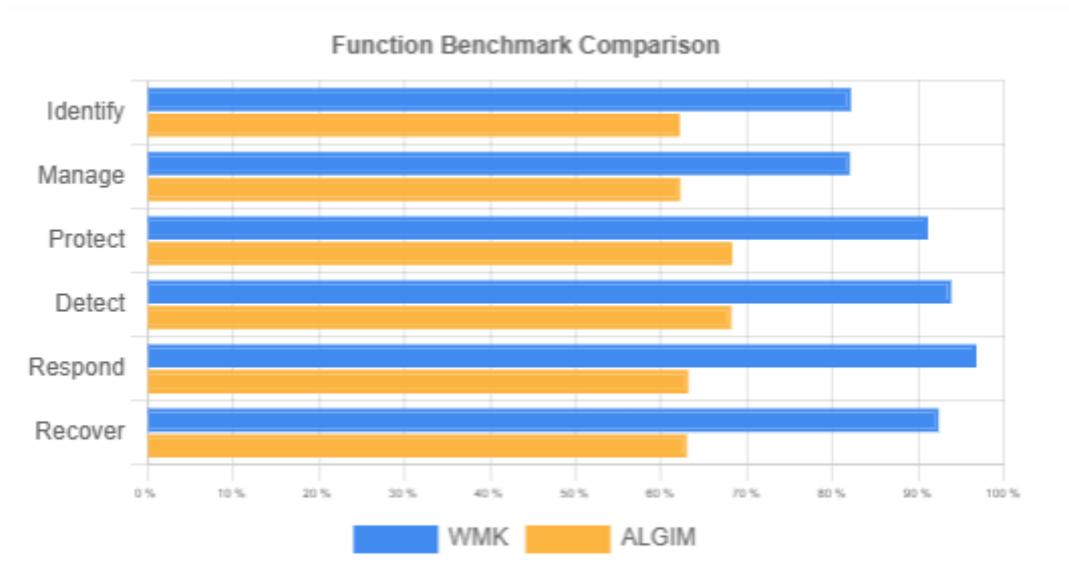
Below is a brief discussion of the main functions of the SAM4Compliance Framework

SAM4Compliance function	Description
Identify	The Identify function ensures an organization understands its context, allowing it to focus and prioritize security efforts.
Manage	The manage function ensures that we have process, policy and procedure in place to ensure that we effectively and repeatably manage the functions of cyber security.
Protect	The Protect Function outlines appropriate safeguards to ensure delivery of critical infrastructure services. The Protect Function supports the ability to limit or contain the impact of a potential cybersecurity event.
Detect	The Detect Function defines the appropriate activities to identify the occurrence of a cybersecurity event. The Detect Function enables timely discovery of cybersecurity events.
Respond	The Respond Function includes appropriate activities to act regarding a detected cybersecurity incident. The Respond Function supports the ability

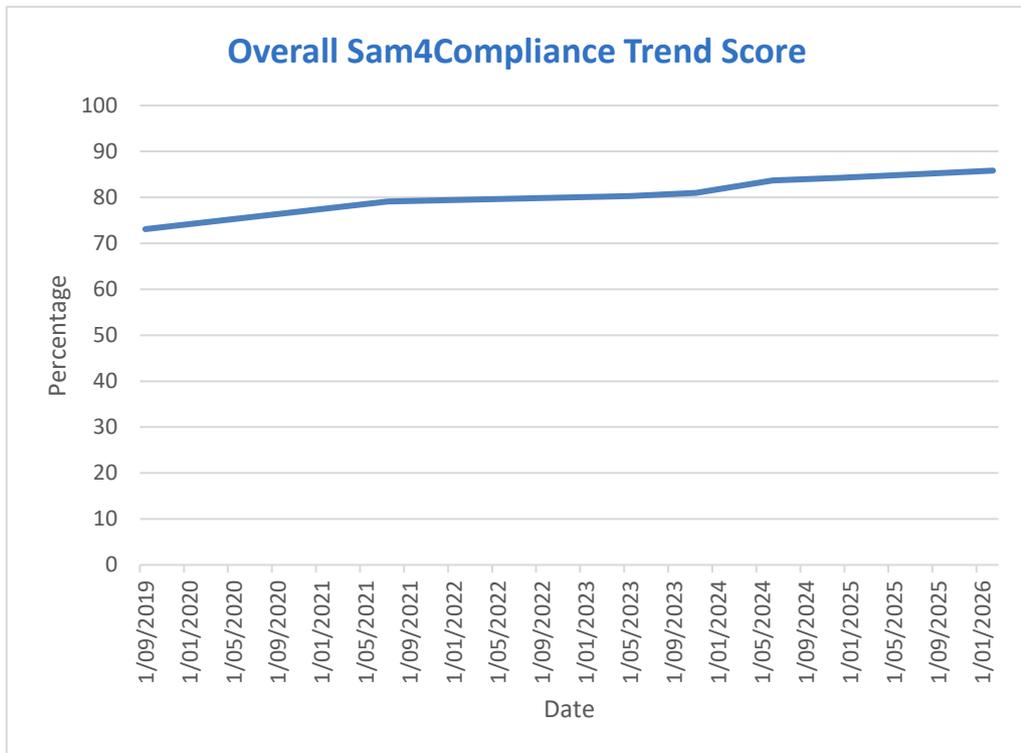
	to contain the impact of a potential cybersecurity incident.
Recover	The Recover Function identifies appropriate activities to maintain plans for resilience and to restore any capabilities or services that were impaired due to a cybersecurity incident. The Recover Function supports timely recovery to normal operations to reduce the impact from a cybersecurity incident.

