

South Waikato District Council

SUMMARY  
**Annual Report** 2022-23  
Pūrongo ā-tau

Year 2 of the Long Term Plan 2021-31



SECURING **TODAY**. SHAPING **TOMORROW**. STRONG **FUTURE**.

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The council adopted the audited annual report for the 2022-2023 year on 25 October 2023 and authorised it for issue.

This summary provides the key points extracted from the full annual report. As a summary it cannot be expected to provide a complete understanding of the performance of the Council for the year.

## Message from the Mayor and Chief Executive

The 2022-2023 year was dominated by challenges, change and opportunity for Council and our community.

Despite peak COVID-19 being several years ago now, we continue to find delivering our wide range of activities and projects challenging as supply shortages, staff absenteeism and contractor availability are still a reality for the sector.

While weather events brought significant hardship and trying times to many of our neighbouring districts, the South Waikato fared very well; and direct impact on our infrastructure and communities was thankfully, minimal. Under our Civil Defence arrangements, several Council staff were deployed to harder hit areas.

Local body elections in October saw a changing of the guard at Council, however our focus remained on facilitating economic growth to provide an increased number of jobs and opportunities for our people and delivery of quality services for our community.

Central Government continues work on several proposed changes to local government that will heavily impact our organisation going forward – namely three waters and the review of the Resource Management Act (RMA).

Since the initial announcement on the three waters reform, there has been a lot of frustration from both Council and our community. The Government's proposal has wound a convoluted pathway that has been difficult to navigate. At the time of writing, what the future holds for three waters is still not completely known given the national body elections. Our Council remains a member of Communities 4 Local Democracy (C4LD), along with several other councils; trying to get the Government to slow down and look at some alternative models that may be a better fit for our country, and our district.

Three waters accounts for some 26% of our operating costs and 23% of our assets. Based on this, the impact on our Council and how we operate will be substantial. Our most significant concerns remain. These are losing our local voice, not being able to guarantee our small District has any priority for services and investment, loss of control of our assets, risk of privatisation,

and that the current proposed model may not be the best or only suitable model. Our community meetings held last year clearly indicated that many have similar concerns.

That being said, if reforms do go ahead, our waters infrastructure will be held in a good state to continue to serve South Waikato communities.

The review of the RMA is also underway. This will likely affect how much of a say Council and our community has in how we tackle critical national issues like land use, housing, biodiversity management, climate change and freshwater quality. It may also mean less community input into planning matters because the focus will be on having regional plans to deal with local issues.

Council is focussed on promoting the South Waikato as a great place to live, work and invest through our Space to Grow business development programmes. We have worked hard with our partners and stakeholders to bring in new jobs and development to the district and attract Central Government funding. The almost complete Olam Food Ingredients NZ Ltd (OFI) dairy factory, officially opened Pūkenga Rau (previously known as the South Waikato Trade Training Centre) and up and running housing developing in Overdale Road in Putāruru, to name just a few, are all putting the South Waikato on the map.

Development of a Growth Strategy for the district is ongoing and should ensure the right development happens in the right places. Our residential stock is expanding to support both our community growth and attract new residents.

It is our growth trend that necessitated an amendment to our Long Term Plan. In December last year, Council committed \$58 million worth of capital infrastructure projects in the water, wastewater and stormwater space to ensure our district's growth potential is supported through the necessary infrastructure.

We realise and again acknowledge the hardship that a large rate increase has meant for many in our community. The way we fund our activities and services simply must change; we can't keep loan funding operational

expenditure. That's like taking out a personal loan to pay for your groceries. Council has signalled that considerable analysis into our current suite of services will be done in the lead up to the 2024-34 Long Term Plan; and we look forward to our community's engagement through this process.

Over and above our day-to-day service delivery, we also completed several large or high interest projects, including:

- The Tirau Domain was officially opened.
- We started construction on the Putāruru skatepark, and at the time of writing is officially opened.
- A Parliamentary visit from an array of South Waikato business and community organisations to seek long term co-investment, put South Waikato on the Ministerial radar.
- We held our first ever school holiday programme at the South Waikato Sport and Events Centre which is fast becoming a popular programme in our community.
- Council retained its Building Accreditation, ensuring Council can continue to deliver cost-effective building control services to residents and ratepayers.
- The Maraetai Road Intermodal Business Park kicked off following a successful grant application of a \$3 million from Kānoa, the Government's Regional Economic Development and Investment Unit.
- We supported several key events in the district, including the Volcanic Epic cycling event, Cycling NZ Elite Road Championship and That Weekend.
- Council reviewed the Speed Management Plan, Fees and Charges and its Annual Plan.
- Following consultation with community, we developed and installed new district and town signage. South Waikato We Love It Here... because we do!
- We launched new facility Facebook pages for the South Waikato Sport and Events Centre, District Libraries and the Pools.
- It's been a big year, full of change, challenges and opportunity.

