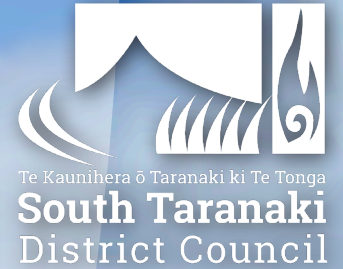


SOUTH TARANAKI
THE MOST
LIVEABLE
DISTRICT



2021/22

Pūrongorongō ā tau
Annual Report

Introduction

Mihi

Ko Taranaki kei runga.
Ko Aotea, ko kurahaupo e urunga mai ki uta.
Ko Turi, ko Ruatea ngā tūpuna,
Tihei mauri tū ki runga!

Mai I Ōkurukuru ki Rāwa o Turi,
Rāwa o Turi ki Waingōngoro
Waingōngoro ki Whenuakura,
Whenuakura ki Waitōtara.

Ko wai tērā, ko Taranaki ki te Tonga.

E ngā tini wairua, kua whetūrangihia, koutou e
Korowaitia ana te tauheke rā, ko Pukehaupapa, ko
Pukeonaki, e moe. Haere I raro I te kahu kōrako ki
Tua whakarere. Ki te kāinga o tāua te tangata.

Hoki atu rā koutou ki Hawaiki nui, Hawaiki roa,
Hawaiki pāmamao.

Ki a tātou ngā uri o Tiki, ki ngā kanohi kitea. Tātou
mā e kawea nei ngā kete matauranga o te ao
tūroa, o te ao hurihuri.
Tihei mouri ora.

Ko te kaupapa e anga atu nei, ko te Hōtaka o te
wā, hei tirohanga ki mua mā tātou ki to Tonga. Kia
whai nei I ngā wawata kia pākari ai te rohe.

Kāti rā, ki a koutou, ki a tātou, rire, rire Hau Pai
marire!

*So stands Taranaki above
Aotea and Kurahaupo are anchored ashore,
Turi and Ruatea are our ancestors.
So, we share the breath of life!*

*From Ōkurukuru to Rāwa o Turi,
From Rāwa o Turi to Waingōngoro River,
From the Waingōngoro to the Whenuakura River,
From the Whenuakura to the Waitōtara River.*

Who are we, South Taranaki.

*To those spirits, who have passed beyond, you who
cloak our mountain, Pukehaupapa, Pukeonake, rest
in peace. Go beyond the veil with the protection of
peace. To the ancestral home of us, the people.*

*Return to Hawaiki nui, Hawaiki roa and
Hawaiki pāmamao.*

*To those of us who remain, the descendants of
Tiki, the living. We, the bearers of the baskets of
knowledge from the past and present.
So, the breath of life.*

*So, the focus for this is the Long Term Plan, to
Look forward for us the people of South Taranaki.
To achieve the hopes and dreams to enhance our
region.*

In conclusion, to you and us all, Peace flow across us!

Ihirangi

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Te reo maioha ā te Koromatua me te Tumu Whakahaere

Mayor and Chief Executive's Message

Welcome to the South Taranaki District Council's Annual Report 2021/22 where we look back on the last financial year (1 July 2021 to 30 June 2022) and report on how we performed against the objectives and priorities we set in our 2021/22 Annual Plan (Year 1 of our 2021-2031 Long Term Plan).

The Council's vision is to make South Taranaki the most liveable District. While the COVID-19 pandemic continued to impact the Council and community over spring 2021 – summer 2022 with lockdowns, facilities closures, sickness and staff shortages, we managed to keep all essential services running and even completed 25% more capital works projects (\$28.4m) than in the previous year (\$23.2m).

The 12 months to the end of June 2022 saw positive progress made on a number of projects we undertook in order to achieve our vision.

Key features/highlights of 2021/22:

Demolition work was completed and a contractor engaged for Te Ramanui o Ruapūtahanga, the District's new Library, Culture and Arts Centre. Construction started early in the 2022/2023 year and the facility is expected to open in April 2024.

Planning for the installation of three waters infrastructure in the South Taranaki Business Park started. Designs for Stage 1 of the water supply were completed and installation started in July 2022.

Council partnered with Bizlink Hāwera (the Hāwera Business Association) to develop a business innovation and enterprise hub. Construction of the Hub was started with the scheduled opening date being 31 Jan 2023

Stage 1 of the new (8.2km) Nukumaru Station Road extension project was about 80% completed. The remainder of Stage 1 will be completed in August 2022 with the final 2.2km of the project to be completed in the 2022/23 year.

While COVID-19 affected implementation of our town centre master plans, some work was started particularly in Waverley and Eltham, and plans are underway to begin specific projects in 2023.

The Normanby to Hāwera pathway along Ketemarae and Glover Roads was completed and in June 2022 Council signed a partnership agreement with Te Korowai o Ngāruahine Trust to investigate the feasibility and ongoing viability of establishing a combined multi-purpose, multi-use Iwi and community facility in Manaia.

The economic climate for the year was characterised by a high degree of uncertainty and large increases in inflation. A tight labour market, ongoing supply issues arising from COVID-19 and the global instability following the Russian invasion of Ukraine saw a significant rise in inflation and financial markets impacted. This had an impact on us with increased costs (particularly in the construction sector) and negative returns on our Long Term Investment Fund (LTIF).

The impacts of climate change also continue to be felt with severe storms causing considerable damage to our roading infrastructure, especially in the Tāngāhoe and Waitōtara Valleys, Mangamingi and in the Taranaki Coastal area. The total repair cost was around \$1.8 million.

However, despite revenue being \$1.06 million less than budgeted (mainly as a result of the unrealised losses on the LTIF), after unbudgeted adjustments we finished the year with a \$0.8 million surplus (against a budgeted surplus of \$6.1 million). After allowing for withdrawal of the annual rates subsidy and interest repayments for specific community projects the value of the LTIF at 30 June 2022 was \$143.5 million (\$159 million in 2021).

The total capital value of properties in South Taranaki rose by 20.4% over the last three years, to be worth \$13.9 billion according to the District-wide property rating valuation conducted by Quotable Value (QV) in September 2021. The largest increases were in the residential, lifestyle and commercial sectors with properties seeing an

Te reo maioha ā te Koromatua me te Tumu Whakahaere

Mayor and Chief Executive's Message

average of 86%, 45.8% and 40.7% increases in value respectively, while dairy and pastoral properties saw a small (-0.1%) decrease.

The residential construction sector continued to perform strongly during the year, as evidenced by the steady volume of resource and building consent applications.

Following a comprehensive representation review, in April 2022 the Local Government Commission confirmed our District's new representation arrangements, which saw the introduction of two Māori wards, Te Kūrae and Te Tai Tonga,

each with one councillor, and four general wards – Taranaki Coastal (two councillors), Eltham-Kaponga (two councillors) Te Hāwera (five councillors) and Pātea (two councillors). The four community boards remained unchanged.

We continued to voice our opposition to the Government's three waters reform proposal. In December 2021 we joined Communities 4 Local Democracy - He hāpori mō te Manapori, to partner with other Councils opposed to the reform proposal and to campaign in favour of other three waters options. We want to deliver a strong message

to the Government that people want a better form of reform that respects the decades of investment by local communities and enables them to preserve a real say in how their money is spent in future.

On a more positive note, as part of Ngāruahine's Te Tiriti o Waitangi claims deed of settlement, it was a great privilege to have the opportunity to return the balance of Te Ngutu o Te Manu and an area of land at Kaipī Street, Manaia to Te Korowai o Ngāruahine Trust for \$1.00 each.

It is also pleasing to report, according to our annual independent survey,

that satisfaction with Council services remains high with 92% of residents happy with the overall service we provide and 83% believing the Council is moving in the right direction.

Despite the challenges of the past two years the Council is fiscally sound, we have high levels of community satisfaction, and have a clear direction for the future. It is our privilege to present the Council's 2021/22 Annual Report.



Phil Nixon
Koromatua o Taranaki ki te Tonga
South Taranaki Mayor



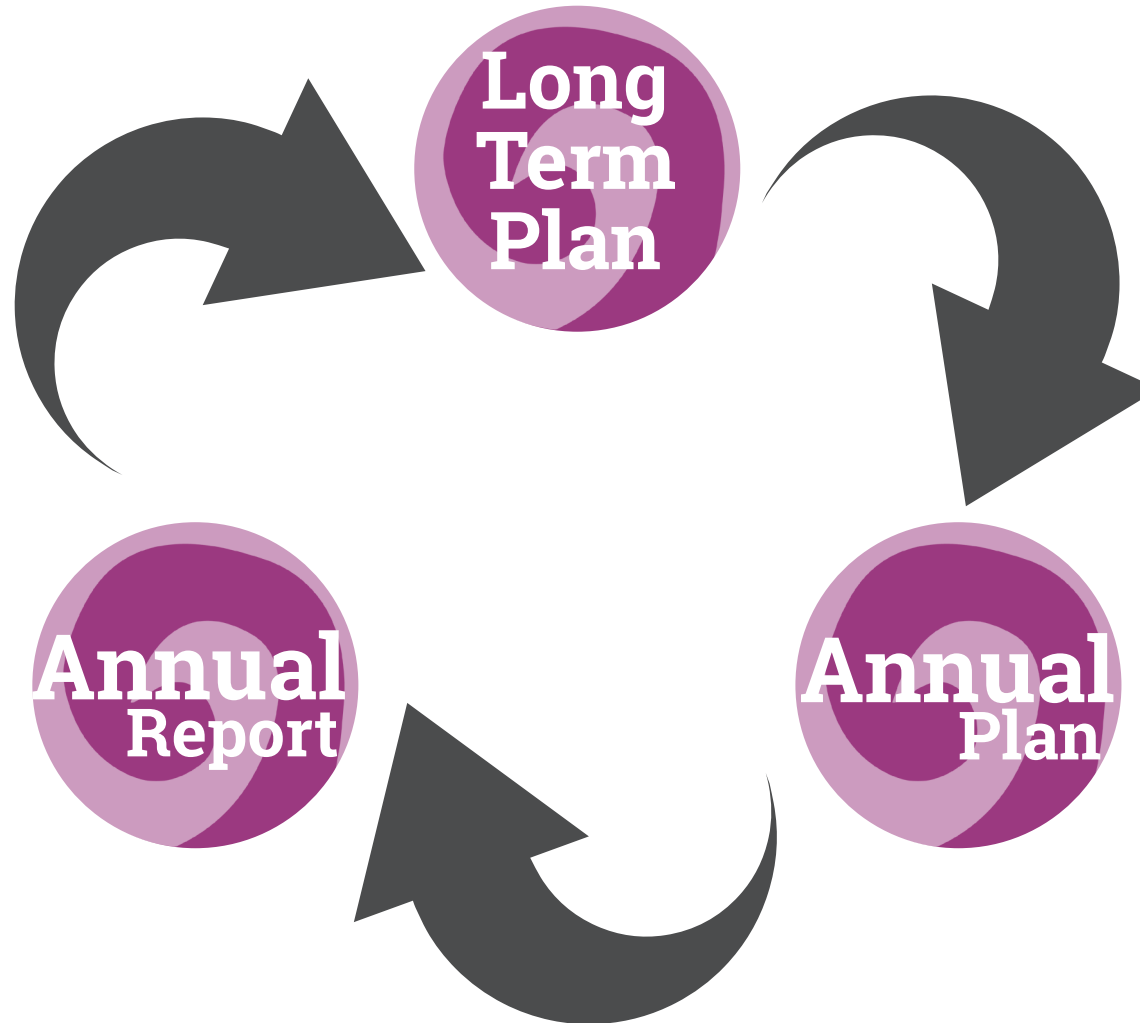
Fiona Aitken
Tumu Whakahaere
South Taranaki District Council Chief Executive

Te Hōtaka Anga Whakamua, Te Hōtaka ā-Tau me te Wātaka Pūrongo -Tau

The LTP, Annual Plan and Annual Report Cycle

The **LTP** sets out our strategic direction and work programme for ten years outlining services we will provide, projects we will undertake, costs, how it will be paid for and how we will measure our performance. An LTP is produced every three years.

At the end of each financial year we produce an **Annual Report** setting out how we performed for the year compared to what we said we would do. It lets you know what we delivered and analyses whether we met our budgets and performance targets.



In each of the years between LTPs, we produce an **Annual Plan** to review the budgets and work programme planned for the year, according to the LTP. When a significant or material change from the LTP is proposed, the community will be consulted.

Whakaea ō mātou Whainganga Kaunihera

Achieving our Council Outcomes

The purpose of local government as outlined in the Local Government Act 2002 is:

- a. to enable democratic local decision-making and action by, and on behalf of, communities; and
- b. to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

We work towards this purpose through our Vision, Community Outcomes and Community Priorities, and use these to guide us when making decisions, developing policies, strategies or determining priorities regarding the activities and services we provide.

Our outcomes fall under four main headings:



Vibrant South Taranaki

Cultural Well-being

A vibrant and creative District that celebrates diversity and has strong relationships with Iwi/Hapū.



Prosperous South Taranaki

Economic Well-being

A prosperous District with a sustainable economy, innovative businesses and high quality infrastructure.



Together South Taranaki

Social Well-being

A District with healthy, safe, resilient, informed and connected people.







Sustainable South Taranaki

Environmental Well-being

A sustainable District that manages its resources in a way that preserves the environment for future generations.

Achieving our Council Outcomes

Activity				
Democracy and Leadership	✓	✓	✓	✓
Water Supply		✓		✓
Stormwater		✓		✓
Wastewater		✓		✓
Solid Waste		✓		✓
Roading and Footpaths	✓	✓		
Community Facilities	✓	✓	✓	✓
Arts and Culture	✓	✓	✓	✓
District Economy	✓	✓		
Community Development	✓		✓	✓
Environmental Sustainability		✓	✓	✓
Regulatory Services		✓		✓
Coastal Structures	✓	✓		✓

SOUTH TARANAKI

THE MOST

LIVEABLE

DISTRICT

Section 1

He arotakenga o te tau
The Year in Review



He arotakenga o te tau

The Year in Review



Vibrant South Taranaki

Cultural Well-being

A vibrant and creative District that celebrates diversity and has strong relationships with Iwi/Hapū.

Project/Priority	Progress
Develop and implement Iwi-Council Partnership Strategy.	AATEA Consultants were engaged to facilitate the development of the Iwi-Council Partnership Strategy and initial workshops were held to identify shared values, key issues and opportunities for the Council to work in partnership with Iwi. The Strategy is being drafted.
Continue work on earthquake strengthening and upgrades to Eltham Town Hall.	The roof was replaced and the walls were repainted to extend their life, as the cladding replacement has been deferred. Stage 1 of the earthquake strengthening was completed and \$11,575 has been spent on Stage 2.
Replace or strengthen and refurbish the Manaia War Memorial Hall and Manaia Sports Complex.	The Council has signed a partnership agreement with Te Korowai o Ngāruahine Trust to undertake public engagement and a feasibility study to investigate the viability of establishing a combined multi-purpose, multi-use Iwi and community facility in Manaia.
Complete Te Ramanui o Ruapūtahanga, South Taranaki's new Library, Culture and Arts Centre.	Demolition of the buildings at the site for the new Arts, Library, Cultural, Information and Heritage building, Te Ramanui o Ruapūtahanga, was completed. The work took a little longer than anticipated, while the need for archaeological investigations and removal of underground storage tanks were unknown issues until the buildings had been removed and the site cleared. During the demolition period, tenders were called for the construction of the new building, with the main contract being awarded to Livingstone Building. The site was blessed and handed over to them on 18 May 2022. Livingstone Building is not located in the South Taranaki District; however, local labour will contribute to constructing the facility, including some local companies engaged as sub-contractors. Construction work will begin early in the 2022/2023 year and the facility is expected to open in April 2024. A total of \$897,248 was spent on the project in the 2021/22 year with an estimate of two thirds of this expenditure going towards the demolition phase.
Budget \$1.4 million to upgrade Council owned earthquake prone buildings.	A Detailed Seismic Assessment was undertaken on the Hāwera Administration Building, including geotechnical work. This showed that the building is not earthquake prone, and the newer part of the building is capable of performing an essential post-disaster service.

He arotakenga o te tau

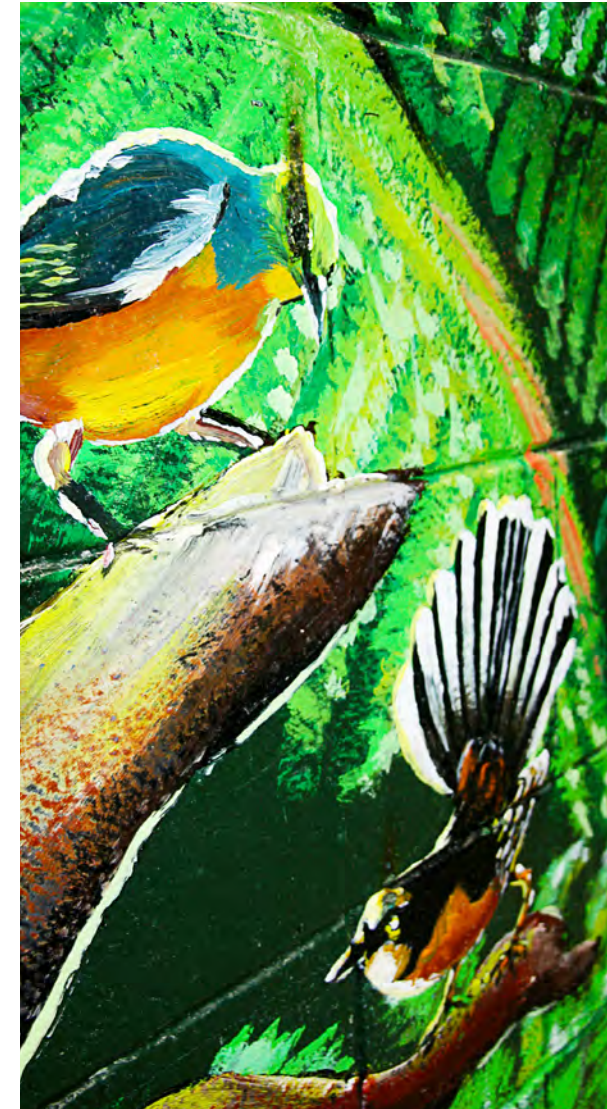
The Year in Review

Project/Priority

Continue to hold community events across the District such as Arts in the Park, Sounds on the Sand, Movies in the Park, Elektra.

Progress

Our ability to organise and hold events during the year was severely hampered by COVID-19. Lockdowns, red and orange traffic light restrictions meant we were either unable to hold events, or restricted audience numbers or participation affected some of our usual annual events such as Arts in the Park, Elektra and Concerts in the Park.



He arotakenga o te tau

The Year in Review



Prosperous South Taranaki

Economic Well-being

A prosperous District with a sustainable economy, innovative businesses and high quality infrastructure.

Project/Priority	Progress
Develop the South Taranaki Business Park.	Planning for installation of three waters infrastructure was started with designs for Stage 1 of the water supply completed. Installation of the Stage 1 water main started in July 2022. Road improvements are in the design phase.
Undertake town centre upgrades in Pātea, Waverley Manaia, Ōpunakē and Eltham.	COVID-19 lockdowns have affected the implementation of town centre master plans. The Waverley and Eltham Community Development Advisors worked with representatives from each community to prioritise projects, themes and goals for each town centre. Some work has begun and plans are underway to develop and begin larger projects in 2023. A co-design team has been formed for the Ōpunakē town revitalisation and will hold its first meeting in November 2022 for work to begin in 2023. Town revitalisation conversations for Manaia will not begin until a decision has been reached regarding the town's community centre. A co-design team has not been formalised in Pātea yet but once formed, is likely to meet early 2023.
Complete the Nukumaru Station Road extension project.	Construction began from the Waiinu end of the new road while negotiations continued for the land purchase at the state highway end. Stage 1 (6km at the southern end) was finished in August but remains closed to the public until Stage 2 (northern section 2.2km) has been completed. The total expenditure for the year was \$4.34 million.
Install water, wastewater and stormwater infrastructure for residential growth in the western Hāwera zone.	This project is in the modelling phase and the structure plan will be included in the District Plan review scheduled for 2023.
Provide assistance to owners of commercial earthquake prone buildings.	The Council reviewed its earthquake prone buildings assistance package to make it simpler to administer and the maximum assistance per application was increased from \$6,000 to \$10,000.

He arotakenga o te tau

The Year in Review

Project/Priority	Progress
Collaborate with key organisations to develop a District Business Innovation and Enterprise Hub. Based initially in Hāwera, with the potential to expand to other towns, this initiative aims to support social and economic growth by providing a range of services such as co-working spaces, enterprise incubation, seed funding, training and events. The aim is to grow entrepreneurial activity and create a vibrant and connected business start-up community in South Taranaki.	The Council has partnered with Bizlink Hāwera (the Hāwera Business Association) to develop the business innovation and enterprise hub. Construction of the Hub at 130 High Street, Hāwera is under way. The work was delayed by the need to undertake major earthquake strengthening, which was paid for by the building owner. The scheduled opening date is 31 Jan 2023.
Subsidise rates on average by \$6.5 million pa using earnings from the Long Term Investment Fund.	During the year the Council withdrew \$4.3m from the LTIF to subsidise rates.
Fund key projects with a combination of loans, existing reserves, external funding sources and earnings from the Long Term Investment Fund, rather than through rates.	Key projects such as Nukumaru Station Road, Te Ramanui, Three Waters projects were funded mainly with external funding, LTIF and loans.
Collaborate with other Taranaki councils where appropriate to achieve efficiencies and cost savings.	Taranaki Councils met quarterly to discuss opportunities for increased collaboration.
Continue work on the Hāwera town centre upgrades.	The Hāwera town centre upgrade was deferred, and the funding was used to assist with increased costs for building Te Ramanui. The increases were due to COVID-19-related shortages of supplies and contractors and significantly increased inflation.



He arotakenga o te tau

The Year in Review



Together South Taranaki

Social Well-being

A District with healthy, safe,
resilient, informed and connected
people.

Project/Priority	Progress
Complete water treatment enhancement and water pressure improvements in Pātea (\$3.2 million).	The design phase of pressure improvements is nearing completion and tendering will follow. Detailed design of the treatment plant is under way, but both projects have been constrained by the lack of project engineering staff.
Spend an average of \$32.4 million pa on the road network, including average annual expenditure of \$920,000 on footpaths and \$750,000 each year for upgrading our bridges.	We spent \$31.3 million on the road network (this included operational and capital works), and \$451,000 on footpaths.
Complete the District Pathways Programme including any pathways identified through the Town Centre Master Plans.	After lengthy and ultimately unsuccessful discussions with KiwiRail, the proposed Normanby to Hāwera route along the railway line was abandoned and a pathway was constructed along Ketemarae and Glover Roads. While it is less suitable as a commuter route, the pathway is popular for recreational walking and cycling. The actual spend for the Normanby to Hāwera route was \$504,718, \$390,000 was funded through a roading subsidy and \$30,000 was received through external funding. The Soldiers Park Walkway was reconstructed and extended at a total cost of \$33,000, with input from the Eltham community.
Replace the Ōpunakē Beach retaining wall in 2021/22 (\$212,000).	The wall was replaced in April/May 2022 at a cost of \$146,126.
Undertake a digital transformation programme to replace our ageing digital infrastructure with more modern and efficient systems, so we can work more efficiently and our customers can connect and do business with us easily (\$3 million over five years).	We developed a Digital Transformation Strategy, with the vision that the Council's customers and staff can easily do all their business online, and the purpose of increasing productivity and improving customer experience. We are planning to employ a Digital Transformation Project Manager and their role will include updating or replacing the Council's ageing digital systems. In 2021/22 we replaced our document management system with a modern, secure, cloud based system.

He arotakenga o te tau

The Year in Review

Project/Priority	Progress
Implement our Environment and Sustainability Strategy, which includes projects such as planting and restoring native species on Council owned properties, mapping and protecting the District's indigenous vegetation, developing an energy and carbon reduction plan and a District climate change adaptation plan to minimise the impact climate related events will have on South Taranaki.	The Council agreed to accept Tranche 1 of the Government's 'Better Off' funding for local government, and the Environment and Sustainability Team began planning a proposed programme of works, with a focus being an extensive upscaling of our reforestation project. These projects will aim to make Council a carbon positive organisation by 2035. As part of the one billion trees programme, we agreed to reforest at least two hectares of Council land each year over five years. The Ministry of Primary Industries co-funded this work at the rate of \$6,000 per hectare (up to \$12,000 per year) and we are approximately halfway through the contract. Two sites totalling 5.9ha have been planted with 10,990 native plants.
Reduce the total amount of waste going to landfill by 5% by 2023 through waste minimisation activities.	The COVID-19 pandemic meant that most of our planned activities had to be cancelled. Our annual zero waste Christmas present wrapping event went ahead as planned, and the 'Bring It!' campaign has been promoted since the beginning of 2022, to reduce the large numbers of single-use coffee cups and food containers going to landfill.
Improve our water and wastewater infrastructure by reducing water loss (leakage) within our water networks and reducing water entering our wastewater networks (sewers).	This work is on-going. Water leak detection in Ōpunakē identified a number of leaks in our reticulation and on private properties. More work is planned due to high night flows experienced in some of our towns. Thermal imaging leak detection investigations will be carried out by contractors with specialist equipment. Smoke testing, physical and CCTV inspections identified numerous wastewater manholes and pipes that need to be rectified and CRMs have been raised for our reticulation contractor to repair these.
Build new reservoirs for the Waimate West, Ōpunakē, Waverley and Rāhotu water supplies.	The foundation works for the new Waimate West Water Supply reservoir No. 3 were completed by the end of the year, with \$1.67 million spent. The roof and tank installation will start early in 2023.



Sustainable South Taranaki

Environmental Well-being

A sustainable District that manages its resources in a way that preserves the environment for future generations.

He arotakenga o te tau

The Year in Review



Project/Priority	Progress
Find and develop new water sources for the Kāpuni, Eltham and Waverley water supplies.	The Eltham bore tender documents were prepared and will be issued to the market in the next financial year.
Upgrade our wastewater network and build new tertiary wastewater treatment plants for Waverley, Hāwera, Pātea, Kaponga and Manaia wastewater treatment plants.	The Waverley facility design has started.
Maintain Pātea Moles.	Modelling and monitoring are on-going, and tenders were invited for remedial work on the Pātea Moles shortly after the beginning of the new financial year.

He arotakenga o te tau

Highlights

Community and Infrastructure Services

Playgrounds

A new playground at Bowen Crescent in Ōpunakē was opened in May 2022. Whilst we had budgeted \$50,000 towards replacement of the existing playground, a small group of local resident parents decided they would like more contemporary playground equipment than our budget allowed for and proceeded to raise over \$60,000. The resultant playground, which preserved and re-built a climbable mountain with slide, is now being enjoyed by local children and visitors.

Housing for the Elderly

In April 2022, the Council purchased two residential properties in Furlong Street, Hāwera, that adjoin a residential property bought some years ago with the potential to develop more Housing for the Elderly.

Taste of Taranaki Pop-up in Eltham

More than 20 premium Taranaki food and beverage producers came together to showcase their products in Eltham 12 Nov 2021 - 30 Jan 2022 as part of the Taste of Taranaki Pop-up in Eltham. The highly successful event was a collaborative initiative between Venture Taranaki and South Taranaki District Council.

Events

Although the usual Concerts in the Park could not be held and no major artists were engaged, we managed to hold a small version of the event indoors at the TSB Hub, using a local artist and restricting the audience numbers. Online concerts were a popular attraction during lockdowns.

Despite the time of year, and wet and cold weather, our events team organised Drive in Movies at Rāwhitiroa Domain in Eltham and in a church carpark at Ōpunakē in June. Those that did brave the wintery conditions were appreciative of having an event they could safely attend.

The April school holidays saw the first inclusion of activities in our Happening Holiday programme expanding outside of Hāwera, to Pātea and Ōpunakē. Removing the barrier of transport allowed a greater number of kids to be involved that normally wouldn't attend. We were able to pivot when events were constantly being cancelled by COVID-19 and provided online concerts to the community. We livestreamed five local artists who hosted mini concerts from their homes for us on Friday evenings. We were pleasantly surprised by the amount of streams and views we received for each performance.

Library Services

Our libraries staff found innovative ways to keep providing most of their services during the COVID-19



He arotakenga o te tau

Highlights



lockdowns, including contactless book collection or home deliveries, an adults book club, online cooking demonstrations and book and activity packs for isolating families.

Aotea Utanganui Museum of South Taranaki

Stage 2 of the Museum development began in July 2021 with the construction of a long-awaited building to house the agricultural collection. The estimated cost of the project was \$900,000, funded by the Museum Trust.

Public Toilets

Construction of a new public toilet facility at the Ōpunakē Recreation Ground started towards the end of the financial year. The new toilets are located next to the Sinclair Electrical and Refrigeration Events Centre. At a cost of around \$200,000 they will replace the existing aged and deteriorating toilets. Challenges with the supply of materials delayed the intended start date for these toilets, which are now expected to be open by the end of 2022.

Community Grants

The Council approved an increase of the Ōpunakē Sports and Recreation Trust grant from \$10,000 to \$50,000 and the Rotokare Scenic Reserve Trust grant from \$50,000 to \$60,000. A number of other community groups also received grants including the Hāwera Citizens Advice Bureau, Egmont A&P Association, Enviroschools Taranaki, Everybody's

Theatre Ōpunakē, Hāwera Cinema 2, Menzshed Hāwera, Ōpunakē Beach Carnival Committee, Paepae in the Park, South Taranaki Neighbourhood Support, Taranaki Garden Trust, Waverley Community Patrol, Blue Light – Te Ara Tika Driver Licensing Programme, Hāwera Brass Inc, Hāwera Lawn Tennis and Squash Racquet Club, Ōpunakē Loop Trail Trust, Ōpunakē Players Inc, Park Croquet Club, Eltham Village Gallery and Waverley A&P Association.

Town Centre Upgrades

The Eltham co-design team has been working on plans for better access and other improvements in Bridger Park, wayfinding and signage, as well as discussing the issues around main street safety.

Three Waters Reforms

Our infrastructure staff spent a huge amount of time during the year on providing information to the Department of Internal Affairs as part of the preparations for the three waters reforms, and preparing a submission on the Water Services Entities Bill.

Taumata Arowai – the Water Regulator is now operating under the new Water Services Act. It is taking a low-contact, hands-off approach, in the expectation that water suppliers already have the necessary systems, procedures and skilled people in place to ensure delivery of safe drinking water.

He arotakenga o te tau

Highlights

Greenspace Contract

Tenders were invited for the District Greenspace Contract, which was due for renewal. The successful contractor was Downer New Zealand Limited, with the new contract taking effect from 1 July 2022.

Flood Damage

Severe storms in July, August and October 2021 and February, March and June 2022 caused considerable damage to our roading infrastructure, especially in the Tāngāhoe and Waitōtara Valleys, Mangamingi and in the Taranaki Coastal area. The total repair cost was around \$1.8 million.

The storms also created on-going problems with the Ōpunakē water supply intake, particularly sand and sediment build up after even minor rain events. Substantial mitigation works were initiated, at a cost of \$35,000.

Environmental Services

Environment and Sustainability

National Policy Statement on Indigenous Biodiversity (NPSIB)

A draft of the NPSIB was released for consultation in early June. Once finalised, probably by the end of 2022, it will require all district councils to identify and map Significant Natural Areas (SNAs), in partnership with iwi and hapū, following a framework called Te Rito o te Harakeke. This will be a

resource-intensive process and the Government has promised financial support.

Draft National Adaptation Plan

The Environment and Sustainability Team submitted on the Ministry for the Environment's National Adaptation Plan (NAP) for climate change. The NAP has significant implications for councils, as they will be required to implement most of the actions and objectives. These are wide-reaching and cover everything from building, planning, and LIMs, to community housing, urban planting, SNAs, biodiversity protection and restoration initiatives, how we manage and maintain our infrastructure, financing and funding, risk profiles and insurability of our assets.

Waste Minimisation

The three Taranaki district councils completed a feasibility study for the construction, operation and management of an organic materials recovery facility. Workshops were held with elected members on the study's outcomes. We are working collaboratively to progress discussions on approaching potential suppliers with interest and capability to manage organic materials from across the Taranaki Region. We also began public engagement on the review of our Waste Management and Minimisation Plan.

Energy Audit

The Environment and Sustainability Team completed



He arotakenga o te tau

Highlights

an energy audit of our facilities, including an in-depth programme across the three main energy users – the Hāwera, Eltham and Normanby wastewater treatment network, Hāwera Aquatic Centre and the main administration building. The goal was to reduce our overall energy consumption and, over time, eliminate the use of natural gas.

Resource Management Reforms

More information became available throughout the year on the Government's proposed resource management reforms, giving us a better picture of the effects on the Council and its operations. The Spatial Planning Act will see spatial planning become a regional function, the Natural and Built Environments Act will regulate land use and environmental protection, while the Climate Change Adaptation Act will address issues associated with managed retreat. These changes will have major implications for the Council.

Corporate Services

Representation Review and Elections

Following a decision in November 2020 to establish one or more Māori wards, the Council undertook a representation review, as required by the Local Electoral Act. Numerous options for the general wards were considered, along with two Māori ward options, and a final proposal was chosen in October 2021 and publicly notified. It did not meet the Act's

requirements for fair representation and therefore had to be submitted to the Local Government Commission for a determination. We were notified in April that the Commission had confirmed the final proposal, as submitted.

The new representation arrangements to take effect at the October 2022 election are for a mayor elected at large, two Māori wards, Te Kūrae and Te Tai Tonga, each with one councillor, and four general wards – Taranaki Coastal (two councillors), Eltham-Kaponga (two councillors) Te Hāwera (five councillors) and Pātea (two councillors). The four community boards with four members each remained unchanged apart from the appointed councillors, as they can now be from the relevant Māori or general ward.

Governance

It was agreed that 'Iwi Liaison Committee' was no longer a suitable name for this Council committee and its Iwi members proposed the name 'Te Kāhui Matauraura', which was adopted by the Council in December 2021.

The COVID-19 pandemic meant that most meetings were fully online for the year, and online remained an option when meetings returned to face-to-face.

Land returned to Iwi

As part of Ngāruahine's Te Tiriti o Waitangi claims deed of settlement, the balance of Te Ngutu o Te

Manu and an area of land at Kaipī Street, Manaia were sold to Te Korowai o Ngāruahine Trust for \$1.00 each. Te Ngutu o te Manu is of immense importance to Ngāruahine and the land transfers were seen as an acknowledgement of the cultural significance of the whenua, while the sale prices recognised that the land had been indiscriminately and wrongfully confiscated in the 1860s.

SOUTH TARANAKI

THE MOST

LIVEABLE

DISTRICT

Section 2

Pūrongo Pūtea
Financial Commentary

Financial Commentary

Highlights

Net surplus/(deficit)
\$815,000

Total Assets
\$1,427 million

Total Liabilities
\$128 million

Total Equity
\$1,299 million

Statement of Financial Performance

The Council finished the year with a \$815,000 surplus after unbudgeted adjustments (gains on derivative contracts \$10,924,000 and loss on disposal of assets \$1,937,000) against a budgeted surplus of \$6,134,000. The main contributors to the variance are as follows:

Revenue

Total revenue was \$1,059,000 less than budgeted. This included (unrealised) loss of \$11.4 million from the Long-Term Investment Fund (LTIF) due to weak market conditions - mainly resulting from inflation pressures, interest rate increases and the on-going war between Russia and Ukraine. Additional income of \$6.1 million in subsidies and grants was derived from Tranche 1 funding (Three Waters Reform), funding from the Government for 'shovel ready' projects and TSB Community Trust grant for our Te Ramanui o Ruapūtahanga project and funding from the Provincial Growth Fund for Nukumarū Station Road.

Expenditure

We included an accounting adjustment for the \$1.9 million book loss on infrastructure asset disposals (no impact on rates).

Interest expenses were \$405,000 over budget mainly due to rising interest rates and cost of prefunding for upcoming maturity.

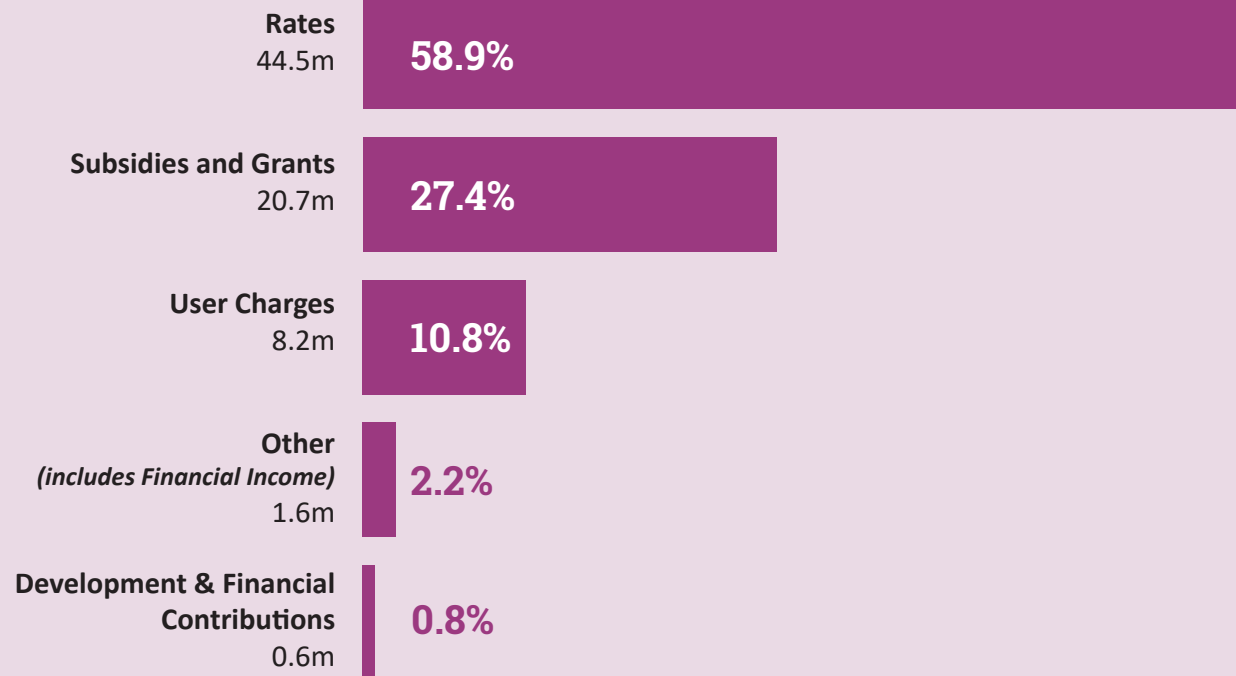
Revaluation of Assets

The infrastructure and parks and reserves assets were revalued as at 30 June 2022 and the land and buildings assets were revalued as at 31 March 2022. The revaluation of assets resulted in an increase to all asset values of \$352 million, most of which were in the three waters and roading assets. The increases were significant - driven largely by inflation resulting from limited availability of services and resources currently being experienced globally. Some of the increases were also attributed to improved asset condition information in our database. Going forward, these increases will continue to put pressure on Council's costs in terms of managing various

services. While we expect the costs to increase significantly in the coming years, we have a number of options to manage future rates increases (such as non-funded depreciation, increasing the LTIF subsidy). Furthermore, the Government's three waters reform will remove those assets and liabilities from our balance sheet and transfer the cost of operating those services to a new entity.

Financial Commentary

Operating Revenue - \$75.6m



Pūrongo Pūtea

Financial Commentary

Net assets as at 30 June 2022

	Actual 2021/22	Budget 2021/22	Actual 2020/21
Total assets	\$1,427 million	\$1,140 million	\$1,083 million
(Less) total liabilities	(\$128 million)	(\$160 million)	(\$137 million)
Net assets	\$1,299 million	\$980 million	\$946 million

Long Term Investment Fund (LTIF)

The value of the LTIF at 30 June 2022 decreased to \$143.5 million (\$159 million in 2021), which included internal borrowing of \$15.57 million (\$16.91 million in 2021) after allowing for the withdrawal of the annual rates subsidy. The balance of the LTIF decreased mainly because of weak market conditions due to inflationary pressures, interest rate increases and on-going war between Russia and Ukraine.

Term Debt

The Council's total borrowing decreased to \$128.97 million (\$129.11 million in 2021) which included \$15.57 million of internal borrowing (\$16.91 million in 2021).

External Funds

The budgeted return was \$9.03 million

(\$0.63 million of interest revenue from internal borrowings) but the LTIF received a negative return of \$10.77 million (\$0.63 million of interest revenue from internal borrowings) in the 2021/22 year. During the year we withdrew \$4.37 million for the annual rates subsidy and received \$1.34 million for internal loan repayments and \$0.63 million for the interest on internal loans.