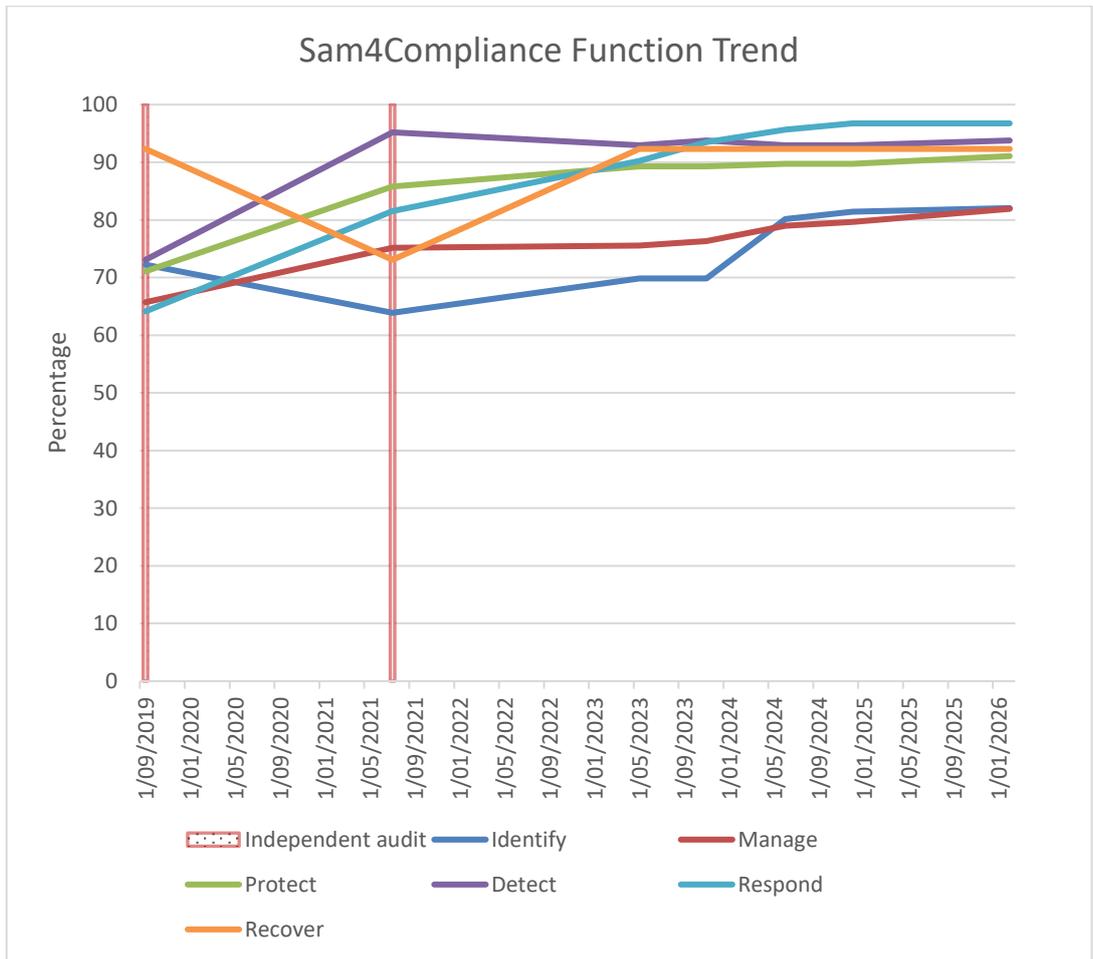
Below is the current compliance score to the SAM for Compliance Framework compared to previously reported compliance scores and how we compare to a Benchmark Score of other Councils progress against the framework. The overall ALGIM benchmark score has increased as more councils adopt and progress the framework.