We do want to acknowledge several significant events that have dominated the past year with firstly the passing of Queen Elizabeth II and coronation of King Charles, the damage caused by Cyclone Gabrielle and the continued hardship that many New Zealanders are still living with today, high inflation and interest rates, and finally the tragedy of the war in Ukraine that has impacted the world economy and robbed so many people of their homes and the lives.

***Council took the bull by the horns in 2022-2023 by supporting, facilitating, attracting and seeking economic opportunities to grow and improve our district and respond to our growing population and towns. We haven't slowed down even in these uncertain times. We can't. Our district and community will not thrive into the future if we don't rise to the challenge of today. The 2023-24 year looks set to be an even bigger year.***



25 October 2023  
Gary Petley  
MAYOR



25 October 2023  
Susan Law  
CHIEF  
EXECUTIVE

## Our Council | Ko tā tātou Kaunihera



**Gary Petley**  
**Mayor**

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### Tokoroa Ward



**Councillor Bill Machen**

(Deputy Mayor)  
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**Councillor Hamish Daine**

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**Councillor Rebekah Garner**

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**Councillor Thomas Lee**

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**Councillor Maria Te Kanawa**

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**Councillor Josiah Teokotai**

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### Putāruru Ward



**Councillor Marie Farrell**

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**Councillor Hans Nelis**

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**Councillor Sandra Wallace**

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### Tirau Ward



**Councillor Kerry Purdy**

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## Tirau Community Board

**Jessica Wanden (Chair)**

jessica.wanden@southwaikato.govt.nz

**Graham Singers**

graham.singers@southwaikato.govt.nz

**Kevin Slater**

kevin.slater@southwaikato.govt.nz

**Gaby Bond**

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## Our strategic direction




For more detail see page 15 of our 2022-23 Annual Report

Our Vision, Community Outcomes and Strategies were adopted as part of the 2021-31 Long Term plan and where in place for the 2022-23 year. To put it simply, everything that Council does aligns with its strategies, outcomes and vision.

### Our Council Vision:

*'Healthy people thriving in a safe, vibrant and sustainable community.'*

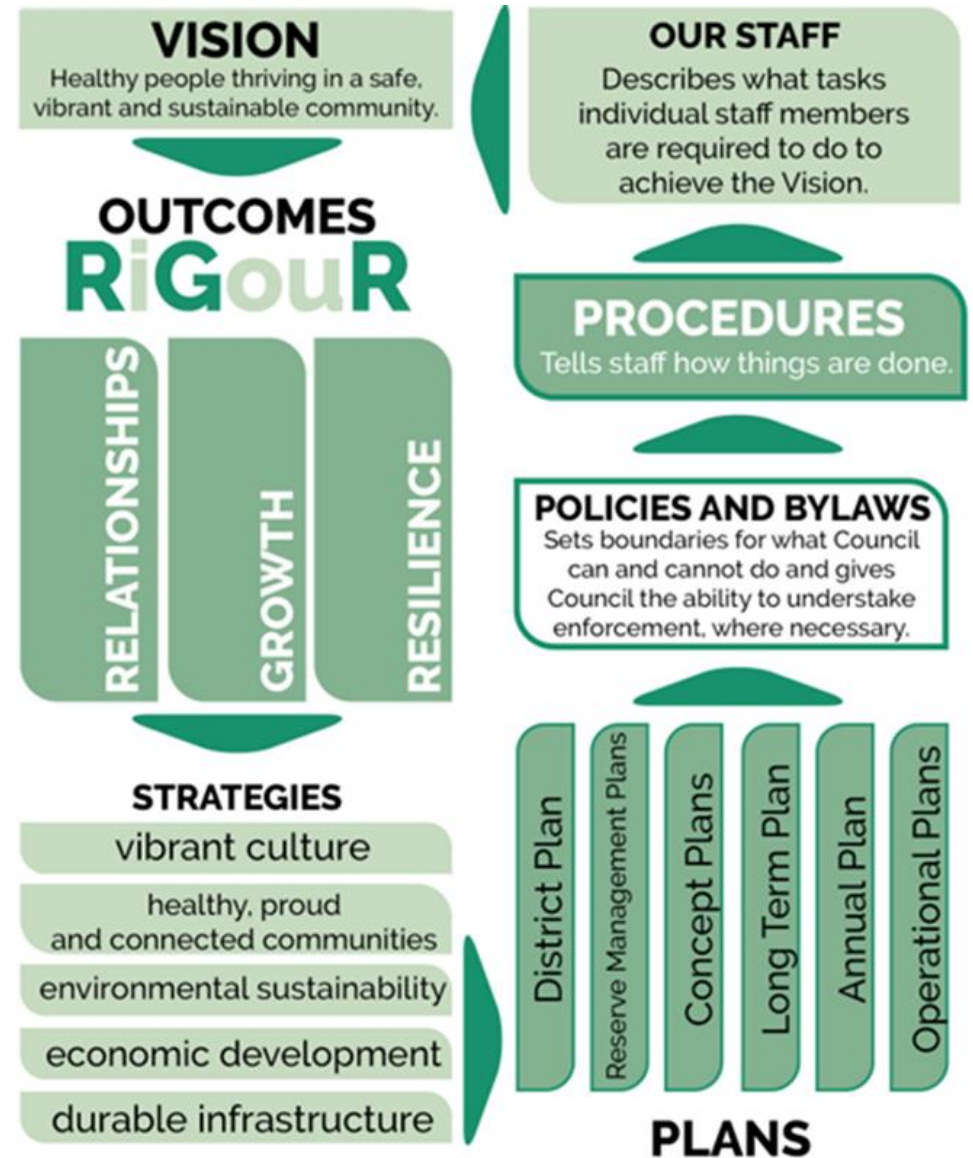
Aligning with our community outcomes, a high level set of goals that we aim to provide outputs and outcomes to provide a positive effect on our communities.