Three Waters Reform

The Taumata Arowai – Water Services Regulator Act 2020 established a new Crown entity, Taumata Arowai – the Water Services Regulator. The new entity is responsible for administering and enforcing a new drinking water regulatory system. We will continue to manage our three waters services in the meantime until we have further information from Government. We

have budgeted for the significantly increased costs associated with the new regulations and upcoming consents for water extraction and wastewater treatment, which are now expected to require further infrastructure upgrades to meet environmental standards over the next nine years.

As part of the three waters reform, we have entered into a Memorandum of Understanding with the Government that will provide us with up to \$5.4m for infrastructure improvements. As at 30 June 2022, we have received \$4.9m and balance (\$0.5m) to be paid in the next financial year.

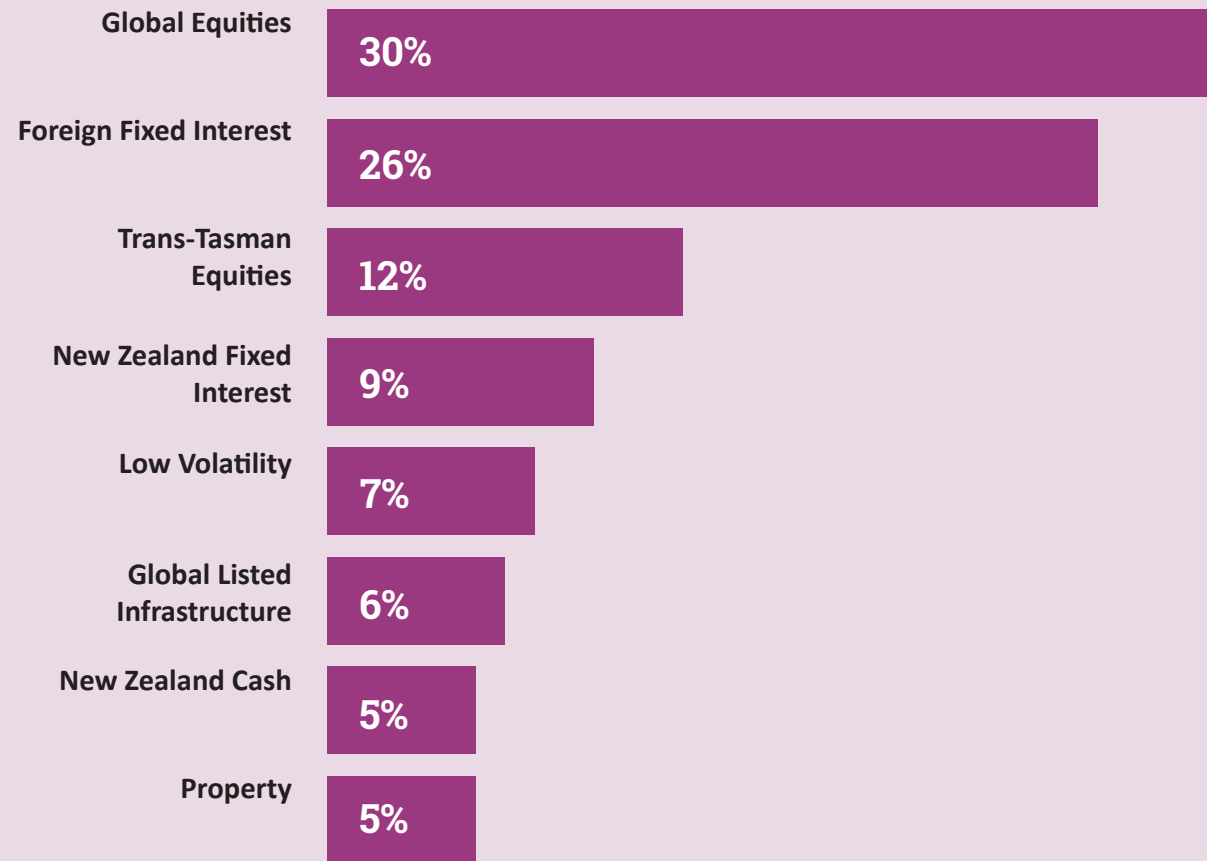
Financial Performance and Movements in Equity

	Actual 2021/22	Budget 2021/22	Actual 2020/21
Operating Revenue	\$75.63m	\$76.69m	\$96.76m
Operating Expenditure	\$74.81m	\$70.55m	\$70.26m
Net operating surplus/(deficit)	\$0.82m	\$6.14m	\$26.50m
Net Increase/(Decrease) in value of assets	\$343.41m	\$76.27m	\$17.93m
Total Movements in Equity	\$353.09m	\$36.17m	\$26.50m

Other Costs include: Roading Operational Projects, Repairs and Maintenance, Insurance, Elected Members' Remuneration, Grants, Loss on Disposal of Assets, Loss on Derivatives, LTIF Management Fees etc.

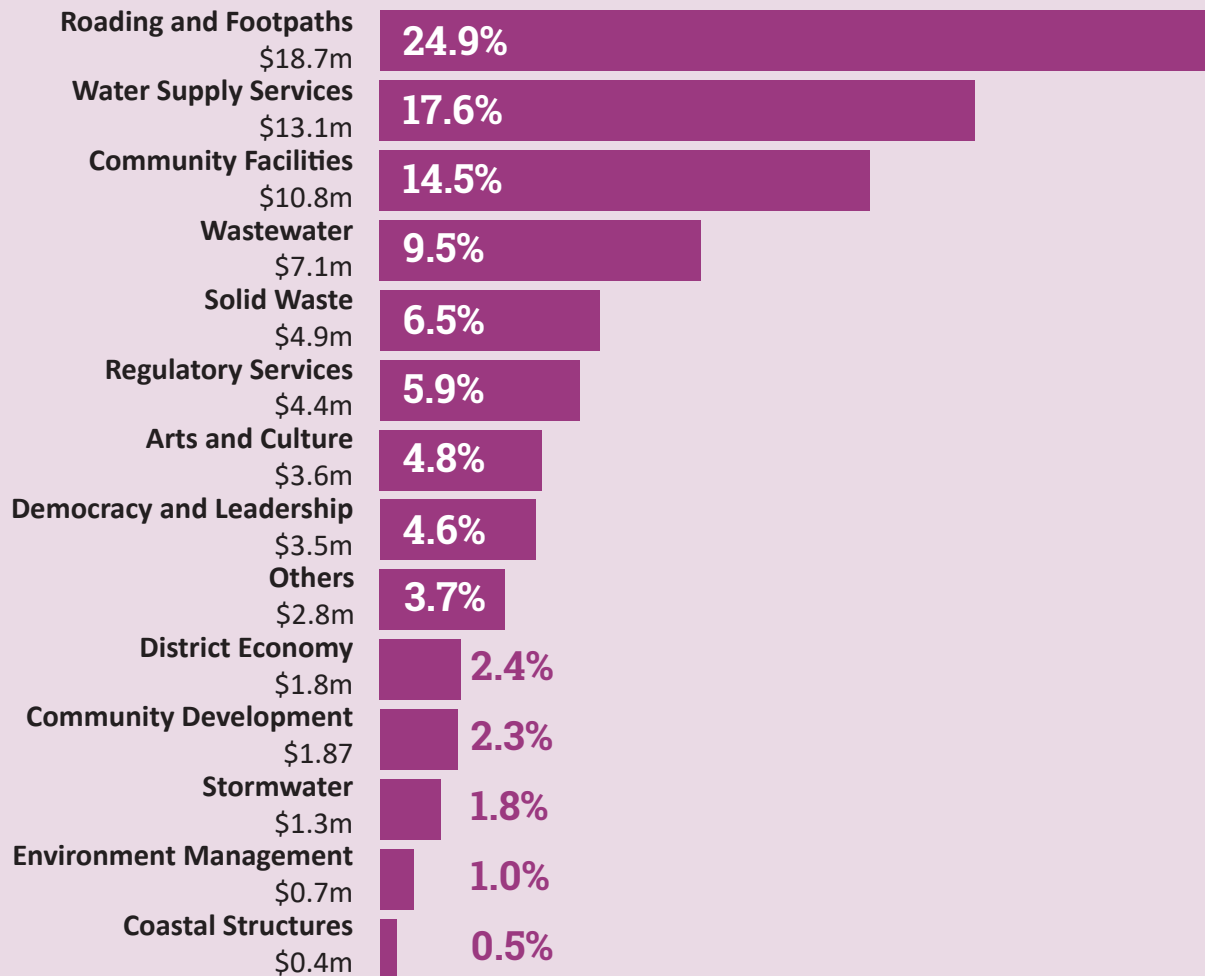
Financial Commentary

Fund Analysis



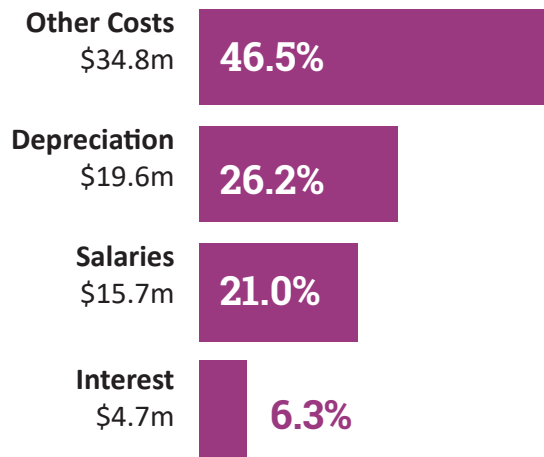
Financial Commentary

Operating Expenditure - \$74.8m

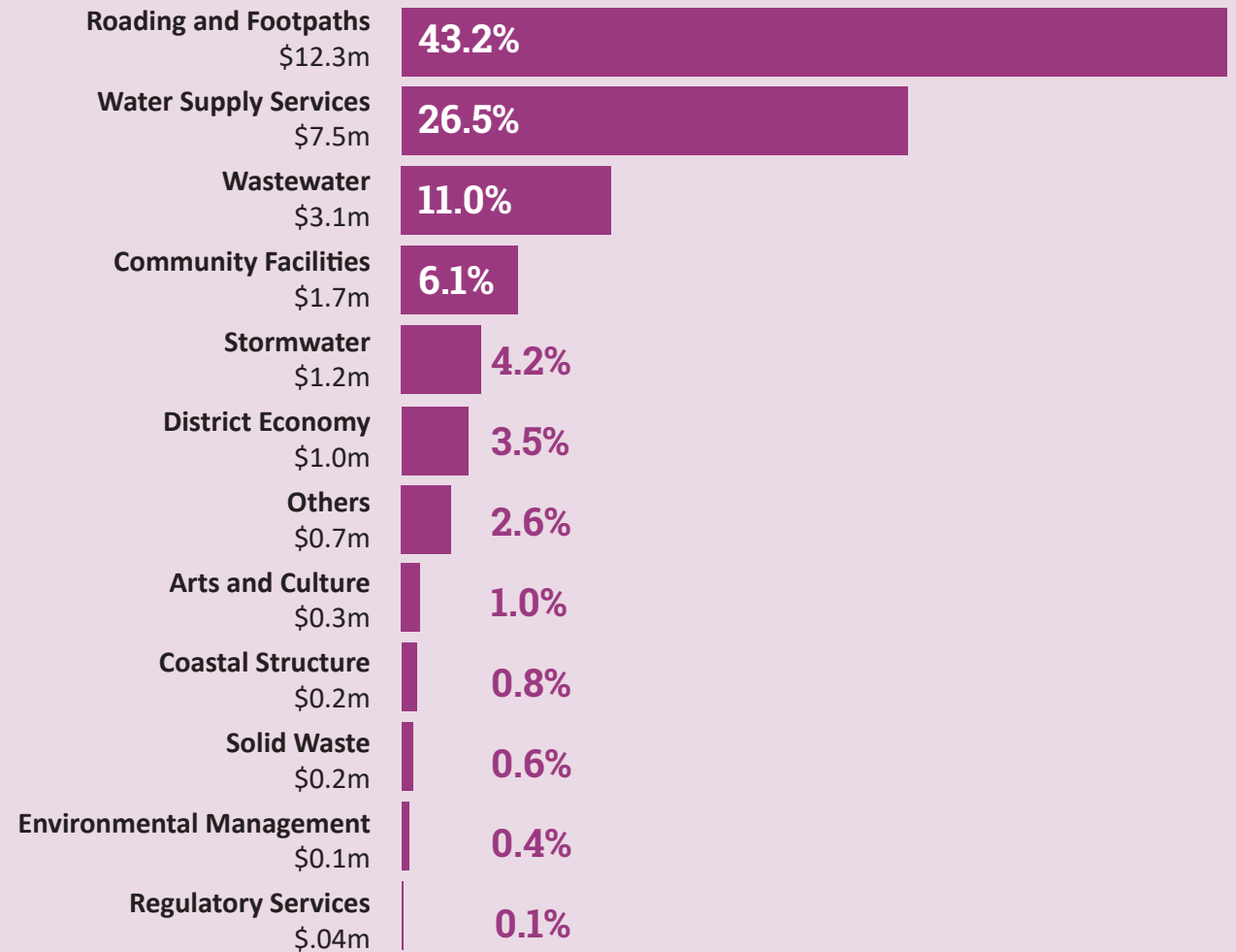


Financial Commentary

Expenditure by Nature - \$74.8m



Capital Expenditure - \$28.4m



Statement of Compliance and Responsibility



Compliance

1. The Council and Management of the South Taranaki District Council confirm that all of the statutory requirements in relation to the Annual Report as required by the Local Government Act 2002 have been complied with.

Responsibility

2. The Council and Management of the South Taranaki District Council accept responsibility for the preparation of the annual financial statements and the judgements used in them.
3. The Council and Management of the South Taranaki District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
4. In the opinion of the Council and Management of the South Taranaki District Council, the annual financial statements for the year ended 30 June 2022 fairly reflect the financial position and operations of the South Taranaki District Council for the year.



Phil Nixon

Koromatua o Taranaki ki te Tonga
South Taranaki Mayor
12 December 2022



Fiona Aitken

Tumu Whakahaere
South Taranaki District Council Chief Executive
12 December 2022



Pūrongo Kaitātari Kaute Motuhake

Independent Auditor's Report



To the Readers of South Taranaki District Council's Annual Report for The Year Ended 30 June 2022

The Auditor-General is the auditor of South Taranaki District Council (the 'District Council') and its subsidiary (the Group). The Auditor-General has appointed me, Bennie Greyling using the staff and resources of Deloitte Limited to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report. We are also required to report on:

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

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

We completed our work on 12 December 2022. This is the date on which we give our report.

Opinion on the audited information

Unmodified opinion on the audited information, excluding the activity statements

In our opinion:

- the financial statements on pages 118 to 166:
 - o present fairly, in all material respects:
 - * the District Council and Group's financial position as at 30 June 2022;
 - * the results of its operations and cash flows for the year ended on that date; and
 - o comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the funding impact statement on page 115, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan.
- the statement about capital expenditure for each group of activities on pages 41 to 113, presents fairly, in all material respects, actual capital

expenditure as compared to the budgeted capital expenditure included in the District Council's Long-term plan; and

- the funding impact statement for each group of activities on pages 41, 47, 52, 56, 62, 68, 81, 86, 91, 94, 103, 108, 111 and 113, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's Long-term plan.

Qualified opinion on the activity statements

In our opinion, except for the possible effects of the matter described in the "Basis for our qualified opinion" section of our report, the activity statements on pages 37, 44 to 46, 50 to 51, 54 to 55, 60 to 61, 66 to 67, 71, 73, 75 to 76, 78, 80, 83, 85, 88, 90, 93, 96 to 97, 99, 101 to 102, 105 to 107 and 110:

- presents fairly, in all material respects, the levels of service for each group of activities for the year ended 30 June 2022, including:
 - o the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;
 - o the reasons for any significant variation between the levels of service achieved and the intended levels of service; and

Pūrongo Kaitātari Kaute Motuhake

Independent Auditor's Report

- complies with generally accepted accounting practice in New Zealand

Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages 167 to 173, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council and Group's audited information and, where applicable, the District Council's long-term plan and annual plans.

Basis for our qualified opinion

Our work was limited with respect to the verification of the number of complaints for some services

The District Council is required to report against the performance measures set out in the Non-Financial Performance Measure Rules 2013 (the Rules) made by the Secretary for Local Government. These mandatory performance measures include the number of complaints (per 1,000 properties connected) received about the following:

drinking water clarity, taste, odour, pressure or flow, continuity of supply, and the District Council's response to any of these issues; and

- sewage odour, sewerage system faults and blockages, and the District Council's response to issues with the sewerage system.

These measures are important because the number of complaints is indicative of the quality of services received by ratepayers.

The Department of Internal Affairs has issued guidance to assist local authorities in applying the Rules, including on how to count complaints. Our audit testing found that the District Council has not been counting after-hours complaints in accordance with this guidance and that the District Council's method of counting was likely to have understated the actual number of complaints received in the current year and in the comparative year to 30 June 2021. Complete records for all after-hour complaints made to the District Council were not available and we were unable to determine whether the District Council's reported results for these performance measures were materially correct.

As a result, our work was limited and there were no practicable audit procedures we could apply to obtain assurance over the number of complaints reported against these performance measures.

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

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

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

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

Without further modifying our opinion, we draw attention to note 30 on page 166 which outlines that, in June 2022, the Government introduced legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities with effect from 1 July 2024. The impact of these proposed reforms, once legislated, will mean that the District Council will no longer deliver three waters services or own the assets required to deliver these services. The bill is currently before Parliament and has been subject to its third reading. It has yet to

Pūrongo Kaitātari Kaute Motuhake

Independent Auditor's Report

receive its Royal Assent from the Governor-General. Additional legislation is expected in 2023 that will provide detail on the transfer of assets and liabilities to the water service entities.

Responsibilities of the Council for the audited information

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

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

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

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

Responsibilities of the auditor for the audited

information

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

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

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

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council and Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the statement of service provision, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by

Pūrongo Kaitātari Kaute Motuhake

Independent Auditor's Report

the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council and Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District Council and the Group to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the audited information of the entities or business activities within the Group to express an opinion on the consolidated audited information. We are responsible for the direction, supervision and performance of the Group audit. We remain solely responsible for our audit opinion.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 4 to 28, 33 to 36, 38 to 40, 42 to 43, 48 to 49, 53, 57 to 59, 63 to 65, 69 to 72, 74, 76 to 80, 82 to 85, 87 to 89, 92 to 93, 95 to 98, 100, 102, 104 to 107, 109 to 110 and 112, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information, and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise

appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

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

In addition to our audit and our report on the disclosure requirements, we have carried out an assurance engagement on trustee reporting, which is compatible with those independence requirements. Other than this engagement we have no relationship with or interests in the District Council or its subsidiary.



Bennie Greyling
for Deloitte Limited
On behalf of the Auditor-General
Auckland, New Zealand
12 December 2022



SOUTH TARANAKI
THE MOST
LIVEABLE
DISTRICT

Section 3

Ā Mātou Awheawhe
Our Activities

Ā Mātou Awheawhe

Our Activites

Our reporting is comprehensive and for each activity group you will find:

- Why we do it
- What we do
- Whether we met our performance targets
- Whether we met the budget

All of our work aims to contribute to the vision and the community outcomes we want for our District.

Performance Measures

The performance measures in this Annual Report were adopted by the Council as part of the 2021-31 Long Term Plan. We get performance information from a wide variety of sources: Council systems such as the customer record management system, the finance system, databases for quality tests, satisfaction surveys and reports from external organisations (Taranaki Regional Council and District Health Board).

Satisfaction Surveys

We commission an independent resident satisfaction survey every year to find out what South Taranaki residents think of the Council's services and facilities. The survey for 2022 was conducted by Research First using a sample of 402 residents over the age of 18 years and representative of the population in terms of ward, age and gender. The maximum margin of error was +/- 4.9% at the 95% confidence level.

The survey was mainly conducted by phone, with respondents being invited to take part using random sampling.

The following scale was used for residents to rank their level of satisfaction:

- Very satisfied
- Satisfied
- Neutral
- Dissatisfied
- Very dissatisfied; and
- Don't know/unable to say.

The performance measure results in this Annual Report that use Research First survey results to gauge satisfaction combine the "very satisfied", "satisfied" and "neutral" responses unless otherwise stated. The detailed results are available on request.

Some in-house surveys are also conducted.

The performance measures are shown as (C) for customer measure or (T) for technical measure.

Te Poumanukura

Democracy and Leadership

Why we do it

We provide governance processes that enable the community to participate in decision-making and ensure quality decisions are made in accordance with statutory requirements. To do this well we need to keep the community informed about what is happening, how decisions will affect them and how they can participate in meetings and consultation/submission processes.

We are developing an Iwi-Council Partnership Strategy with the purpose of building stronger relationships and enabling Māori to participate in our decision-making processes.

Te Poumanukura

Democracy and Leadership



What we do

The Mayor and Councillors are the governing body and set the direction, policies and budget needed to run the various activities we provide. We develop strategic documents including the District Plan, Long Term Plan and Annual Plans as well as setting the annual rates and charges. Community Boards provide a direct link between the community and the Council and are responsible for distributing discretionary funds across their communities.

Recognising the special relationship with Māori in South Taranaki, the Council has developed a formal process of representation for Iwi through the Iwi Liaison Committee. This standing committee provides an opportunity for up to four members from each Iwi within the District (Ngāruahine, Taranaki, Ngāa Rauru and Ngāti Ruanui) to discuss issues





and make recommendations to the Council. The appointment of Iwi representatives to our standing committees acknowledges the need for Iwi and Māori to participate in the Council's decision making processes.

A full overview of our key policies, information about how we operate and how the Council makes decisions can be found in the Local Governance Statement on our website www.southtaranaki.com



Democracy and Leadership

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
We make well informed decisions that support the current and future needs of the community						
Council decisions are made in the best interest of the community <i>(Performance Measure 2)</i>	(C) % of residents who agree decisions made by Council represent the best interests of the District.	≥ 70%	67%	Not achieved 65%	The Annual Residents' Survey recorded that 67% of residents agreed that Council makes decisions that represent the best interests of the District.	
We engage with our community and provide opportunities to participate in decision-making						
Satisfaction with the opportunity to participate in Council decision-making processes <i>(Performance Measure 3)</i>	(C) % of residents who are satisfied or neutral with their opportunity to participate in Council decision-making processes.	≥ 80%	84%	Achieved 86%	The Annual Residents' Survey recorded that 84% of respondents were satisfied with the opportunities provided to participate in Council decision-making processes.	
We keep residents informed of Council activities through a variety of media						
Residents who know where to access Council information <i>(Performance Measure 4)</i>	(C) % of residents who know where to access Council information when they want it (website, newspaper, Libraries, Customer Services).	≥ 85%	86%	Achieved 89%	The Annual Residents' Survey recorded that 86% of respondents know where to access Council information when they want it.	
We have strong relationships with local Iwi and work together in a range of ways so that their perspectives inform our decisions						
Iwi representatives appointed to Iwi Liaison Committee/Council's Standing Committee <i>(Performance Measure 4)</i>	Iwi representatives are appointed to Te Kāhui Matauraura (previously the Iwi Liaison Committee) and the Council's standing committees.	Achieved	Achieved	Achieved	Te Kāhui Matauraura has full membership and Iwi representatives were appointed to the Audit and Risk Committee and Environment and Hearings Committee.	

Te Kaupapa Here Whakawhanake Rahinga Iwi Māori kia
Whakatakoto Whakataunga ā-Kaunihera

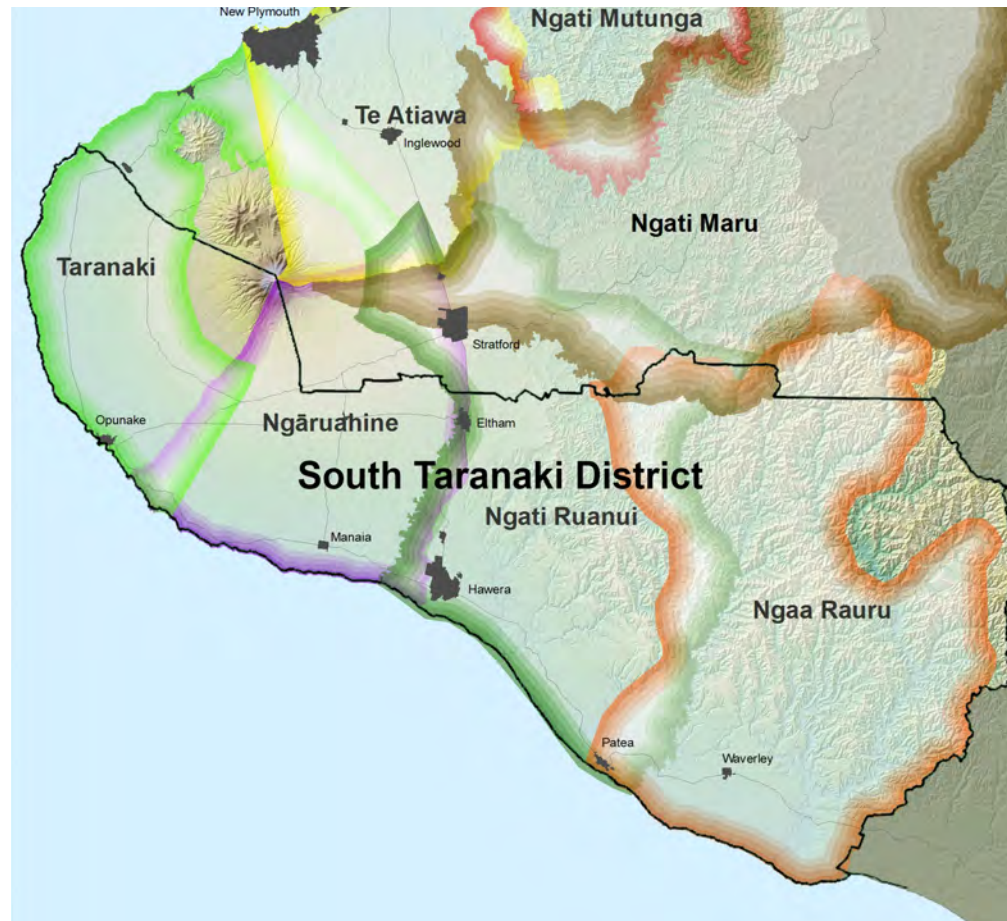
Building Maori capacity to contribute to Council Decision-making Policy

Whakarāpopoto Kāhui Kahika Executive Summary

We are committed to upholding the mana of Māori by building strong relationships with Iwi and providing opportunities for Māori to contribute effectively and actively in decision-making processes that will affect the wider community.

Iwi

There are four recognised Iwi in South Taranaki – Taranaki, Ngāruahine, Ngāti Ruanui and Ngāa Rauru Kīitahi. Their rohe are shown on the map.



Ngā Kawenga Kaunihera Council's Role And Responsibility

- To build and maintain opportunities for Māori to contribute to decision-making processes within the South Taranaki District.
- To consider ways in which we will develop this process in the future.

Te Koronga ā Te Kaupapa Here Purpose of the Policy

- To provide opportunities for Māori to contribute to the Council's decision-making. The Council and Iwi will work collaboratively to meet the needs of Māori, by developing strong relationships and decision-making partnerships including co-governance opportunities where these are

Te Kaupapa Here Whakawhanake Rahinga Iwi Māori kia Whakatakoto Whakataunga ā-Kaunihera

Building Maori capacity to contribute to Council Decision-making Policy

identified by Iwi and/or the Council. The Council will actively promote te reo Māori including the development of a Bilingual Policy and ensure Māori representation on committees and decision-making groups.

Ngā Whaingā Paetae Objectives

- To have direct appointments of Māori delegates to committees and portfolio groups that allow Māori to have a voice in committee decisions.
- To identify and investigate co-governance opportunities and relationships with Iwi.
- To employ a Pouherenga-a-Iwi / Iwi Liaison Advisor who will assist the liaison between Iwi and the Council.
- To implement Te Reo Māori Policy that ensures the Council acknowledges and promotes the

use of te reo Māori in everyday use throughout the organisation.

- To introduce a Bi-lingual Policy.
- To provide Te Reo Māori and Cultural workshops for all Councillors about the local rohe and the importance of Iwi engagement with the Council.
- To actively promote and participate in Māori activities within the region.
- To develop Mana Whakahono-ā-Rohe Agreements with local Iwi.
- To have quarterly Iwi forums to present and discuss upcoming activities of importance to Iwi.
- To work with Iwi on developing Council policy, strategies and statutory plans.
- To develop better communication by working with Iwi to produce articles and information to inform the Māori community.

Progress on these objectives:

- **To have direct appointments of Māori delegates to Committees and Portfolio Groups that allow Māori to have a voice in Committee decisions.**
Iwi representatives have been appointed to the Audit and Risk Committee and Environment and Hearings Committee. We are waiting for nominations from Iwi for the two Portfolio Groups.
- **To employ a Pouherenga-a-Iwi/ Iwi Liaison Advisor who will assist the liaison between Iwi and the Council.**
This role was established many years ago and the Pouherenga-a-Iwi/Iwi Liaison Advisor has an ongoing commitment to liaising between Council and Iwi.
- **To implement the Te Reo Māori**

Policy that ensures the Council acknowledges and promotes the use of te reo Māori in everyday use throughout the organisation.

This Policy was adopted in 2018/19 and the Pouherenga-a-Iwi/Iwi Liaison Advisor runs at least two te reo courses each year.

- **To introduce a Bi-lingual Policy.**
This was incorporated into the Te Reo Māori Policy.
- **To provide a Te Reo Māori and Cultural workshop for all Councillors about the local rohe and the importance of Iwi engagement with the Council.**
Iwi and Council have met several times regarding the development of an Iwi-Council Partnership Strategy which have included discussion on Iwi engagement and partnership. Te Tiriti o Waitangi training and a bus trip to visit areas of cultural significance have been

Te Kaupapa Here Whakawhanake Rahinga Iwi Māori kia
Whakatakoto Whakataunga ā-Kaunihera

Building Maori capacity to contribute to Council Decision-making Policy

scheduled for all elected members.

- **To actively promote and participate in Māori activities within the District.**

Various activities have been attended and supported by the Pouherenga-a-Iwi/Iwi Liaison Advisor, staff and elected members and this will continue to be an ongoing focus.

- **To develop Mana Whakahono-ā-Rohe Agreements between local Iwi.**

This work has progressed during the year with all councils involved and the majority of Iwi.

- **To have quarterly Iwi forums to present and discuss upcoming activities of importance to Iwi.** Some forums have been held between Iwi and the Chief Executive. Four Huinga-ā-iwi hui have been held which included operational staff from Iwi and

Council.

- **To develop better communication by working with Iwi to produce articles and information to inform the Māori community.**

Council officers meet with Iwi after every second Te Kāhui Matauraura hui to discuss Council activities and projects and any potential issues that Iwi would like to discuss.



Te Poumanukura

Democracy and Leadership

Funding Impact Statement for Te Poumanukura | Democracy and Leadership

South Taranaki District Council Funding Impact Statement – Democracy & Leadership for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
2,562	2,512	General Rates, uniform annual general charges, rates penalties	2,784	2,754
0	0	Targeted Rates	0	0
0	0	Subsidies and grants for operating purposes	0	0
0	0	Fees and Charges	0	0
0	0	Internal Charges and Overheads Recovered	0	0
551	448	Local authorities fuel tax, fines, infringement fees and other receipts	528	494
3,133	2,960	Total operating funding (A)	3,312	3,248

Applications of operating funding				
1,227	959	Payments to staff and suppliers	1,389	1,133
2	0	Finance costs	2	1
2,053	1,994	Internal charges and overheads applied	2,073	2,108
3	0	Operating funding applications	0	0
3,285	2,953	Total applications of operating funding (B)	3,464	3,242
(171)	7	Surplus (deficit) of operation funding (A-B)	(152)	7

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
0	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	0
0	0	Increase (decrease) in debt	0	0
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
0	0	Total sources of capital funding (C)	0	0

Applications of capital funding				
0	0	- To meet additional demand	0	0
0	0	- To improve the level of service	0	0
0	0	- To replace existing assets	0	0
(171)	7	Increase (decrease) in reserves	(152)	7
0	0	Increase (decrease) in investments	0	0
(171)	7	Total applications of capital funding (D)	(152)	7
171	(7)	Surplus (deficit) of capital funding (C-D)	152	(7)
0	0	Funding Balance ((A-B) + (C-D))	0	0
6	7	Excludes Depreciation of:	6	7

Ngā Waitoru **Three Waters**

Activities in this Group include: Water Supply / Wastewater / Stormwater

Why we do it

There is a strong community expectation that people are safe and their public health is protected through the delivery of the three waters services. Water supply is the most critical infrastructure service we provide as water is required in large volumes to sustain domestic, agricultural and industrial customers. Sustainable water supplies preserve the resource for future generations and high quality infrastructure helps to ensure that South Taranaki is a prosperous District. The safe disposal of wastewater protects the public health of our communities by taking domestic sewage and industrial wastes and treating them before discharging the treated effluent to the environment. Stormwater reticulation protects homes and core infrastructure such as roads and wastewater systems by helping to prevent flooding of properties and infrastructure.

High quality infrastructure supports the economic wellbeing of the District and provides a healthy and safe place to live.

Ngā Puna Wai

Water Supply



What we do

Our water supplies provide more than 29 million litres of drinking water each day to residential, agricultural and industrial customers from eight urban and two rural water supply schemes. Our assets include ten water treatment facilities, 37 reservoirs and 641km of water mains.

Water is sourced from the many streams that run from Mount Taranaki to the sea, or from boreholes where there is insufficient surface water of suitable quality. Our water abstraction activities are regulated by the Taranaki Regional Council, which administers consents issued under the Resource Management Act 1991. The conditions attached to the renewal of these consents as they expire are becoming more stringent, making it increasingly important to accurately measure where our water goes. This

requires continually improving asset and demand management so we can justify the water we take from the environment.

Water is treated to ensure it is free from bacteria, protozoa and chemical contamination, and our ten water treatment plants meet the current drinking water quality standards. The Waverley and Kāpuni water supplies are fluoridated. Chlorination is now viewed as essential for the safety of public water systems and we have been upgrading our water treatment systems accordingly.

Having at least 24 hours of treated water storage capacity allows the water treatment plants to be turned down following heavy rainfall events, as flood water can be difficult to treat. Adequate storage capacity also provides resilience in the event of natural disasters or emergencies that could affect our water supplies. We are working to ensure all of our systems have sufficient storage capacity.

Significant Negative Effects

We strive to reduce the negative impacts of our operations, but we acknowledge that our activities can have negative impacts. The table below shows the possible negative effects of this activity and what we do to minimise these effects.

Significant Negative Effect	Sustainable Solution
Over-extraction of water and reducing river flows can impact negatively on the ecosystems of rivers.	Effective compliance and monitoring of resource consent conditions. Apply the Taranaki Regional Council principles set out in the Regional Fresh Water Plan when considering permission to abstract water from streams and bores.
Potential delivery of contaminated water.	Effective emergency response plans, operational procedures and monitoring of raw water supplies. Public Health Risk Management Plans. Treatment of ground water supplies.
Insufficient water supplies during times of drought or emergency.	Demand management is used to reduce water demand during drought or emergency. 24 hours' water storage is available for all schemes. Investigations to improve the security of supply through developing additional water resources.






Water Supply

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
The water supply is accessible and reliable						
Number of complaints received about continuity of supply (per 1,000 connections) <i>(Performance Measure 1)</i>	(C) number of complaints received about continuity of supply (per 1,000 connections). <i>DIA Performance Measure 4d</i>	≤ 10	7.1	NA	7.1 complaints per 1,000 connections were received about continuity of supply for the year.	✓
Median response time for service personnel to attend urgent call-out <i>(Performance Measure 3)</i>	(T) Median response time for service personnel to attend urgent call-out measured from the time we receive notification to the time service personnel reach the site. <i>DIA Performance Measure 3a</i>	≤ 2 hrs	39 minutes	Achieved 30 mins	The median response time for service personnel to attend urgent call-outs was 39 minutes for the year.	✓
Median response time for service personnel to resolve urgent call-out <i>(Performance Measure 4)</i>	(T) Median response time for service personnel to resolve urgent call-out measured from the time we receive notification to the time service personnel confirm resolution of fault or interruption. <i>DIA Performance Measure 3b</i>	≤ 9 hrs	30min	Achieved 3h/45min	The median time for service personnel to resolve urgent call-outs was 30 minutes for the year.	✓
Median response time for service personnel to attend non-urgent call-out <i>(Performance Measure 6)</i>	(T) Median response time for service personnel to attend non-urgent call-out measured from the time we receive notification to the time service personnel reach the site. <i>DIA Performance Measure 3c</i>	≤ 5 days	1d/18h/ 1m	Achieved 1d/1h/ 31min	The median response time for service personnel to attend non-urgent call-outs was 1 day, 18 hours and 1 minute for the year.	✓
Median response time for service personnel to resolve non-urgent call-out <i>(Performance Measure 8)</i>	(T) Median response time for service personnel to resolve non-urgent call-out measured from the time we receive notification to the time service personnel confirm resolution of the fault or interruption. <i>DIA Performance Measure 3d</i>	≤ 5 days	1d/23h/ 48m	Achieved 1d/7h/ 21m	The median resolution time for non-urgent call-outs (P2) was 1 day, 23 hours and 48 minutes for the year.	✓

Ngā Puna Wai

Water Supply

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Water supplied is clean and healthy						
Extent of compliance with current NZ Drinking Water Standards (for bacteria) <i>(Performance Measure 10)</i>	(T) Extent of compliance with current NZ Drinking Water Standards (for bacteria). <i>DIA Performance Measure 1a</i>	10/10	8/10	Achieved. 10/10.	Eight out of ten water treatment plants complied. Reticulation E.coli samples lab results indicates compliance is likely however, gaps between zone samples for Inaha, Kaponga, Ōhawe and Ōkaiawa were slightly beyond DWSNZ minima, therefore not demonstratable. Hāwera and Waimate West not achieved.	
Extent of compliance with NZ Drinking Water Standards (for protozoa) <i>(Performance Measure 11)</i>	(T) Extent of compliance with NZ Drinking Water Standards (for protozoa). <i>DIA Performance Measure 1b</i>	10/10	10/10	Achieved 10/10	Ten out of ten water treatment plants complied. Waverley Beach experienced a 2min UV disinfection (<i>voluntarily continuous UV tracked</i>) variance following servicing.	
The water supply is managed sustainably (maintenance of the reticulation network)						
Real water losses over all supplies <i>(Performance Measure 13)</i>	(T) % The percentage of real water loss from the networked reticulation system, using the Infrastructure Leakage Index (ILI) methodology.	≤ 13%	15.58%	Not achieved. 12.04% (target ≤ 10%)	15.58% of real water loss from the network reticulation systems was recorded for the year.	
Average consumption of drinking water per day per resident <i>(Performance Measure 14)</i>	(T) Average consumption of drinking water per day per resident. <i>DIA Performance Measure 5</i>	≤ 390 L/c/d	357 L/c/d	Not achieved. 351.4 L/c/d (target ≤ 340 L/c/d)	The average consumption of drinking water was 357 L per person per day for the year.	
Consumers are satisfied with the Water Supply service						
Number of complaints received about drinking water clarity (per 1,000 connections) <i>(Performance Measure 16)</i>	(C) Total number of complaints received about drinking water clarity (per 1,000 connections). <i>DIA Performance Measure 4a</i>	≤ 3	2.99	Not achieved. 4.02	2.99 complaints about drinking water clarity per 1,000 connections were received for the year.	