	WDC % Previous Score (Self-Assessment) 29/10/2024	WDC % Score (Self-Assessment) 25/02/2026	ALGIM Benchmark Score % 25/02/2026
Identify	81.41	82.05	62.12
Manage	79.66	81.92	62.16
Protect	89.73	91.07	68.26
Detect	92.97	93.75	68.11
Respond	96.74	96.74	63.10
Recover	92.31	92.31	62.93



3.3. The Council scores are trending higher in most areas, and against the benchmark of other Councils Waimakariri District Council is scoring significantly higher. This is due to a proactive program of improvements across all areas of the council. The list of changes is varied, however there has been a focus on areas such as Data protection, procurement and vendor management, improvements in the technology we utilise and process improvements within information technology. We have included some charts that show how we are progressing on our framework over time.





3.4. The SAM4Compliance framework consist of 6 functional areas that is then broken down into 351 individual controls that comprise the details of the framework. During the past year some of the areas that have contributed to our improved scoring have been:

- Data classification and understanding our data catalogue
- Vendor management improvements such as a database of vendors, vendor reviews and greater engagement of ITS prior to the solution being implemented.
- Process improvements for security monitoring that ensure we can more quickly respond to threats.
- Improved use of our implemented Cyber Security technology solutions to ensure we make full use of the tools we have procured.
- Improved Risk management processes within IT and working with the business to ensure business and IT risks are better understood.
- Better understanding of our Disaster Recovery processes and plans.

3.5. During the period of this report, we have not recorded any security breaches.

3.6. We will be conducting our Annual Penetration tests starting in March. This is a test of our internal and external technology which will highlight any issues that we need to address to ensure our continued security.

- 3.7. Independent validation of our SAM4Compliance progress has not been undertaken for some time. We have conducted independent Sam4Compliance reviews alongside our annual penetration tests and the ongoing AuditNZ reviews of our systems on the following dates: -

- 20th February 2019
- 26th May 2021

We will be booking an independent review in the 2nd half of this year depending on Availability of the assessor from SAM4Compliance.

4. Implications for Community Wellbeing

- 4.1. There are no implications on community wellbeing by the issues and options that are the subject matter of this report.

However, protecting the information that Council holds in relation to its work and members of our community is important with regards to the online safety, security and 'wellbeing' of our community.

- 4.2. The management team has reviewed this report and support the recommendations.

5. COMMUNITY VIEWS

5.1. Mana whenua

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

5.2. Groups and Organisations

There are no groups and organisations likely to be affected by, or to have an interest in the subject matter of this report.

5.3. Wider Community

Introducing better security and protocols will provide assurance to Stakeholders that their information is secure and less likely to be unduly accessed.

6. OTHER IMPLICATIONS AND RISK MANAGEMENT

6.1. Financial Implications

Costs for implementing planned cyber security improvements are related to staff time, and any required funding is included in the Long-Term Plan.

6.2. Sustainability and Climate Change Impacts

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

6.3. Risk Management

Risks are reviewed regularly and identified owner's signoff on risks and controls, ensuring the appropriate mitigation actions are carried out. We are actively managing risks for Information Technology.

6.4. Health and Safety

There are aspects identified within this report that have direct and indirect implications on the health and safety of systems and people's welfare.