Ngā Puna Wai

Water Supply

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Consumers are satisfied with the Water Supply service						
Number of complaints received about drinking water taste (per 1,000 connections) <i>(Performance Measure 17)</i>	(C) Number of complaints received about drinking water taste (per 1,000 connections). <i>DIA Performance Measure 4a</i>	≤ 3	1.96	Not achieved. 3.55	1.96 complaints about drinking water taste per 1,000 connections were received for the year.	✓
Number of complaints received about drinking water odour (per 1,000 connections) <i>(Performance Measure 18)</i>	(C) Number of complaints received about drinking water odour (per 1,000 connections). <i>DIA Performance Measure 4b</i>	≤ 3	1.87	Not achieved. 4.95	1.87 complaints about drinking water odour per 1,000 connections were received for the year.	✓
Number of complaints received about drinking water pressure or flow (per 1,000 connections) <i>(Performance Measure 19)</i>	(C) Number of complaints received about drinking water pressure or flow (per 1,000 connections). <i>DIA Performance Measure 4c</i>	≤ 5	5.23	Not achieved. 4.77 (target ≤ 3)	5.23 complaints about drinking water pressure per 1,000 connections were received for the year. Most of these are internal reticulation issues as supply to the boundary appeared to be sufficient.	✗
Number of complaints received about response to the above (per 1,000 connections) <i>(Performance Measure 20)</i>	(C) Number of complaints received about response to the above (per 1,000 connections). <i>DIA Performance Measure 4e</i>	≤ 2	0	Achieved. 0	No reported complaints were received about response to the above for the year.	✓
Total number of customer complaints received (per 1,000 connections) <i>(Total of Performance Measures 16 - 20)</i>	(C) Total number of complaints (per 1,000 connections). <i>DIA Performance Measures 4a-4e</i>	≤ 24	19.16	Not achieved. 25.80	19.16 complaints per 1,000 connections were received for the year.	✓
Consumers are satisfied with the Water Supply overall <i>(Performance Measure 21)</i>	(C) % of consumers are satisfied with the Water Supply overall.	≥ 80%	83%	Not achieved. 78%	The Annual Residents' Satisfaction Survey recorded that 83% of residents surveyed were satisfied with the Water Supply overall.	✓

* The times shown for "attendance" and "resolution" are reported by the service provider, Veolia as part of their contracted responsibilities. This includes travel time. The Council periodically monitors these timelines to verify accuracy on a sample basis.

* The number of complaints may not include all complaints received through the Council after-hours service. For events that result in multiple complaints, parent and child service requests are raised and relevant information is recorded against these. Officers are working with the after-hours call centre and DIA to resolve the current issue.

Ngā Puna Wai

Water Supply

Funding Impact Statement for Ngā Puna Wai | Water Supply

South Taranaki District Council Funding Impact Statement – Water Supply for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
0	0	General Rates, uniform annual general charges, rates penalties	0	0
13,715	13,564	Targeted Rates	14,488	14,054
0	0	Subsidies and grants for operating purposes	0	0
85	87	Fees and Charges	214	94
0	0	Internal Charges and Overheads Recovered	0	0
422	393	Local authorities fuel tax, fines, infringement fees and other receipts	430	435
14,223	14,043	Total operating funding (A)	15,133	14,583

Applications of operating funding				
3,593	3,382	Payments to staff and suppliers	4,192	3,771
1,971	2,838	Finance costs	1,819	1,725
2,558	2,148	Internal charges and overheads applied	2,608	2,645
0	0	Operating funding applications	0	0
8,122	8,368	Total applications of operating funding (B)	8,619	8,142
6,101	5,676	Surplus (deficit) of operation funding (A-B)	6,513	6,442

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
1,270	0	Subsidies and grants for capital expenditure	0	1,602
0	0	Development and financial contributions	0	574
(596)	(1,109)	Increase (decrease) in debt	(1,359)	9,026
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	1,873	0
0	0	Other dedicated capital funding	0	0
674	(1,109)	Total sources of capital funding (C)	514	11,202

Applications of capital funding				
170	95	- To meet additional demand	1,859	6,053
2,311	373	- To improve the level of service	1,556	4,860
5,055	4,658	- To replace existing assets	4,112	6,167
(761)	(558)	Increase (decrease) in reserves	(499)	563
0	0	Increase (decrease) in investments	0	0
6,775	4,567	Total applications of capital funding (D)	7,027	17,644
(6,101)	(5,676)	Surplus (deficit) of capital funding (C-D)	(6,513)	(6,442)
0	(0)	Funding Balance ((A-B) + (C-D))	0	(0)
5,039	5,146	Excludes Depreciation of:	4,984	5,319

The above Statement includes interest of \$248,393 and loan repayments of \$442,197 on internal borrowings. The outstanding balance of the internal loan is \$6,217,145.

Ngā Parapara Wastewater



What we do

We have eight urban wastewater schemes that transfer wastewater from domestic, commercial and industrial customers to wastewater treatment plants where it is treated and safely disposed of to natural waters (streams, rivers or the ocean) or by application to land. The discharges are regulated by the Taranaki Regional Council (TRC), which grants resource consents that state the quality and quantity conditions that must be met.

In order to better manage the specific nature of industrial wastewater, we introduced a Trade Waste Bylaw in 2017. This controls the non-domestic waste we accept and how much customers pay for the service. Managing these waste streams is essential to operating our treatment plants as efficiently and effectively as possible.

Oxidation ponds are the normal treatment process, with treated effluent being discharged to an adjacent watercourse. There are exceptions – the treated effluent from Eltham and Hāwera discharges through the Fonterra sea outfall at Whareroa, and the Ōpunakē treatment plant discharges to land. The new Waiinu wastewater treatment pond uses filtration and UV disinfection to fully sterilise wastewater prior to discharge to the environment.

Like most wastewater networks around New Zealand, our reticulation suffers from rainwater getting into the pipes, either from the direct connection of roofs or paved areas or from ground water infiltrating into buried pipes through defects such as cracks. The impact of this is that the reticulation system may exceed its capacity and overflow, or we may exceed the limits of resource consents, resulting in legal action against us. Ongoing

management of these issues is a high priority, both to protect the health of the community and the environment and to ensure we can demonstrate our environmental compliance.

Disapproval of uncontrolled emergency discharges of untreated wastewater to the environment is increasing. As consents are renewed it is likely that increased treatment of wastewater will be required.

Ngā Parapara Wastewater

Significant Negative Effects

We strive to reduce the negative impacts of our operations, but we are aware that our wastewater activity generates impacts. The table below shows the possible negative effects of this activity and what we do to minimise them.

Significant Negative Effect	Sustainable Solution
Overflows of untreated sewage from the wastewater network due to blockages, pump station or other plant malfunction, electrical failure for pump stations, inflow/infiltration of stormwater into the sewerage network and/or insufficient capacity pose a potential serious risk to the health, social and cultural wellbeing of the community and the environment.	<p>Compliance with resource consents.</p> <p>Regular monitoring and implementation of the Inflow and Infiltration Management Plan.</p> <p>Continuing our maintenance programme and environmental controls.</p> <p>Providing emergency storage tanks at pump stations for sewage overflow.</p> <p>Backup electrical generators at key pump stations.</p>
Discharge of sewage through the outfalls may cause environmental and health issues.	<p>Compliance with resource consents.</p> <p>Regular monitoring of plant performance of the ocean outfall and environment.</p> <p>Rāhui on collection of seafood and public information campaigns implemented immediately.</p>
Unmonitored trade waste discharges pose a significant risk to wastewater infrastructure, the health and safety of operations staff and the health and wellbeing of the community and the environment.	<p>Trade Waste Officer monitors compliance with Trade Waste Bylaw 2017.</p> <p>Penalties can be imposed by the Council for any breaches of the Trade Waste Bylaw 2017.</p> <p>Maintaining and operating our plants effectively.</p> <p>Building of collaborative approach with the major industries.</p>



Ngā Parapara

Wastewater

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Sewerage is managed without risk to public health						
Response time for service personnel to attend overflow <i>(Performance Measure 2)</i>	(T) Median response time for service personnel to attend overflow, measured from the time we received notification to the time service personnel reach the site. <i>DIA Performance Measure 3a</i>	≤ 2 hrs	45min	Achieved. 33min	The median response time for service personnel to attend overflows for the year was 45 minutes.	✓
Response time for service personnel to resolve overflow <i>(Performance Measure 3)</i>	(T) Median response time for service personnel to resolve overflow, measured from the time we received notification to the time service personnel confirm resolution of the blockage or other fault. <i>DIA Performance Measure 3b</i>	≤ 5 hrs	15h/53m	Achieved. 46m	The median response time for service personnel to resolve overflows for the year was 15 hours and 53 minutes.	✗
Total number of complaints received about sewage odour (per 1,000 connections) <i>(Performance Measure 4)</i>	(C) Number of customer complaints per year relating to odours from wastewater pump stations or treatment facilities (per 1,000 connections). <i>DIA Performance Measure 4a</i>	≤ 1	0.25	Achieved. 0.38	0.25 complaints per 1,000 connections were received for the year.	✓
Number of complaints received about sewerage system faults (per 1,000 connections) <i>(Performance Measure 5)</i>	(C) Total number of complaints received about sewerage system faults (per 1,000 connections). <i>DIA Performance Measure 4b</i>	≤ 39	12.04	Achieved. 12.42 (target ≤ 24)	12.04 complaints per 1,000 connections were received for the year.	✓
Number of customer complaints received about sewerage system blockages (per 1,000 connections) <i>(Performance Measure 6)</i>	(C) Total number of complaints received about sewerage system blockages (per 1,000 connections). <i>DIA Performance Measure 4c</i>	≤ 15	11.03	Achieved. 7.99 (target ≤ 11)	11.03 complaints per 1,000 connections were received for the year about sewerage system blockages.	✓
Number of customer complaints received about response to issues (per 1,000 connections) <i>(Performance Measure 7)</i>	(C) Number of complaints received about response to issues (per 1,000 connections). <i>DIA Performance Measure 4d</i>	≤ 3	0	Achieved. 0	No reported complaints were received about response to issues for the year.	✓
Total number of complaints received about sewerage system faults and our response to issues with our sewerage system (per 1,000 connections) <i>(Total of Performance Measures 4-7)</i>	(C) Number of complaints received (per 1,000 connections). <i>DIA Performance Measures 4a-4d</i>	≤ 52	23.32	Achieved. 20.79 (target ≤ 39)	23.32 complaints per 1,000 connections were received for the year.	✓

Ngā Parapara Wastewater

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Sewerage is managed without risk to public health						
Number of dry weather overflows per 1,000 connections <i>(Performance Measure 8)</i>	(T) Number of dry weather overflows per 1,000 connections. <i>DIA Performance Measure 1</i>	≤ 1	0	Achieved. 0.76	No dry weather overflows were reported for the year.	✓
Sewerage does not affect the quality of the environment						
Compliance with our resource consents for discharge from our sewerage system measured by the number of abatement notices received <i>(Performance Measure 10)</i>	(T) Number of abatement notices received for discharges. <i>DIA Performance Measure 2a</i>	≤ 1	0	Achieved. 0	No abatement notices were received for the year.	✓
Number of infringement notices received for discharges <i>(Performance Measure 11)</i>	(T) Number of infringement notices received for discharges. <i>DIA Performance Measure 2b</i>	0	0	Not achieved. 1	No infringement notices were received for the year.	✓
Number of enforcement orders received for discharges <i>(Performance Measure 12)</i>	(T) Number of enforcement orders received for discharges. <i>DIA Performance Measure 2c</i>	0	0	Achieved. 0	No enforcement orders were received for the year.	✓
Number of convictions received for discharges <i>(Performance Measure 13)</i>	(T) Number of convictions received for discharges. <i>DIA Performance Measure 2d</i>	0	0	Achieved. 0	No convictions were received for the year.	✓
Consumers satisfied with the Wastewater services.	(C) % of consumers satisfied with the Wastewater services overall.	≥ 85%	84%	Achieved. 83% (Target ≥ 80%)	The Annual Residents' Survey recorded that 84% of consumers surveyed were satisfied with the Wastewater services overall.	✗

* The times shown for “attendance” and “resolution” are reported by the service provider, Veolia as part of their contracted responsibilities. This includes travel time. The Council periodically monitors these timelines to verify accuracy on a sample basis.

Ngā Parapara Wastewater

Funding Impact Statement for Ngā Parapara | Wastewater

South Taranaki District Council Funding Impact Statement – Wastewater for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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For the years ended 30th June

Sources of Operating Funding

0	0	General Rates, uniform annual general charges, rates penalties	0	0
4,798	5,159	Targeted Rates	5,394	5,370
0	0	Subsidies and grants for operating purposes	0	0
682	1,086	Fees and Charges	1,368	1,175
14	0	Internal Charges and Overheads Recovered	0	0
0	0	Local authorities fuel tax, fines, infringement fees and other receipts	0	4
5,494	6,246	Total operating funding (A)	6,761	6,549

Applications of operating funding

2,733	2,645	Payments to staff and suppliers	3,559	3,327
1,304	1,662	Finance costs	1,215	1,092
778	640	Internal charges and overheads applied	786	1,075
0	0	Operating funding applications	0	0
4,815	4,947	Total applications of operating funding (B)	5,560	5,494
679	1,299	Surplus (deficit) of operation funding (A-B)	1,202	1,055

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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For the years ended 30th June

Sources of capital funding

158	0	Subsidies and grants for capital expenditure	0	640
0	0	Development and financial contributions	0	164
3,057	76	Increase (decrease) in debt	64	3,826
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	1,556	0
0	0	Other dedicated capital funding	0	0
3,215	76	Total sources of capital funding (C)	1,620	4,630

Applications of capital funding

6	0	- To meet additional demand	62	615
292	129	- To improve the level of service	1,758	2,073
2,162	1,598	- To replace existing assets	1,312	2,562
1,433	(352)	Increase (decrease) in reserves	(311)	435
0	0	Increase (decrease) in investments	0	0
3,894	1,374	Total applications of capital funding (D)	2,821	5,685
(679)	(1,299)	Surplus (deficit) of capital funding (C-D)	(1,202)	(1,055)
(0)	0	Funding Balance ((A-B) + (C-D))	0	0
1,674	1,474	Excludes Depreciation of:	1,695	1,565

The above Statement includes interest of \$199,161 and loan repayments of \$426,255 on internal borrowings. The outstanding balance of the internal loan is \$4,913,176

Te wai āwhiowhio me ōna rītenga

Stormwater



What we do

We manage and maintain stormwater assets made up of culverts, water channels, water collectors, pump stations, stormwater ponds, outfalls and pipe reticulation networks. Stormwater from residential properties is normally disposed of on-site via soakage, not through the stormwater system. To deliver stormwater services we operate a network that includes 96km of pipes, 1009 manholes, 322 outlets, 2086 inlets and 10km of open drains.

There is a distinction between roading drainage and stormwater reticulation assets. Roding drainage assets include culverts under roads, catchpits, roading sumps, kerb and channel and the first two metres of discharge pipes from roading sumps. These assets collect stormwater and send it to either streams or stormwater reticulation

assets.

Surface flooding of roads by stormwater is a common complaint and this can be due to blocked sumps or blocked downstream pipework. Flooding such as that in Ōpunakē during August 2015 occurred because of the significant contribution of overland flow from farmland in the uphill catchment. The Taranaki Regional Council (TRC) has responsibility for stormwater control outside urban areas, so we need to work closely with the TRC to ensure that appropriate solutions are found to flooding issues in our communities.

Whilst Waitōtara is a village within our District and has experienced major flooding several times, the responsibility for its flood defences rests with the TRC.

Prevention of flooding to all properties in all circumstances is not feasible or affordable. The focus for the performance of our stormwater networks is therefore to minimise the occurrence of flooding to houses (excluding garages and sheds).

Significant Negative Effects

We strive to reduce the negative impacts of our operations, but we acknowledge that sometimes our activities have negative impacts. The table below shows the possible negative effects of our stormwater activity and how we intend to minimise these effects.

Significant Negative Effect	Sustainable Solution
Discharge of polluted stormwater impacting on public health.	Compliance with resource consents. Comprehensive approach to stormwater management based on catchment management plans. Works are proposed to reduce the amount of stormwater entering the wastewater network.
Inadequacy of existing stormwater assets to cope with large rainfall events causing flooding, and erosion, which could result in social and economic hardship.	Compliance with design standards to incorporate detention ponds to prevent flooding and erosion. The Council utilises overland flow paths to increase the level of protection for houses and commercial buildings. Works are proposed to improve the level of protection in large rainfall events.

Te wai āwhiowhio me ōna rītenga

Stormwater

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Council provides a reliable stormwater system that prevents houses from flooding						
Number of reported flooding incidents of habitable properties <i>(Performance Measure 1)</i>	(C) Number of reported flooding incidents of habitable properties. <i>DIA Performance Measure 1a</i>	≤ 10	0	Achieved. 4	No incidents of flooding of habitable properties were reported for the year.	✓
Number of habitable floors affected per 1,000 properties rated for stormwater for each flooding event <i>(Performance Measure 2)</i>	(T) For each flooding event, the number of habitable floors affected per 1000 properties rated for stormwater <i>DIA Performance Measure 1b</i>	≤ 1.00	0	Achieved. 0.28	During the year no habitable floors were affected.	✓
The stormwater system is managed sustainably						
Compliance with our resource consents for discharge from the stormwater system, measured by the number of abatement notices received <i>(Performance Measure 3)</i>	(T) Number of abatement notices received for stormwater discharges <i>DIA Performance Measure 2a</i>	<2	0	Achieved. 0	No abatement notices were received for the year.	✓
Number of infringement notices received by STDC for stormwater discharges <i>(Performance Measure 4)</i>	(T) Number of infringement notices received for stormwater discharges <i>DIA Performance Measure 2b</i>	0	0	Achieved. 0	No infringement notices were received for the year.	✓
Number of enforcement orders received by STDC for stormwater discharges <i>(Performance Measure 5)</i>	(T) Number of enforcement orders received for stormwater discharges <i>DIA Performance Measure 2c</i>	0	0	Achieved. 0	No enforcement orders were received for the year.	✓
Number of successful prosecutions made against STDC for stormwater discharges <i>(Performance Measure 6)</i>	(T) Number of successful prosecutions made against the Council for stormwater discharges <i>DIA Performance Measure 2d</i>	0	0	Achieved. 0	No prosecutions were made for the year.	✓
Council will respond promptly to reports of flooding and customer requests						
Number of complaints received about stormwater system and response to issues (per 1,000 connections) <i>(Performance Measure 4)</i>	(C) Number of complaints received about stormwater system and response to issues (per 1,000 connections). <i>DIA Performance Measures 4</i>	≤ 1	0	Achieved. 0	No complaints were received about the stormwater system or response to issues for the year.	✓

Te wai āwhiowhio me ōna rītenga

Stormwater

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Council will respond promptly to reports of flooding and customer requests						
Median Response time for service personnel to attend flooding event (Performance Measure 4 DIA Performance Measure 4)	(T) Median response time for service personnel to attend flooding event measured from the time we receive notification to the time service personnel reach the site. DIA Performance Measure 3	≤ 2 hrs	0	Not achieved. 11d/1h/ 20m	No reports of flooding or customer requests were received.	
Residents are satisfied with the Stormwater system						
Residents are satisfied with the Stormwater system (Performance Measure 9)	(C) % of residents satisfied with the Stormwater system.	≥ 80%	73%	Not achieved. 76%	73% of residents surveyed were satisfied with the stormwater system overall.	

* The times shown for “attendance” and “resolution” are reported by the service provider, Veolia as part of their contracted responsibilities. This includes travel time. The Council periodically monitors these timelines to verify accuracy on a sample basis.

Te wai āwhiowhio me ōna rītenga

Stormwater

Funding Impact Statement for Te wai āwhiowhio me ōna rītenga | Stormwater

South Taranaki District Council Funding Impact Statement – Stormwater for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
905	1,027	General Rates, uniform annual general charges, rates penalties	1,113	1,102
8	8	Targeted Rates	9	9
0	0	Subsidies and grants for operating purposes	0	0
14	0	Fees and Charges	6	1
0	0	Internal Charges and Overheads Recovered	0	0
192	183	Local authorities fuel tax, fines, infringement fees and other receipts	197	198
1,119	1,219	Total operating funding (A)	1,325	1,309

Applications of operating funding				
173	245	Payments to staff and suppliers	195	224
148	222	Finance costs	163	154
348	399	Internal charges and overheads applied	328	365
0	0	Operating funding applications	0	0
669	866	Total applications of operating funding (B)	686	743
450	353	Surplus (deficit) of operation funding (A-B)	638	566

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
0	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	319
(183)	146	Increase (decrease) in debt	633	1,464
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
(183)	146	Total sources of capital funding (C)	633	1,783

Applications of capital funding				
3	0	- To meet additional demand	110	1,196
62	479	- To improve the level of service	174	255
41	19	- To replace existing assets	912	905
161	1	Increase (decrease) in reserves	74	(7)
0	0	Increase (decrease) in investments	0	0
267	499	Total applications of capital funding (D)	1,271	2,349
(450)	(353)	Surplus (deficit) of capital funding (C-D)	(638)	(566)
0	(0)	Funding Balance ((A-B) + (C-D))	(0)	0
683	503	Excludes Depreciation of:	693	689

The above Statement includes interest of \$39,748 and loan repayments of \$124,928 on internal borrowings. The outstanding balance of the internal loan is \$940,703.

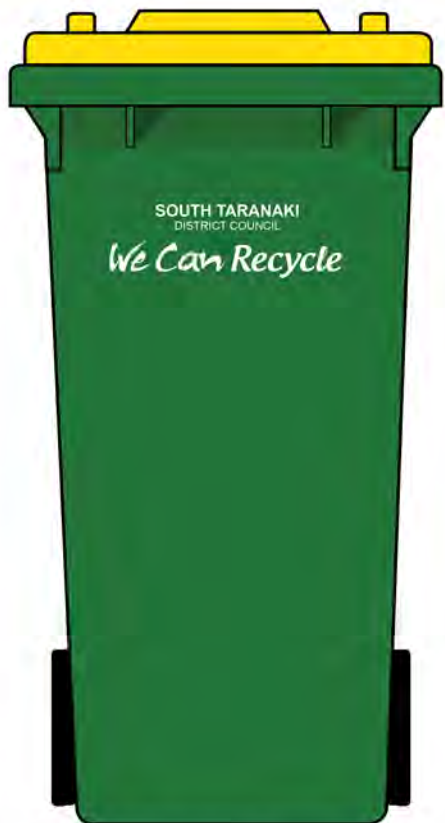
Para Totoka **Solid Waste**

Why we do it

Our solid waste services are designed to protect the health and wellbeing of the community and the environment by ensuring the community can dispose of solid waste in a convenient, secure and sustainable manner.

Para Totoka

Solid Waste



Sort it
SOUTH TARANAKI



What we do

We operate a weekly kerbside collection service (wheelie bins and crate) to collect waste and recyclables from approximately 8,400 households in the District's towns and along the main collection routes. We also provide a fortnightly voluntary organic waste collection service (green waste and food waste combined) on a user-pays basis to approximately 2,630 households. This green waste is composted, which reduces the amount of waste going to the landfill.

We operate seven transfer stations throughout the District to give the public and businesses access to waste disposal facilities and free recycling. Currently more than 95% of our population has access to these services within 20 minutes driving time. We also hold consents for the

discharge of leachate and stormwater from seven closed landfills and legacy sites. These are at Kaponga, Manaia, Pātea, Ōpunakē, Hāwera, Otakeho and Eltham.

We focus on minimising the amount of waste our District sends to landfill through the implementation of the Waste Management and Minimisation Plan. Materials from the recycling collection are transported to the Materials Recovery Facility in New Plymouth, where they are sorted and processed.

General waste from the South Taranaki and Stratford districts is consolidated at the Hāwera Transfer Station, where waste volumes have increased overall compared to previous years. This has been due to the re-routing of waste from contractors that previously disposed of waste directly to the Colson Road Landfill in New Plymouth.

All refuse from the District is now transported to the Bonny Glen Landfill near Marton for disposal, due to the closure of the Colson Road Landfill. The decision to cart and dispose of waste to Bonny Glen was made after options analysis determined it to be the most cost-effective method.

Para Totoka

Solid Waste

Significant Negative Effects

We strive to reduce the negative impacts of our operations, but we acknowledge that our activities have negative impacts. The table below shows the possible negative effects of this activity and how we will minimise these effects.

Significant Negative Effect	Sustainable Solution
Environmental and health impacts caused by the discharge of contaminants to land, air and water from waste disposal and from closed landfills.	Reducing the amount of waste going to landfill through increased recycling and reprocessing as described in the Waste Management and Minimisation Plan. Compliance with resource consents and aftercare management. Regular monitoring of gas emissions and leachate from closed landfills.
Environmental and health impacts caused by fly-tipping and the illegal dumping of waste. Additional costs associated with clean-up and disposal.	Regular monitoring of known illegal activity at sites and areas, erecting signage, public education and enforcement. Keeping transfer stations' charges/fees at affordable levels.

Me pēwhea koe e awahi? How can you help?

Place bins at kerbside before 7.30am on collection day

Bins 50cm apart

Closed Lid
- no overflow
- no rubbish next to or on top of bins

Glass bin
- no glass above the top of the crate
- safe lifting weight for both you and the driver

The infographic illustrates the correct placement of bins at the kerbside. It shows a blue glass bin, a green bin with a red lid, and another green bin with a yellow lid. Dashed lines indicate a 50cm gap between the glass bin and the first green bin, and another 50cm gap between the two green bins. The bins are positioned on a green lawn next to a grey kerb. The bins feature the South Taranaki District Council logo and the slogan 'We Can Reduce Waste' or 'We Can Recycle'.

Para Totoka

Solid Waste

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
A reliable weekly kerbside collection service is provided						
Complaints received for missed street collection that are not resolved. <i>(Performance Measure 1)</i>	(T) Number of justified complaints received for missed collection that are not resolved (average month)	2	1.33	Achieved 1.67	An average of 1.33 complaints per month were received of missed collections that were not resolved for the year.	✓
Customers satisfied with the solid waste collection service <i>(Performance Measure 2)</i>	(C) % of customers satisfied with the solid waste collection service.	≥ 90%	95%	Achieved 92%	The Annual Residents' Survey recorded that 95% of customers were satisfied with the Solid Waste collection service.	✓
A reliable, well managed (user pays) fortnightly kerbside greenwaste collection service is provided						
Complaints received for genuine missed greenwaste bins (excluding non-compliant bins) per collection <i>(Performance Measure 3)</i>	(C) Average number of justified complaints received for missed greenwaste bins per collection.	≤ 5	4.5	Achieved 2.9 (target ≤ 6)	The average number of missed bins per collection was 4.5 for the year.	✓
Transfer stations are well maintained						
Complaints received about poor maintenance, noise or smell for Transfer Stations. <i>(Performance Measure 4)</i>	(C) Number of complaints received about poor maintenance, noise or smell for transfer stations.	≤ 5	1	Achieved. 0	One complaint was received about poor maintenance, noise or smell at a transfer station for the year.	✓
Increasing number of tonnes per annum of recyclable material diverted from landfill						
Waste diverted from the landfill each year <i>(Performance Measure 5)</i>	(T) Percentage of recyclable waste diverted from landfill per annum.	Maintain or improve from previous year	26.20%	Not achieved 27.16% (target ≥ 30%)	However, this measure has decreased by 0.96% from the 2020/21 financial year. Total diverted tonnage was 5,088 tonnes in 2021/22. COVID-related changes to services and changing recycling markets have caused a decrease in recycling tonnages in the last two financial years.	✗

Para Totoka

Solid Waste

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Reduce the amount of rubbish/waste collected from kerbside collection per household						
The number of tonnes of waste collected on average per household per year. <i>(Performance Measure 6)</i>	(T) Number of tonnes of waste collected on average per household per annum.	<320kg per household	402kg per household	New measure.	402kg of waste per household was collected for the 2021/2022 financial year. This measure is trending downwards as it has reduced from 408kg per household in 2020-2021 financial year.	
We actively deal with litter complaints						
Customers satisfied with litter control <i>(Performance Measure 3)</i>	(C) % of customers satisfied with litter control.	> 50%	66%	New measure	The Annual Residents' Survey recorded that 66% of respondents were satisfied with litter control.	

Para Totoka

Solid Waste

Funding Impact Statement for Para Totoka | Solid Waste

South Taranaki District Council Funding Impact Statement – Solid Waste for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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Sources of Operating Funding

For the years ended 30th June				
587	689	General Rates, uniform annual general charges, rates penalties	559	551
1,936	1,950	Targeted Rates	1,616	1,604
0	0	Subsidies and grants for operating purposes	0	0
1,590	791	Fees and Charges	1,849	1,442
0	0	Internal Charges and Overheads Recovered	0	0
743	435	Local authorities fuel tax, fines, infringement fees and other receipts	892	735
4,855	3,864	Total operating funding (A)	4,916	4,332

Applications of operating funding

4,234	2,720	Payments to staff and suppliers	4,209	3,591
143	263	Finance costs	132	112
480	537	Internal charges and overheads applied	459	450
0	0	Operating funding applications	0	0
4,857	3,519	Total applications of operating funding (B)	4,801	4,153
(2)	345	Surplus (deficit) of operation funding (A-B)	115	179

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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Sources of capital funding

For the years ended 30th June				
0	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	0
(121)	(188)	Increase (decrease) in debt	(25)	94
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
(121)	(188)	Total sources of capital funding (C)	(25)	94

Applications of capital funding

0	0	- To meet additional demand	0	0
42	27	- To improve the level of service	112	194
37	5	- To replace existing assets	71	101
(202)	124	Increase (decrease) in reserves	(93)	(23)
0	0	Increase (decrease) in investments	0	0
(123)	157	Total applications of capital funding (D)	90	273
2	(345)	Surplus (deficit) of capital funding (C-D)	(115)	(179)
0	0	Funding Balance ((A-B) + (C-D))	0	0
93	49	Excludes Depreciation of:	101	108

The above Statement includes interest of \$24,979 and loan repayments of \$114,016 on internal borrowings. The outstanding balance of the internal loan is \$555,661.

Ngā Huarahi Ararau

Roading and Footpaths

(includes Road Safety and Pathways)

Why we do it

We maintain and develop a substantial roading network to meet the needs of residents and road users within the District. Safe, reliable and accessible roading infrastructure provides access to health and social services and an efficient distribution network for residents and businesses. Roding infrastructure is essential for the community and the District's economic development.

Our road safety programme aims to reduce the number of crashes and fatalities on our roads. It is delivered collaboratively by the district councils in the Taranaki Region.

Providing this activity helps us deliver high quality infrastructure to support businesses and industry in South Taranaki.

Ngā Huarahi Ararau

Roading and Footpaths



What we do

We maintain and develop a substantial roading network that includes 1,377km of sealed roads, 257km of unsealed roads, 163km of footpaths, 229 bridges and 83 major culverts. This network is supported by 2,252 streetlights, 175km of kerb and channel and 20km of pipes.

In addition to these key assets there are about 1,009km of “paper” or unformed legal roads that we do not maintain. Waka Kotahi, the New Zealand Transport Agency, operates and maintains the state highway network, which interfaces with our local road network. Waka Kotahi is also our co-investment partner for funding of the local road network.

We deliver the Community Road Safety Programme on behalf of the Region and in partnership with the Stratford and New Plymouth District

Councils. This involves working with communities to identify and address local road safety issues by running a number of road safety campaigns and educational programmes.

The Taranaki Regional Transport Committee has a Regional Land Transport Plan 2021-2027. This document is important to the South Taranaki District Council as it establishes the regional priority for many of our transport activities, including all state highway activities, local road improvements, walking and cycling and community road safety activities.

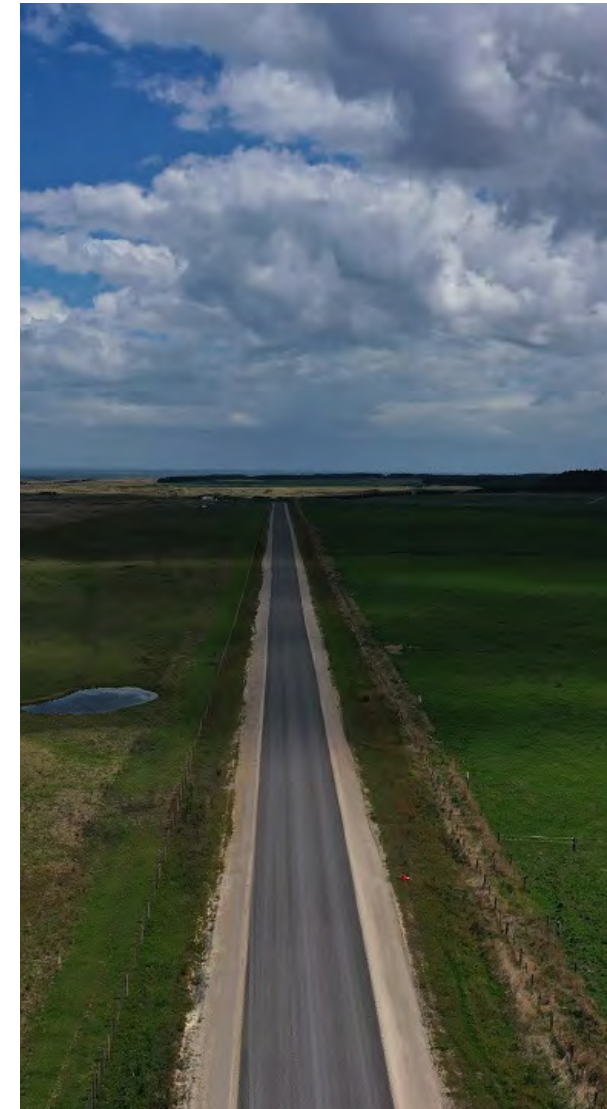
Ngā Huarahi Ararau

Roading and Footpaths

Significant Negative Effects

As shown in the table below, the Roding and Footpaths activity generates a number of negative effects. The table shows what we will do to minimise these effects.

Significant Negative Effect	Sustainable Solution
The maintenance of the roading network may cause a number of nuisances including dust and smells.	Compliance with resource consent conditions during maintenance activities and track and record complaints.
Improvements to the roading network may encourage increased traffic volumes and increase the level of emissions.	The provision of a suitable roading network is essential to the District. The Council also invests in walking and cycling infrastructure.
Vehicle accidents have a significant effect on the social and economic wellbeing of the community.	Road safety management and public education is an ongoing focus for the Council. Minor improvement works are carried out at high risk areas to reduce crash incidents. Road safety improvements include widening of narrow roads and bridges, improving visibility at corners and speed management.
Dust generated by traffic on unsealed roads can cause health and nuisance effects for people and stock.	Dust generated by traffic on unsealed roads is mitigated through regular gravelling or sealing of the roads (the latter is subject to available funds).
Forestry harvesting (logging) and activities requiring increased heavy traffic on low volume rural roads result in significant wear and damage to the roads, which are expensive to repair and maintain.	We will consider the introduction of a new rate or some other mechanism to partially offset the cost of heavy traffic damage to roads, possibly through a differential rate based on land-use.



Ngā Huarahi Ararau

Roading and Footpaths

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Council provides roads that are safe and comfortable to drive on.						
Roads meeting the roughness standard remains stable or improves (Performance Measure 1)	(T) % of roads meeting the roughness standard (deviation of true plane) remains stable or improves. DIA Performance Measure 2	92%	92%	Achieved 93%	The Annual Roughness Survey has been completed and the reported result is 92% for overall roughness. When separated, the result for urban streets is 81% and rural roads 96%.	✓
Road users satisfied with the condition of Council roads (Performance Measure 2)	(C) % of road users satisfied with the condition of Council roads.	≥73%	58%	Not achieved 59% (target ≥ 75%)	The Annual Residents' Survey results show 58% of people were satisfied with the condition of Council roads. The majority of the reasons given by dissatisfied users were potholes, rough roads, poor quality repairs and narrow roads. Many cited the faults on state highways, which may have affected the low satisfaction result.	✗
Annual change in number of fatalities and serious injury crashes on local road network (Performance Measure 3)	(T) Annual change in number of fatalities and serious injury crashes on local road network. DIA Performance Measure 1	Decrease by 1 or zero	8	Achieved. 11 The overall reported serious crashes for the year were 11, 3 less than the previous year.	Eight serious crashes were recorded for the year, compared to 11 serious crashes reported last year.	✓
The roading network is maintained in good condition						
Sealed local road network resurfaced annually (Performance Measure 4)	(T) % of sealed local road network resurfaced annually. DIA Performance Measure 3	6%	5.21%	Not achieved. 5.3%	5.21% of the sealed local road network was resurfaced for the year. The contract rate for resurfacing was higher than expected and further exacerbated by inflation of the cost price of bitumen. This is why we were unable to achieve 6% even though we spent more than budgeted.	✗
Footpaths are maintained in good condition and are fit for purpose						
Footpaths with condition rating ≤4 (Performance Measure 5)	(T) % of footpaths with condition rating ≤4. DIA Performance Measure 4	≥98%	99%	Achieved. 99% (target 92%)	99% of footpaths have a condition rating of ≤4.	✓

Ngā Huarahi Ararau

Roading and Footpaths

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Council will respond promptly to customer service requests for roads and footpaths						
Urgent customer service requests relating to roads and footpaths responded to within 2 working days <i>(Performance Measure 6)</i>	(C) % of urgent customer service requests relating to roads and footpaths responded to within 2 working days. <i>DIA Performance Measure 5</i>	≥ 95%	84%	Achieved. 100%	44 urgent CRMs were received for the year and 37 (84%) were responded to within two working days.	✗
Non-urgent customer service requests relating to roads and footpaths responded to within 5 working days <i>(Performance Measure 7)</i>	(C) % of non-urgent customer service requests relating to roads and footpaths responded to within 5 working days. <i>DIA Performance Measure 5</i>	≥90%	89%	Achieved. 92%	1,285 out of 1,444 (89%) non-urgent CRMs were responded to within five working days for the year.	✗



Ngā Huarahi Ararau

Roading and Footpaths

Funding Impact Statement for Ngā Huarahi Ararau | Roothing and Footpaths

South Taranaki District Council Funding Impact Statement – Roothing and Footpaths (includes Road Safety and Pathways) for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
<i>For the years ended 30th June</i>				

Sources of Operating Funding

42	42	General Rates, uniform annual general charges, rates penalties	46	36
6,518	6,910	Targeted Rates	6,214	6,121
6,077	4,694	Subsidies and grants for operating purposes	6,644	6,186
132	110	Fees and Charges	112	140
0	0	Internal Charges and Overheads Recovered	823	771
2,073	1,687	Local authorities fuel tax, fines, infringement fees and other receipts	1,393	1,318
14,842	13,443	Total operating funding (A)	15,232	14,571

Applications of operating funding

9,263	9,140	Payments to staff and suppliers	11,249	10,986
224	266	Finance costs	193	259
262	306	Internal charges and overheads applied	259	382
0	0	Operating funding applications	0	0
9,750	9,711	Total applications of operating funding (B)	11,701	11,628
5,093	3,732	Surplus (deficit) of operation funding (A-B)	3,530	2,943

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
<i>For the years ended 30th June</i>				

Sources of capital funding

5,455	4,175	Subsidies and grants for capital expenditure	4,545	5,297
0	0	Development and financial contributions	0	253
(175)	(172)	Increase (decrease) in debt	(174)	2,096
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	3,500	0
0	0	Other dedicated capital funding	0	0
5,279	4,003	Total sources of capital funding (C)	7,872	7,645

Applications of capital funding

0	0	- To meet additional demand	71	1,084
3,552	1,401	- To improve the level of service	5,449	11,339
6,125	6,710	- To replace existing assets	6,754	7,700
695	(376)	Increase (decrease) in reserves	(872)	(9,534)
0	0	Increase (decrease) in investments	0	0
10,372	7,735	Total applications of capital funding (D)	11,402	10,589
(5,093)	(3,732)	Surplus (deficit) of capital funding (C-D)	(3,530)	(2,943)
(0)	(0)	Funding Balance ((A-B) + (C-D))	0	0
7,920	6,955	Excludes Depreciation of:	7,355	7,426

The above Statement includes interest of \$82,298 and loan repayments of \$103,137 on internal borrowings. The outstanding balance of the internal loan is \$2,103,235.

Ngā Huhua Kaunihera **Community Facilities**

Why we do it

We provide a range of attractive and accessible facilities for our residents, families and visitors “from the cradle to the grave.”

Parks and Reserves, Public Spaces, Pathways, Halls and Swimming Pools deliver facilities for people to be active, socialise, interact and have fun. These facilities are delivered to enhance the social, health and cultural well-being of our communities. In support of these activity based facilities are a number of holiday parks and campgrounds that give domestic and international visitors opportunities to stay, visit and support our local communities, and quality public toilets for the comfort and convenience of people when they need them. We provide housing options for older people who are unable to access suitable housing in the private sector. Our cemeteries support the social and cultural wellbeing of our communities by providing areas to bury, visit and remember those who have passed.

Paaka, Whenua Rāhui me ngā Wāhi Tūmatanui

Parks, Reserves and Public Spaces



What we do

We own and maintain parks and reserves across the entire District varying in size from neighbourhood ‘pocket parks’ and playgrounds, small roadside and main street gardens to sports fields, premier parks and a large scenic reserve, Lake Rotokare (240ha). We own and maintain 38 playgrounds across the District.

We also have a wide range of active and passive open spaces that makes the South Taranaki District unique and are not necessarily formal parks or reserve areas. They are areas to which the public has a relatively free right of access, and serve a variety of purposes – recreation, amenity and preservation, providing and being

part of views, protecting significant landscapes, sites and community identities, and providing a focal point for a local area. Examples are the Ōpunakē Beach Esplanade, Campbell and Korimako Lanes in Hāwera and freedom camping sites around the District.

Freedom Camping

Our Freedom Camping Bylaw identifies the locations in the District where freedom camping is allowed, and the types of camping permitted at each site. There are three categories of freedom camping – certified self-contained, non-self-contained and tenting.

Paaka, Whenua Rāhui me ngā Wāhi Tūmatanui



Parks, Reserves and Public Spaces

What negative impacts this might have

We strive to reduce the negative impacts of our operations, but we acknowledge that sometimes our activities can have negative impacts. The table below shows the possible negative effects of this activity and what we will do to minimise them.

Significant Negative Effect	Sustainable Solution
Vandalism of Council parks and properties' assets is a costly negative effect.	Vandalism can be mitigated by applying 'Crime Prevention through Environmental Design' principles in design - features such as improved lighting and open space, security notices and dealing with incidents of vandalism quickly (for example, graffiti removal within 24 hours) so these assets do not become a target. Contractors or in-house staff remove graffiti, depending on the location.
Personal injury due to failure or non-compliance of playground equipment.	This can be mitigated through good design, occasional safety audits and on-going monitoring of the condition of all playgrounds, and immediate response to reports of damage to play equipment.
Environmental and health impacts caused by larger than expected numbers of freedom camping visitors at sites throughout the District.	Increased monitoring of the camping sites was initiated in 2017 with the engagement of Kaitiaki (Freedom Camping Ambassadors) during the busier summer months.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Parks and public spaces are tidy and well maintained						
Satisfaction with level of maintenance in Council Parks and Public Spaces <i>(Performance Measure 1)</i>	(C) % of customers satisfied with the level of maintenance in Council parks, reserves and public spaces	≥97%	95%	Achieved. 97% (target ≥ 90%)	The Annual Residents' Survey recorded that 95% of respondents were satisfied with the level of maintenance in our Parks and Reserves.	
Satisfaction with playgrounds <i>(Performance Measure 2)</i>	(C) % of customers satisfied that the provided playgrounds meet the needs of users.	≥90%	91%	94% (target ≥ 80%)	The Annual Residents' Survey results show that 91% of respondents were satisfied with the playgrounds provided.	

Ngā Horo me ngā Whare ā-Rehia

Halls and Recreation Centres



What we do

We own and manage nine halls across the District. In addition, 34 privately owned halls are managed by local communities who can apply for funding support from the Council's Rural Halls Grant Fund.

We also own the TSB Hub multi-function facility in Hāwera and the Sports Society Hall in Manaia. We operate and maintain the TSB Hub, which is open all year round for recreation, entertainment, social events, functions, programmes and regular sports code competitions. The day-to-day operations of the Manaia Sports Society Hall, such as bookings, minor maintenance and applications for grants, were managed by the Society. However, the building has been identified as earthquake-prone and has been closed. We provide an annual repairs and maintenance

grant to the Sinclair Electrical and Refrigeration Event Centre in Ōpunakē.

We formed a partnership with the Hāwera Memorial Theatre Friends Trust in 2011. The Trust is able to seek external funding for specified projects including funding to allow school students the opportunity to be involved in experiencing the theatre environment through the school curriculum. It also raises funds that are re-invested to enhance the theatre and the user experience.

A number of our halls were assessed as earthquake-prone and have been closed for strengthening or review of future service provision. The historic Hunter Shaw Building in Pātea has been strengthened and refurbished. In Manaia, the Memorial Hall and Sports Society Hall are both closed due to their earthquake risk. Plans to consolidate these two community facilities into one building

were presented to the Manaia Community, but were not favourably received. Further consultation will be undertaken with the Community before plans are finalised. Te Korowai o Ngāruahine Trust and the Council signed a partnership agreement in May 2022 to investigate the establishment of a combined multi-purpose, multi-use Iwi and community facility in Manaia. We have committed \$1 million towards this project, to be undertaken within the 2021-2031 LTP.

A major challenge continues to be the cost of maintaining the current stock and condition of halls funded by user fees and charges that contribute only a small amount of the annual cost of maintaining halls.

Significant Negative Effects

The delivery of this activity has no significant negative effects.

Ngā Horo me ngā Whare ā-Rehia

Halls and Recreation Centres

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Recreation Centres are well maintained and serviced						
Satisfaction with maintenance and cleanliness of Recreation Centres <i>(Performance Measure 3)</i>	(C) % of customers satisfied with the maintenance and cleanliness of recreation centres.	≥90%	96%	Achieved 94%	The Annual Residents' Survey recorded that 96% of residents were satisfied with the maintenance and cleanliness of our recreation centres	✓
TSB Hub is an attractive, well maintained and well used venue						
Satisfaction with the service provided at the TSB Hub <i>(Performance Measure 12)</i>	(C) % of users satisfied with the standard of service provided.	≥90%	100%	Achieved 100%	User surveys recorded that 100% of respondents were either satisfied or very satisfied with the standard of service provided for the year.	✓
TSB Hub provides a safe environment						
TSB Hub safety <i>(Performance Measure 13)</i>	(T) Number of accidents reported per annum due to poor maintenance or design.	≤ 3	0	Achieved 1	No accidents were reported that were attributed to poor maintenance or design for Q4 or for the year.	✓



Ngā Puna Kauhoe

Swimming Pools



What we do

The Swimming Pools activity enables us to provide and operate the Aquatic Centre in Hāwera and six other community pools across the District. An annual grant is also made towards the operation of the public community pool at Ōpunakē High School.

The community pools open mid-December and close after Taranaki Anniversary weekend in March. Access is free during advertised public sessions and they are staffed by qualified lifeguards. Each facility features main pools suited to adult use, plus learners' and toddlers' pools.

The Hāwera Aquatic Centre has an indoor complex that runs year-round. It includes a 25 metre six lane main pool, a learners' pool plus a children's splash park, giant hydro-slide and a thermal pool. The outdoor complex opens the first weekend of December

through to the last weekend in March and includes a 50 metre seven lane pool and a children's pool with novel play features. All pools are heated. The Hāwera Aquatic Centre is an accredited Poolsafe facility. Poolsafe is a national "best practice" project administered through Recreation Aotearoa. Qualified instructors deliver programmes that cater to all ages and abilities, including learn to swim, kayaks, Aquatots, AquaFit and school lessons.

Significant Negative Effects






Although we aim to reduce the negative effects of our activities, we acknowledge that they can have negative impacts. The table below shows how we minimise the possible negative effects of the Swimming Pools activity.

Significant Negative Effect	Sustainable Solution
Environmental impact through the transmission of water borne contaminants.	Pool Water Risk Management Plans address a range of potential risk elements that may arise in conjunction with provision and operation of the pools. The Risk Management Plan for the Hāwera Aquatic Centre is reviewed annually, prior to the annual Poolsafe review.
Chemicals commonly associated with swimming pool water treatment may pose a risk to the environment through accidental spillage.	Secondary containment vessels are provided to mitigate spills from liquid chemicals.
Accidental injury to pool users and even death by drowning or activity related injury or stress.	Qualified lifeguards are employed to supervise the pools and respond to emergencies that may arise when the pools are open for public use. All staff employed at Council operated pools are required to hold current First Aid Certificates and all lifeguards hold current Pool Lifeguard Practising Certificates.

Ngā Puna Kauhoe

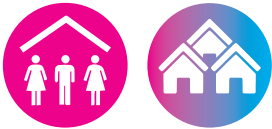
Swimming Pools

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Rural Pools are attractive and well maintained environments						
Satisfaction with Rural Pool environments being attractive and well maintained <i>(Performance Measure 4)</i>	(C) % of customers satisfied with pool environments. Average across all Rural Pools.	≥ 80%	91%	Achieved 91.8% (target 90%)	The Annual Residents' Survey recorded that 91% of customers were satisfied with the rural pools environments.	
Rural Pools water quality is safe						
Compliance with NZ5826 through regular water quality tests at Rural Pools <i>(Performance Measure 5)</i>	(T) % of compliance with NZS5826 through regular water quality tests.	≥90%	90%	Not achieved 76%	Regular pool water quality tests recorded over 90% compliance.	
The Hāwera Aquatic Centre is a well maintained environment						
Satisfaction with the maintenance of the Aquatic Centre environment <i>(Performance Measure 6)</i>	(C) % of users satisfied with the venue being well maintained.	≥90%	97%	Achieved 97%	The Annual Residents' Survey recorded that 97% of customers were satisfied with the Aquatic Centre maintenance and environment.	
The Aquatic Centre is a safe environment						
Hāwera Aquatic Centre safety <i>(Performance Measure 7)</i>	(T) The Aquatic Centre holds current national Poolsafe™ accreditation.	Held	Held	Achieved - Held	Annual Poolsafe audit undertaken in February 2021.	
Customers are satisfied with services						
Satisfaction with the Aquatic Centre services provided by staff <i>(Performance Measure 8)</i>	(C) % of users satisfied with services provided at the Hāwera Aquatic Centre.	≥90%	96%	Achieved 95%	The Annual Residents' Survey recorded that 96% of users were satisfied with the services provided.	

Wharepaku Tūmatanui

Public Toilets



What we do

We own and maintain 38 public toilets at locations across the District. Additionally, we have two re-locatable toilet pods at Denby Road, Hāwera and the Cape Egmont Boat Club on Cape Road, Ōpunakē. There are five dump stations across the District for motor homes to dispose of waste.

Significant Negative Effects

We aim to reduce the negative effects of our operations, but we are aware that our activities can have negative impacts. The table below shows the possible negative effects of this activity and what we do to minimise them.

Significant Negative Effect	Sustainable Solution
Environmental and health impacts from a potential sewage spill from a public toilet.	Regular condition inspections, monitoring and maintenance, close liaison with wastewater service engineers and prompt response to customer requests.
Vandalism of public toilets.	Vandalism can be mitigated by applying 'Crime Prevention through Environmental Design' principles in design – features such as improved lighting and open space, security notices and dealing with incidents of vandalism quickly (removal within 24 hours) so that these assets do not become a target.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Toilets are clean and well maintained						
Satisfaction with cleanliness and maintenance of Public Toilets <i>(Performance Measure 9)</i>	(C) % of residents satisfied with cleanliness and maintenance of Public Toilets.	≥ 80%	80%	Not achieved. 79%	The Annual Residents' Survey recorded that 80% of respondents were satisfied with the cleanliness and maintenance of public toilets.	✓

Ngā Pāka Hararei Holiday Parks



What we do

We provide five holiday parks, at Ōpunakē Beach, Hāwera, Pātea Beach, Waverley Beach and Waiinu Beach, and a campground at Lake Rotorangi (Pātea Dam).

The management and operation of these facilities varies. The Ōpunakē and Pātea Beach Holiday Parks are leased to private operators; Waverley Beach, Waiinu Beach and Hāwera Holiday Parks are managed in-house and we employ a part time custodian at Waiinu over the summer period when demand is high. The Lake Rotorangi Campground is managed by a voluntary Trust in partnership with the Council.

The Kaūpokonui Beach Motor Camp is supported through a partnership with the Kaūpokonui Beach Society, which manages this facility and reinvests the income from the bach rentals in the

development of the reserve.

The Hāwera Holiday Park facilities were upgraded in 2013 and patronage has increased steadily as a result.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

Ngā Urupā Cemeteries



What we do

We actively manage ten cemeteries across the District and own the Armed Constabulary Cemetery on the bank of the Ōpunakē Lake. We own the land at the Rāhotu and Waverley Cemeteries, which are managed by Trusts, and we provide an annual grant to the Waverley Cemetery Trust.

As well as the land for cemeteries we also manage the associated roading, car parks, toilet blocks, rubbish bins, concrete berms and lowering devices required for proper management of cemeteries.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Cemeteries are tidy and well maintained						
Satisfaction with tidiness and maintenance of cemeteries (Performance Measure 10)	(C) % of customers satisfied with the tidiness and level of maintenance at Cemeteries.	≥95%	96%	Achieved 98%	The Annual Residents' Survey recorded that 96% of respondents were satisfied with the level of maintenance at Cemeteries.	✓
Internments are managed with respect and sensitivity						
Satisfaction with interment processes (Performance Measure 11)	(C) Number of complaints regarding interment processes.	≤ 3	0	Achieved. 1	No complaints were reported for the year.	✓

Significant Negative Effects

The Cemeteries activity has minor negative impacts.

Significant Negative Effect	Sustainable Solution
Discrepancies in the allocation of burial plots can have a negative effect on public confidence in the Council's management of cemeteries, as well as a direct impact on the families involved.	Maintaining accurate, up-to-date records including an annual programme of checking and cross-referencing burial data to make sure it is correct (cemetery surveys). Maintaining close working relationships with contractors and funeral directors.

Ngā Ara Hīkoi Pathways



What we do

Our Pathways Strategy adopted in 2014 has a programme of pathway developments that will provide additional recreational opportunities for the community and visitors. We work with key stakeholders to develop these new pathways (walkways/cycleways) identified by the community and prioritised by the Council, and improve our existing pathways.

Significant Negative Effects

Gaining the required permissions to build new Pathways can be extremely time consuming for staff and not all residents are happy to have pathways developed through or next to their land.



Whare Atawhai Kaumatua

Housing for the Elderly



What we do

We have 65 housing units for older people across the District. We are committed to providing safe, comfortable and affordable accommodation for our tenants. Our new Housing for the Elderly Policy adopted on 28 June 2022 contains a requirement for the housing to meet

current legislative standards and all units except one have a separate bedroom.

We manage the tenancies and provide a support service to help tenants live independently in their communities. This includes regular visits to tenants and support to access appropriate health and social services.

Significant Negative Effects

Demand for older people's housing is projected to increase and housing is often not available at the time when potential residents need it. There are also sometimes issues between residents.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Council will provide well maintained and fit for purpose Housing for the Elderly						
Housing units are rated good to very good <i>(Performance Measure 14)</i>	(T) % of Housing units are rated good to very good using the minimum standards included in the Pensioner Housing Policy.	90%	100%	Achieved 89% (target 76%)	100% of units are rated good to very good.	✓
% of Housing Units that meet the Residential Tenancies Healthy Homes Standards 2019 <i>(Performance Measure 15)</i>	% of Housing units that meet the Residential Tenancies Healthy Homes Standards 2019.	50%	56.9%	New measure	41 out of 72 extractor fans have been installed, and the remaining will be installed leading up to 2024. This has been budgeted for in the Long Term Plan.	✓
Satisfaction with the standard of maintenance <i>(Performance Measure 16)</i>	(C) % of tenants satisfied with the standard of their accommodation.	95%	100%	Not achieved 94%	The Annual Tenants' Survey recorded that 100% of the respondents were satisfied with the standard of their accommodation. Thirty-six responses were received which represents 55% of Housing for the Elderly tenants.	✓

Ngā Huhua Kaunihera

Community Facilities

Funding Impact Statement for Ngā Huhua Kaunihera | Community Facilities

South Taranaki District Council Funding Impact Statement – Community Facilities for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
<i>For the years ended 30th June</i>				
Sources of Operating Funding				
5,583	6,114	General Rates, uniform annual general charges, rates penalties	5,702	5,636
0	0	Targeted Rates	0	0
38	7	Subsidies and grants for operating purposes	37	7
1,596	1,604	Fees and Charges	1,517	1,580
1	0	Internal Charges and Overheads Recovered	1	0
3,160	3,012	Local authorities fuel tax, fines, infringement fees and other receipts	2,964	2,914
10,378	10,736	Total operating funding (A)	10,221	10,137

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Applications of operating funding				
5,865	6,027	Payments to staff and suppliers	5,833	5,974
1,055	1,568	Finance costs	1,025	831
1,391	1,185	Internal charges and overheads applied	1,431	1,448
2	0	Operating funding applications	1	1
8,313	8,781	Total applications of operating funding (B)	8,291	8,255
2,066	1,955	Surplus (deficit) of operation funding (A-B)	1,930	1,882

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
<i>For the years ended 30th June</i>				
Sources of capital funding				
3	0	Subsidies and grants for capital expenditure	0	32
0	0	Development and financial contributions	0	0
(546)	497	Increase (decrease) in debt	(230)	481
0	0	Gross proceeds from sale of assets	0	0
0	8	Lump sum contributions	76	0
0	0	Other dedicated capital funding	0	0
(543)	505	Total sources of capital funding (C)	(154)	513

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Applications of capital funding				
0	0	- To meet additional demand	0	0
259	49	- To improve the level of service	889	223
1,137	2,031	- To replace existing assets	836	2,326
127	380	Increase (decrease) in reserves	51	828
0	0	Increase (decrease) in investments	0	0
1,523	2,460	Total applications of capital funding (D)	1,776	3,378
(2,066)	(1,955)	Surplus (deficit) of capital funding (C-D)	(1,930)	(2,865)
(0)	(0)	Funding Balance ((A-B) + (C-D))	0	(983)
2,992	3,288	Excludes Depreciation of:	3,002	2,776

The above Statement includes interest of \$11,207 and loan repayments of \$39,212 on internal borrowings. The outstanding balance of the internal loan is \$261,248

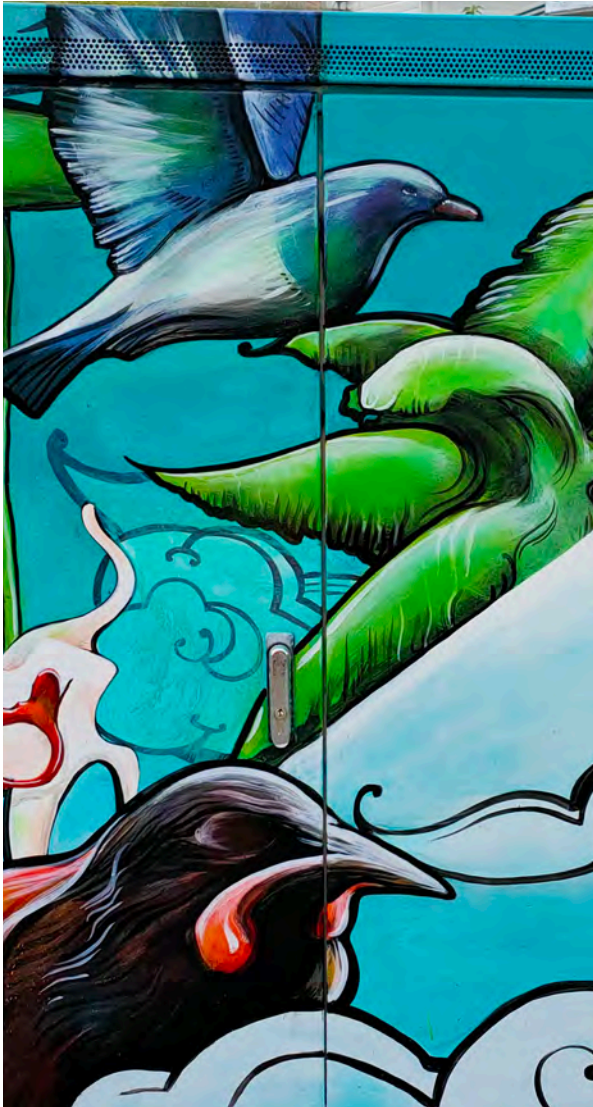
Ngā mahi ā-Toi me Rēhia

Arts and Culture

Why we do it

The Arts, Culture and Heritage activity allows us to build vibrant communities and enables people to be connected and informed through opportunities to participate in creative outlets and by honouring and protecting the past. Our seven LibraryPlus centres provide access to a wide range of free services, information and recreational resources. Professional support, coordination and facilitation for creative activities enhance our cultural diversity, while District heritage services increase our communities' sense of identity and encourage the protection of our heritage

Ratonga Toi Arts



What we do

We provide a point of co-ordination for the creative community and offer professional advice and facilitation to increase the visibility of art throughout the District. Established annual

projects include the Council Art Lease Programme and curated exhibitions at community art galleries. On-going collaborative projects include the Taranaki Art Awards, Arts in the Park, Paepae in the Park and the Creative Communities Funding Committee.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Opportunities are provided to participate in arts activities						
Number of programmes or projects facilitated or supported per annum (Performance Measure 1)	(T) Number of programmes or projects facilitated or supported per annum.	10	10	Achieved 16	10 events/projects were facilitated for the year.	✓

Aotea Utanganui – Te Whare Taonga o Taranaki ki te Tonga

Aotea Utanganui - Museum of South Taranaki



What we do

We partner with the South Taranaki District Museum Trust to provide District heritage services through the management of Aotea Utanganui – Museum of South Taranaki. The Trust owns the Museum and the collection, and we manage the Museum operations through a formal partnership. We provide professional advice and support to the Trust, as well as to individuals and groups that wish to preserve their tāonga, objects and archives. We actively promote the District's heritage, the Museum and its activities. There is also provision for travelling exhibitions around the District to take the Museum to the people.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.



Whare Pukapuka Āpitihianga

LibraryPlus



What we do

Our seven LibraryPlus centres provide a free lending service to all residents and other services include literacy, housebound book service, local history and heritage, book clubs, activities and programmes for all age groups. They also provide local access to a range of Council services (such as dog registrations and rates payments) and a public space that is warm, safe and

inviting.

The libraries provide an online presence through www.southtaranaki.com, which enables borrowers to reserve and/or renew items, check the catalogue, access online newspapers and resources. Users can communicate with the libraries on Facebook, Twitter, Pinterest and the LibraryPlus blog. A partnership with the Aotearoa People's Network Kaharoa enables free internet access for all residents and visitors.

We have a library management software service with the Stratford Library through a shared services agreement that allows users to seamlessly borrow from any South Taranaki or Stratford Library and return items to any branch.

The library collection is a District resource of books, eBooks, eAudio, graphic novels and magazines, and provides access to online newspapers and databases.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
LibraryPlus facilities are well resourced and have friendly, helpful staff						
Satisfaction with facilities and customer service <i>(Performance Measure 2)</i>	(C) % of customers satisfied with facilities and customer service.	≥ 96%	98%	Achieved 99% (target ≥ 95%)	The Annual Residents' Survey recorded that 98% of respondents were satisfied with the facilities and customer service of LibraryPlus Centres.	✓
LibraryPlus materials and resources are relevant to the community's current information and leisure needs						
Satisfaction with materials, resources and information provided <i>(Performance Measure 5)</i>	(C) % of customers satisfied with materials, resources and information provided.	≥ 96%	98%	Achieved 99% (target ≥ 95%)	The Annual Residents' Survey recorded that 98% of respondents were satisfied with the materials, resources and information provided.	✓

Ngā mahi ā-Toi me Rēhia

Arts and Culture

Funding Impact Statement for Ngā mahi ā-Toi me Rēhia | Arts and Culture

South Taranaki District Council Funding Impact Statement – Arts and Culture for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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Sources of Operating Funding

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
2,593	2,584	General Rates, uniform annual general charges, rates penalties	2,873	2,843
0	0	Targeted Rates	0	0
109	43	Subsidies and grants for operating purposes	87	41
95	42	Fees and Charges	21	27
0	0	Internal Charges and Overheads Recovered	0	0
582	528	Local authorities fuel tax, fines, infringement fees and other receipts	697	591
3,379	3,197	Total operating funding (A)	3,678	3,501

Applications of operating funding

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
2,024	1,897	Payments to staff and suppliers	2,123	2,078
36	52	Finance costs	29	24
973	832	Internal charges and overheads applied	994	1,029
0	0	Operating funding applications	0	0
3,033	2,781	Total applications of operating funding (B)	3,146	3,131
346	416	Surplus (deficit) of operation funding (A-B)	532	370

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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Sources of capital funding

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
0	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	0
(48)	(19)	Increase (decrease) in debt	(48)	(45)
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
(48)	(19)	Total sources of capital funding (C)	(48)	(45)

Applications of capital funding

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
0	0	- To meet additional demand	0	0
6	0	- To improve the level of service	3	0
356	391	- To replace existing assets	278	313
(64)	7	Increase (decrease) in reserves	203	12
0	0	Increase (decrease) in investments	0	0
298	397	Total applications of capital funding (D)	484	325
(346)	(416)	Surplus (deficit) of capital funding (C-D)	(532)	(370)
0	0	Funding Balance ((A-B) + (C-D))	0	0
435	503	Excludes Depreciation of:	439	407

The above Statement includes interest of \$8,625 and loan repayments of \$32,571 on internal borrowings. The outstanding balance of the internal loan is \$198,664.

Ōhanga-ā-Rohe **District Economy**

Why we do it

District Economy allows us to create a vibrant and prosperous environment for residents and visitors, which is a key community outcome for us. The Economic Development activity seeks to contribute to this outcome by supporting new and existing businesses to develop and grow.

Tourism promotion attracts visitors who stay in our accommodation, visit our attractions and use other services such as petrol stations, restaurants and retail stores. Visitors also add to the vibrancy and cultural vitality of our District through interaction with residents and mixing of their cultures into our lives.

Events provide the community with a range of entertainment, cultural and recreational activities that contribute to the vitality and uniqueness of our communities, making them more attractive to current and prospective residents.

Whakawhanake Ohanga

Economic Development



What we do

We support the economic growth of the District through our Economic Development Strategy, adopted in 2007 and reviewed in 2013. The Strategy identifies our role in economic development and highlights issues and opportunities for the District.

We have contributed to the development of Tapuae Roa,

the Taranaki Regional Economic Development Strategy. The core focus of Tapuae Roa is people - it is people that take economies forward. We are also a partner in Taranaki 2050, the transition to a low emissions economy.

We have a partnership with Venture Taranaki Trust, a regional development agency with priorities to provide a strategic and focused approach to regional economic development.

In 2015, we adopted the Hāwera Town Centre Strategy that included a series of specific actions to enable positive change to take place in the Hāwera Town Centre over time. The creation of Campbell Lane and Korimako Lane, Te Ramanui o Ruapūtahanga development and the realignment of various roading networks in the centre are evidence of the momentum and success of the Strategy.

We hope our investment in infrastructure in the Hāwera town centre will be a catalyst for other investors, property owners and

businesspeople to further enhance and grow the economic base of Hāwera and the District through investment. We are also open to discussions with investors on possible joint venture opportunities if there is proven benefit for the betterment of the District.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Existing or new businesses are supported and assisted to grow						
Number of client interactions with the Business Advisory Service (Performance Measure 1)	(T) Number of unique visitors to the South Taranaki digital business hub per annum.	6,000	1,058	New measure	Visitor numbers are below target for the year but feedback from businesses has been positive as they have had additional sales and enquiries generated via their business hub listings.	
South Taranaki is promoted as a great place to invest and do business						
Number of promotions about investing and doing business in South Taranaki per annum. (Performance Measure 2)	(T) Number of promotions about investing and doing business in South Taranaki per annum.	6	8	New measure	There were 8 promotions about investing and doing business in South Taranaki for the year. A front-page article in the Taranaki Star in June profiled the scale and progress of developments within the South Taranaki Business Park. Council has been working with the Longview Hāwera developer to promote investment in the town and the attractive lifestyle available in South Taranaki.	

Tāpoi me ngā Mahi Manawareka

Tourism and Events



What we do

The South Taranaki i-SITE Visitor Centre promotes the District's attractions and facilities to visitors to the area and local residents. The i-SITE is a member of i-SITE New Zealand national network and holds and maintains Qualmark accreditation. In conjunction with the other territorial authorities in Taranaki, we have a partnership with the Region's economic development and tourism agency, Venture Taranaki Trust (VTT) to develop tourism businesses in the Region, increase the number of quality tourism experiences the Region has to offer and attract visitors through promotional activities.

We support and organise a range of events throughout the District through sponsorship, ticketing and bookings, facilitation of a local element of regional/national events, promotions and marketing support or complete

organisation of an event. We also work to attract events to the District that not only add vibrancy and enrich our communities but also attract visitors and add economic benefits to our businesses.




Significant Negative Effects

Freedom camping can have a negative effect on the environment; however, this is managed through Kaitiaki (Ambassadors) who monitor freedom camping sites over the summer to ensure the Freedom Camping Bylaw is being adhered to.

Tāpoi me ngā Mahi Manawareka

Tourism and Events

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Customers are satisfied with the level of service they received at the i-SITE						
Maintenance of Qualmark Accreditation <i>(Performance Measure 3)</i>	(T) Qualmark accreditation is maintained.	Held	Held	Achieved. Qualmark held	The Qualmark assessment was completed in Q3, and re-accreditation confirmed.	
Council will provide, encourage and/or support events within the District						
Number of events Council has provided or supported per annum <i>(Performance Measure 4)</i>	(T) Minimum number of events Council has provided or supported per annum.	≥ 10	12	Achieved 20	12 Council events were held during the year.	
Council events are well organised and well attended						
Satisfaction with selected Council events <i>(Performance Measure 5)</i>	(C) % of attendees satisfied with selected Council events.	≥ 90%	95%	Not achieved. No surveys completed.	Surveys were conducted at in-person events. Comments on posts and likes were taken into consideration for virtual events.	

Ōhanga-ā-Rohe District Economy

Funding Impact Statement for Ohanga-a-Roe | District Economy

South Taranaki District Council Funding Impact Statement – District Economy for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)	For the years ended 30th June	Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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Sources of Operating Funding

1,066	890	General Rates, uniform annual general charges, rates penalties	1,165	1,153
168	169	Targeted Rates	169	169
29	14	Subsidies and grants for operating purposes	13	0
65	130	Fees and Charges	99	102
28	0	Internal Charges and Overheads Recovered	7	45
906	1,187	Local authorities fuel tax, fines, infringement fees and other receipts	229	1,035
2,262	2,390	Total operating funding (A)	1,682	2,504

Applications of operating funding

1,203	968	Payments to staff and suppliers	982	1,095
276	575	Finance costs	263	292
334	233	Internal charges and overheads applied	335	334
167	289	Operating funding applications	199	289
1,980	2,065	Total applications of operating funding (B)	1,780	2,009
282	325	Surplus (deficit) of operation funding (A-B)	(98)	495

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)	For the years ended 30th June	Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
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Sources of capital funding

3,200	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	0
711	727	Increase (decrease) in debt	(187)	1,340
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	1,800	0
0	0	Other dedicated capital funding	0	0
3,911	727	Total sources of capital funding (C)	1,613	1,340

Applications of capital funding

0	0	- To meet additional demand	0	0
679	1,000	- To improve the level of service	993	5,055
0	0	- To replace existing assets	0	0
3,514	52	Increase (decrease) in reserves	523	(2,863)
0	0	Increase (decrease) in investments	0	(357)
4,193	1,052	Total applications of capital funding (D)	1,516	1,835
(282)	(325)	Surplus (deficit) of capital funding (C-D)	98	(495)
(0)	0	Funding Balance ((A-B) + (C-D))	0	0
39	280	Excludes Depreciation of:	46	438

The above Statement includes interest of \$1,296 and loan repayments of \$4,342 on internal borrowings. The outstanding balance of the internal loan is \$30,394

Whakawhanake Hapori me te
Tautoko
**Community Development and
Support**

Why we do it

We work in partnership with our communities to ensure their views and aspirations are considered, and they are supported to develop and implement projects that improve their wellbeing and contribute to our Community Outcomes. We are committed to delivering a safe, resilient, informed and connected community.

Whakawhanake Hapori me te Tautoko

Community Development and Support



What we do

We work alongside our communities to provide, encourage and support projects and activities that enhance the District's wellbeing. To achieve these objectives, we actively engage with members of the community to identify and achieve the outcomes they desire for themselves.

We administer the South Taranaki Creative Communities Scheme and Sport NZ Rural Travel Fund on behalf of central Government and a number of Council funds including the Community Board Local Discretionary Fund, Tangata Whenua Liaison Fund, Waimate Development Levy, Pātea Centennial Bursary, and grants to rural halls and community surveillance systems. We have developed a

Community Funding Policy that outlines the funding provided through the Long Term Plan and Annual Plan processes and provides a guide for the community on all the funds coordinated by the Council.

Through the Mayors' Taskforce for Jobs forum, we support and promote local employment opportunities and celebrate young people's workplace achievements.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Communities and the Council are supported to develop and implement projects that improve the District's wellbeing						
Support for Council projects and activities <i>(Performance Measure 1)</i>	(T) Number of community and Council projects and activities provided, encouraged and supported.	≥ 25	28	New measure	28 projects and activities were supported for the year. Post-COVID-19 there is still a reluctance by groups to meet together. This is changing but numbers remain low.	✓

Whakawhanake Hapori me te Tautoko

Community Development and Support

Funding Impact Statement for Whakawhanake Hapori me te Tautoko | Community Development and Support

South Taranaki District Council Funding Impact Statement – Community Development and Support for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
1,006	886	General Rates, uniform annual general charges, rates penalties	1,044	1,032
0	0	Targeted Rates	0	0
273	0	Subsidies and grants for operating purposes	527	0
0	0	Fees and Charges	0	0
0	0	Internal Charges and Overheads Recovered	0	0
294	234	Local authorities fuel tax, fines, infringement fees and other receipts	267	272
1,573	1,120	Total operating funding (A)	1,837	1,304

Applications of operating funding				
633	373	Payments to staff and suppliers	862	397
52	63	Finance costs	50	37
264	217	Internal charges and overheads applied	269	262
596	505	Operating funding applications	548	560
1,546	1,158	Total applications of operating funding (B)	1,729	1,257
27	(38)	Surplus (deficit) of operation funding (A-B)	108	48

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
0	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	0
(29)	(25)	Increase (decrease) in debt	(28)	(41)
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
(29)	(25)	Total sources of capital funding (C)	(28)	(41)

Applications of capital funding				
0	0	- To meet additional demand	0	0
0	0	- To improve the level of service	0	0
0	0	- To replace existing assets	0	0
(1)	(63)	Increase (decrease) in reserves	80	6
0	0	Increase (decrease) in investments	0	0
(1)	(63)	Total applications of capital funding (D)	80	6
(27)	38	Surplus (deficit) of capital funding (C-D)	(108)	(48)
0	0	Funding Balance ((A-B) + (C-D))	0	0
1	1	Excludes Depreciation of:	1	1

Ratonga Wakaature

Regulatory Services

Activities in this group include: Building Control / Planning / Environmental Health - Licensing - Food, Alcohol and Gambling / Animal Services and Nuisance Control / Parking Control

Why we do it

The purpose of this activity is to protect the environment and the people that live in it. We mainly do this through the administration of a broad range of statutory functions. The group has a service delivery role across numerous statutes with all five functions working together towards maintaining an attractive place for people to live and do business, and an environment where they feel safe.

Whare Hangatika

Building Control



What we do

The Building Control activity manages the processing of building consent applications and inspecting building work for approximately 600 applications each year. We are available

to provide information to customers regarding compliance for building projects and undertake monitoring for compliance of buildings used by members of the public, dangerous and earthquake prone buildings, and residential pools.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Building Consents are processed efficiently						
Building Consent applications processed within specified timeframe <i>(Performance Measure 1)</i>	(T) % of building consent applications processed within the statutory timeframe of 20 working days.	100%	73.3%	Not achieved. 62.5%	772 building consent applications were processed, for the year with 566 (73.3%) processed within 20 working days.	✗
Customers receive industry recognised quality service						
Building inspections carried out within specified timeframe <i>(Performance Measure 2)</i>	(T) % of building inspections carried out within 2 working days of request.	≥ 95%	100%	Achieved 100%	2,453 inspections were carried out for the year, all within 2 days of request.	✓
The Council retains authority to issue building consents						
Accreditation as a Building Consent Authority <i>(Performance Measure 3)</i>	(T) Accreditation as a Building Consent Authority is retained.	Retained	Retained	Achieved. Accreditation retained	Next assessment due in June 2023.	✓

Whakamahere Planning



What we do

The Planning activity involves applying the provisions of the South Taranaki District Plan. In particular it provides advice on subdivision and land use activities, processes applications for resource consent when proposed activities fall outside of the environmental controls jointly

established by the community and the Council, and monitoring compliance with the District Plan and resource consent conditions.

We develop environmental policy to promote sustainable management of the environment through the District Plan, which controls the way we use, subdivide and develop land in the

District. It identifies where activities can take place, what land can be developed and what special features of our District should be protected for the benefit of the whole community. Environmental policy involves providing funding assistance to people protecting areas of indigenous vegetation or habitats of indigenous fauna.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity. Planning aims to reduce negative effects on the environment.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Consents for subdivisions and development are processed in a timely manner						
Resource consent applications processed within specified timeframes <i>(Performance Measure 4)</i>	(T) % of resource consent applications processed within statutory timeframes.	100%	98%	Not achieved. 99%	226 resource consent applications were processed, for the year with 220 (98%) being within statutory timeframes.	✗
Customers receive industry recognised quality service						
Consents monitored within specified timeframe <i>(Performance Measure 5)</i>	(T) Consents are monitored by their due date.	≥ 90%	100%	Not achieved. 11%		✓

Haumaru Taiao – Raihana – Kai, Waipiro me te Petipeti

Environmental Health - Licensing - Food, Alcohol and Gambling



What we do

Our Environmental Health activity protects the community by registering and inspecting premises that prepare or sell food; hairdressers, funeral homes and offensive trades; investigating complaints about consumed food including the manner of its preparation and the state of premises used for food preparation; educating food premises operators and residents about food safety; and investigating nuisances such as dumping of rubbish and other health risks. The activity aims to protect public health through providing reports for the purposes of the Sale and Supply

of Alcohol Act 2012 and licensing and monitoring for compliance with the licence conditions of that Act. This includes issuing on, off, club and special liquor licences and manager's certificates. It also involves developing partnership strategies with the Police and the Taranaki District Health Board to reduce liquor abuse and promote host responsibility. We are required to operate a District Licensing Committee to determine all new and renewal applications for licences and certificates, which may involve public hearings for opposed applications.

Under this activity we control and manage the number of Class IV gaming venues in our District. We also develop

and administer gambling policies for Class IV Venues (gaming machine venues) and Board Venues (TABs).


Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

Haumaru Taiao – Raihana – Kai, Waipiro me te Petipeti

Environmental Health - Licensing - Food, Alcohol and Gambling

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
New food premises can open to the public quickly and existing food premises can continue to trade						
New/renewal premises applications processed within specified timeframe <i>(Performance Measure 7)</i>	(T) % of new premises and renewal premises applications processed within 10 working days.	≥ 95%	100%	Achieved 100%	69 premises' applications were processed within 10 working days.	
Food premises are hygienic, and food sold to the public is safe to eat						
Licensed premises that are audited within specified timeframe <i>(Performance Measure 8)</i>	(T) % of licensed premises that are audited within 1 month of the due date.	≥ 95%	100%	Achieved 100%	All 98 premises were audited within 1 month for the year.	
Hairdressers, camping grounds/holiday parks, funeral homes and offensive trade premises are hygienically safe						
Number of licensed premises inspected annually <i>(Performance Measure 9)</i>	(T) % of licensed premises that are inspected annually.	≥ 95%	96%	Achieved 100%	54 of the 56 premises (96%) received an inspection for the year. All premises are allocated one inspection throughout the year.	
Premises selling liquor to the public are licensed and are running their business responsibly						
Annual inspections of licensed premises <i>(Performance Measure 10)</i>	(T) % of licensed premises that are inspected.	≥ 95%	100%	Achieved 100% (target 100%)	All 89 licensed premises had a compliance visit during the financial year.	
Unopposed liquor licence applications are processed promptly						
Unopposed liquor licence applications processed within specified timeframe <i>(Performance Measure 11)</i>	(T) % of unopposed alcohol licence applications processed within 10 working days of receipt of all reports.	≥ 95%	98%	Achieved 100%	43 (98%) of the 44 applications received were processed within 10 working days for the year.	

Ratonga Kararehe me ngā Whakarata Pōrearea

Animal Services and Nuisance Control



What we do

Animal Services involves requiring all dogs to be registered; responding to and investigating complaints of dogs roaming, barking or attacking; making special provision for dangerous and menacing dogs; educating owners to be more aware of their responsibilities so that their dogs do not cause a nuisance or injury to people, stock, domestic animals or protected wildlife, and responding to and investigating complaints of wandering stock. We own and operate a pound in Hāwera and management strategies for this asset are contained in the Pound Asset Management Plan.

This 24 hour, seven days a week service includes responding to and investigating noise complaints, the issuing of Excessive Noise Direction Notices, Abatement Notices and

Infringements, and the seizure of the noise generating equipment when excessive noise is detected.


Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

Ratonga Kararehe me ngā Whakarata Pōrearea

Animal Services and Nuisance Control

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Residents are satisfied with the Animal Control service						
Residents satisfied with the Animal Control service <i>(Performance Measure 12)</i>	(C) % of residents satisfied with the Animal Control service.	≥ 75%	76%	Achieved 76%	The Annual Residents' Survey recorded that 76% of respondents were satisfied with the Animal Control service.	
A prompt and reliable animal control service will be provided 24 hours a day, 7 days a week for wandering stock and serious dog* incidents						
Reported serious dog or wandering stock incidents responded to within specified timeframe <i>(Performance Measure 13)</i>	(T) % of reported serious dog or wandering stock incidents responded to within 4 hours.	≥ 95%	93%	Achieved 95%	For the year, 259 of 279 (93%) incidents were responded to within 4 hours.	
Areliable and responsive animal control service that investigates general dog* incidents						
Reported general dog incidents responded to within specified timeframe <i>(Performance Measure 14)</i>	(T) % of reported general dog incidents responded to within 1 working day.	≥ 95%	87%	Achieved 95%	For the year, 985 of the 1130 incidents (87%) were responded to within 1 working day.	
Provide a prompt and reliable noise control service 24 hours a day, 7 days a week						
Noise complaints responded to within specified timeframe <i>(Performance Measure 15)</i>	(T) % of noise complaints responded to within one hour.	≥ 90%	89%	Achieved 92%	For the year, 608 out of the 681 (89%) reported complaints received were responded to within one hour.	

* serious dog incidents – dog attacks, threatening or rushing dogs or continual barking.

* general dog incidents – barking and roaming.

Kaiwhakarata Ūnga waka

Parking Control



What we do

This 30 hours, five days per week service involves patrolling the central business districts of Hāwera and surrounding townships, responding to parking complaints, education

and the issuing of warning notices and infringement notices. The main purpose is to ensure there are enough parking spaces available to meet demand.

Significant Negative Effects

There are no significant negative effects from the delivery of this activity.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Parking is monitored within the Hāwera CBD and surrounding townships						
Correct issuing of parking infringements (Performance Measure 6)	(T) % of Parking infringements correctly issued.	95%	100%	New measure	All 828 parking infringements for the year were issued correctly.	✓

Ratonga Wakaature

Regulatory Services

Funding Impact Statement for Ratonga Wakaature | Regulatory Services

South Taranaki District Council Funding Impact Statement – Regulatory Services for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
1,156	1,054	General Rates, uniform annual general charges, rates penalties	1,149	1,136
0	0	Targeted Rates	0	0
0	0	Subsidies and grants for operating purposes	0	0
1,876	1,820	Fees and Charges	2,151	2,131
0	0	Internal Charges and Overheads Recovered	0	0
351	303	Local authorities fuel tax, fines, infringement fees and other receipts	505	216
3,381	3,176	Total operating funding (A)	3,805	3,484

Applications of operating funding				
2,575	2,097	Payments to staff and suppliers	2,867	2,222
13	9	Finance costs	12	17
1,137	0	Internal charges and overheads applied	1,470	1,171
0	0	Operating funding applications	0	0
3,725	2,106	Total applications of operating funding (B)	4,349	3,409
(344)	1,069	Surplus (deficit) of operation funding (A-B)	(545)	74

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
0	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	0
11	(3)	Increase (decrease) in debt	14	144
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
11	(3)	Total sources of capital funding (C)	14	144

Applications of capital funding				
0	0	- To meet additional demand	0	0
40	0	- To improve the level of service	21	146
16	12	- To replace existing assets	19	24
(389)	1,054	Increase (decrease) in reserves	(571)	49
0	0	Increase (decrease) in investments	0	0
(333)	1,066	Total applications of capital funding (D)	(531)	219
344	(1,069)	Surplus (deficit) of capital funding (C-D)	545	(75)
0	0	Funding Balance ((A-B) + (C-D))	0	(1)
47	43	Excludes Depreciation of:	31	70

Tiaki Taiao

Environmental Management

Why we do it

To protect the environment and the people that live in it, we administer a broad range of statutory functions. This activity leads our response to climate change, carbon zero and waste minimisation, maintains the District Plan and coordinates our responsibilities under the Civil Defence Emergency Management Act.

Environment and Sustainability



What we do

We manage the development of our Environment and Sustainability Strategy and the current LTP has seen the start of its implementation. The activities, actions and work programmes in the Strategy ensure

that we address our communities' desire for improved environmentally sustainable outcomes, we remain compliant with new and developing legislative requirements and take a consistent cross-organisational approach to embedding environmental sustainability initiatives across our activities.

Significant Negative Effects

Some environmental sustainability initiatives and projects may seem expensive and time consuming to some people. However, not investing in improved environmental sustainability will lock in negative environmental

and climate change impacts for future generations.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Reduction in our organisational emissions.	(T) % decrease in organisational emissions from baseline year 2019/20.	10% decrease in CO2-e emissions from baseline year of 2019/20 by 2030/31. 1,216 tonnes CO2-e is the baseline amount of the South Taranaki District Council organisational emissions for 2019/20	Data not available	Data not yet available, data currently being collated and analysed	This is a new measure established in 2021/22, and is a long term target to reduce 10% of CO2-e from the baseline year of 2019/2020 by 2030/2031. Emissions data for 2021/22 is currently being collated and analysed, but will not be independently audited until December 2023. A separate consultant will develop a decarbonisation plan, and more detail will be provided in the 2024 Long-Term Plan.	✗
Damage to our natural environments is prevented or mitigated.	(T) No unapproved net loss of indigenous vegetation across the District.	0% loss	Achieved	0% loss	Achieved. No incidents of illegal vegetation clearance reported during 2021/22. The estimated total loss of indigenous vegetation for the District from 2001 to 2018 was 1521ha (Taranaki Regional Council data). We are initiating annual indigenous vegetation monitoring to further investigate the vegetation loss between 2001 and 2018, and prevent further loss, using existing resources. This depends on the availability of new/updated satellite imagery/LiDAR, and will align with the National Policy Statement – Indigenous Biodiversity.	✓

Kaupapa Here Taiao

Environmental Policy



What we do

Environmental Policy involves promoting sustainable management of the environment through the District Plan, which controls the way we use, subdivide and develop land in the District. It identifies where activities can take place, what land can be developed and what special features of our District should be protected for the benefit of the whole community.

Significant Negative Effects

District Plans are expensive to review and maintain. Further investment will be minimised if significant legislative change is imminent.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Growth and development are planned while our natural and physical resources are managed in a sustainable manner						
Plan Changes and Variations to the District Plan are undertaken in accordance with legislative timeframes (Performance Measure 3)	(T) The Plan Changes and Variations to the District Plan are undertaken in accordance with legislative timeframes.	Achieved	In progress	Achieved	A required update to the District Plan to reflect the National Policy Statement for Urban Development is pending and needs to be completed to the satisfaction of MfE by the end of the financial year. This is in addition to the schedule 1 plan change process that Council has requested for the South Taranaki Business Park rezoning.	✓

Tiaki Taiao

Emergency Management



What we do

This activity ensures that the Council and our residents are prepared to respond to, and recover from, a major natural hazard or emergency event. Part of our role involves ensuring we have the resources and information required to help the community respond to, and recover from, a natural disaster or emergency event. This activity includes our work with the

Taranaki Civil Defence and Emergency Management Group, under the Civil Defence Emergency Management Act 2002.

Significant Negative Effects

Some civil defence community resilience and preparedness practices may seem expensive and time

consuming. Emergency management response and recovery activities may have a temporary adverse effect on community and environmental wellbeing while social systems and infrastructure are being rebuilt following an emergency event.

If our ability to function is severely disrupted during a disaster, we will be unable to provide essential services to the community. A disaster event

needing emergency works that we cannot afford to fund within our current budget has the potential to affect our financial position, although this depends on the scale, duration and location of the event. Alongside the Council, central Government also has a role in disaster recovery and restoration works after natural disasters have happened.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
The Council is ready to respond to a Civil Defence Emergency and is able to function for as long as required during an emergency						
Emergency preparedness (Performance Measure 4)	(T) Council staff are trained to the appropriate level for Civil Defence Emergency Responses, as agreed by the Civil Defence Emergency Management Group.	> 50% of staff trained	39%	> 50% of staff trained	The number of staff trained was 39% at 30 June 2022. Delays with in-person training due to COVID-19 has meant that we have not achieved this target for this year.	X

Tiaki Taiao

Environmental Management

Funding Impact Statement for Tiaki Taiao | Environmental Management

South Taranaki District Council Funding Impact Statement – Environmental Management for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
507	485	General Rates, uniform annual general charges, rates penalties	721	715
0	0	Targeted Rates	0	0
0	0	Subsidies and grants for operating purposes	0	0
0	0	Fees and Charges	0	0
0	0	Internal Charges and Overheads Recovered	0	0
109	235	Local authorities fuel tax, fines, infringement fees and other receipts	126	128
617	721	Total operating funding (A)	847	843

Applications of operating funding				
641	399	Payments to staff and suppliers	503	472
0	0	Finance costs	4	3
111	98	Internal charges and overheads applied	149	110
0	0	Operating funding applications	58	65
752	497	Total applications of operating funding (B)	714	650
(135)	224	Surplus (deficit) of operation funding (A-B)	133	193

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
0	0	Subsidies and grants for capital expenditure	0	12
0	0	Development and financial contributions	0	0
0	0	Increase (decrease) in debt	114	80
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	12	0
0	0	Other dedicated capital funding	0	0
0	0	Total sources of capital funding (C)	126	92

Applications of capital funding				
0	0	- To meet additional demand	0	0
0	0	- To improve the level of service	120	98
0	0	- To replace existing assets	0	0
(135)	224	Increase (decrease) in reserves	139	187
0	0	Increase (decrease) in investments	0	0
(135)	224	Total applications of capital funding (D)	259	284
135	(224)	Surplus (deficit) of capital funding (C-D)	(133)	(193)
0	0	Funding Balance ((A-B) + (C-D))	0	1
1	1	Excludes Depreciation of:	1	6

Ngā Momo Hanga ki Tai

Coastal Structures

Why we do it

The South Taranaki District has a beautiful marine and river environment, and this activity ensures people can access our beaches and lakes and boat users can access the water. To maintain these facilities, we need to protect erosion prone areas close to existing infrastructure, so while this activity is not mandatory, we need to ensure compliance with our resource consents. The maintenance and provision of coastal structures enables us to preserve the environment for future generations.

Ngā Momo Hanga ki Tai

Coastal Structures



What we do

We provide access paths and steps to the sea and a number of boat ramps to allow recreational craft to access water bodies. This activity provides coastal protection in the form of revetments in a number of places and maintains a number of significant structures in the Pātea estuary, such as the moles – concrete and stone walls that guide

the Pātea River out to sea and limit erosion of land containing strategically important national railway and gas transmission infrastructure.

Significant Negative Effects

Coastal Structures have minimal negative effects on the environment. The majority of coastal structures are seawalls and their presence can cause an “end effect” when a seawall acts like a groyne, in that there may be some gradual accumulation of sand on the updrift side but more often erosion or beach displacement on the downdrift side of the direction of wave approach.

How we performed

Level of Service	Performance Measure	Target 2021/22	Actuals 2021/22	Actuals 2020/21	Narrative	Achieved
Comply with the Taranaki Regional Council resource consent conditions for coastal structures						
Compliance with resource consent conditions (Performance Measure 6)	(T) Number of unresolved breaches.	≤1	0	Achieved 100% (target ≥ 100%)	No resource consent conditions were breached during the year.	✓

Ngā Momo Hanga ki Tai

Coastal Structures

Funding Impact Statement for Ngā Momo Hanga ki Tai | Coastal Structures

South Taranaki District Council Funding Impact Statement – Coastal Structures for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
112	115	General Rates, uniform annual general charges, rates penalties	125	124
0	0	Targeted Rates	0	0
0	0	Subsidies and grants for operating purposes	0	0
0	0	Fees and Charges	0	0
0	0	Internal charges and Overheads Recovered	0	0
24	0	Local authorities fuel tax, fines, infringement fees and other receipts	22	22
136	115	Total operating funding (A)	147	147

Applications of operating funding				
24	23	Payments to staff and suppliers	34	66
11	30	Finance costs	17	23
65	33	Internal Charges and overheads applied	70	22
0	0	Operating funding applications	0	0
100	86	Total applications of operating funding (B)	120	112
36	29	Surplus (deficit) of operation funding (A-B)	27	35

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
0	0	Subsidies and grants for capital expenditure	0	0
0	0	Development and financial contributions	0	0
3	72	Increase (decrease) in debt	191	623
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
3	72	Total sources of capital funding (C)	191	623

Applications of capital funding				
0	0	- To meet additional demand	0	0
0	161	- To improve the level of service	6	0
22	107	- To replace existing assets	222	658
16	(168)	Increase (decrease) in reserves	(10)	0
0	0	Increase (decrease) in investments	0	0
38	101	Total applications of capital funding (D)	218	658
(36)	(29)	Surplus (deficit) of capital funding (C-D)	(27)	(35)
0	0	Funding Balance ((A-B) + (C-D))	0	0
239	312	Excludes Depreciation of:	241	265

Ngā Mahinga Tōpūranga

Corporate Activities

Activities in this Group include: Audit and Risk / Customer Services / Communications / Finance / Corporate Property / Information Services / People and Capability

Why we do it

Corporate Activities are about the 'internal activities' that support the delivery of our projects, plans and programmes, focussed on delivering effective and efficient services for the organisation and the community. Corporate Activities help us to bring the community together by keeping people informed and connected.

Ngā Mahinga Tōpūranga

Corporate Activities

Funding Impact Statement for Ngā Mahinga Topuranga | Corporate Activities

South Taranaki District Council Funding Impact Statement – Corporate Activities (Reallocated Activity) for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
<i>For the years ended 30th June</i>				
Sources of Operating Funding				
(105)	(83)	General Rates, uniform annual general charges, rates penalties	87	94
278	209	Targeted Rates	255	290
0	0	Subsidies and grants for operating purposes	17	12
687	561	Fees and Charges	665	636
14,941	13,935	Internal Charges and Overheads Recovered	15,555	16,110
14,314	2,711	Local authorities fuel tax, fines, infringement fees and other receipts	(15,964)	2,868
30,114	17,333	Total operating funding (A)	614	20,011

Applications of operating funding				
12,189	10,995	Payments to staff and suppliers	13,135	12,607
412	474	Finance costs	397	344
3,293	3,457	Internal charges and overheads applied	3,427	3,764
153	0	Operating funding applications	83	59
16,047	14,925	Total applications of operating funding (B)	17,042	16,774
14,067	2,408	Surplus (deficit) of operation funding (A-B)	(16,428)	3,236

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)		Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
<i>For the years ended 30th June</i>				
Sources of capital funding				
(42)	0	Subsidies and grants for capital expenditure	0	8
168	0	Development and financial contributions	585	0
700	533	Increase (decrease) in debt	899	348
0	0	Gross proceeds from sale of assets	0	0
0	0	Lump sum contributions	0	0
0	0	Other dedicated capital funding	0	0
826	533	Total sources of capital funding (C)	1,484	356

Applications of capital funding				
0	0	- To meet additional demand	0	0
310	691	- To improve the level of service	182	957
481	699	- To replace existing assets	531	1,758
14,102	1,552	Increase (decrease) in reserves	(15,657)	(106)
0	0	Increase (decrease) in investments	0	0
14,893	2,941	Total applications of capital funding (D)	(14,944)	2,610
(14,067)	(2,408)	Surplus (deficit) of capital funding (C-D)	16,428	(2,254)
0	0	Funding Balance ((A-B) + (C-D))	0	983
741	987	Excludes Depreciation of:	1,033	1,216

The above Statement includes interest of \$15,101 and loan repayments of \$50,608 on internal borrowings. The outstanding balance of the internal loan is \$354,253.



SOUTH TARANAKI
THE MOST
LIVEABLE
DISTRICT

Section 4

**Te Tauāki Putea
Financial Statements**

Te Tauāki Whakapānga Pūtea - Te Kaunihera Katoa

Funding Impact Statement - Whole of Council

Funding Impact Statement for Whole of Council

South Taranaki District Council Funding Impact Statement – Whole of Council for the year ended 30 June 2022.

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)	For the years ended 30th June	Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of Operating Funding				
15,780	15,720	General Rates, uniform annual general charges, rates penalties	17,106	16,931
26,882	26,326	Targeted Rates	27,584	27,117
6,526	5,137	Subsidies and grants for operating purposes	7,325	6,246
6,820	6,744	Fees and Charges	8,002	7,329
19,960	8,491	Interest and dividend from investments	(11,177)	8,457
2,509	1,435	Local authorities fuel tax, fines, infringement fees and other receipts	2,097	1,707
78,477	63,853	Total operating funding (A)***	50,937	67,787

Applications of operating funding				
44,271	41,923	Payments to staff and suppliers	47,847	45,001
4,789	5,326	Finance costs*	4,691	4,286
922	970	Other operating funding applications	890	975
49,982	48,219	Total applications of operating funding (B)***	53,429	50,262
28,495	15,635	Surplus (deficit) of operation funding (A-B)	(2,492)	17,525

* The finance costs exclude interest of \$630,808 on internal borrowings.

** The increase/decrease in debt excludes a loan repayment of \$1,337,265 on internal borrowings. The outstanding balance of the internal loan is \$15,574,479.

***2021/22 Revenue and Expenditure amounts exclude internal charges of \$1.56 million such as Rates and Water by Meter (which the Council charges to itself).

Actual 2021 (\$000)	2018-28 LTP 2021 (\$000)	For the years ended 30th June	Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Sources of capital funding				
10,045	4,580	Subsidies and grants for capital expenditure	4,545	7,591
168	0	Development and financial contributions	585	1,310
(5,800)	8,606	Increase (decrease) in debt**	1,200	20,773
0	0	Gross proceeds from sale of assets	0	0
0	1,027	Lump sum contributions	8,817	0
0	0	Other dedicated capital funding	0	0
4,413	14,213	Total sources of capital funding (C)	15,148	29,673

Applications of capital funding				
180	3,847	- To meet additional demand	2,101	8,948
7,555	8,363	- To improve the level of service	11,265	25,201
15,433	15,270	- To replace existing assets	15,048	22,513
9,741	2,367	Increase (decrease) in reserves	(15,758)	(9,108)
0	0	Increase (decrease) in investments	0	(357)
32,908	29,847	Total applications of capital funding (D)	12,655	47,198
(28,495)	(15,635)	Surplus (deficit) of capital funding (C-D)	2,493	(17,525)
0	0	Funding Balance ((A-B) + (C-D))	0	0
19,279	19,083	Excludes Depreciation of:	19,629	20,292

Financial Statements

Reconciliation to Surplus/(Deficit) before taxation

	Actual 2022 (\$000)	2021-31 LTP 2022 (\$000)
Surplus (deficit) of operating funding (A-B)	(2,492)	17,525
Subsidies and grants for capital expenditure	4,545	7,591
Development and financial contributions	585	1,310
Other adjustments	0	0
Loss on disposal of assets	(1,937)	0
Vested assets	0	0
Lump sum contributions	8,817	0
Other dedicated Capital funding	0	0
Gain/(Loss) on derivatives	10,924	0
Depreciation	(19,629)	(20,292)
Surplus (Deficit) before taxation	815	6,134

Te Tauāki Putea

Financial Statements

Statement of Financial Performance for the year ended 30 June 2022

The Statement of Financial Performance details the revenue and expenditure relating to all activities of the Council. The supporting operating statements for each significant activity provide further detail as to the costs and revenue of each activity.

Council 2021 (\$000)	Consoli- dated 2021 (\$000)	For the years ended 30th June	Note	Council 2022 (\$000)	Budget 2022 (\$000)	Consoli- dated 2022 (\$000)
Income 1						
42,478	42,478	Rates Income		44,512	44,048	44,512
34,319	34,319	Other Income		31,370	24,183	31,370
19,960	19,960	Financial Income		(253)	8,457	(253)
0	0	Other Gains		0	0	0
96,758	96,758	Total Income*		75,629	76,688	75,629
Expenditure 2						
3,291	3,291	Democracy and Leadership		3,471	3,248	3,471
3,464	3,464	Arts and Culture		3,580	3,524	3,580
11,397	11,397	Community Facilities		10,846	10,601	10,846
2,127	2,127	District Economy		1,815	2,388	1,815
1,547	1,547	Community Development		1,730	1,257	1,730
3,333	3,333	Regulatory Services		4,380	3,479	4,380
12,348	12,348	Water Supply		13,132	12,691	13,132
16,932	16,932	Roading and Footpaths		18,707	18,199	18,707
1,238	1,238	Stormwater		1,321	1,332	1,321
6,075	6,075	Wastewater		7,114	6,728	7,114
4,898	4,898	Solid Waste		4,885	4,219	4,885
339	339	Coastal Structures		361	377	361
1,191	1,191	Environmental Management		715	656	715

Council 2021 (\$000)	Consoli- dated 2021 (\$000)	For the years ended 30th June	Note	Council 2022 (\$000)	Budget 2022 (\$000)	Consoli- dated 2022 (\$000)
2,083	2,083	Corporate Activities		2,758	1,855	2,758
70,263	70,263	Total Expenditure*		74,814	70,554	74,814
26,495	26,495	Surplus Operating (Deficit) before Tax		815	6,134	815
0	0	Taxation	3	0	0	0
26,495	26,495	Surplus Operating (Deficit) after Tax		815	6,134	815

Explanation of Net Surplus

The Council made a net operating surplus of \$815,000 against a budgeted surplus of \$6,134,000. An explanation of this variance is detailed in the financial commentary.

*2021/22 Revenue and Expenditure amounts exclude internal charges of \$1.84 million such as Rates and Water by Meter (which the Council charges to itself).

The financial statements should be read in conjunction with the notes and policies and the financial commentary on pages 21-26.

Te Tauāki Putea


Financial Statements

Statement of Financial Position

Council Actual 2021 (\$'000)	Consolidated Actual 2021 (\$'000)	As at 30 June 2022	Note	Council Actual 2022 (\$'000)	Council Budget 2022 (\$'000)	Consolidated Actual 2022 (\$'000)
Current Assets						
16,778	16,778	Cash and Cash Equivalents	4	12,922	2,297	12,922
9,067	9,067	Accounts Receivable	5	9,370	11,024	9,370
25	25	Derivative Financial Instruments	23	19	0	19
108,030	108,030	Current Portion of Investments	6	94,183	110,834	94,183
1,040	1,040	Prepayments		916	856	916
57	57	Stocks	7	56	121	56
134,998	134,998	Total Current Assets		117,465	125,132	117,465
Non-Current Assets						
37,670	37,670	Investments	6	37,822	31,248	37,822
0	0	Derivative Financial Instruments	23	1,401	0	1,401
909,533	909,533	Property, plant and equipment	8	1,268,467	983,235	1,268,467
1,542	1,542	Intangible Assets	9	2,001	611	2,001
948,745	948,745	Total Non-Current Assets		1,309,691	1,015,094	1,309,691
1,083,742	1,083,742	Total Assets		1,427,156	1,140,226	1,427,156
Current Liabilities						
10,578	10,578	Accounts Payable	10	9,821	8,958	9,821
1,020	1,020	Employee Entitlements	11	1,122	970	1,122
1,791	1,791	Income Received in Advance		1,014	429	1,014
516	516	Derivative Financial Instruments	23	99	0	99
17,077	17,077	Current Portion of Term Liabilities	13	10,074	12,112	10,074
39	39	Current Landfill Aftercare Provision	12	40	0	40
31,021	31,021	Total Current Liabilities		22,170	22,469	22,170

Council Actual 2021 (\$'000)	Consolidated Actual 2021 (\$'000)	As at 30 June 2022	Note	Council Actual 2022 (\$'000)	Council Budget 2022 (\$'000)	Consolidated Actual 2022 (\$'000)
Non-Current Liabilities						
96,231	96,231	Term Liabilities	13	104,543	120,284	104,543
9,703	9,703	Derivative Financial Instruments	23	591	17,395	591
348	348	Non-Current Landfill Aftercare Provision	12	318	241	318
106,282	106,282	Total Non-Current Liabilities		105,452	137,920	105,452
946,441	946,441	Total Assets Less Liabilities		1,299,534	979,837	1,299,534
Total Equity						
469,233	469,233	Accumulated Balances	14	485,203	489,134	485,203
2,601	2,601	Restricted and Statutory Reserves	14	3,351	1,983	3,351
6	6	Investment Revaluation Reserves	14	0	0	0
11,800	11,800	Separate Operating Reserves	14	10,878	915	10,878
434	434	Capital Replacement Reserves	14	453	679	453
159,976	159,976	Council Created Reserves	14	144,974	154,698	144,974
302,391	302,391	Asset Revaluation Reserves	14	654,675	332,429	654,675
946,441	946,441	Total Equity		1,299,534	979,837	1,299,534

The Annual Report and associated Audit Report were considered and adopted at a meeting of the South Taranaki District Council on 12 December 2022.



Phil Nixon
Koromatua o Taranaki ki te Tonga
South Taranaki Mayor



Fiona Aitken
Tumu Whakahaere
South Taranaki District Council Chief Executive

Te Tauāki Putea Financial Statements

Statement of Changes in Equity

Council 2021 (\$000)	Consoli- dated 2021 (\$000)	For the year ended 30 June 2022	Council 2022 (\$000)	Budget 2022 (\$000)	Consoli- dated 2022 (\$000)
919,940	919,940	Opening Equity as at 1 July	946,441	943,666	946,441
26,495	26,495	Total comprehensive income	815	6,134	815
0	0	Total other comprehensive income	352,284	30,037	352,284
0	0	Adjustment to investment revaluation reserve	(6)	0	(6)
949,441	949,441	Balance at 30 June	1,299,534	979,837	1,299,534
Total comprehensive (including adjustment) income attributed to:					
26,495	26,495	South Taranaki District Council	353,093	36,171	353,093
26,495	26,495	Total comprehensive income	353,093	36,171	353,093

The financial statements should be read in conjunction with the notes and policies and the financial commentary on pages 21-26.

Statement of Comprehensive Revenue and Expense

Council 2021 (\$000)	Consoli- dated 2021 (\$000)	For the year ended 30 June 2022	Council 2022 (\$000)	Budget 2022 (\$000)	Consoli- dated 2022 (\$000)
Revenue by Exchange Transactions					
9,123	9,123	Rates - Water by Meter	9,555	9,531	9,555
19,960	19,960	Financial Revenue	(253)	8,457	(253)
Revenue from Non-Exchange Transactions					
33,356	33,356	Rates	34,957	34,517	34,957
6,810	6,810	Fees and Charges	8,170	7,329	8,170
16,571	16,571	Subsidies and Grants	20,688	15,146	20,688
168	168	Development and Financial Contributions	585	0	585
10,770	10,770	Other Revenue	1,928	1,708	1,928
96,758	96,758	Total Income*	75,629	76,688	75,629
Expenditure					
14,852	14,852	Personnel Costs	15,699	15,729	15,699
19,278	19,278	Depreciation and Amortisation Expense	19,629	20,292	19,629
4,789	4,789	Finance Cost	4,691	4,286	4,691
31,344	31,344	Other Expenses	34,795	30,246	34,795
70,263	70,263	Total Expenditure	74,814	70,554	74,814
26,495	26,495	Surplus/(Deficit) Before Tax	815	6,134	815
0	0	Tax	0	0	0
26,495	26,495	Surplus/(Deficit) After Tax	815	6,134	815
0	0	Gain on Asset Revaluation	352,284	30,037	352,284
26,495	26,495	Total Comprehensive Revenue and Expense for the Year	353,099	36,171	353,099

*2021/22 Revenue and Expenditure amounts exclude internal charges of \$1.84 million such as Rates and Water by Meter (which the Council charges to itself).

Te Tauāki Putea Financial Statements

Statement of Cashflow

Council 2021 (\$000)	Consoli- dated 2021 (\$000)		Note	Council 2022 (\$000)	Budget 2022 (\$000)	Consoli- dated 2022 (\$000)
For the year ended 30 June 2022						
Cash Flows from Operating Activities						
Cash was provided from:						
42,743	42,743	Rates		44,438	46,457	44,438
4	4	Dividends		24	0	24
3,605	3,605	Interest on Investments		200	1,897	200
25,936	25,936	Other Revenue		30,183	24,183	30,183
3,109	3,109	Regional Council Rates		3,527	2,200	3,527
Cash was applied to:						
(41,997)	(41,997)	Payments to Suppliers and Employees		(49,455)	(45,575)	(49,455)
(4,789)	(4,789)	Interest paid on Term Debt		(4,397)	(4,286)	(4,397)
303	303	Net GST paid to/from IRD		35	0	35
(3,109)	(3,109)	Rates paid to Regional Council		(3,527)	(2,200)	(3,527)
25,805	25,805	Net Cash from Operating Activities	15	21,028	22,676	21,028
Cash Flows from Investing Activities						
Cash was provided from:						
0	0	Proceeds from Sale of Property, Plant and Equipment		0	0	0
9,110	9,110	Net cash inflow from investment		2,446	2,984	2,446
Cash was applied to:						
0	0	Net cash outflow to investments		0	0	0
0	0	Net cash outflow to short term investment		0	0	0
(22,954)	(22,954)	Purchase of Property, Plant and Equipment		(28,681)	(56,663)	(28,681)
0	0	Miscellaneous - Payment for Landfill		0	0	0
(13,844)	(13,844)	Net Cash from Investing Activities		(26,235)	(53,679)	(26,235)

Council 2021 (\$000)	Consoli- dated 2021 (\$000)		Note	Council 2022 (\$000)	Budget 2022 (\$000)	Consoli- dated 2022 (\$000)
For the year ended 30 June 2022						
Cash Flows from Financing Activities						
Cash was provided from:						
6,550	6,550	Loans Raised		5,028	26,855	5,028
0	0	Loans Raised - Current Portion		17,000	0	17,000
Cash was applied to:						
(6,435)	(6,435)	Repayment of Debt		(3,677)	(6,083)	(3,677)
(6,000)	(6,000)	Repayment Loans - Current Portion		(17,000)	0	(17,000)
(5,886)	(5,886)	Net Cash from Financing Activities		1,351	20,772	1,351
6,075	6,075	Net increase/(decrease) in cash held		(3,856)	(10,231)	(3,856)
10,703	10,703	Total cash resources at 1 July		16,778	12,528	16,778
16,778	16,778	Total cash resources at 30 June		12,922	2,297	12,922
Made up of:						
16,778	16,778	Cash and Cash Equivalents		12,922	2,297	12,922

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. It has been presented on a net basis because the gross amounts do not provide meaningful information for financial statement purposes.

The financial statements should be read in conjunction with the notes and policies and the financial commentary on pages 21-26.

Te Kaupapa here o ngā Tauāki Pūtea

Statement of Accounting Policies

Reconciliation of movements in liabilities arising from financing activities

The table below provides a reconciliation between the opening and closing balance of liabilities with cash flows that were, or future cash flows that will be, classified as a financing activity in the statement of cash flows.

	Finance Leases \$000	Other \$000	Derivatives (Mark to market movements) \$000	Borrowings \$000
Balance at 1 July 2021	40	1,069	10,194	112,200
Cash Inflows	0	0	0	5,028
Cash outflows	(48)	0	0	(3,829)
Non-cash changes	194	(38)	(10,924)	0
Balance at 30 June 2022	186	1,031	(730)	113,399

	Finance Leases \$000	Other \$000	Derivatives (Mark to market movements) \$000	Borrowings \$000
Balance at 1 July 2020	114	1,107	17,558	112,000
Cash Inflows	0	0	0	6,550
Cash outflows	(74)	0	0	(6,350)
Non-cash changes	0	(38)	(7,364)	0
Balance at 30 June 2021	40	1,069	10,194	112,200

Entity Statement

The South Taranaki District Council is a territorial local authority governed by the Local Government Act 2002. Its primary objective is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, the Council has designated itself and the group as a public benefit entity. The consolidated financial statements are for the Council and its subsidiary, Novus Contracting Limited (100% owned). The Council and all related entities are domiciled and incorporated in New Zealand. The financial statements are for the year ended 30 June 2022. The financial statements were authorised by the Council on 12 December 2022.

Statement of Compliance and Basis of Preparation

The financial statements have been prepared to comply with the requirements of Section 95 of the Local Government Act 2002 and Local Government Rating Act 2002. The Council is a public benefit entity (PBE) and complies with the PBE Accounting

Standards Tier 1 issued by the External Reporting Board (XRB).

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

Measurement Rate

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, and certain financial instruments (including derivative instruments), except for assets and liabilities, which are recorded at fair value. These are detailed in the specific policies below.

Functional and Presentation Currency

The Financial Statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000) and as a result there may be some rounding errors. The functional currency of the Council and group is New Zealand dollars.

Statement of Accounting Policies

Changes in Accounting Policies

Land under roads was valued based on fair value provided by previous valuations in 2017. The valuation was carried out by Beca Projects NZ Limited. The Council has elected to use the fair value of land under roads as at 30 June 2017 as the deemed cost. Land under roads is no longer revalued.

Amendments to PBE IPSAS 34-38

In January 2017, the XRB issued new standards for interests in other entities (PBE IPSAS 34-38) to replace the existing standards (PBE IPSAS 6-8).

Amendments to PBE IPSASs 21 and 26

In April 2017, the XRB issued Impairment of Revalued Assets, which now includes revalued property, plant and equipment in the impairment accounting standards PBE IPSASs 21 and 26, which will require Council to assess at each reporting date whether there is any indication that an asset may be impaired. However, where an impairment loss is recognised for an asset, or group of assets, that is revalued, we are not necessarily

required to revalue the entire class of assets to which that impaired asset, or group of assets, belongs.

PBE IPSAS 41 Financial Instruments

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

The main changes between PBE IPSAS 29 and PBE IPSAS 41 are:

New financial asset classification requirements for determining whether an asset is measured at fair value or amortised cost.

A new impairment model for financial assets based on expected credit losses, which may result in earlier recognition of impairment losses.

Revised hedge accounting requirements to better reflect the management of risks.

The Council has not applied this standard in preparing its 30 June 2022 financial statements.

Amendment to PBE IPSAS 2 Statement of Cash Flows

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

The Council has applied this standard in preparing its 30 June 2022 financial statements. Additional disclosures have been added to comply with the standards.

PBE FRS 48 Service Performance Reporting

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

Notes to Financial Statements

Note 1: Revenue Accounting Policy

Revenue comprises rates, revenue from operating activities (fees and charges), investment revenue, grants and subsidies, capital contributions, gains, bequests and other revenue and is measured at the fair value of consideration received or receivable. Revenue may be derived from exchange and non-exchange transactions.

Exchange Transactions

An exchange transaction is where the Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value to the other party in exchange.

Non-Exchange Transactions

A non-exchange transaction is where the Council receives value from another party without giving approximately equal value in exchange.

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

Rates

Rates are set annually by a resolution from the Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised at the start of the financial year to which the rates resolution relates.

Rates arising from late payment penalties are recognised as revenue when rates become overdue.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Rates collected on behalf of the Taranaki Regional Council (TRC) are not

recognised in the financial statement (except for statement of cashflow), as the Council is acting as an agent for the TRC.

Revenue from water rates by meter is recognised on an accrual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

Rate revenue is classified as non-exchange except for metered water rates, which are classed as exchange revenue.

Government grants and subsidies

Government grants and subsidies are recognised upon entitlement at their fair value, which is when conditions pertaining to eligible expenditure have been fulfilled. The Council receives government grants from Waka Kotahi - New Zealand Transport Agency, which subsidises part of the costs of maintaining the local roading infrastructure. Grants and subsidies are classified as non-exchange revenue.

Fees and charges and sale of goods

Revenue from fees and charges is recognised from the rendering of services (for example, building consent fees) where the transaction is based on the actual service provided as a percentage of the total services to be provided. Under this method, revenue is recognised in the accounting periods in which the services are provided. Within rendering of services most activities are partially funded by rates and therefore classified as non-exchange revenue. Sale of goods is recognised when goods are delivered and is classified as exchange revenue.

Investment revenue

Interest revenue is accrued on a time basis, by reference to the principal outstanding and the effective interest rate applicable. Interest revenue is classified as exchange revenue.

Dividends are recognised when the shareholders' rights to receive payment have been established and are recognised, net of imputation credits. Dividends are

Notes to Financial Statements

classified as exchange revenue.

Other grants, bequests and vested assets

Other grants, bequests and assets vested in the Council are recognised when control over the asset is obtained. Vested assets are recognised as revenue at the fair value of the assets at the time of vesting. The above revenue is classified as non-exchange revenue.

Capital contributions

Capital contributions for assets are recognised as revenue when received and are classified as non-exchange revenue.

Gains

Gains include additional earnings on the disposal of property, plant and equipment and movements in the fair value of financial assets and liabilities. Gains are classified as exchange revenue.

Foreign currency - exchange differences

Foreign currency transactions have been converted into New Zealand dollars at the rate of exchange at the date of the transaction. Gains or losses on exchange have been recognised in the Surplus/Deficit. Gains on foreign currency exchange are classified as exchange revenue.

**Subsidies & Grants include significant grants as follows: \$1.8m Provincial Growth Grant for the Te Ramanui project; \$3.5m Provincial Growth Grant for Nukumarū Station Road; and \$3.4m Government Grant for tranche 1 of the Three Waters Reform*

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Budget 2022 (\$000)	Consolidated 2022 (\$000)
		<i>For the period ending June 2022</i>			
		Rates			
15,619	15,619	General Rates	16,927	16,931	16,927
6,404	6,404	Targeted - Roading	6,108	6,022	6,108
4,290	4,290	Other Water Rates	4,627	4,446	4,627
9,121	9,121	Metered Water Rates	9,555	9,353	9,555
1,918	1,918	Targeted - Refuse	1,602	1,585	1,602
4,700	4,700	Targeted - Wastewater	5,293	5,266	5,293
278	278	Warmer Homes Scheme Rate	255	290	255
8	8	Eltham Drainage Board	9	9	9
163	163	Hāwera Business Rate	165	165	165
161	161	Rate Penalties	179	165	179
(184)	(184)	Remission	(209)	(184)	(209)
42,478	42,478	Total Rates	44,512	44,048	44,512
6,810	6,810	Fees and Charges	8,170	7,329	8,170
		Financial Revenue			
4	4	Dividends - General	24	0	24
71	71	Interest - General	200	50	200
0	0	Dividends - Long Term Investment Fund	0	0	0
18,536	18,536	Capital Gains on Long Term Investment Fund	(9,099)	8,407	(9,099)
0	0	Gain on Derivatives	10,924	0	10,924
1,344	1,344	Foreign Exchange Gains (Losses) on LTIF	(2,302)	0	(2,302)
19,960	19,960	Total Financial Revenue	(253)	8,457	(253)
168	168	Developmental Contributions	0	0	0
16,571	16,571	Subsidies and Grants*	21,273	15,146	21,273
10,770	10,770	Other Revenue	1,928	1,708	1,928
96,758	96,758	Total Revenue	75,629	76,688	75,629

Notes to Financial Statements

Rates Remissions

Rates Remissions have been netted off rates revenue above.

The Council's Rate Remission Policy provides for rates to be remitted for the following purposes:

Council 2021 (\$000)	Consolidated 2021 (\$000)	For the period ending June 2022	Council 2022 (\$000)	Budget 2022 (\$000)	Consolidated 2022 (\$000)
20	20	Rates on community halls	23	0	23
84	84	Rates for sporting, games, branches of the arts, community care and volunteer organisations	90	0	90
27	27	Rates on land protected for natural, historical or cultural conservation purposes	10	0	10
42	42	Uniform Annual General Charges on non-contiguous units owned by the same owner	49	0	49
1	1	Remissions of rates for miscellaneous purposes	6	0	6
10	10	Water by meter rates remissions	31	0	31
161	161	Rates Penalties*	179	0	179
345	345	Total Rates Remitted	388	0	388

* Rates penalty remissions include penalties remitted for those that have arranged to repay their outstanding rate debts through regular payments.

Note 2: Expenditure by Nature Accounting Policy

Specific accounting policies for major categories of expenditures are outlined below:

Personnel Costs

Salaries and wages are recognised as an expense as employees provide services.

Grants and sponsorships

Expenditure is classified as a grant or sponsorship if it results in a transfer of resources to another party in return for compliance with certain conditions relating to the operating activities of that party. It includes any expenditure arising from a funding arrangement with another party that has been entered into to achieve the objectives of the Council. Grants and sponsorships are distinct from donations, which are discretionary or charitable gifts. Where grants and sponsorships are discretionary until payment, the expense is recognised when the payment is made. Otherwise, the expense is recognised when the specific criteria have been fulfilled.

Finance expenses - interest

Interest expense is recognised using the effective interest rate method. All borrowing costs are expensed in the period in which they are incurred. The Council has not capitalised borrowing costs associated with funding capital works in progress.