7. CONTEXT

7.1. Consistency with Policy

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

7.2. Authorising Legislation

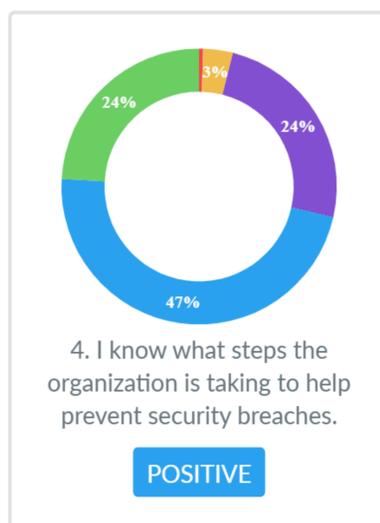
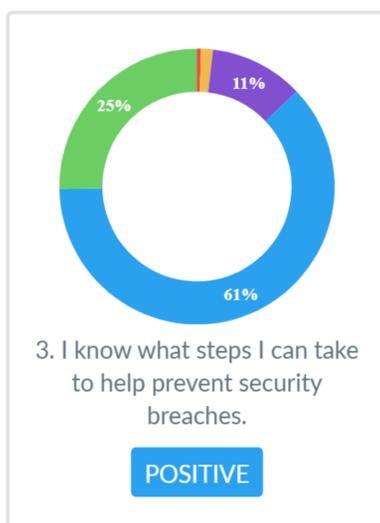
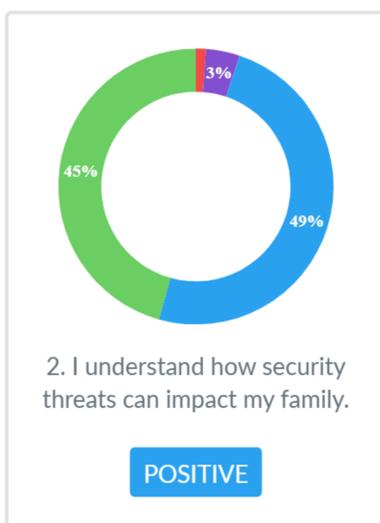
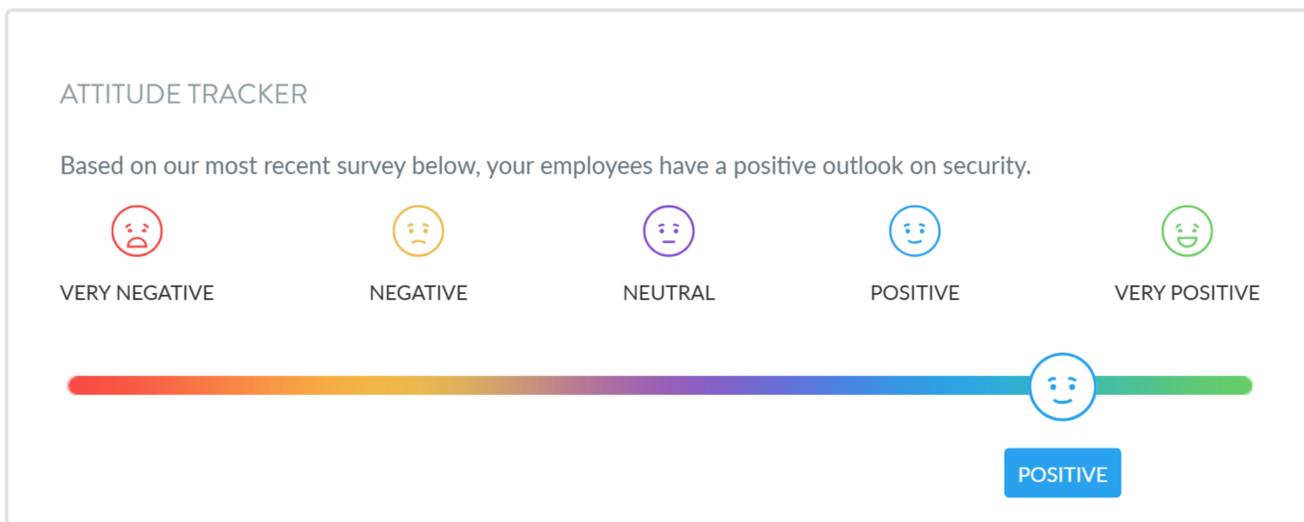
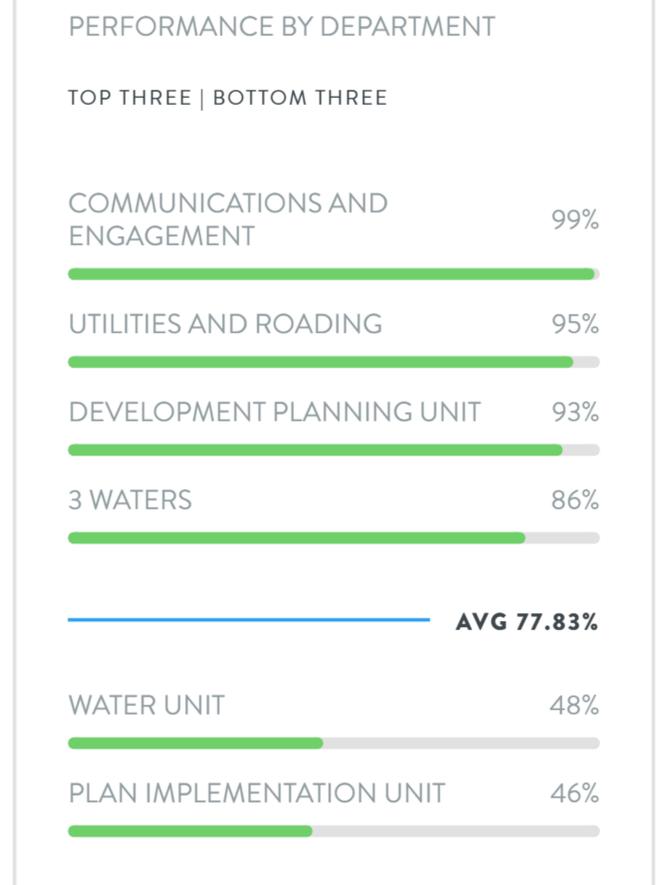
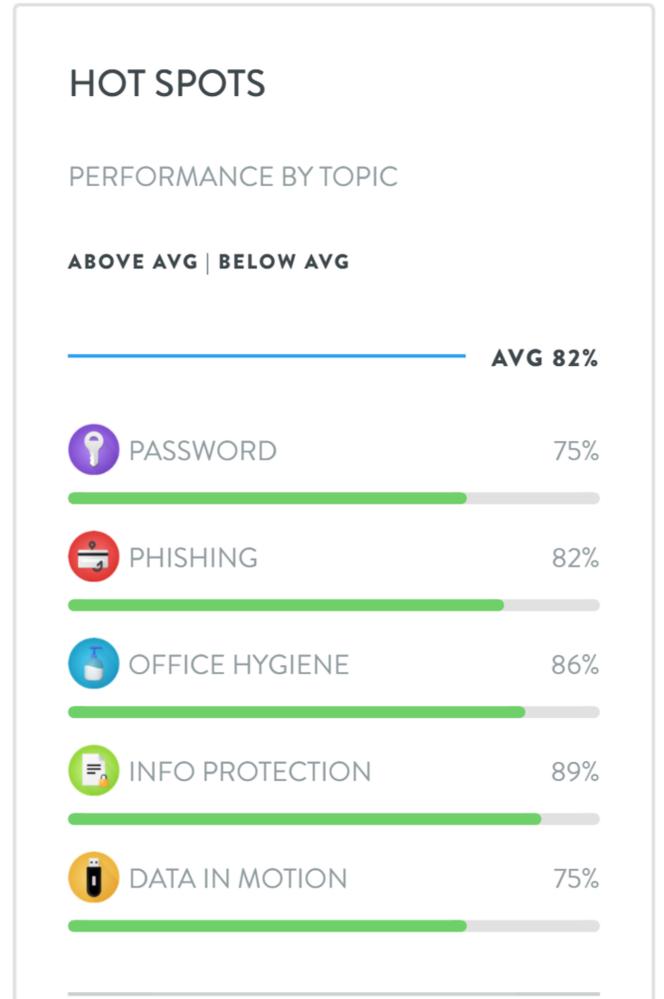
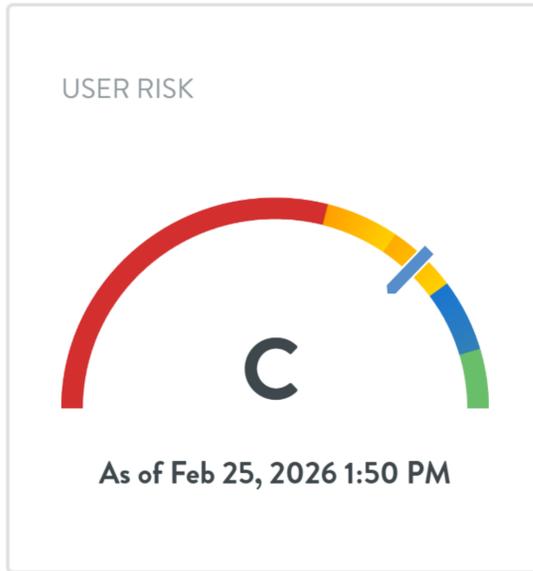
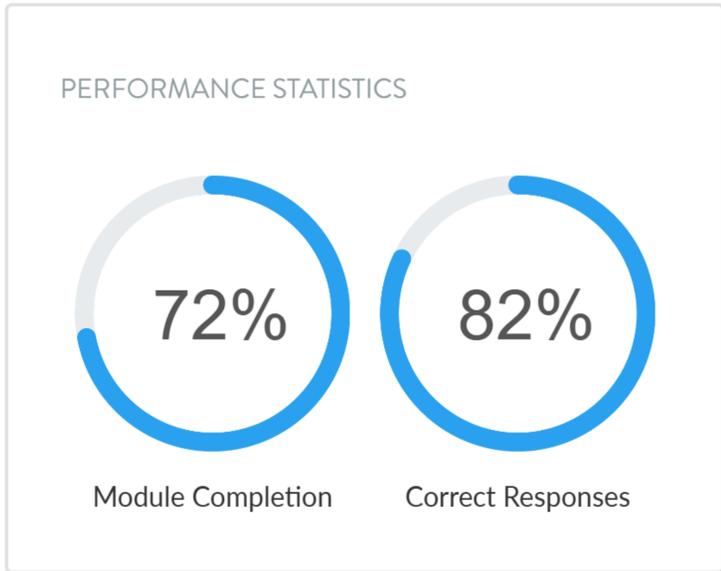
- Local government Act 2002
- Public Records act 2005
- Official Information act 1982
- The local government official information and meetings act 1987.
- Privacy act 1993