Depreciation and amortisation

Depreciation of property, plant and equipment and amortisation of intangible assets are charged on a straight-line basis over the estimated useful life of the associated assets.

Notes to Financial Statements

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Budget 2022 (\$000)	Consolidated 2022 (\$000)
14,742	14,742	Salary and Wages*	15,597	15,729	15,597
109	109	Increase/(decrease) in employee entitlements	102	0	102
14,852	14,852		15,699	15,729	15,699
Other Operating Expenses					
716	716	Remuneration to Elected Representatives**	739	743	739
146	146	Audit Fees for Annual Report	154	159	154
5	5	Audit Fees for Debenture Trust Deed	5	0	5
108	108	Audit Fees for Ten Year Plan	0	0	0
922	922	Grants	890	1,045	890
121	121	Impairment of receivables	57	0	57
19,278	19,278	Depreciation and amortisation expense	19,629	20,292	19,629
397	397	Fund Manger Fees	478	460	478
0	0	Loss on Derivatives	0	0	0
1,186	1,186	Loss on Disposal of Assets	1,937	0	1,937
68	68	Operating Lease payments	81	71	81
27,676	27,676	Other Operating Expenses	30,545	27,768	30,545
50,622	50,622		54,423	50,538	54,423
Finance Costs					
4,789	4,789	Interest Expense	4,691	4,286	4,691
4,789	4,789		4,691	4,286	4,691
70,263	70,263	Total Expenditure	74,814	70,554	74,814

*Salary and Wages include Council's contribution to Kiwisaver of \$396k (2021 \$363k).

**Remuneration paid to the Elected Representatives include payments to Community Board members, Te Kāhui Matauraura (Iwi Liaison Committee) members and appointed members.

Note 3: Tax Accounting Policy

Income tax

Income tax expense includes components relating to current tax and deferred tax. Current tax is the amount of income tax payable based on the taxable profit for the current year and any adjustments in respect of prior years.

Deferred tax

Deferred taxation is the amount of taxes payable (or receivable) in future years in respect of temporary differences (that is, where the accounting treatment differs from the Inland Revenue Department's requirements). Deferred taxation is determined using the full provision method. Deferred tax assets are only recognised when recovery is probable.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Budget 2022 (\$000)	Consolidated 2022 (\$000)
26,495	26,495	Net Surplus/(Deficit) before Taxation	815	6,134	815
7,419	7,419	Tax at 28%	228	1,718	228
Plus/(Less) Tax Effect of:					
(7,419)	(7,419)	Non-taxable income/expenditure	(228)	(1,718)	(228)
0	0	Tax Loss not recognised	0	0	0
0	0	Share of Associates Retained Surplus	0	0	0
0	0	Tax Expense for the Year	0	0	0
Comprising:					
0	0	Current Tax	0	0	0
0	0	Deferred Tax	0	0	0
0	0	Deferred Tax	0	0	0

The Council has unrecognised tax losses of \$726,452 (2021 \$720,427) with a tax effect of \$203,407 at 28% (2021 \$201,720 at 28%) available to carry forward to future years.

Notes to Financial Statements

Note 4: Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short-term highly liquid investments with the original maturities of three months or less. It includes all funds held for the day-to-day management of the Council and does not include funds set aside for specific purposes (for example, Reserve Funds).

Council 2021 (\$000)	Consolidated 2021 (\$000)	For the period ending June 2022	Council 2022 (\$000)	Consolidated 2022 (\$000)
7	7	Cash at bank and on hand	10	10
16,771	16,771	Westpac current account	12,912	12,912
0	0	Transfer to Long Term Investment Fund	0	0
0	0	Term Deposits	0	0
0	0	Westpac On call account	0	0
0	0	TSB Hub account	0	0
16,778	16,778		12,922	12,922

The carrying value of cash at bank short-term deposits with maturity dates of three months or less approximates their fair value.

Note 5: Accounts Receivable Accounting Policy

Accounts receivable are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

A provision for impairment of accounts receivable is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the agreement. The amount of the provision is the difference between the assets' carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

Rates are "written off" when remitted in accordance with the Council's rates remission policy and in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Council 2021 (\$000)	Consolidated 2021 (\$000)	For the period ending June 2022	Council 2022 (\$000)	Consolidated 2022 (\$000)
1,093	1,093	Accruals and Sundries	1,107	1,107
4,336	4,336	General Debtors (Incl. Water)	4,942	4,942
1,036	1,036	Rate Arrears	1,494	1,494
2,074	2,074	NZTA	1,415	1,415
975	975	Goods and Services Tax	914	914
(446)	(446)	Provision for Doubtful Debts	(503)	(503)
9,067	9,067		9,370	9,370

The above amount for accounts receivable includes exchange transactions of \$3.03m (2021 - \$2.77m) for water by meter charges and interest receivable.

Notes to Financial Statements

Fair Value

Debtors and other receivables are non-interest bearing and receipt is normally on 30-day terms, therefore the carrying value of debtors and other receivables approximate their fair value.

Impairment

The Council regularly reviews all debts to identify any areas of impairment, making provision as necessary. The Council utilises a number of options to assist slow-paying debtors to fulfil their obligations and debts are only written off when all avenues are exhausted.

The status of receivables as at 30 June 2021 and 2022 are detailed below:

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
		<i>For the period ending June 2022</i>		
6,966	6,966	Not past due	7,059	7,059
413	413	Past due 1 - 60 days	763	763
244	244	Past due 61 - 90 days	259	259
1,443	1,443	Past due > 90 days	1,290	1,290
9,067	9,067		9,370	9,370

Details of the Impairment Provision

The impairment provision has been calculated based on expected losses for the Council's pool of debtors.

Expected losses have been determined based on an analysis of the Council's losses in previous periods and the current provision has been estimated accordingly.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
		<i>For the period ending June 2022</i>		
0	0	Individual Impairment	0	0
(446)	(446)	Collective Impairment	(503)	(503)

(446)	(446)	Total provision for Impairment	(503)	(503)
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Movements in the provision for impairment of receivables are as follows:

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
		<i>For the period ending June 2022</i>		
(325)	(325)	At 1 July	(446)	(446)
(326)	(326)	Additional provisions made during the year	(244)	(244)
0	0	Provisions reversed during the year	0	0
205	205	Receivables written-off during the period	187	187
(446)	(446)	At 30 June	(503)	(503)

The Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

The Chief Executive approved the "write-off" of rates receivable during the year under the Local Government (Rating) Act 2002 as follows: Section 90A \$24,023 (2021: \$2,677) and Section 90B \$1,197 (2021: \$23,823).

Notes to Financial Statements

Note 6: Investments Accounting Policy

Financial assets

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

Purchases and sales of investments are recognised on trade-date, the date on which there is a commitment to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the transfer of substantial risks and rewards is completed.

Fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. A variety of methods and assumptions are used based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long term debt instruments held. Other techniques, such as discounted cash flows, are used to determine fair value for the remaining financial instruments.

At year-end, the assets are assessed for indicators of impairment. Impairment is established when there is evidence that the Council and group will not be able to collect amounts due according to the original terms of the receivable. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation and default in payments are indicators that the asset is impaired.

For shares, a significant or prolonged decline in the fair value of the shares below their cost is considered to be objective evidence of impairment. For listed bonds,

significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership or liquidation and default in payments are considered to be objective evidence of impairment.

Financial assets are classified into four categories:

Financial assets at fair value through surplus or deficit:

A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. After initial recognition they are measured at their fair values. Gains or losses on re-measurement are recognised in the Surplus/Deficit.

Loans and receivables:

These are non-derivative financial assets with fixed or determined payments that are not quoted in an active market. After initial recognition they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognised are recognised in the Surplus/Deficit. Loans and receivables are classified as “trade and other receivables” in the Statement of Financial Position.

Held to maturity investments:

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Council has the positive intention and ability to hold to maturity. After initial recognition they are measured at amortised cost using the effective interest rate method. Gains and losses when the asset is impaired or derecognised are recognised in the Surplus/Deficit.

Investments in this category include term deposits, investments in local authority and government stock.

Financial assets at fair value through other comprehensive revenue and expense:

Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other three categories

Notes to Financial Statements

above. This category includes investments that are held long term, but which may be realised before maturity; and shareholdings that are held for strategic purposes. Investments in the Council's subsidiary are not included in this category as they are held at cost. Gains and losses are recognised directly in equity except for impairment, which are recognised in the Surplus/Deficit. In the event of impairment, any cumulative losses previously recognised in other comprehensive revenue and expense will be recognised in the Surplus/Deficit even though the asset has not been derecognised. On de-recognition the cumulative gain or loss previously recognised in other comprehensive revenue and expense is recognised in the Surplus/Deficit.

Investments in bank deposits are recognised at cost plus accrued interest. This is considered fair value. Long term receivables and advances are recognised at cost plus accrued interest. Investments in associates are recognised at cost.

Investments and other shares are valued at fair value. Where there is an active market, fair value is determined by reference to published prices. Otherwise fair value is determined by using a variety of valuation techniques. Movements in fair value will be taken through equity.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
		<i>For the period ending June 2022</i>		
		Financial Assets		
		Current Portion		
2,117	2,117	Bonds with maturities of less than 1 year	513	513
7,404	7,404	Cash and cash equivalents	7,060	7,060
0	0	Cash Balance Transferred from Current/Call Account for LTIF	0	0
0	0	Term Deposit	0	0
8,236	8,236	Property	7,107	7,107
7,914	7,914	Global Infrastructure	8,229	8,229
82,131	82,131	Equities	71,043	71,043
0	0	Museum Trust	20	20
228	228	Warmer Home Scheme Loans and Nukumarū Loan	211	211
108,030	108,030	Total Current Portion	94,183	94,183
		Non-Current Portion		
34,020	34,020	Bonds with maturities of greater than 1 year	33,559	33,559
266	266	Cash and cash equivalents	413	413
0	0	Museum Trust	184	184
1,186	1,186	Warmer Home Scheme Loans and Nukumarū Loan	1,106	1,106
2,198	2,198	Other Shares and Notes	2,561	2,561
37,670	37,670	Total Non-Current Portion	37,823	37,823
145,700	145,700	Total Financial Assets	132,006	132,006

Notes to Financial Statements

Maturity of Financial Assets

Cash and cash equivalents portion of Council's investments are available immediately and represents funds held for liquidity or funds awaiting reinvestment in other asset classes. The carrying value approximates their fair value.

Property and equities are invested through units in investment funds and can be readily liquidated and are thus classified as current. These funds are invested for the longer term. The carrying value approximates their fair value and is determined as per current market rate.

Bonds with maturities of less than one year represent direct holdings of bonds which are to mature in this financial year and a portion of the global bond portfolio. The carrying value approximates their fair value and is determined as per current market rate.

LTIF Allocation

The total Long Term Investment Fund sector allocation at 30 June 2022 was as follows:

2021 000s		2022 000s
13%	Trans Tasman Equities	12%
31%	Global Equities	30%
5%	Global Listed Infrastructure	6%
5%	New Zealand Cash	5%
9%	New Zealand Fixed Interest	9%
0%	Hedge Funds	0%
25%	Foreign Fixed Interest*	26%
7%	Low Volatility	7%
5%	Property	5%
100%		100%

*includes internal borrowing

Reconciliation of Investments

2021 000s		2022 000s
128,655	Opening Balance	142,088
Income		
0	Interest	0
0	Dividends	0
15,007	Unrealised Gains/(Losses)	(13,312)
3,528	Realised Gains/(Losses)	4,212
1,344	Foreign Exchange Gains/(Losses)	(2,302)
Less		
(3,760)	Subsidy Withdrawal*	(2,286)
(397)	Management Fees	(478)
(2,291)	Other transfers/adjustments	0
142,088	Closing Balance	127,924
3,612	Other Investments	4,082
145,700	Total Investments	132,006

*The net subsidy withdrawal amount is calculated using some of the LTIF subsidies of \$4.25m less internal interest received of \$630k and loan repayments of \$1,337k from Internal Borrowings to the LTIF. The full subsidy was not taken due to the poor performance of the LTIF during the year, the balance of the subsidy will be taken in FY23.

Notes to Financial Statements

Note 7: Stocks Accounting Policy

Inventories are valued at the lower of cost (determined on a first-in first-out basis) and net realisable value. This valuation includes allowances for slow moving and obsolete inventories.

Council 2021 (\$000)	Consolidated 2021 (\$000)	For the period ending June 2022	Council 2022 (\$000)	Consolidated 2022 (\$000)
Held for Resale				
12	12	Information Centre Stock	12	12
5	5	Aquatic Centre Stock	4	4
4	4	New Zealand Post Stock	4	4
22	22		21	21
Held for Business Contingency				
36	36	Infrastructure Stock	35	35
57	57	Total Stocks Held	56	56

No stocks are pledged as security for liabilities (2021 \$nil). However, some stocks are subject to retention of title clause.

The carrying amount of stocks which are measured at current replacement costs as at 30 June 2022, amounted to \$56,000 (2021 \$57,000).

The written down value of stocks held was \$3,537 (2021 \$46,470). Stocks held for resale turn over frequently while stocks held for business contingency are regularly assessed to ensure they are still fit and available for intended use should the need arise. Stocks are written down to fair value in the event of impairment.

Note 8: Property, Plant Accounting Policy

Property, plant and equipment consist of operational assets, restricted assets and infrastructure assets.

All assets are recorded at cost/valuation less accumulated depreciation (with the exception of land, which is not depreciated).

All property, plant and equipment are classified as non-cash generating as these assets are not held with a primary objective of generating commercial return.

For those assets that are re-valued, the change in valuation is credited or debited to the asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Financial Performance. Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the Statement of Financial Performance will be recognised first in the Statement of Financial Performance up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset. Additions subsequent to revaluations are recorded at cost.

Disposals

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal.

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

Notes to Financial Statements

Operational assets

These include land, buildings, motor vehicles, plant and equipment and library books.

Land and buildings are valued at fair value, as determined from market based evidence, by AON New Zealand, Registered Valuers, as at 31 March 2022. Valuations are generally carried out on a three-yearly cycle unless market conditions require otherwise. Motor vehicles, library books and plant and equipment are valued at cost less accumulated depreciation.

Restricted assets

These are assets owned by the Council that cannot be disposed of because of legal or other restrictions and provide a benefit or service to the community.

Land and buildings are valued at fair value, as determined from market based evidence, by AON New Zealand, Registered Valuers, as at 31 March 2022. Valuations are generally carried out on a three-yearly cycle unless market conditions require otherwise.

Parks and Recreation assets were valued at fair value by AON New Zealand, Registered Valuers, as at 30 June 2022. Valuations are carried out on a three-yearly cycle.

Heritage and Cultural Assets were valued at fair value by Registered Valuer, Quotable Value New Zealand Limited, as at 1 July 2001. This is considered deemed cost.

Infrastructural assets

These are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function.

Sewerage, water, drainage, and roading infrastructural assets are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated

replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.
- Estimates of the remaining useful life over which the asset will be depreciated.

These estimates can be affected by local conditions, for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over-or-under-estimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expense. To minimise this risk, infrastructural assets useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition-modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

Infrastructural assets (excluding land) have all been valued at optimised depreciated replacement cost by Beca Projects NZ Limited, Registered Valuers as at 30 June 2022. Valuations are generally carried out on a three-yearly cycle unless market conditions require otherwise. Infrastructural land under roads is no longer revalued.

Certain infrastructural assets and land have been vested in the Council as part of the subdivisional consent process. The vested assets have been valued at the latest appropriately certified government valuation or at a mutually agreed market value or at a value determined through arbitration. Vested infrastructural assets have been based on the actual quantities of infrastructural components vested and current “in the ground” cost of providing identical services. All other

Notes to Financial Statements

assets are valued at historical cost less accumulated depreciation.

Depreciation

Depreciation rates for fixed assets are as follows:

Operational assets

Depreciation rates for operational assets are based on a straight line basis.

Buildings	1.37% - 33.33%
Motor Vehicles	4.00% - 15.60%
Plant and Equipment	3.33% - 33.33%
Information Systems Equipment	10.00% - 50.00%
Library Books	10.00% - 20.00%
Furniture and Fittings	5.00% - 20.00%
Office Equipment	4.00% - 20.00%

Infrastructural assets

Roading

Provision has been made for depreciation of significant components of the roading asset, based on their remaining lives.

The significant component depreciation rates are as follows:

Traffic Facilities, Signs and Markings	10 - 50 years	2.00% - 10.00%
Bridges	50 - 100 years	1.00% - 2.00%
Footpaths	25 - 60 years	1.67% - 4.00%
Pavement Surfacing	2 - 16 years	6.25% - 50.00%
Drainage and Culverts	60 - 80 years	1.25% - 1.67%
Roading Base-course	40 - 100 years	1.00% - 2.50%
Berms, Markings, Shoulder and Formation	Not depreciated	

Water, Sewerage and Stormwater Reticulation Systems

Provision has been made for depreciation of components of the assets based on their remaining life.

Water Reticulation	8 - 170 years	0.59% - 12.5%
Water Treatment Plants	5 - 100 years	1.00% - 20.00%
Water Point	15 - 123 years	0.81% - 6.67%
Sewerage Reticulation	50 - 200 years	0.50% - 2.00%
Sewerage Treatment Plants	14 - 130 years	0.77% - 7.14%
Wastewater Point	10 - 124 years	0.81% - 10.00%
Wastewater Station	10 - 100 years	1.00% - 10.00%
Stormwater Pipes	40 - 150 years	0.67% - 2.50%
Stormwater Point	20 - 110 years	0.91% - 5.00%

Restricted assets

Heritage and Cultural Assets

Provision has been made for depreciation of components of the assets based on their remaining life.

Heritage and Cultural Assets	23 - 250 years	0.40% - 4.35%
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Parks and Recreation Assets

Provision has been made for depreciation of components of the assets based on their remaining life.

Parks and Recreation Assets	6 - 15 years	6.67% - 16.67%
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Assets under construction

Assets under construction are not depreciated. All costs are initially capitalised as work in progress. On completion, the cost is transferred to the relevant asset class and is then depreciated.

Notes to Financial Statements

Council*	Cost/ Valuation 30/6/22 (\$000)	Accumulated Depreciation 30/6/22 (\$000)	Carrying Value 30/6/22 (\$000)	Cost/ Valuation 30/6/21 (\$000)	Accumulated Depreciation 30/6/21 (\$000)	Carrying Value 30/6/21 (\$000)
Operational Assets						
Buildings	92,233	(885)	91,349	63,700	(2,513)	61,187
Land	19,657	0	19,657	9,622	0	9,622
Furniture and Fittings	1,255	(807)	448	1,208	(730)	478
Information Systems	3,403	(3,045)	359	3,194	(2,746)	449
Library Books	1,650	(917)	733	1,529	(813)	716
Office Equipment	436	(308)	129	302	(290)	13
Leased Office Equipment	200	(16)	184	323	(291)	32
Motor Vehicles	1,441	(737)	704	1,310	(644)	666
Plant and Equipment	2,915	(1,917)	998	2,811	(1,770)	1,041
Restricted Assets						
Parks and Recreation	17,317	0	17,317	11,788	(814)	10,974
Heritage and Cultural	1,592	(827)	764	1,592	(780)	811
Land	60,317	0	60,317	45,655	0	45,655
Work in Progress	4,286	0	4,286	4,386	0	4,386
Total Operational and Restricted Assets	206,702	(9,458)	197,244	147,420	(11,390)	136,030
Infrastructural Assets						
Land Under Roads	104,141	0	104,141	104,141	0	104,141
Network Assets						
Roading	530,723	0	530,723	404,439	(7,280)	397,159
Wastewater - treatment plants	39,289	0	39,289	27,320	(407)	26,913
Wastewater - other assets	78,829	0	78,829	45,773	(1,265)	44,508
Water - treatment plants	84,160	0	84,160	49,611	(2,361)	47,250
Water - other assets	173,058	0	173,058	112,357	(2,674)	109,683
Stormwater	43,423	0	43,423	33,299	(683)	32,616
Total Infrastructural and Network Assets	1,053,623	0	1,053,623	776,940	(14,669)	762,272
Work in progress	17,601	0	17,601	11,231	0	11,231
Total Fixed Assets	1,277,926	(9,458)	1,268,467	935,592	(26,059)	909,533

* NOTE: Consolidated figures same as for Council

As per the most recent revaluations at 30 June 2022 by Beca Limited, the replacement cost of the Council's network assets are as follows:

Water Supply – treatment plants and facilities	\$47.3 million
Water Supply – other assets	\$109.7 million
Wastewater – treatment plants and facilities	\$25.0 million
Wastewater – other assets	\$45.5 million
Stormwater	\$31.9 million
Roading and Footpaths	\$395.9 million

Notes to Financial Statements

Movements 2022

Council*	Carrying Value 1/7/21 (\$000)	Additions (\$000)	Disposals (\$000)	Accumulated Depreciation on Disposal (\$000)	Vested Assets (\$000)	Other Adj (\$000)	Depreciation (\$000)	Carrying Value 30/6/22 (\$000)
Operational Assets								
Buildings	61,187	784	(309)	64	0	32,370	(2,748)	91,349
Land	9,622	1,860	(180)	0	0	8,355	0	19,657
Furniture and Fittings	478	47	0	0	0	0	(77)	448
Information Systems	449	209	0	0	0	0	(299)	359
Library Books	716	250	(129)	126	0	0	(230)	733
Office Equipment	13	134	0	0	0	0	(18)	129
Leased Office Equipment	32	200	(323)	323	0	0	(49)	184
Motor Vehicles	666	131	0	0	0	0	(93)	704
Plant and Equipment	1,041	104	0	0	0	0	(147)	998
Restricted Assets								
Parks and Recreation	10,974	665	0	0	0	6,524	(847)	17,317
Heritage and Cultural	812	0	0	0	0	0	(47)	765
Land	45,655	21	(1,000)	0	0	15,641	0	60,317
Work in Progress	4,386	0	0	0	0	(100)	0	4,286
Total Operational and Restricted Assets	136,031	4,406	(1,941)	513	0	62,790	(4,555)	197,245
Infrastructural Assets								
Land Under Roads	104,141	0	0	0	0	0	0	104,141
Network Assets								
Roading	397,159	8,905	0	0	0	132,004	(7,346)	530,723
Wastewater - treatment plants	24,984	480	0	0	0	14,417	(592)	39,289
Wastewater - other assets	46,437	449	(132)	0	0	33,176	(1,101)	78,829
Water - treatment plants	47,299	1,181	0	0	0	37,181	(1,501)	84,160
Water - other assets	109,634	5,400	(500)	0	0	62,003	(3,479)	173,058
Stormwater	32,616	889	0	0	0	10,611	(693)	43,423
Total Infrastructural and Network Assets	762,272	17,304	(632)	0	0	289,392	(14,712)	1,053,624
Work in progress	11,231	0	0	0	0	6,370	0	17,601
Total Fixed Assets	909,533	21,710	(2,573)	513	0	358,522	(19,267)	1,268,467

Notes to Financial Statements

Work in Progress

Property, plant and equipment in the course of construction by class of asset is detailed below.

	Council and Consolidated	
	2022 \$000	2021 \$000
Building	3,358	3,529
Land	28	0
Information Systems	123	95
Motor Vehicles	0	0
Plants and Equipment	420	423
Furniture and Fittings	13	15
Office Equipment	1	0
Parks and Reserves	341	325
Stormwater	570	262
Water Supply	7,935	6,989
Wastewater	2,899	1,151
Roading	6,197	2,829
Total work in progress	21,887	15,618

Notes to Financial Statements

Movements 2021

Council*	Carrying Value 1/7/20 (\$000)	Additions (\$000)	Disposals (\$000)	Accumulated Depreciation on Disposal (\$000)	Vested Assets (\$000)	Other Adj (\$000)	Depreciation (\$000)	Carrying Value 30/6/21 (\$000)
Operational Assets								
Buildings	62,879	1,321	(374)	32	0	(126)	(2,545)	61,187
Land	9,433	189	0	0	0	0	0	9,622
Furniture and Fittings	551	54	(2)	2	0	0	(127)	478
Information Systems	710	80	0	0	0	(10)	(331)	449
Library Books	697	263	(318)	305	0	0	(231)	716
Office Equipment	26	0	0	0	0	0	(13)	13
Leased Office Equipment	96	0	0	0	0	0	(64)	32
Motor Vehicles	745	78	(78)	66	0	0	(145)	666
Plant and Equipment	870	311	0	0	0	(5)	(135)	1,041
Restricted Assets								
Parks and Recreation	11,716	72	0	0	0	0	(814)	10,974
Heritage and Cultural	859	0	0	0	0	0	(47)	812
Land	45,535	120	0	0	0	0	0	45,655
Work in Progress	3,712	0	0	0	0	674	0	4,386
Total Operational and Restricted Assets	137,829	2,488	(772)	405	0	533	(4,452)	136,031
Infrastructural Assets								
Land Under Roads	104,141	0	0	0	0	0	0	104,141
Network Assets								
Roading	395,935	8,504	0	0	0	0	(7,280)	397,159
Wastewater - treatment plants	24,984	0	0	0	0	0	0	24,984
Wastewater - other assets	45,453	2,810	(154)	0	0	0	(1,672)	46,437
Water - treatment plants	47,299	0	0	0	0	0	0	47,299
Water - other assets	109,667	5,602	(759)	0	0	158	(5,035)	109,634
Stormwater	31,891	634	0	0	774	0	(683)	32,616
Total Infrastructural and Network Assets	759,372	17,549	(913)	0	774	158	(14,669)	762,272
Work in progress	9,230	0	0	0	0	2,001	0	11,231
Total Fixed Assets	906,431	20,038	(1,685)	405	774	2,692	(19,121)	909,533

Notes to Financial Statements

Note 9: Intangible Assets

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
Acquired Computer Software Balance 1 July				
3,799	3,799	Cost	4,132	4,132
(2,531)	(2,531)	Accumulated amortisation and impairment	(2,590)	(2,590)
1,268	1,268	Carrying value 1 July	1,542	1,542
413	413	Additions	304	304
(88)	(88)	Disposals	0	0
8	8	Other Adjustments	(55)	(55)
(59)	(59)	Amortisation charge	(177)	(177)
Closing Balance				
4,132	4,132	Cost	4,381	4,381
(2,590)	(2,590)	Accumulated amortisation and impairment	(2,767)	(2,767)
1,542	1,542	Carrying value 30 June	1,614	1,614
Fonterra Outfall - use rights Balance 1 July				
0	0	Cost	0	0
0	0	Accumulated amortisation and impairment	0	0
0	0	Carrying value 1 July	0	0
0	0	Additions	387	387
0	0	Amortisation charge	0	0
Closing Balance				
0	0	Cost	387	387
0	0	Accumulated amortisation and impairment	0	0
0	0	Carrying value 30 June	387	387
1,542	1,542	Total Intangible Assets	2,001	2,001

Note 10: Accounts Payable

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
6,861	6,861	Trade Liabilities	6,178	6,178
1,745	1,745	Accrued expenses and other payables	2,007	2,007
437	437	Accrued salaries and wages	182	182
1,534	1,534	Bonds and Deposits	1,454	1,454
10,578	10,578		9,821	9,821

Trade liabilities are non-interest bearing and are generally settled within a 30 day term. Therefore, the carrying value of trade liabilities approximates their fair value. Accrued expenses and other payables are amounts due as of year-end but not yet invoiced. Bonds and Deposits are amounts the Council holds on behalf of third parties through various negotiated agency agreements. Bonds are generally classified as refundable and deposits are generally classified as non-refundable.

Note 11: Employee Entitlements Accounting Policy

Provision is made for employee benefits accumulating as a result of services rendered.

Provision is made in respect of the Council's liability for annual leave and sick leave. Annual leave has been calculated on an actual entitlement basis at current rates of pay, while other provisions have been calculated on an actuarial basis at current rates of pay.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
967	967	Annual Leave	1,051	1,051
52	52	Sick Leave	71	71
1,020	1,020		1,122	1,122

Notes to Financial Statements

Note 12: Landfill Aftercare

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
367	367	Opening Balance	387	387
19	19	Provision reassessed	(28)	(28)
0	0	Unwinding of discount	0	0
387	387	Closing Balance	359	359
		Being:		
39	39	Current Portion	40	40
348	348	Term Portion	318	318
387	387		359	359

The Council holds resource consents to operate landfills within the District. It has responsibility under the resource consents to provide ongoing maintenance and monitoring of the landfill sites after closure. There is an external liability where the landfill is not situated on Council-owned land.

There are closure and post-closure responsibilities such as:

Closure responsibilities:

- final cover application and vegetation
- incremental drainage control features
- completing facilities for leachate collection and monitoring
- completing facilities for water quality monitoring
- completing facilities for monitoring and recovery of gas

Post-closure responsibilities:

- treatment and monitoring of leachate
- ground water and surface monitoring

- gas monitoring and recovery
- implementation of remedial measures as needed for cover and control systems
- ongoing site maintenance for drainage systems

The cash outflows for landfill post-closure are expected to occur over the next 9 years and are based on current costs.

The provision has been estimated taking into account existing technology and is discounted using a discount rate of 3.23%.

The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred.

All landfills are now closed.

Note 13: Term Liabilities Accounting Policy

Accounting policy

Financial liabilities comprise trade and other payables and borrowings (creditors, revenue in advance, loans, bonds and deposits) are initially recognised at fair value. Financial liabilities with duration of more than 12 months are recognised initially at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method. Amortisation is recognised within surplus or deficit. Financial liabilities with duration of less than 12 months are recognised at their nominal value. On disposal, any gains or losses are recognised within surplus or deficit.

Notes to Financial Statements

Council 2021 (\$000)	Consolidated 2021 (\$000)	For the period ending June 2022	Council 2022 (\$000)	Consolidated 2022 (\$000)
Financial Liabilities				
17,000	17,000	Debt Securities - Commercial Paper	0	0
95,000	95,000	Debt Securities - Local Authority Stock	112,000	112,000
200	200	Bank Facilities - Line of Credit Facility	1,399	1,399
0	0	Water Consent	0	0
40	40	Finance Leases	186	186
1,069	1,069	Income in advance from MOE	1,031	1,031
113,309	113,309	Total Financial Liabilities	114,617	114,617
Current Liabilities				
17,000	17,000	Debt Securities - Commercial Paper	0	0
0	0	Debt Securities - Local Authority Stock	10,000	10,000
0	0	Bank Facilities - Line of Credit Facility	0	0
0	0	Water Consent	0	0
40	40	Finance Leases	36	36
38	38	Income in advance from MOE	38	38
17,078	17,078	Total Current Liabilities	10,074	10,074
Non-Current Liabilities				
95,000	95,000	Debt Securities - Local Authority Stock	102,000	102,000
200	200	Bank Facilities - Line of Credit Facility	1,399	1,399
0	0	Water Consent	0	0
0	0	Finance Leases	151	151
1,031	1,031	Income in advance from MOE	993	993
96,231	96,231	Total Non-Current Liabilities	104,543	104,543

Secured Loans

The Council currently has \$30 million (2021 \$30 million) of committed lines of credit. The Council used \$1.4 million as at balance date and a further \$28.6 million (2021 \$29.8 million) under lines of credit facilities available. The lines of credit are subject to daily floating interest rates.

Debt Securities – Local Authority Stock

The following is a summary of interest costs incurred in respect of Council's local authority stock, as well as a maturity analysis.

Contractual maturity analysis of financial liabilities:

Reference Rate	Maturity	Amount \$000
Floating BKBM FRA + 74bp	15/04/2023	5,000
Floating BKBM FRA + 73.25bp	17/04/2023	5,000
Floating BKBM FRA + 55.25bp	15/04/2027	5,000
Floating BKBM FRA + 73bp	15/04/2025	10,000
Floating BKBM FRA + 81.7bp	15/04/2027	5,000
Floating BKBM FRA + 60.25bp	15/04/2024	5,000
Floating BKBM FRA + 69.5bp	15/04/2026	5,000
Floating BKBM FRA + 77bp	15/04/2028	5,000
Floating BKBM FRA + 80bp	15/04/2029	5,000
Floating BKBM FRA + 83.5bp	15/04/2030	4,000
Floating BKBM FRA + 86.25bp	15/04/2030	4,000
Floating BKBM FRA + 68.25bp	15/04/2026	5,000
Floating BKBM FRA + 53bp	15/04/2024	5,000
Floating BKBM FRA + 64bp	20/04/2029	10,000
Floating BKBM FRA + 76bp	15/04/2028	5,000

Notes to Financial Statements

Floating BKBM FRA + 98.6bp	15/04/2028	6,000
Floating BKBM FRA + 46.75bp	15/04/2024	3,000
Floating BKBM FRA + 53bp	15/04/2025	3,000
Floating BKBM FRA + 44bp	15/04/2027	2,000
Floating BKBM FRA + 55.5bp	15/04/2030	5,000
Floating BKBM FRA + 57bp	15/05/2031	10,000
		112,000

Security

Finance Lease is secured by a charge over the specific asset being financed. Loans are secured by pledging targeted rates on various parts of the District or the District as a whole through a deed of charge.

In December 2007 Trustees Executors Ltd were appointed as trustees of the Debenture Trust Deed. All of the Council's secured loans including lines of credit are secured under the terms of the Debenture Trust Deed. Security is by charge over the Council's ability to levy rates in favour of the Trustee. Pursuant to the Debenture Trust Deed, the Council has issued security certificates of \$95 million to secure the various bank loans facilities, lines of credit, guarantees issued on behalf of the Council and other general banking facilities. An additional \$14,420 million of security certificates has been issued as part of the LGFA agreement to jointly secure debt issues with other shareholding Councils.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
		Financial Institution - Expiry		
30,000	30,000	TSB - 20 July 2023	30,000	30,000
30,000	30,000		30,000	30,000

Interest Rate Swaps

The following is a summary of interest rate swaps as at the end of June 2022

Fixed Rate	Start Date	Maturity	Amount
4.81%	15/04/2014	17/07/2023	4,000,000
4.74%	15/04/2014	16/01/2023	4,000,000
4.30%	20/03/2014	20/12/2023	2,000,000
4.57%	15/06/2015	15/06/2024	4,000,000
4.76%	22/12/2014	22/12/2022	2,000,000
4.82%	15/12/2014	15/06/2024	4,000,000
4.82%	15/08/2016	15/08/2024	3,000,000
4.90%	29/04/2016	29/04/2024	4,000,000
5.19%	20/02/2015	20/08/2024	5,000,000
3.65%	23/10/2018	23/01/2025	4,000,000
3.96%	20/06/2019	20/09/2025	2,000,000
3.80%	20/10/2017	20/01/2028	2,000,000
3.75%	21/10/2021	21/01/2028	5,000,000
3.34%	21/10/2021	21/04/2026	5,000,000
4.14%	20/04/2017	25/10/2022	4,000,000
4.20%	22/12/2022	22/12/2026	2,000,000
4.20%	15/01/2023	15/01/2027	4,000,000
4.18%	25/10/2022	25/10/2026	4,000,000
3.81%	23/10/2020	23/01/2029	1,000,000
3.81%	29/10/2020	23/01/2029	1,000,000
3.99%	17/07/2023	15/01/2029	4,000,000
3.98%	29/04/2024	29/01/2029	4,000,000

Notes to Financial Statements

3.95%	15/06/2024	15/03/2029	4,000,000
3.89%	15/06/2024	15/06/2029	4,000,000
2.79%	23/10/2018	25/10/2022	2,000,000
2.75%	30/07/2019	31/01/2023	4,000,000
4.44%	20/08/2018	20/11/2029	4,000,000
1.93%	15/04/2019	15/01/2024	1,000,000
1.96%	22/08/2020	22/02/2024	5,000,000
1.99%	20/12/2019	22/09/2022	4,000,000
2.75%	29/04/2020	29/01/2025	4,000,000
1.45%	28/02/2023	28/02/2026	4,000,000
3.00%	20/12/2023	20/12/2028	2,000,000
2.97%	23/01/2025	23/01/2030	4,000,000
2.98%	20/08/2024	20/08/2029	5,000,000
			121,000,000

Marked to Market Valuation of Interest Rate Swaps

The fair value (marked to market valuation) of interest rate swaps as at the balance date was \$729,619.93 (2021 - \$9,703,468.50).

Finance Leases

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
		<i>For the period ending June 2022</i>		
		Total minimum lease payments payable		
41	41	Not later than one year	48	48
0	0	Later than one year and not later than five years	171	171
0	0	Later than five years	0	0
41	41	Total minimum lease payments	218	218
(1)	(1)	Future finance charges	(32)	(32)
40	40	Present value of minimum lease payments	186	186
		Present value of minimum lease payments payable		
40	40	Not later than one year	36	36
0	0	Later than one year and not later than five years	151	151
0	0	Later than five years	0	0
40	40	Total present value of minimum lease payments	186	186
		Represented by:		
40	40	Current	36	36
0	0	Non-Current	151	151
40	40	Total finance leases	186	186

The Council has entered into a finance lease for office equipment. The net carrying amount of the leased item is shown in Note 8. There are no restrictions as a result of lease arrangements.

Income in Advance – Ministry of Education

The Ministry of Education has contributed \$1.5 million for the Hāwera High School's use of TSB Hub for a 40 year period, of which 28 years remain. The current portion represents the amount of the contribution and will be recognised as revenue over the next 12 months.

Notes to Financial Statements

Other Borrowings

As at 30 June 2022, the Council had internally borrowed \$15,574,479 (2021 \$16,911,745) from its Special Fund Investments held with the Fund Managers.

Note 14: Equity Accounting Policy

Public equity is the community's interest in the Council, as measured by the value of total assets less total liabilities. Equity is dis-aggregated and classified to enable a clearer identification of the various components. Accumulated balances comprise accumulated surpluses over the years.