7.3. Consistency with Community Outcomes

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

7.4. Authorising Delegations

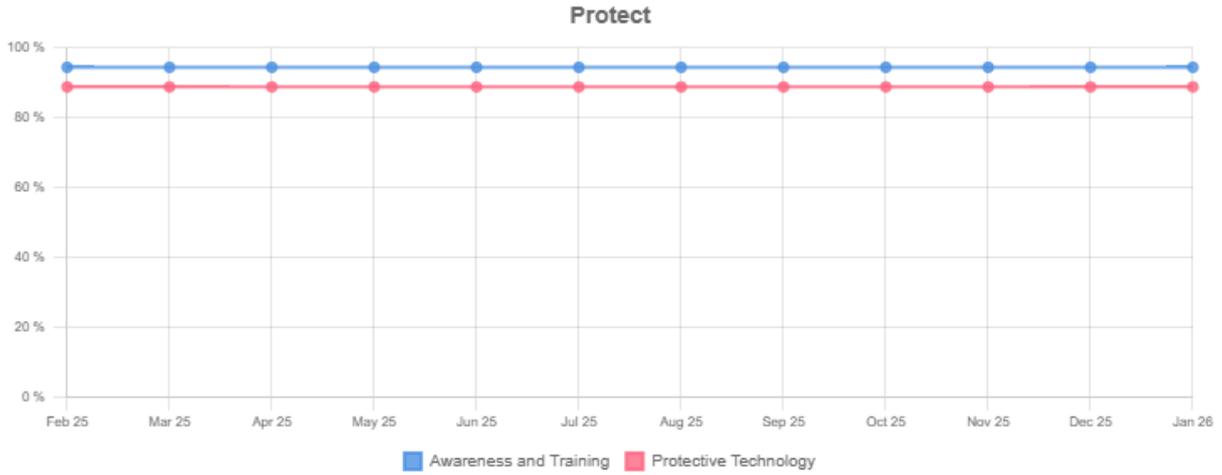
The management team have authority to approve Cyber Security related projects



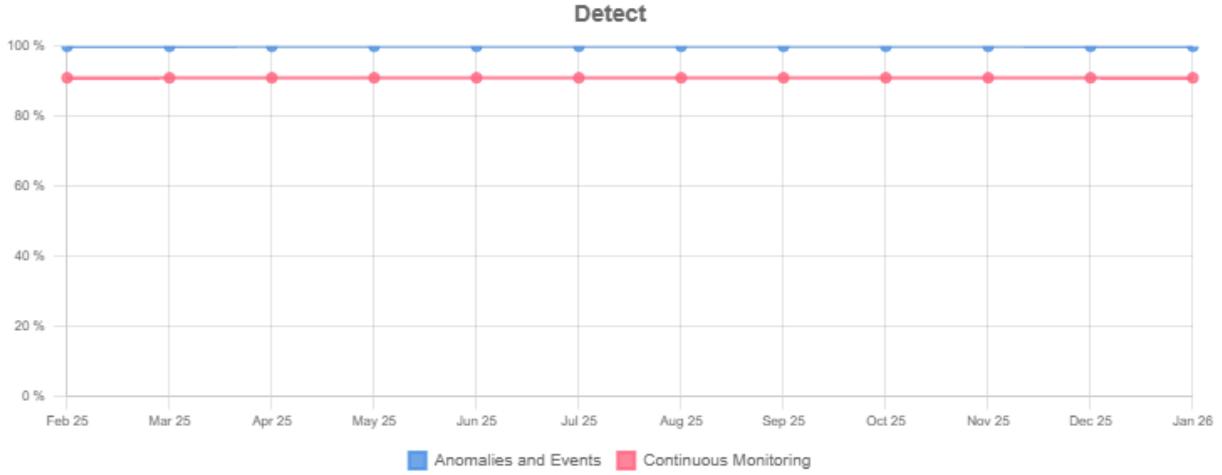
Function	Category	Description	Current Status
Manage (MN)	Access Control	Access to assets and associated facilities is limited to authorised users, processes or devices and to authorised activities and transactions	86.11%
	Cloud Services Management	IT services, systems and platforms that are provided by Cloud Service Providers are managed to ensure their confidentiality, integrity and availability	86.54%
	Information And Data Security	Information and records (data) are managed consistent with Council's risk strategy to protect the confidentiality, integrity and availability of information	85.98%
	Information Protection Procedures and Processes	Information, assets and resources are protected through the implementation of effective procedures and processes	86.57%
	Maintenance	Information systems and industrial control systems are maintained to ensure continuity of operations	93.75%
	Service Provider Management	Service Providers are managed to ensure that those that hold sensitive data, or are responsible for Council's critical IT platforms or processes, are protecting those platforms and data appropriately	38.89%



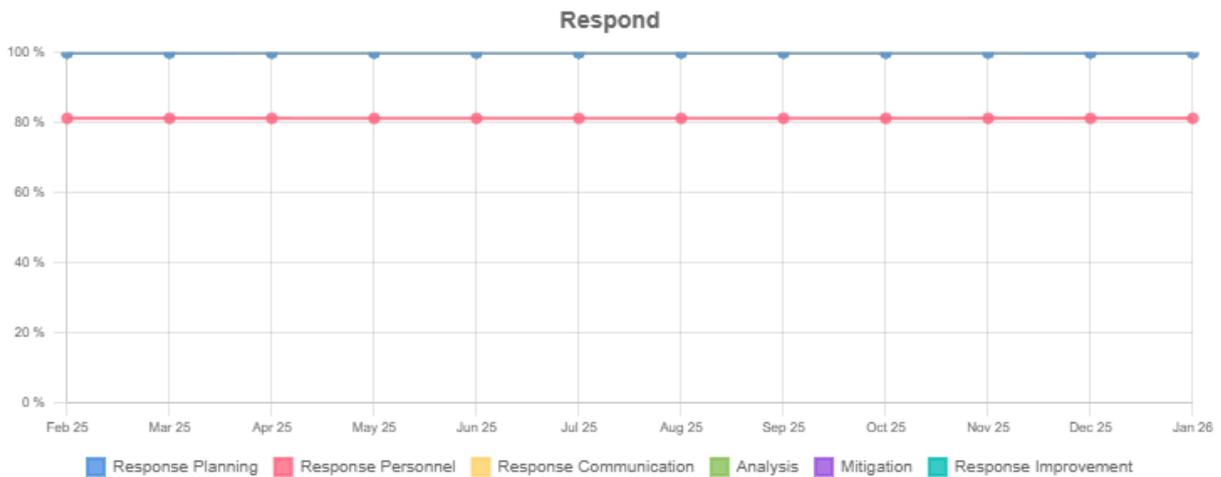
Function	Category	Description	Current Status
Protect (PR)	Awareness and Training	Council personnel and partners are provided cybersecurity awareness education and are adequately trained to perform their information security related duties and responsibilities consistent with related policies, procedures and agreements	94.44%
	Protective Technology	Technology is implemented and managed to ensure the security and resilience of systems and assets	90.42%



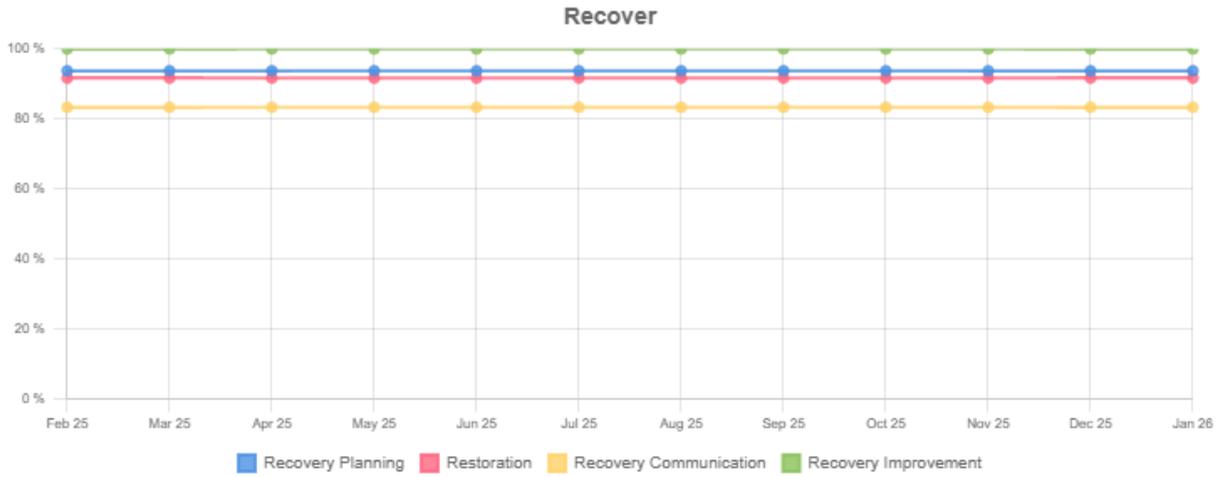
Function	Category	Description	Current Status
Detect (DE)	Anomalies and Events	Anomalous activity is detected in a timely manner	100.00%
	Continuous Monitoring	Information systems and assets are monitored at discrete intervals to identify cybersecurity events and verify the effectiveness of protective measures	92.00%