Restricted and Statutory Reserves are those funds subject to external restrictions accepted as binding by the Council, which may not be revised by the Council without reference to the courts or a third party. Investment Revaluation Reserves comprise accumulated valuation increments.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
		<i>For the period ending June 2022</i>		
Public Equity				
469,232	469,232	Accumulated Balances	485,203	485,203
2,601	2,601	Restricted and Statutory Reserves	3,351	3,351
6	6	Investment Revaluation Reserves	0	0
302,391	302,391	Asset Revaluation Reserves	654,675	654,675
11,800	11,800	Separate Operating Reserves	10,878	10,878
159,976	159,976	Council Created Reserves	144,974	144,974
434	434	Capital Replacement Reserves	453	453
946,441	946,441	Total Closing Public Equity	1,299,535	1,299,535
Accumulated Balances				
458,545	458,545	Opening Balance 1 July	469,232	469,232
26,495	26,495	Net Surplus (Deficit)	815	815
0	0	Adjustment	0	0
Less appropriation to				
(146)	(146)	Restricted Reserves	(157)	(157)
(178)	(178)	Statutory Reserves	(592)	(592)
(1,444)	(1,444)	Separate Operating Reserves	0	0
(14,247)	(14,247)	Council Created Reserves	0	0
208	208	Capital Replacement Reserves	(18)	(18)
Funds applied from				
0	0	Restricted Reserves	0	0
0	0	Statutory Reserves	0	0
0	0	Separate Operating Reserves	921	921
0	0	Capital Replacement Reserves	15,001	15,001
0	0	Council Created Reserves	0	0
0	0	Investment Revaluation Reserves	0	0
469,232	469,232	Closing Balance 30 June	485,203	485,203

Notes to Financial Statements

Council 2021 (\$000)	Consolidated 2021 (\$000)	For the period ending June 2022	Council 2022 (\$000)	Consolidated 2022 (\$000)
Restricted Reserves				
1,315	1,315	Opening Balance 1 July	1,462	1,462
186	186	Add Appropriation	184	184
(40)	(40)	Less Application of Funds	(27)	(27)
1,461	1,461	Closing Balance 30 June	1,618	1,618
Statutory Reserves				
961	961	Opening Balance 1 July	1,140	1,140
179	179	Add Appropriation	599	599
0	0	Less Application of Funds	(7)	(7)
1,140	1,140	Closing Balance 30 June	1,733	1,733
2,601	2,601	Total Closing Restricted and Statutory Reserves	3,351	3,351
Investment Revaluation Reserves				
0	0	Opening Balance 1 July	6	6
0	0	Gain/(Loss) on Long Term Investment Fund	0	0
6	6	Gain/(Loss) on Shares and Notes	(6)	(6)
0	0	Less Loss Transferred to Income Statement	0	0
6	6	Closing Balance 30 June	0	0
Being:				
0	0	Long Term Investment Fund	0	0
6	6	Shares and Notes	0	0
0	0	Transfers from Accumulated Balances	0	0
6	6		0	0
Asset Revaluation Reserves				
302,391	302,391	Opening Balance 1 July	302,391	302,391
0	0	Revaluation of Infrastructural Assets	295,916	295,916
0	0	Revaluation of Operational Assets	32,068	32,068
0	0	Revaluation of Restricted Land	15,641	15,641

Council 2021 (\$000)	Consolidated 2021 (\$000)	For the period ending June 2022	Council 2022 (\$000)	Consolidated 2022 (\$000)
0	0	Revaluation of Operational Land	8,657	8,657
0	0	Less Revaluation Reserves transferred to Equity	0	0
302,391	302,391	Closing Balance 30 June	654,675	654,675
Being:				
249,168	249,168	Infrastructural Assets	545,084	545,084
38,677	38,677	Operational Assets	70,746	70,746
9,968	9,968	Restricted Land	25,609	25,609
4,578	4,578	Operational Land	13,236	13,236
302,391	302,391		654,675	654,675
Separate Operating Reserves				
10,356	10,356	Opening Balance 1 July	11,800	11,800
26,049	26,049	Add Appropriation	24,957	24,957
(24,605)	(24,605)	Less Application of Funds	(25,878)	(25,878)
11,800	11,800	Closing Balance 30 June	10,878	10,878
Council Created Reserves				
145,728	145,728	Opening Balance 1 July	159,976	159,976
24,566	24,566	Add Appropriation	2,590	2,590
(10,319)	(10,319)	Less Application of Funds	(17,592)	(17,592)
159,976	159,976	Closing Balance 30 June	144,974	144,974
Capital Replacement Reserves				
642	642	Opening Balance 1 July	434	434
5,090	5,090	Add Appropriation	7,048	7,048
(5,298)	(5,298)	Less Application of Funds	(7,030)	(7,030)
434	434	Closing Balance 30 June	453	453

Notes to Financial Statements

Name	Activity to which the reserve relates	Balance 1 July 2021 (\$000)	Transfers into fund (\$000)	Transfers out of fund (\$000)	Balance 30 June 2022 (\$000)
Separate Operating Reserves					
Roading	Roading and Footpaths	3,177	11,682	(12,447)	2,412
Road Road Safety	Roading and Footpaths	60	0	(32)	28
Water Supply Urban	Water Supply Services	456	4,384	(4,742)	97
Wastewater	Wastewater	311	3,680	(3,990)	0
Water Supply Inaha	Water Supply Services	(21)	420	(255)	144
Eltham Drainage	Stormwater	32	3	0	35
Water Supply Pope	Water Supply Services	0	0	0	0
Water Supply Waimate West	Water Supply Services	6,234	4,502	(3,967)	6,769
Solid Waste Collection	Solid Waste	1,560	0	(164)	1,396
Nukumarū	Water Supply Services	69	88	(158)	0
Cold Creek	Water Supply Services	(100)	197	(98)	0
Hāwera Town Co-ordinator	District Economy	24	0	(24)	(0)
Total		11,800	24,957	(25,878)	10,878
Restricted Reserves					
Eltham Property	Corporate Activities	16	0	0	16
Hāwera Property	Corporate Activities	0	0	0	0
Pool Plant	Community Facilities	37	0	0	37
Larcom Beq-Turuturu Mokai	Community Facilities	101	1	0	102
Pātea Property	Corporate Activities	169	2	0	171
Wairoa Recreation Res	Community Facilities	629	62	0	692
Harbour Endowment	Corporate Activities	386	97	(2)	480
Centennial Bursary	Community Development	66	1	(1)	66
Kaūpokonui Beach	Corporate Activities	57	21	(24)	54
Total		1,461	184	(27)	1,618

Name	Activity to which the reserve relates	Balance 1 July 2021 (\$000)	Transfers into fund (\$000)	Transfers out of fund (\$000)	Balance 30 June 2022 (\$000)
Statutory Reserves					
Eltham Reserve Contributions	Corporate Activities	45	1	0	46
Hāwera Reserve Contributions	Corporate Activities	302	515	0	817
Pātea Reserve Contributions	Corporate Activities	0	0	0	0
District Reserve Contributions	Corporate Activities	409	5	0	414
Waimate Development Levy	Democracy and Leadership	298	4	(7)	295
Waverley Reserve Contributions	Corporate Activities	0	0	0	0
Ōpunakē Reserve Contributions	Corporate Activities	42	74	0	115
Manaia Reserve Contributions	Corporate Activities	45	1	0	45
Total		1,140	599	(7)	1,733
Council Created Reserves					
Safer Communities	Community Development	3	0	0	3
Economic Development Fund	Community Development	20	0	0	20
Tangata Whenua Grant Fund	Community Development	2	54	0	56
Forestry	Corporate Activities	174	2	(1)	175
Ōkōtuku Domain	Corporate Activities	21	5	0	26
Nukumarū Domain	Corporate Activities	0	77	0	77
Centennial Close 1% Contribution	Community Facilities	9	3	(4)	7
Long Term Investment Fund	All Activities	142,088	1,968	(16,133)	127,923
Riparian/Indigenous	Environment Management	53	42	(7)	88
Urban Redevelopment	All Activities	1	0	0	1
Painting Reserve	All Activities	484	279	0	764
LTIF - Internally Invested	All Activities	16,912	0	(1,337)	15,574
Tourism Reserves	District Economy	207	80	(27)	260
Community Board Funding	Community Development	3	80	(82)	1
Total		159,976	2,590	(17,592)	144,974

Notes to Financial Statements

Purpose for Each Reserve

Separate Operating Reserves

All Separate Operating Reserves - To keep surpluses/deficits in each activity separate from other activities

Restricted Reserves

Eltham Property - To hold funds from property sold in the Eltham-Kaponga ward for funding of various projects in the Eltham-Kaponga ward.

Hāwera Property - To hold funds from property sold in the Te Hāwera ward for funding of various projects in the Te Hāwera ward.

Pool Plant - To provide funds for district pools.

Larcom Bequest-Turuturu Mokai - To manage a bequest from Samuel Larcom to be used on Hāwera district parks.

Pātea Property - To hold funds from property sold in the Pātea ward for funding of various projects in the Pātea ward.

Wairoa Recreation Reserve - To manage revenue from the leasing of Crown land which has been vested in the Council and fees/charges from the campground for capital works on the Wairoa recreation reserve.

Harbour Endowment - To manage lease income from land formerly owned by the Pātea Harbour Board to be used for the following: maintenance and improvement of endowment properties, maintenance and improvement of harbour facilities, including harbour walls, and on recreational and cultural facilities within the Pātea ward.

Centennial Bursary - To provide grants of up to \$400 towards tertiary education for eligible applicants. Only interest income from the fund may be used.

Kaūpokonui Beach - To manage lease income from Crown land vested in the Council for capital works requested by the Kaūpokonui Beach Society.

Statutory Reserves

Eltham Reserve Contributions - To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Eltham-Kaponga ward.

Hāwera Reserve Contributions - To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Te Hāwera ward.

Pātea Reserve Contributions - To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Pātea area.

District Reserve Contributions - To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the District.

Waimate Development Levy - To hold funds derived from a levy on Kāpuni Petrochemical Development for the funding of projects on public assets located on Council owned property or reserves located within the boundaries of the old Waimate Plains District Council. The principal fund to remain at no less than \$260,000.

Waverley Reserve Contributions - To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Waverley area.

Ōpunakē Reserve Contributions - To manage reserve contributions collected under RMA to be used for acquisition or development of reserves in the Ōpunakē area.

Manaia Reserve Contributions - To manage reserve contributions

Notes to Financial Statements

collected under RMA to be used for acquisition or development of reserves in the Manaia area.

Council Created Reserves

Safer Communities - To manage the balance of funds from Safer Community grants to be used on youth programmes.

Economic Development Fund - To enable the Council to strategically intervene when required by practically supporting new business

Tangata Whenua Grant Fund - A fund for the management of grants to Tangata Whenua

Forestry - To manage income and expenditure relating to the joint venture forestry investment.

Ōkōtuku Domain - To manage revenue from the leasing of Crown land which has been vested in the Council on behalf of the Ōkōtuku Domain committee.

Nukumarū Domain - To manage revenue from the leasing of the Nukumarū Domain Recreation Reserve, which is Crown land vested in the Council, for the maintenance and development of the Domain.

Centennial Close 1% Contribution - To manage the 1% contribution for the first 15 years from the deposit held for Centennial Close flats for the purpose of upgrading the units when they are vacated.

Long Term Investment Fund - To manage funds derived from the sale of the Council's shareholding in Egmont Electricity and to provide a rates subsidy.

Riparian/Indigenous - To fund riparian planting throughout the district.

Urban Redevelopment - To fund various community projects throughout the District. Only Waverley has any allocation left.

Community Board Funding - A fund for the management of funding to the various community boards.

Notes to Financial Statements

Note 15: Reconciliation of Net Surplus to Cash Flow from Operating Activities

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
26,495	26,495	Reported Surplus (Deficit) after Taxation	815	815
Add (Less) Non Cash Items				
19,278	19,278	Depreciation and Amortisation	19,629	19,629
(7,364)	(7,364)	Movement in swaps revaluations	(10,924)	(10,924)
(888)	(888)	Vested assets	0	0
1,186	1,186	(Gain)/Loss on Disposal of Property, Plant and Equipment	1,937	1,937
(16,351)	(16,351)	(Gain)/Loss in fair value of financial assets	11,195	11,249
0	0	Accrued Interest	(206)	(206)
Add/(Less) items classified as investing or financing:				
0	0	Interest and Dividends	224	224
0	0	Interest and gains direct to investment	0	0
22,356	22,356		22,670	22,670
Add(Less) Movements in Other Working Capital Items				
(1,162)	(1,162)	(Increase)/Decrease in Accounts Receivable	(316)	(316)
3,182	3,182	Increase/(Decrease) in Accounts Payable	(747)	(747)
110	110	Increase/(Decrease) in Accounts Payable	102	102
59	59	(Increase)/Decrease in Accounts Receivable	1	1
1,412	1,412	Increase/(Decrease) in Accounts Payable	(777)	(777)
(133)	(133)	(Increase)/Decrease in Accounts Receivable	124	124
(19)	(19)	Movement in Landfill Aftercare Provision	(29)	(29)
25,824	25,824	Net Cash Inflow (Outflow) from Operating Activities	21,028	21,028

Note 16: Related Parties

No transactions were entered into between South Taranaki District Council and its 100% owned subsidiary Novus Contracting Ltd.

All transactions were conducted under normal commercial terms.

Councillors

During the year, the Council paid Beccard Motors \$11,527 (2021: \$3,332). Cr A Beccard owns 50% of Beccard Motors.

During the year, Eltham Athletics purchased goods and services from the Council of \$87 (2021: \$265). Cr S Mackay is a Committee Member.

During the year, the Council paid Eltham Community Development Group \$6,135 (2021: \$1,800). Cr S Mackay is the Treasurer.

During the year, the Council paid Northcott Auto Services Ltd \$72 (2021: \$nil). Cr R Northcott owns Northcott Auto Services Ltd.

During the year, the Council paid Pātea Old Folk's Association \$nil (2021: \$40). Cr R Northcott is the Deputy Chair.

During the year, the Council paid Rangiwahia Architectural \$7,291 (2021: \$6,279). Cr J Rangiwahia is the Director.

During the year, the Council paid Sport Taranaki \$43,309 (2021: \$57,109). Sport Taranaki purchased goods and services from the Council for \$4,460 (2021: \$804). Cr R Northcott is a Trustee.

During the year, the Council paid Taranaki Kiwi Trust \$23,242 (2021: \$23,000). Cr C Filbee is the Trust Manager.

Notes to Financial Statements

Key Management Personnel

	Council 2021	Council 2021	Council 2022	Council 2022
Salaries and other short term benefits	958,608	958,608	1,031,023	1,031,023
Post-employment benefits	0	0	0	0
Other long-term benefits	0	0	0	0
Full-time equivalent members	4	4	4	4
Total key management personnel compensation	958,608	958,608	1,031,023	1,031,023

Key management personnel include the Chief Executive and three senior management personnel.

During the year, the Council paid P&J Associates \$nil (2021: \$5,901) in consultancy fees. Audit & Risk Committee Chairperson P Jones (appointed 1 Feb 2021) is a Director.

Apart from the normal customer relationships involving such items as the payments of rates and water charges, there were no other significant transactions between Senior Management, Councillors and the Council during the financial year.

Remuneration Paid - Elected Members

		Council 2021	Council 2022
Nixon P	Mayor	124,373	128,177
Beccard A	Councillor	40,800	39,932
Bellringer M	Councillor	34,329	34,699
Brown G	Councillor	37,245	37,961
Filbee C	Councillor	33,223	34,257
Langton A	Councillor	41,624	38,926
Mackay S	Councillor	38,792	38,845
Northcott R	Councillor	55,431	54,235
Rangiwhia J	Councillor	36,450	37,532
Reid D	Councillor	35,843	37,110
Roach B	Councillor	37,494	37,377
Rook B	Councillor	37,584	36,732
Young C	Councillor	39,709	38,163
Total		592,897	593,947
Full-time equivalent Councillors		13	13

Car allowance for Mayor Nixon P	4,055	4,055
	4,055	4,055

Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent figure is taken as the number of Councillors.

Notes to Financial Statements

Chief Executive (Salary and Kiwisaver)

	Council 2021	Council 2022
Waid Crockett	314,916	343,989
Total	314,916	343,989

Council employees

Total remuneration by band for employees as at 30 June	Council 2021	Council 2022
< \$60,000	113	116
\$60,000 - \$79,000	53	53
\$80,000 - \$99,999	31	29
\$100,000 - \$119,999	16	15
\$120,000 - \$139,999	8	7
\$140,000 - \$199,999	6	7
\$200,000 - \$359,999	3	4
Total	230	231

At balance date, the Council employed 155 (2021: 159) full-time employees, with the balance of staff representing 37 (2021: 31) full-time equivalent employees. A full-time employee is determined on the basis of a 40 hour working week.

Note 17: Severance Payments

For the year ended 30 June 2022, the Council made no severance payments to employees (2021: nil).

Note 18: Contingent Liabilities

The Council has provided guarantees to a number of organisations. There is no indication that the organisations are unable to meet their obligations and therefore require the Council to contribute toward their loan. No provision for these has been made on the Balance Sheet.

	Council 2021 \$000	Consolidated 2021 \$000	Council 2022 \$000	Consolidated 2022 \$000
Financial guarantees as at balance date:				
Hāwera Cinema 2 Trust	30	30	30	30
	30	30	30	30
Other contingent liabilities:				
Estimate of legal financial settlements	0	0	0	0
Fluoride High Court Judicial Review	0	0	0	0
Easement Dispute	0	0	0	0
	0	0	0	0

The Council's Liability Management Policy limits the total amount of financial guarantees to community and sporting organisations to \$500,000, with no one organisation having more than 10% (\$50,000) of the potential total guarantees given.

Easement Dispute

The Council currently has no easement issues with private landowners relating to water pipelines.

Notes to Financial Statements

Note 19: Commitments Accounting Policy

Leases

Leases where the lessor substantially retains all the risks and benefits of ownership of the leased items are classified as operating leases. Payments under these leases are charged as expenses in the periods in which they are incurred.

Leases which effectively transfer to the lessee substantially all the risks and benefits incidental to ownership of the leased item are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments. The leased assets and corresponding lease liabilities are recognised in the Statement of Financial Position. The leased assets are depreciated over the period the Council is expected to benefit from their use.

Operating Leases

The Council leases office equipment and vehicles in the normal course of business. The future aggregate minimum lease payments to be paid under non-cancellable operating leases are as follows:

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
11	11	Within 12 months	11	11
11	11	1 -2 Years	5	5
5	5	2 - 5 Years	0	0
0	0	Over 5 Years	0	0
27	27		16	16

Capital Commitments

The Council has the following capital commitments as at balance date:

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
9,084	9,084	Roading and Footpaths	3,949	3,949
130	130	Bridges	0	0
157	157	Community Facilities	17	17
3,271	3,271	Water	3,392	3,392
383	383	Wastewater	1,358	1,358
360	360	Stormwater	85	85
0	0	Solid Waste	0	0
845	845	District Economy	234	234
37	37	Coastal Structures	0	0
0	0	Regulatory Services	184	184
14,267	14,267		9,218	9,218

The above commitments represent expenditures on all contracts to which the Council is committed to at balance date for the future.

A breakdown of the commitments in terms of time periods is outlined below:

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
14,204	14,204	Within 12 months	9,194	9,194
63	63	1 -2 Years	24	24
0	0	2 - 5 Years	0	0
0	0	Over 5 Years	0	0
14,267	14,267		9,218	9,218

Notes to Financial Statements

Note 20: Capital Management

The Council's capital is its equity (or ratepayers' funds), which comprise accumulated balances and reserves. Equity is represented by net assets (total assets less total liabilities).

The Local Government Act 2002 [the Act] requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing these items.

The objective of managing them is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long Term Plan (LTP) and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. The Act also sets out the factors the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the LTP.

The Council's Accounting Policies detail the various components of Public Equity held and Note 14 shows movements during the year.

Note 21: Significant Acquisitions

The Local Government Act 2002 requires the Council to report on significant acquisitions or replacement of assets. This note only refers to acquisitions and replacements valued at \$500,000 or more.

During the year the following works were planned, undertaken or completed. Further information regarding these projects can be found in the relevant activity pages in this Annual Report.

Notes to Financial Statements

Project #	Project	Activity	Actual	Budget	Comment on significant variances
08003	Waimate West new reservoir	Water	1,668,505	3,824,205	Works underway. The remaining budget will be carried forward.
15910 to 15914	Hāwera Town Centre Development	Economic Development	900,797	4,698,029	The budget is under one project with separate projects created for specific expenditure, to enable ease of capitalisation when projects are completed. The remaining budget will be carried forward. Construction is to begin in July 2023 and is estimated to be completed in 2024.
16200	Council Owned Property - EPB Remedial Work	Corporate Property	0	670,800	Awaiting engineer's design. The budget will be carried-forward.
23008	Furlong Street-Proposed acquisition for Pen Housing	Housing for the Elderly	725,000	0	Project complete. Unbudgeted expenditure approved by Council during the year.
70006 to 70012	Renewals - Water Supply - Reticulation Urban	Water	1,470,036	2,120,000	The budget is under one project with separate projects created for specific expenditure, to enable ease of project management. The remaining budget will be carried forward.
74006	Pātea New Bore	Water	547,739	800,000	Project nearing completion. The remaining budget will be carried forward.
74014	Pātea WTP treatment enhancement WSP action	Water	47,691	1,828,500	Design underway. The remaining budget will be carried forward.
72002 to 72005	South Taranaki Business Park	Water	188,725	2,091,578	Some work, design and modelling underway. The remaining budget will be carried forward.
76008 & 76009	Rama & South Road	Water	740,320	1,100,000	Project complete. The remaining funds were transferred to other projects.
77510	Backwash pond sludge disposal as per WSP	Water	9,169	530,000	Work to be completed in August 2022. The remaining budget will be carried forward.
76010, 76013 & 76014	Renewals - Water Supply - Reticulation Waimate West	Water	311,809	1,590,000	The budget is under one project with separate projects created for specific expenditure, to enable ease of project management. The remaining budget will be carried forward.

Notes to Financial Statements

Project #	Project	Activity	Actual	Budget	Comment on significant variances
92015	South Taranaki Business Park-Stormwater	Stormwater	110,014	1,195,824	Design in progress. The remaining budget will be carried forward to FY23/24 when construction will take place.
80003 to 80018, 15381	Renewals - Wastewater Reticulation	Wastewater	816,555	1,998,295	The budget is under one project with separate projects created for specific expenditure, to enable ease of project management. The remaining budget will be carried forward.
85010 to 85014	South Taranaki Business Park - Wastewater	Wastewater	54,773	614,800	Modelling underway. The remaining budget will be carried-forward.
5212 to 5341	Subsidised Roding & Footpath	Roding	7,830,423	11,606,433	Revised budget reduced to align with Waka Kotahi's approved programme. The remaining budget will be carried forward.
6013 to 6170	Non Subsidised Roding & Footpath	Roding	4,450,342	8,516,619	Work underway. The remaining budget will be carried forward.
Total			19,871,898	43,185,093	

Notes to Financial Statements

Note 22: Financial Instruments Accounting policy

The Council undertakes financial instrument arrangements as part of normal operations. These financial instruments include cash and bank balances, investments, receivables, payables and borrowings. All financial instruments are recognised in the Statement of Financial Position and all revenues and expenses in relation to financial instruments are recognised in the Surplus/Deficit. Interest rate swaps are entered into to hedge against and manage our exposure to risk on debt.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
Financial Assets				
Fair Value through Comprehensive Revenue and Expenses				
25	25	Derivative Financial Instrument Assets	1,420	1,420
142,087	142,087	Long Term Investment Fund	127,923	127,923
142,113	142,113	Total Fair Value through Comprehensive Revenue and Expenses	129,343	129,343
Loans and Receivables				
16,778	16,778	Cash and Cash Equivalents	12,922	12,922
0	0	Short Term Deposit	0	0
9,067	9,067	Accounts Receivable	9,370	9,370
1,574	1,574	LGFA FRNs	1,999	1,999
1,414	1,414	Warmer Home Scheme Loans and Nukumarū Loans	1,322	1,322
28,833	28,833	Total Loans and Receivables	25,614	25,614
Fair Value through Other Comprehensive Revenue and Expenses				
379	379	Fonterra Shares	313	313
15	15	Ravensdown Shares	15	15
0	0	LIC Shares	0	0
100	100	LGFA Shares	100	100

130	130	The N.Z. Local Government Ins. Corporation Ltd.	134	134
0	0	Whanganui Forestry Committee	0	0
624	624	Total Fair Value through Other Comprehensive Revenue and Expenses	562	562

Financial Liabilities Fair Value through Comprehensive Revenue and Expenses

10,219	10,219	Derivative Financial Instrument Liabilities	690	690
10,219	10,219	Total Fair Value through Comprehensive Revenue and Expenses	690	690

Financial Liabilities at Amortised Cost

10,578	10,578	Creditors and other payables	9,821	9,821
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Borrowings

200	200	Secured Loans	1,399	1,399
112,000	112,000	Debentures	112,000	112,000
122,778	122,778	Total Financial Liabilities and Amortised Costs	123,221	123,221

Liquidity Risk

Liquidity risk is the risk that the Council will not be able to raise funds to meet commitments as they fall due. Liquidity risk is managed by issuing debt when appropriate, use of uncommitted lines of credit facilities and the ability to liquidate investments.

In accordance with the Liability Management Policy, the Council is required to have sufficient borrowings and uncommitted facilities to meet its projected debt forecast for the following 12 months to manage liquidity risk.

As at June 30 2022 Council had committed Line of Credit arrangements totalling \$30 million (2021 \$30 million) in place with TSB Bank. A total of \$1,406,250 (2021 \$200,000) was drawn down as at balance date. Interest rates are related to the official 30 day bank bill mid-rate as quoted on Reuters Screen page BKBM at the time of draw down and are dependent on current market conditions and the term of the draw down. Drawdowns can be for a term ranging from overnight up to the length of the term remaining of the applicable facility.

Notes to Financial Statements

Sensitivity Analysis

The following shows the impact of a 1% (100 basis point shift in interest rates) on the valuation of the swaps.

Fair Value	729,620
Upwards Shift in Zero Rate (100bp)	3,777,316
Downwards Shift in Zero Rate (100bp)	(2,537,555)

Interest Rate Risk

Both amounts available as a drawdown under the lines of credit and debt facilities are subject to changes in market interest rates. This risk is actively managed in conjunction with PriceWaterhouseCoopers by transacting interest rate swaps in accordance with the Liability Management Policy. Interest rates are therefore converted to an effective fixed rate for amounts between 55% and 95% of projected debt.

Currency Risk

The Council incurs currency risk for its overseas equities as a result of investment transactions entered into by the Fund Managers.

Interest Rate Risk

The following investments of the Council are sensitive to changes in interest rates: bank balances, current term investments and securities held by the Fund Managers. The Council adopts a conservative risk profile, while aiming to maximise its returns. Note 6 and Note 13 documents the interests for investments and borrowings.

The Council's Liability Management Policy limits financial guarantees to single organisations of no more than 10% of the total financial guarantees, which is capped at \$500,000. The Council departed from this policy for the Ōpunakē Sports Centre Trust as multiple sporting organisations are catered for by this facility.

Market Risk

Market risk is the risk that the value of financial instruments will fluctuate as a result of changes in market prices. The Council is exposed to price risk through its equity securities, which are classified as financial assets held at fair value through equity. This price risk arose due to market movements in listed securities. This price risk is managed by the diversification of the Council's investment portfolio and is managed by the Fund Managers in accordance with the agreed Statement of Investment Policy and Objectives and the Council's Investment Policy.

Liquidity Risk

Liquidity risk is the risk that the Council will encounter difficulty in raising sufficient funds to meet financial commitments as they fall due. The Council manages this risk by maintaining adequate funds available to meet projected needs. This is managed in conjunction with loans raised for capital projects. Funds are managed in conjunction with the funding and financial policies, which include the Liability Management Policy and the Investment Policy.

Credit Facilities

Other than day to day credit facilities with suppliers, the Council has credit facilities available through lines of credit and finance leases (see Note 13).

Fair Value Hierarchy Disclosures (IFRS 7)

For those instruments recognised at fair value in the Statement of Financial Position, fair values are determined according to the following hierarchy:

- * Quoted market price (level 1) – financial instruments with quoted prices for identical instruments in active markets.
- * Valuation technique using observable inputs (level 2) – Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- * Valuation techniques with significant non-observable inputs (level 3) – financial

Notes to Financial Statements

instruments valued using models where one or more significant inputs are not observable.

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the Statement of Financial Position.

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
Financial Assets				
Derivative Financial Instruments				
0	0	- Quoted Market Price	0	0
25	25	- Observable Inputs	1,420	1,420
0	0	- Significant Non Observable Inputs	0	0
Cash Funds				
0	0	- Quoted Market Price	0	0
7,669	7,669	- Observable Inputs	7,473	7,473
0	0	- Significant Non Observable Inputs	0	0
Short Term Deposit				
0	0	- Quoted Market Price	0	0
0	0	- Observable Inputs	0	0
0	0	- Significant Non Observable Inputs	0	0
NZ Bonds				
0	0	- Quoted Market Price	0	0
13,775	13,775	- Observable Inputs	12,684	12,684
0	0	- Significant Non Observable Inputs	0	0
Global Bonds				
0	0	- Quoted Market Price	0	0
22,362	22,362	- Observable Inputs	21,388	21,388
0	0	- Significant Non Observable Inputs	0	0
Trans-Tasman Equities				
379	379	- Quoted Market Price	313	313

19,897	19,897	- Observable Inputs	17,513	17,513
245	245	- Significant Non Observable Inputs	249	249

Global Equities

0	0	- Quoted Market Price	0	0
51,165	51,165	- Observable Inputs	42,925	42,925
0	0	- Significant Non Observable Inputs	0	0

Low Volatility Equities

0	0	- Quoted Market Price	0	0
11,069	11,069	- Observable Inputs	10,606	10,606
0	0	- Significant Non Observable Inputs	0	0

Global Property Funds

0	0	- Quoted Market Price	0	0
7,914	7,914	- Observable Inputs	8,229	8,229
0	0	- Significant Non Observable Inputs	0	0

Global List Infrastructure

0	0	- Quoted Market Price	0	0
8,236	8,236	- Observable Inputs	7,107	7,107
0	0	- Significant Non Observable Inputs	0	0

Financial Liabilities Derivative Financial Instruments

0	0	- Quoted Market Price	0	0
10,219	10,219	- Observable Inputs	690	690
0	0	- Significant Non Observable Inputs	0	0

There were no transfers between the different levels of the fair value hierarchy.

Fair Value Hierarchy Disclosures

The table below provides a reconciliation from the opening balance to the closing balance for the level 3 fair value measurements:

Notes to Financial Statements

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
1,858	1,858	Balance at 1 July	1,820	1,820
(42)	(42)	Purchase/(disposal) of new investment	425	425
4	4	Gain and losses recognised in comprehensive income	4	4
0	0	Transfers out of level 3	0	0
1,820	1,820	Balance at 30 June	2,249	2,249

Financial Instrument Risk

The Council's maximum credit exposure for each class of financial asset (excluding equities) is as follows:

Credit Risks

To the extent another party has a payable to the Council, there is a credit risk in the event of non-performance by that counter party.

No collateral or other security is required to support financial instruments.

The Council has no significant concentrations of credit risk as it has a large number of customers, mainly ratepayers.

Financial instruments that subject the Council to potential credit risk principally consist of the following bank balances, investments and receivables as at balance date:

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
7,669	7,669	Cash and Cash equivalents	7,473	7,473
0	0	Short Term Deposit	0	0
37,711	37,711	Bonds	36,071	36,071
1,414	1,414	Loans and Receivables	1,322	1,322
9,067	9,067	Accounts Receivables	9,370	9,370
55,861	55,861	Total Financial Asset Credit Risk	54,236	54,236

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
Bonds				
19,493	19,493	AAA, Government and Agency	21,397	21,397
4,788	4,788	AA+/AA/AA-	4,885	4,885
8,308	8,308	A+/A/A-	5,815	5,815
4,420	4,420	BBB+/BBB	3,501	3,501
702	702	Sub Prime Grade	473	473
37,711	37,711		36,071	36,071

Cash and Short Term Deposit

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
0	0	AAA, Government and Agency	0	0
7,669	7,669	AA+/AA/AA-	7,473	7,473
0	0	A+/A/A-	0	0
0	0	BBB+/BBB	0	0
7,669	7,669		7,473	7,473

Existing Counterparties with no defaults in the past

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
1,414	1,414	Loans and Receivables	1,322	1,322
51,165	51,165	Global Equities	42,925	42,925
7,914	7,914	Global Property	8,229	8,229
8,236	8,236	Global Listed Infrastructure	7,107	7,107
19,897	19,897	Trans-Tasman Equities	17,513	17,513
11,069	11,069	Low Volatility	10,606	10,606
624	624	Other shares and notes	562	562
100,319	100,319		88,262	88,262
145,699	145,699	Total Financial Assets	131,806	131,806

Financial Assets Sensitivity Analysis

Cash and Cash Equivalents

As part of a diversified portfolio of investments the Council has an investment of \$7.47m in a wholesale cash fund. We also have \$12.9m available in Westpac cheque account.

Notes to Financial Statements

Additionally the Council and its investment managers maintain cash amounts (liquidity) to manage their day-to-day cash requirements. This ensures that sufficient funds are available for the Council and enables it to allocate funds between investment asset classes to maintain its risk profile. Accordingly, amounts can fluctuate significantly and impact the potential level of financial income earned.

Interest Rate Risk

Both the wholesale cash fund and liquidity balances are subject to changes in market interest rates. This risk is actively managed by the fund managers and is spread across a range of investments and maturities. The amount of liquidity is managed between the Council and its investment managers and advisors. A 1% change in interest rates would have an impact of \$242,510 over a 1 year period if balances remained unchanged.

Credit Risk

Both the wholesale cash fund and liquidity balances are exposed to losses resulting from the failure of any bank or cash investment. This risk is managed by strict limits on the type and nature of permissible investments and investments are spread across a range of counterparties and maturities. It is not practicable or possible to model the impact of a change in credit rating or default event.

Liquidity Risk

There is a risk that funds do not have sufficient cash funds to meet a drawdown by the Council. This risk is not significant as sufficient liquidity is maintained through lines of credit facilities and units can be sold in the funds on demand.

Bonds

As part of a diversified portfolio of investments the Council has an investment of \$36.07m in bonds.

This comprises an investment in Harbour Investments Bond Portfolio \$12.68m, PIMCO and Wellington portfolios managed by Fisher Funds \$21.39m and \$1.99m

in LGFA FRNs.

Interest Rate Risk

Both the global bond fund and NZ bond holdings are subject to changes in market interest rates. This risk is managed by the fund managers and is spread across a range of investments and maturities. A 1% change in interest rates would have a impact of \$360,710 over a 1 year period if balances remained unchanged.

Credit Risk

Both the wholesale cash fund and liquidity balances are exposed to losses resulting from the failure of any underlying investment. This risk is managed by strict limits on the type and nature of permissible investments and investments are spread across a range of counterparties and maturities. It is not practicable or possible to model the impact of a change in credit rating or default event.

Currency Risk

The global bond portfolio is subject to changes in foreign currency. The largest non NZD exposure is to the US dollar, a 10% change in currency would result in an impact of \$1,077,516.

Loans and Receivables

All loans and receivables due to the Council which are liable to earn interest are charged based on an agreed commercial schedule. Such items are intended to be held through to maturity with interest rates reviewed as required in the terms of the advance.

Interest Rate Risk

All loans and receivables due to the Council are subject to changes in market interest rate. A 1% change in interest rate would result in an impact of \$13,220.

Credit Risk

All loans and receivables are exposed to losses resulting from the failure of the entity to which a loan has been made. No formal credit monitoring procedures

Notes to Financial Statements

exist.

Accounts Receivables

All counterparties within the accounts receivable mainly arise from the Council's statutory functions or a community development decision made by the Council. We have no significant concentration of credit risk in relation to debtors. The Council has power under the Local Government Rating Act 2002 to recover money from ratepayers.

Credit Risk

Other than standard internal credit monitoring procedures, there are no cost effective measures available to monitor the credit quality of such counterparties.

Equities

As part of a diversified portfolio of investments the Council has an investment of \$71.04m in equity funds, Global Property of \$8.22m and Global Listed Infrastructure of \$7.10m

Market Price Risk

Equity investments are subject to equity price risk. A 1% change in the value of equities would have a maximum unhedged impact of \$710,433.

Currency Risk

Trans-Tasman Equities are mainly held in New Zealand and Australian dollars. The currency risk of this portfolio is accepted as part of the overall investment strategy. The global equity portfolio is 72% hedged by foreign exchange contracts executed by the fund manager. Property investments are via New Zealand denominated indices.

Foreign Currency Exposure

Total foreign currency exposure before hedging is as follows:

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
3,024	3,024	Australian Dollar	2,855	2,855
131	131	Brazilian Real	198	198
0	0	Belize Dollar	190	190
1,982	1,982	Canadian Dollar	1,325	1,325
3,561	3,561	Swiss Franc	3,367	3,367
16	16	Chilean Peso	4	4
21	21	Czech Koruna	1	1
15,241	15,241	Euro	12,775	12,775
4,568	4,568	British Pound	4,368	4,368
2,087	2,087	Hong Kong Dollar	1,506	1,506
7	7	Hungarian Forint	5	5
5,642	5,642	Japanese Yen	4,760	4,760
1,430	1,430	Danish Krona	755	755
13	13	Polish Zloty	12	12
334	334	Mexican Peso	541	541
97	97	Norwegian Krone	363	363
39,460	39,460	New Zealand Dollar	37,089	37,089
896	896	Swedish Krona	573	573
243	243	Singapore Dollar	457	457
59,877	59,877	United States Dollar	54,176	54,176
1,875	1,875	Chinese Yuan	907	907
0	0	Indian Rupee	0	0
39	39	Indonesian Rupiah	82	82
506	506	South Korean Won	354	354
62	62	Thai Baht	124	124

Notes to Financial Statements

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Consolidated 2022 (\$000)
75	75	Malaysian Ringgit	178	178
215	215	Taiwanese Dollar	181	181
23	23	South African Rand	20	20
15	15	Russian Rouble	0	0
23	23	Turkish Lira	19	19
117	117	Peruvian Sol	143	143
498	498	Israeli Shekel	500	500
10	10	Colombian Peso	11	11
142,088	142,088		127,839	127,839

Financial Instrument Risk

The table below analyses the Council and group's financial liabilities into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. Future interest payments on floating rate debt are based on the floating rate on the instrument at balance date. The amounts disclosed are the contractual undiscounted cash flows and include interest payments.

Liabilities

	Carrying Amount	Contractual Cashflows	Less than 1 Year	1 - 2 Years	2 - 5 Years	More than 5 Years
Council 2022						
Creditors and Other Payables	9,821	9,821	9,821	0	0	0
Secured Loans	0	75	75	0	0	0
Debentures	112,000	126,461	12,878	15,602	40,924	57,056
Finance Leases	1,215	1,250	85	85	236	844
Net Settled Derivative Liabilities	690	3,077	1,111	914	839	211
Total	123,726	140,683	23,971	16,602	41,999	58,111

Consolidated 2022

Creditors and Other Payables	9,821	9,821	9,821	0	0	0
Secured Loans	0	75	75	0	0	0
Debentures	112,000	126,461	12,878	15,602	40,924	57,056
Finance Leases	1,215	1,250	85	85	236	844
Net Settled Derivative Liabilities	690	3,077	1,111	914	839	211
Total	123,726	140,683	23,971	16,602	41,999	58,111

Council 2021

Creditors and Other Payables	10,578	10,578	10,578	0	0	0
Secured Loans	0	150	75	75	0	0
Debentures	112,000	139,754	18,139	109,978	38,242	72,395
Finance Leases	1,101	1,110	79	38	113	881
Net Settled Derivative Liabilities	10,218	10,506	3,088	2,221	3,795	1,402
Total	133,897	162,098	31,959	13,312	42,150	74,678

Consolidated 2021

Creditors and Other Payables	10,578	10,578	10,578	0	0	0
Secured Loans	0	150	75	75	0	0
Debentures	112,000	139,754	18,139	10,978	38,242	72,395
Finance Leases	1,101	1,110	79	38	113	881
Net Settled Derivative Liabilities	10,218	10,506	3,088	2,221	3,795	1,402
Total	133,897	162,098	31,959	13,312	42,150	74,678

The table below analyses the Council and group's financial assets into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows and include interest receipts.

Notes to Financial Statements

Assets

	Carrying Amount	Contractual Cashflows	Less than 1 Year	1 - 2 Years	2 - 5 Years	More than 5 Years
Council 2022						
Cash and Cash equivalents	12,922	12,922	12,922	0	0	0
Loans and Receivables	1,322	1,547	274	253	667	353
Accounts Receivable	9,370	9,370	9,370	0	0	0
Net Settled Derivative Asset	1,420	3,698	380	457	1,954	906
Total	25,034	27,537	22,946	710	2,621	1,259

Consolidated 2022

Cash and cash equivalents	12,922	12,922	12,922	0	0	0
Loans and Receivables	1,322	1,547	274	253	667	353
Accounts Receivable	9,370	9,370	9,370	0	0	0
Net Settled Derivative Asset	1,420	3,698	380	457	1,954	906
Total	25,034	27,537	22,946	710	2,621	1,259

Council 2021

Cash and cash equivalents	16,778	16,778	16,778	0	0	0
Loans and Receivables	1,414	2,097	389	280	645	783
Accounts Receivable	9,067	9,067	9,067	0	0	0
Net Settled Derivative Asset	25	27	0	(2)	29	0
Total	27,284	27,969	26,234	278	674	783

Consolidated 2021

Cash and cash equivalents	16,778	16,778	16,778	0	0	0
Loans and Receivables	1,414	2,097	389	280	645	783
Accounts Receivable	9,067	9,067	9,067	0	0	0
Net Settled Derivative Asset	25	27	0	(2)	29	0
Total	27,284	27,969	26,234	278	674	783

Maturity term of LTIF Bonds

Council 2021 (\$'000)	Consolidated 2021 (\$'000)		Council 2022 (\$'000)	Consolidated 2022 (\$'000)
2,117	2,117	Less than one year	513	513
12,605	12,605	One to five years	10,597	10,597
21,415	21,415	Greater than five years	22,962	22,962
36,137	36,137		34,072	34,072

Note 23: Derivative Financial Instruments

Council 2021 (\$'000)	Consolidated 2021 (\$'000)		Council 2022 (\$'000)	Consolidated 2022 (\$'000)
Current Asset Portion				
0	0	Total rate swaps	19	19
0	0	Total current asset portion	19	19
Non-current asset portion				
25	25	Interest rate swaps	1,401	1,401
25	100	Total non-current asset portion	1,401	1,401
25	25	Total derivative financial instrument assets	1,420	1,420
Current liability portion				
516	516	Interest rate swaps	99	99
516	516	Total current liability portion	99	99
Non-current liability portion				
9,703	9,703	Interest rate swaps	591	591
9,703	9,703	Total non-current liability portion	591	591
10,219	10,219	Total derivative financial instrument liabilities	690	690

Notes to Financial Statements

Fair Value

Interest rate swaps

The fair value of interest rate swaps has been determined by calculating the expected cash flows under the terms of the swaps and discounting these values to present value.

Interest Rate swaps

The notional principal amounts of the outstanding interest rate swap contracts for the Council were \$121 million (2021 \$133 million). As at 30 June 2022, the fixed interest rates for cash flow hedge interest rate swaps varied from 1.45% to 5.19% (2021 1.45% to 5.55%).

Interest rates plummeted to record lows globally meaning that borrowers around the world have fixed interest rate positions that are significantly above prevailing rates. However, the Council maintains an interest rate policy framework to protect against all potential interest rate scenarios (that is, not simply a sharply declining environment), acting as a prudent financial manager, which requires a minimum level of interest rate fixing. It enters into interest rate hedging contracts on a regular basis to lock in interest rates on the debt portfolio. This is to support statutory and financial objectives, to achieve a level of certainty in interest costs over time. Having interest rate hedging contracts in place reduces the impact of changes in interest rates on interest expense, helping to provide certainty on rates and deliver to budgeted and planned expenditure.

Accounting standards require the reporting of the fair value (mark to market) of interest rate hedging contracts each financial year. Changes in fair values reflect movements in interest rates. This is a non-cash adjustment and the mark to market gains will not be realised as the interest rate hedging contracts are generally held to maturity

Note 24: New Zealand Local Government Funding Agency

The Council is a shareholder of the New Zealand Local Government Funding Agency Limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand and it has a current credit rating from Standard and Poors of AAA.

The Council is one of 31 shareholders and 24 local authority guarantors of the NZLGFA. In that regard it has uncalled capital of \$100k. When aggregated with the uncalled capital of other shareholders, \$20m is available if an imminent default is identified. Together with the other shareholders, the Council is a guarantor of all NZLGFA borrowings. At 30 June 2022, NZLGFA had borrowings totalling \$15.7893 billion (2021: \$13.6098 billion).

Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, we have been unable to determine a sufficiently reliable fair value for the guarantee, and therefore have not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- We are not aware of any local authority debt default events in New Zealand; and
- Local government legislation would enable local authorities to levy a rate to recover enough funds to meet any debt obligations if further funds were required.

Notes to Financial Statements

Note 25: Depreciation and Amortisation Expense by Activity Group

Council 2021 (\$000)	Consolidated 2021 (\$000)		Council 2022 (\$000)	Budget 2022 (\$000)	Consolidated 2022 (\$000)
741	741	Corporate Activities	1,033	1,216	1,033
6	6	Democracy and Leadership	6	7	6
435	435	Arts and Culture	439	407	439
2,992	2,992	Community Facilities	3,002	2,776	3,002
39	39	District Economy	46	438	46
1	1	Community Development	1	1	1
47	47	Regulatory Services	31	70	31
5,039	5,039	Water Supply	4,984	5,319	4,984
7,290	7,290	Roading and Footpaths	7,355	7,426	7,355
683	683	Stormwater	693	689	693
1,674	1,674	Wastewater	1,695	1,565	1,695
93	93	Solid Waste	101	108	101
239	239	Coastal Structures	241	265	241
1	1	Environmental Management	1	6	1
19,278	19,278		19,629	20,292	19,629

Note 26: Explanations of Major Variances against budget

Explanations for major variations from the Council's budget figures in its 2021-22 Annual Plan are as follows:

Statement of Comprehensive Revenue and Expense

Financial revenue is lower than budget by \$8.7 million due to weak market conditions, caused primarily by prevailing geo-political and economic conditions.

Subsidies and Grants are higher than budget by \$8.4 million mainly due to external contributions towards Nukumarū Station Road, Te Ramanui, Tranche 1 funding and additional funding for emergency works.

Finance costs are higher than budgeted by \$405k due to an increase in floating rates.

Other expenses are higher than budget by \$2 million mainly as a result of increased contractor costs, other costs in the Regulatory Services area, costs relating to the Mayors Task Force for Jobs (offset by income) and loss on disposal of fixed assets.

Statement of Financial Position

Current assets are lower than budget by \$7.7m primarily as a result of lower than expected balance on the Long Term Investment Fund due to weak market conditions, offset by higher than expected cash in the bank.

Non-Current Assets are higher than budget by \$290m primarily as a result of greater than anticipated gains on the revaluation of Fixed Assets.

Non-Current Liabilities are lower than budget by \$15.9m largely due to a lower than expected term debt, because of lower than anticipated capital expenditure.

Notes to Financial Statements

Note 27: Insurance Information

	2021 \$000	2022 \$000
Total value of all assets covered by insurance contracts	315,881	316,109
Total value of all assets covered by financial risk sharing arrangements	382,466	392,403
Total assets covered by insurance	698,347	708,511

Note 28: Rating Base Information

	30/06/2021	30/06/2022
Number of rating units	14,266	14,313
Total capital value of rating units	\$11,033,539,100	\$11,206,079,600
Total land value of rating units	\$7,503,201,350	\$7,518,812,250

Note 29: Joint Committee - Central Landfill

During 2017/18 the Council agreed with the New Plymouth District Council (NPDC) and the Stratford District Council (SDC) to form a Joint Committee tasked with developing a new central landfill and operating it following the closure of the Colson Road Landfill.

Each council's share of capital contribution, distribution of any operating surplus or apportionment of any operating deficit was agreed as NPDC 66.4%, STDC 27.1% and SDC 6.5%.

In November 2018, the Joint Committee made the decision to suspend further development of the Central Landfill. Waste is now disposed of at Bonny Glen

near Marton under a 35-year contract with Midwest Disposals Ltd who operate the landfill. As there is no alternative use for the Central Landfill, all capital costs incurred were written off to surplus or deficit in 2018/19. In October 2019, Council received \$2.03 million of unspent contributions. There has been no activity during the 2021/22 financial year.

Note 30: Three Waters

In June 2022, the Government introduced legislation to establish four publicly owned water services entities to take over responsibilities for service delivery and infrastructure from local authorities with effect from 1 July 2024. The impact of these proposed reforms, once legislated, will mean that the District Council will no longer deliver three waters services or own the assets required to deliver these services. The Bill is currently before Parliament and has been subject to its third reading. It has yet to receive its royal assent from the Governor General. Additional legislation is expected in 2023 that will provide detail on the transfer of assets and liabilities to the water service entities.

Note 31: Items Subsequent to Balance Date

There are no items subsequent to balance date.

Notes to Financial Statements

Note 32: Financial Prudence Benchmarks

Annual Report Disclosure Statement for year ending 30 June 2022

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

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

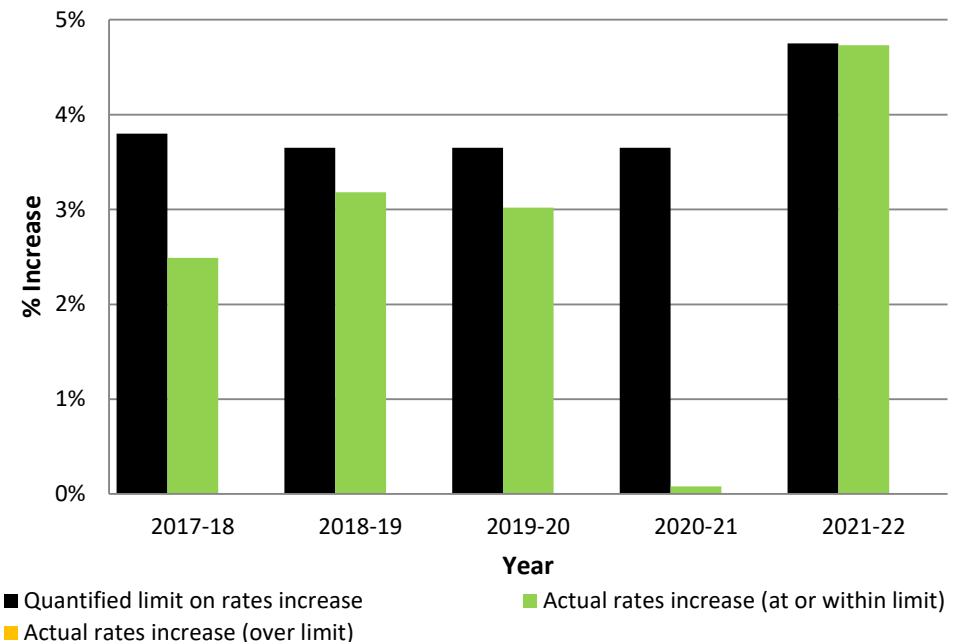
Rates affordability benchmark

The Council meets the Rates Affordability Benchmark if –

- Its actual rates income equals or is less than each quantified limit on rates; and
- Its actual rate increases equal or are less than each quantified limit on rates increases.

Rates (Increase) Affordability Benchmark

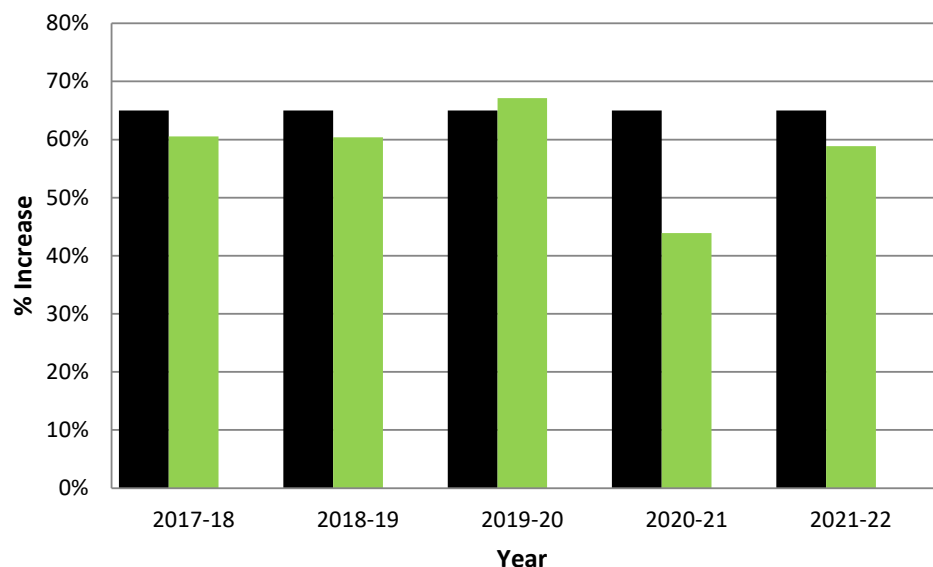
The following graph compares the Council's actual rates increases with a quantified limit on rates included in the Financial Strategy in the Council's Long Term Plan. The quantified limit is the Local Government Cost Index plus 1%.



Notes to Financial Statements

Rates (Income) Affordability Benchmark

The following graph compares the Council's actual rates income with a quantified limit on rates included in the Financial Strategy included in the Council's Long Term Plan. The quantified limit is rates income 60%-65% of total projected revenue.

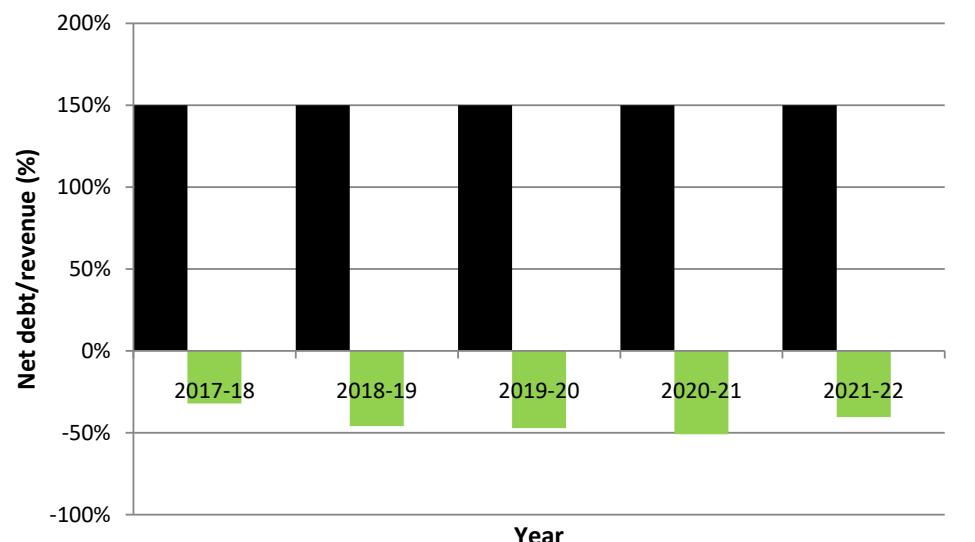


■ Quantified limit on rates increase
 ■ Actual rates increase (at or within limit)
 ■ Actual rates increase (over limit)

Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following 5 graphs compare the Council's actual borrowing stated in the Financial Strategy in its Long Term Plan. These 5 graphs are based on Council's definitions and not the legislation.

1 - The quantified limit is net debt less than 150% of revenue

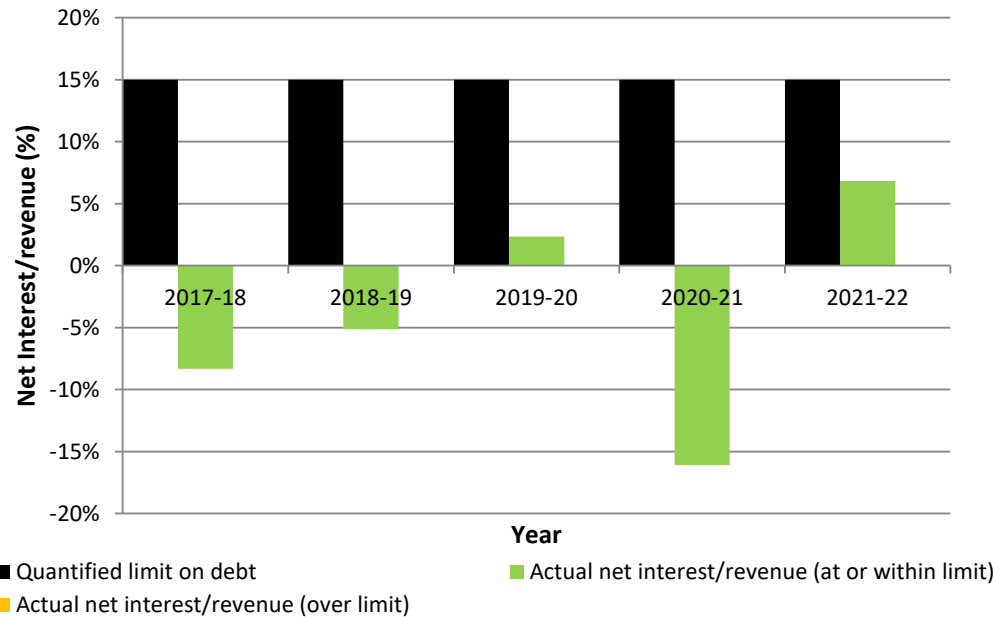


■ Quantified limit on debt
 ■ Actual net debt/revenue (at or within limit)
 ■ Actual net debt/revenue (over limit)

Notes to Financial Statements

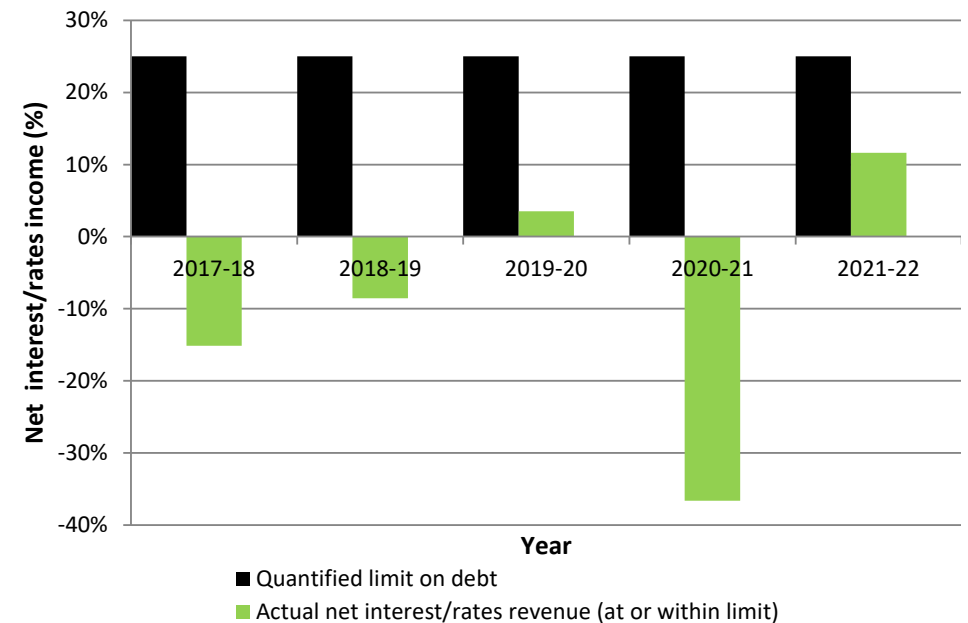
Debt Affordability Benchmark

2 - Net interest expense as a percentage of total annual income of not more than 15%



Debt Affordability Benchmark

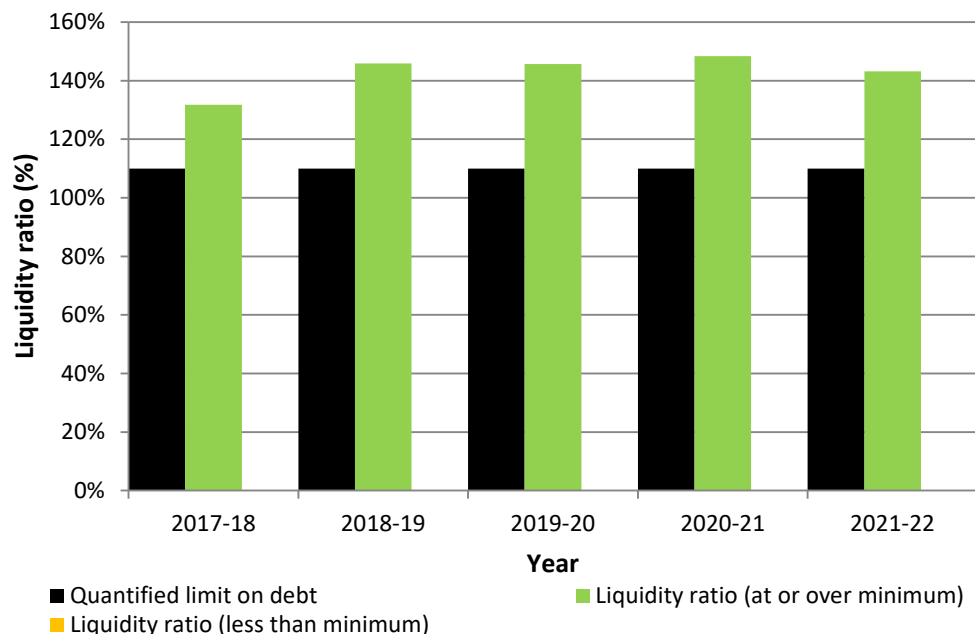
3 - Net interest expense as a percentage of total annual rates income of not more than 25%



Notes to Financial Statements

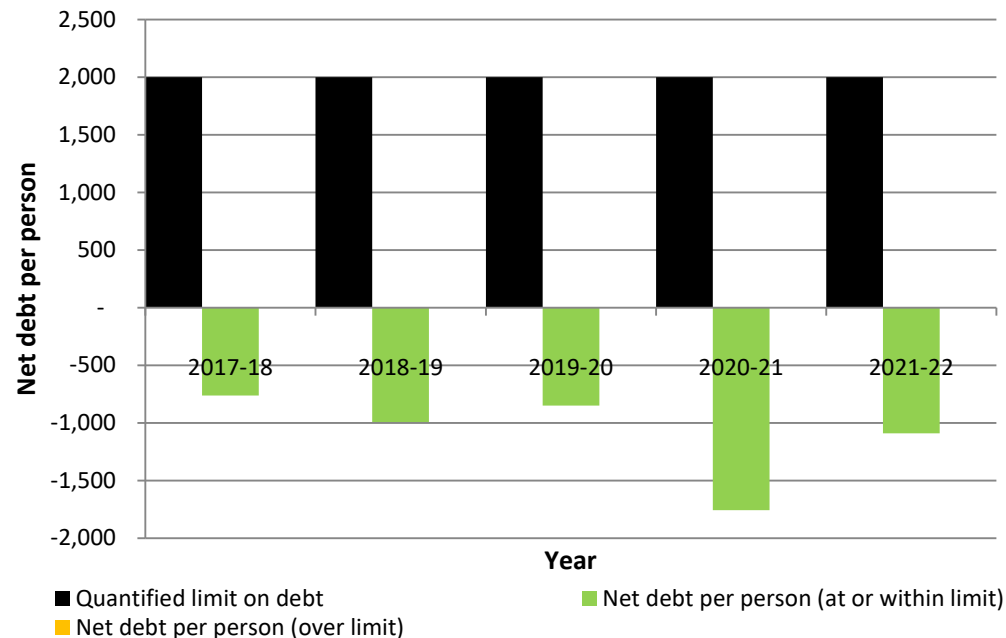
Debt Affordability Benchmark

4 - Liquidity Ratio; external term debt plus committed bank loan facilities plus liquid assets/cash equivalents maintained at an amount of at least 110% over existing external debt.



Debt Affordability Benchmark

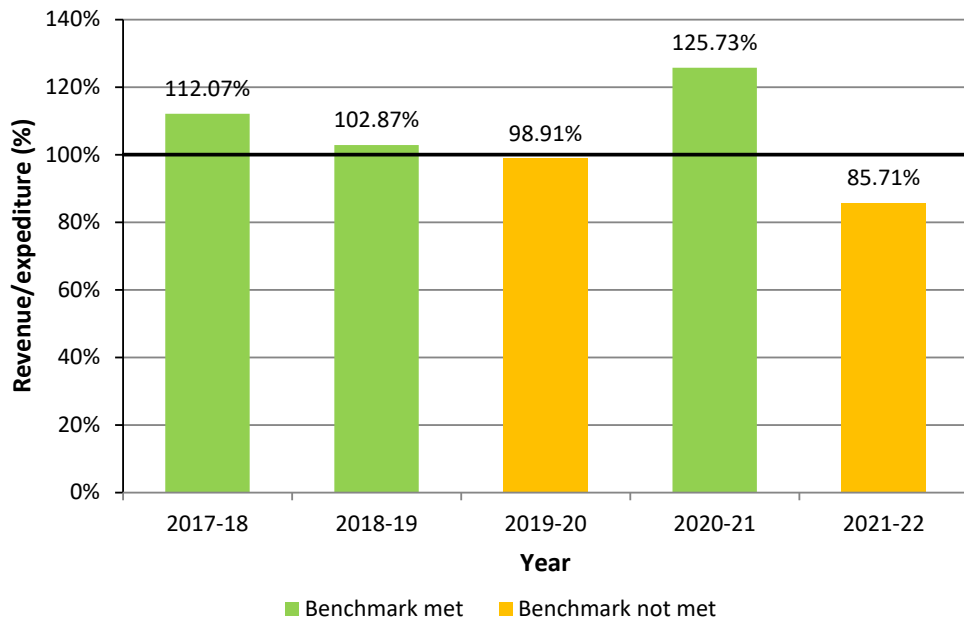
5 - Net debt per capita is less than \$2,000 per person



Notes to Financial Statements

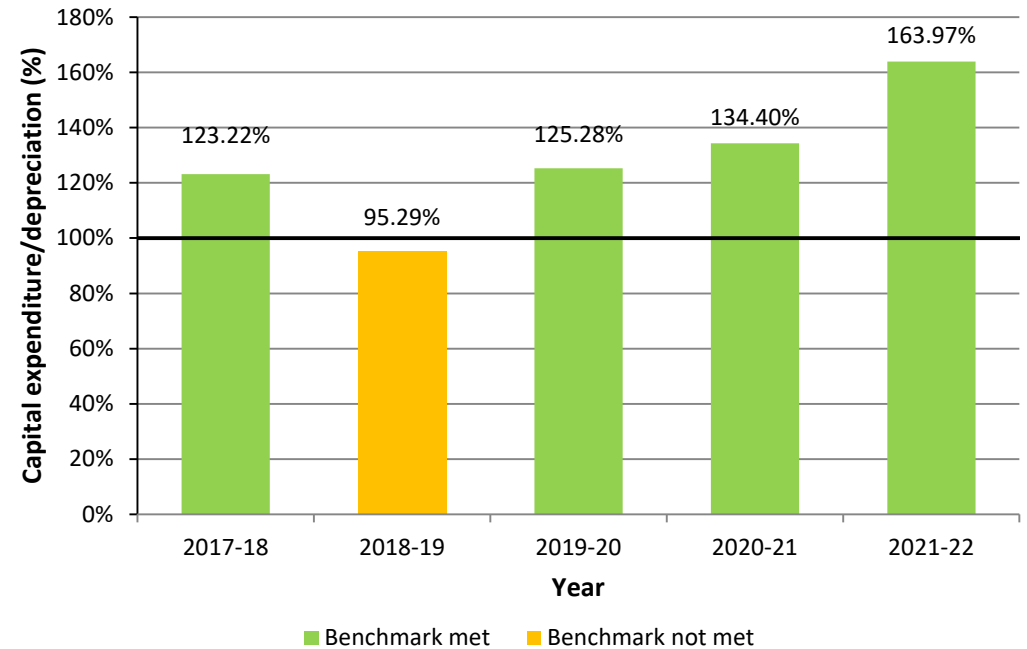
Balanced Budget Benchmark

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



Essential Services Benchmark

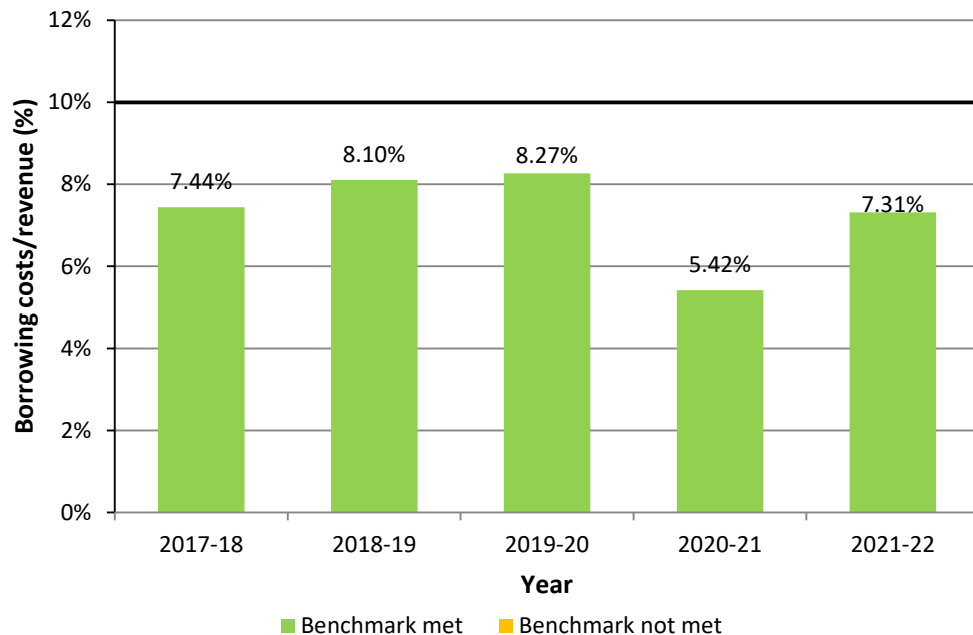
The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services. The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



Notes to Financial Statements

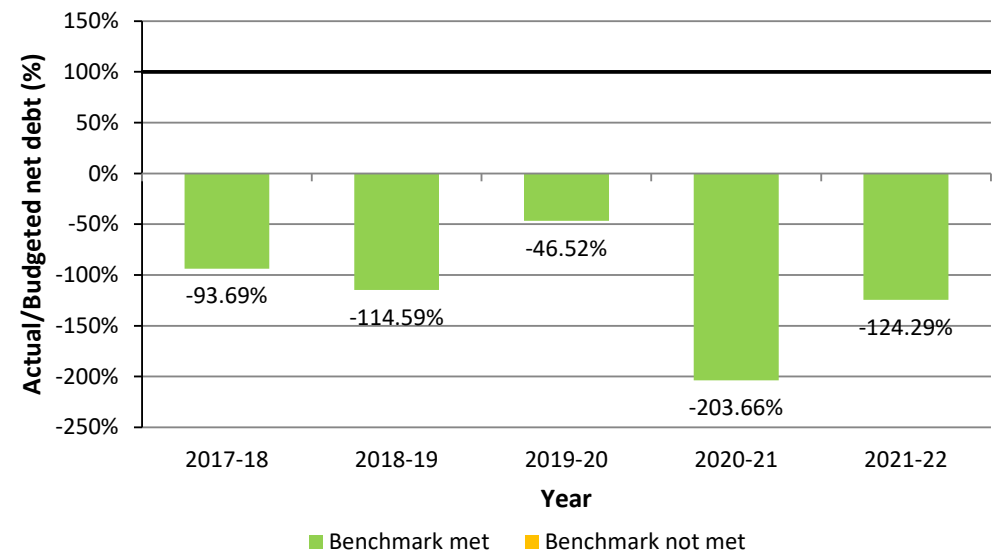
Debt Servicing Benchmark

The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment). Because Statistics New Zealand projects the Council's population will grow more slowly than the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its revenue.



Debt Control Benchmark

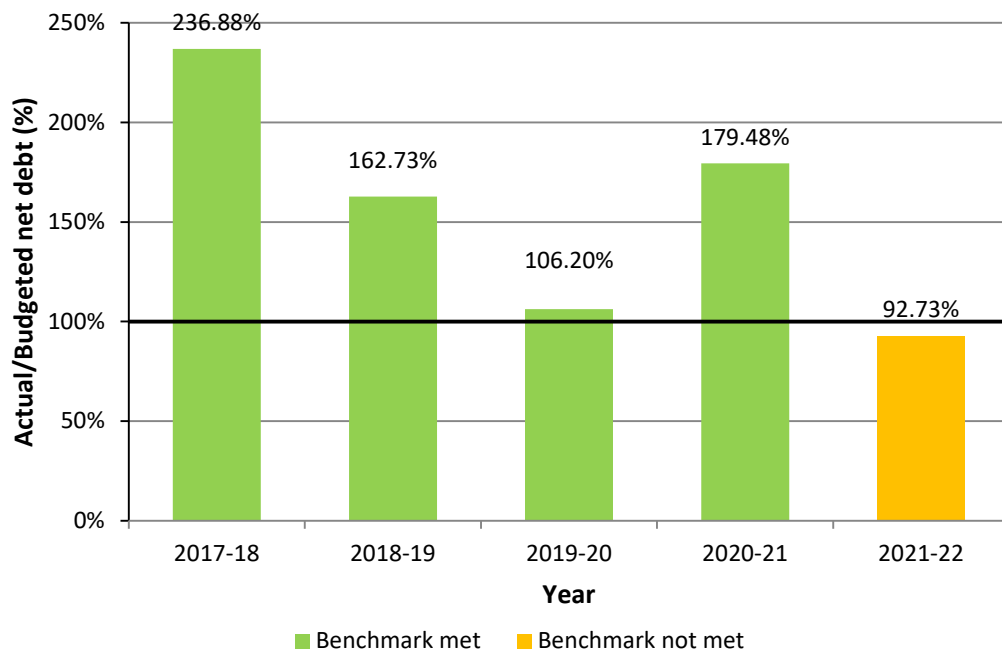
The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables). The Council **meets** the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Notes to Financial Statements

Operations Control Benchmark

This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations. The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.



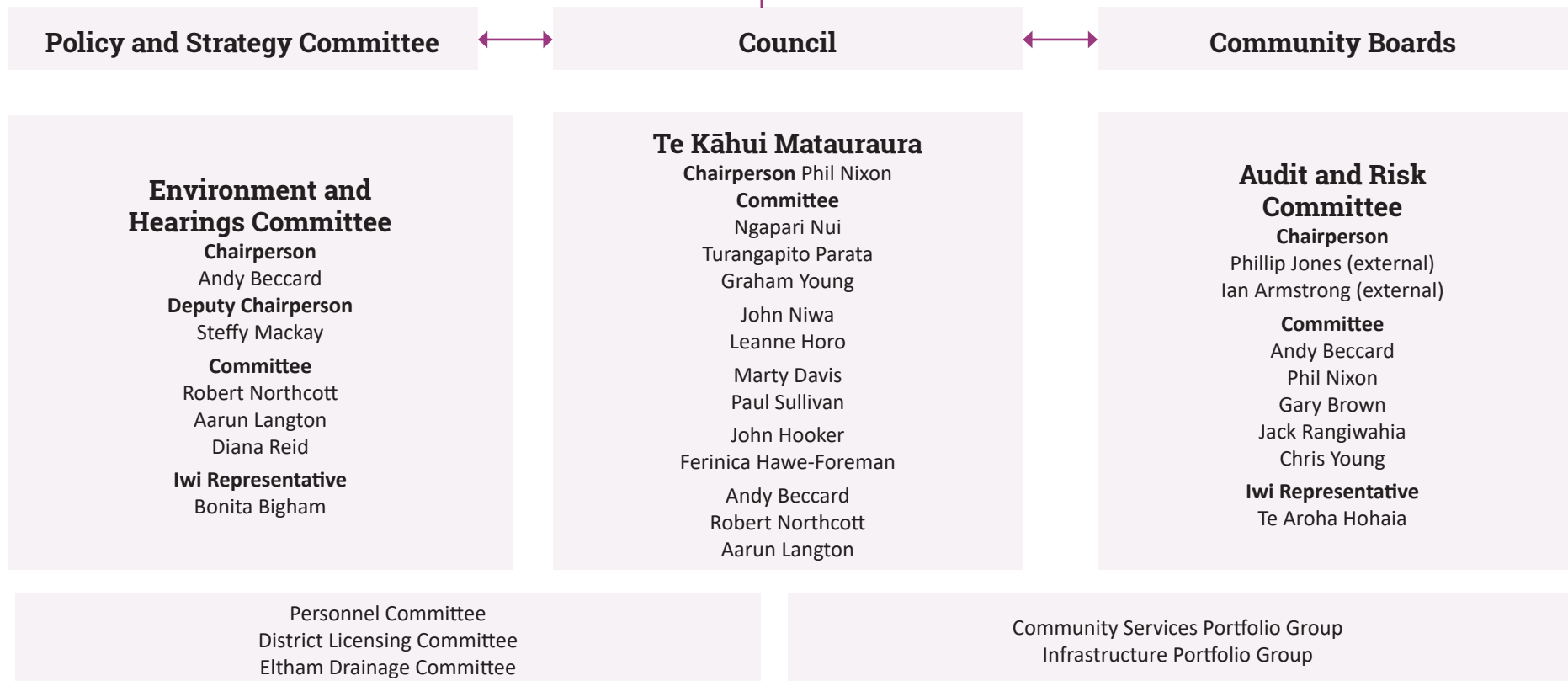
Political Structure



Deputy Mayor
Robert Northcott



Mayor
Phil Nixon



Ngā Kaikōwhiri Elected Members

Ō koutou Kaikaunihera Your Councillors (2019 - 2022 term)



Mr Andy Beccard



Mr Mark Bellringer



Mr Gary Brown



Ms Celine Filbee



Mr Aaron Langton



Mrs Steffy Mackay



Mayor Mr Phil Nixon



Deputy Mayor
Mr Robert Northcott



Mr Jack Rangiwahia



Ms Diana Reid



Mr Bryan Roach



Mr Brian Rook



Mr Chris Young

Ō koutou Poari Hapori Your Community Boards (2019 - 2022 term)



Eltham-Kaponga
Mr Lindsay Maindonald, Mrs Sonya Douds, Mrs Karen Cave (Chair) and Mr Alan Hawkes.
Cr Steffy Makay (not pictured)



Pātea
Ms Maria Ferris, Ms Jacq Dwyer (Chair), Mrs Dianne Lance and Ms Joanne Peacock.
Cr Rob Northcott (not pictured)



Taranaki Coastal
Ms Sharlee Mareikura, Ms Liz Sinclair, Mr Andy Whitehead (Chair) and Ms Bonita Bigham.
Cr Aaron Langton (not pictured)



Te Hāwera
Mr Raymond Buckland, Mrs Nikki Watson, Mr Wayne Bigham (Chair) and Mr Russell Hockley.
Cr Diana Reid (not pictured)

Kāhui Kahika me ngā Kaimahi

Management and Staff

The Chief Executive's role and responsibilities

The Council's Governance Policies and legislation determine the role and responsibilities of the Chief Executive. All delegations are from the Council to the Chief Executive Officer except for certain provisions in the Resource Management Act 1991 where there is clear direction to delegate to the relevant staff member. The Chief Executive employs all staff and acts on the Council's behalf.

The Chief Executive has approval to expend or commit the Council to any approved expenditure contained in the Long Term Plan or Annual Plan or over-expenditure within the following thresholds:

- Up to 15% above a budgeted expenditure item greater than \$1 million;
- Up to 20% above a budgeted expenditure item greater than \$250,000 but less than \$1 million,
- Up to 20% (maximum \$50,000) for items less than \$250,000;
- Up to \$100,000 for net unbudgeted expenditure (gross unbudgeted amount not to exceed \$1 million);
- To all works necessary in the case of an emergency (with no financial limit).

Monitoring of Chief Executive's performance

The Personnel Committee's primary function is to oversee the relationship between the Council and the Chief Executive and monitor his/her performance. The Committee consists of the Mayor, the Deputy Mayor, the Chairman of the Environment and Hearings Committee and two councillors.

Senior Leadership Team

Mr Waid Crockett	Chief Executive up until 28 October 2022
Ms Fiona Aitken	Group Manager Community & Infrastructure Services (<i>appointed CE on 5 December 2022</i>)
Mr Liam Dagg	Group Manager Environmental Services
Ms Marianne Archibald	Group Manager Corporate Services

Our staff

The table below shows changes in staff numbers across departments.

	2021			2022		
	Fulltime	Part-time	Fixed Term	Fulltime	Part-time	Fixed Term
Office of the Chief Executive	10	0	0	10	0	0
Community and Infrastructure	85	40	3	83	42	6
Environmental	24	2	0	26	2	3
Corporate	35	10	2	31	9	2
Totals	154	52	5	150	53	11

Council-Controlled Organisations

The Council has no council-controlled organisations. It owns 100% of Novus Contracting Ltd, a company that is exempt from being a Council Controlled Organisation under Section 7 (3) of the Local Government Act 2002.

Office Locations

The main Council Administration Building is in Albion Street, Hāwera and we provide an extensive combined library and Council service throughout the District, known as LibraryPlus centres in Ōpunakē, Eltham, Hāwera, Kaponga, Manaia, Pātea and Waverley. The Council services include payment of rates and accounts, enquiries for housing for the elderly, burials, building consent applications, property file requests and community facility bookings. Six of the LibraryPlus centres are agencies for the dissemination of visitor information.

Kāhui Kahika me ngā Kaimahi

Management and Staff

Locations/Directory

Hāwera Administration Building	105-111 Albion Street Hāwera 4610 Telephone: 06 278 0555 Tollfree: 0800 111 323 Website: <i>www.southtaranaki.com</i> Postal Address South Taranaki District Council Private Bag 902 Hāwera 4640
Hāwera LibraryPlus	High Street, Hāwera Telephone: 0800 111 323 Fax: 06 278 9407
Eltham LibraryPlus	High Street, Eltham Telephone: 0800 111 323 Fax: 06 764 8857
Kaponga LibraryPlus	Egmont Street, Kaponga Telephone: 0800 111 323 Fax: 06 764 6088
Manaia LibraryPlus	South Road, Manaia Telephone: 0800 111 323 Fax: 06 274 8374
Ōpunakē LibraryPlus	Tasman Street, Ōpunakē Telephone: 0800 111 323 Fax: 06 761 7039

Pātea LibraryPlus	Egmont Street, Patea Telephone: 0800 111 323 Fax: 06 273 8340
Waverley LibraryPlus	Weraroa Road, Waverley Telephone: 0800 111 323 Fax: 06 346 6052
i-SITE	High Street, Hāwera Telephone: 06 278 8599 Fax: 06 278 6599
TSB Hub	Camberwell Road, Hāwera 4610 Telephone: 06 278 0646
Hāwera Aquatic Centre	Waihi Road, Hāwera 4610 Telephone: 06 278 0021 Fax: 06 278 0022

General Information

Bankers

Westpac Trust

PO Box 83
Hāwera 4640

Auditors

Deloitte, Auckland,
on behalf of the Auditor General

Solicitors

Auld Brewer Mazengarb and McEwen

9 Vivian Street, New Plymouth

C & M Legal – The Litigation Experts
9 Vivian Street, New Plymouth

Simpson Grierson

HSBC Tower 195 Lambton Quay
Wellington 6011



www.southtaranaki.com