Function	Category	Description	Current Status
Respond (RS)	Response Planning	Response documentation that ensures an appropriate response to incidents and events is available	100.00%
	Response Personnel	Human resources with appropriate skill levels to successfully manage and mitigate an incident or event are available	81.25%
	Response Communication	Response activities are co-ordinated with, and communicated to internal and external stakeholders, as appropriate, to include external support from law enforcement and regulatory agencies	100.00%
	Analysis	Capability exists to carry out accurate analysis of an incident situation to ensure an appropriate response and actions	100.00%
	Mitigation	Capability exists to effectively manage an event, prevent its expansion, mitigate its effects and eradicate residual content causing least impact to the organisation	100.00%
	Response Improvement	Incident response capability subject to continuous improvement	100.00%



Function	Category	Description	Current Status
Recover (RC)	Recovery Planning	Council has documentation available to support a successful recovery	93.75%
	Restoration	Sufficient resources and facilities are available to facilitate a successful recovery operation	91.67%
	Recovery Communication	Council is able to minimise any negative impacts caused by an incident or event	83.33%
	Recovery Improvement	Recovery capabilities are subject to continuous improvement	100.00%





What is ALGIM SAM for Compliance?

ITS | July 2023



Contents

What is SAM for Compliance? 1

The Framework 1

What is SAM for Compliance?

SAM for Compliance is a **S**elf **A**ssessment and **M**anagement Platform that comprises a compliance framework and a risk module.

SAM for Compliance can be used to compare ourselves and provide guidance on the security controls that we need to implement to protect ourselves. It can use several different frameworks. Waimakariri District Council has been using SAM for compliance with the Association of Local Government Information Management (ALGIM) framework.

In conjunction with SAM for Compliance Ltd, ALGIM has defined a pragmatic cybersecurity framework specific to local government and based around the CIS Controls, that gives Councils the ability to manage and reduce organisational cybersecurity related risk. The objectives of the ALGIM Local Government Cybersecurity Improvement Programme are:-

- Promoting excellence and cybersecurity best practice within Local Government
- Rewarding achievement and improvement in Local Government cybersecurity
- Identifying opportunities for training and awareness to improve cybersecurity knowledge within Local Government
- Benchmarking Local Government cybersecurity

Councils participating in the programme can identify whether they are above or below average as compared to their peers.

As part of the programme, Councils that demonstrate defined levels of achievement and improvement will receive awards at the ALGIM annual conference. The most improved small, medium and large Council is recognised each year and awarded at the ALGIM annual awards ceremony. Councils are also recognised for achievement based on a three-tier structure - Levels 1 to 3.

The ALGIM Sam for Compliance framework has been designed and tailored to meet the requirements of New Zealand's Local Governments and comprises the best parts of several internationally recognised security frameworks.

The Framework

Function	Category
Identify	<p>This Function defines how you identify how the business identifies:</p> <ul style="list-style-type: none"> • Asset Management • Business Environment • Governance • Risk Assessment • Risk Management
Manage	<p>This function defines how we manage security in the following areas:</p> <ul style="list-style-type: none"> • Access Control • Cloud Services Management • Information And Data Security • Information Protection Procedures and Processes • Maintenance • Service Provider Management
Protect	<p>This function covers how we protect the organisation and covers:</p>

	<ul style="list-style-type: none"> • Awareness and Training • Protective Technology
Detect	<p>This function defines how we detect threats and events in our organisation and covers:</p> <ul style="list-style-type: none"> • How we detect anomalies and Events • How we undertake Continuous Monitoring
Respond	<p>This function covers how we organise and manage our response to events and incidents:</p> <ul style="list-style-type: none"> • Response Planning • Response Personnel • Response Communication • Analysis • Mitigation • Response Improvement
Recover	<p>This function covers our recovery and restoration operations following an incident and covers:</p> <ul style="list-style-type: none"> • Recovery Planning • Restoration • Recovery Communications • Recovery Improvement