- **Growth** - to implement activities that facilitate sustainable economic growth to guide the activities, investments and projects undertaken by Council 
- **Resilience** - to anticipate, resist, respond to and recover from significant change or events. Including storm events, financial management, rates, affordability, asset replacement, environmental sustainability, and climate change 
- **Relationships** -to continue building stronger relationships with Iwi, Māori, Pacifica, community and businesses to achieve growth, resilience and collaboration 

And aligning to our five key strategies:

- A vibrant culture
- A healthy, proud and connected community
- Environmental sustainability
- Economic development
- And durable infrastructure

And in turn, providing outcomes contributing to the four Government Wellbeing's.



## Major budget variations

### Statement of comprehensive revenue and expense

Subsidies and grants received for the year include unbudgeted funding from the Department of Internal Affairs for three waters transition costs associated with three waters reform and Local Government New Zealand for the Mayoral Task Force for Jobs (MTFJ) programme initiative of \$0.5m and \$0.49m respectively. The depreciation and amortisation expenses are higher than budgeted by \$2m due to the revaluation of the three water and transport, roading and footpath assets in the 2021/2022 year that would not have been catered for as part of the 2022/2023 annual plan budgets due to the timing of the revaluation and the legislative requirement of the adoption of the 2022/2023 annual plan. Other expenses are higher than budget by \$3.1m, mainly due to increased repairs and maintenance requirements across transport, roading and footpath assets, increased energy costs to operate service facilities and higher insurance costs as a result of global and national weather and political events.

### Statement of Financial Position

Total equity is \$104m greater than budget due to the asset revaluations that took place in the 2021/2022 year that was not able to be captured in the 2022/2023 annual plan budgets. Property, plant and equipment shows the equivalent effect of the revaluation outcome noted above, tempered by the capital expenditure programme lagging behind expected budgeted spend.

### Statement of Cashflows

Subsidies and grants income is higher than budgeted due to the timing of transport, roading and footpath maintenance and unbudgeted funding received as noted above in the Statement of Comprehensive Revenue and Expense commentary. Purchase of property, plant and equipment is lower than budget due to capital programme delivery capabilities by contractors in transport, roading and footpaths and programme scoping reviews required in spaces like community pool facilities and three waters services.

### Basis of preparation

The Summary Annual Report has been prepared in accordance with Public Benefit Entities Financial Reporting Standard No.43 Summary Financial Statements (PBE FRS 43).

The presentation currency of the financial statements is New Zealand dollars and values are rounded to the nearest thousand dollars.

The specific disclosures included in the Summary Report have been extracted from the corresponding full Annual Report, which was authorised for issue by Council on 25 October 2023.

South Waikato District Council has designated itself as a public benefit entity for the purposes of financial reporting. The full financial statements included in the full Annual Report have been prepared in accordance with NZ GAAP and they comply with Tier 1 Public Benefit Entity (PBE) Standards.

This summary cannot be expected to provide a complete understanding of the comprehensive revenue and expense, financial position and cash flow as indicated in the full Annual report of the South Waikato District Council.

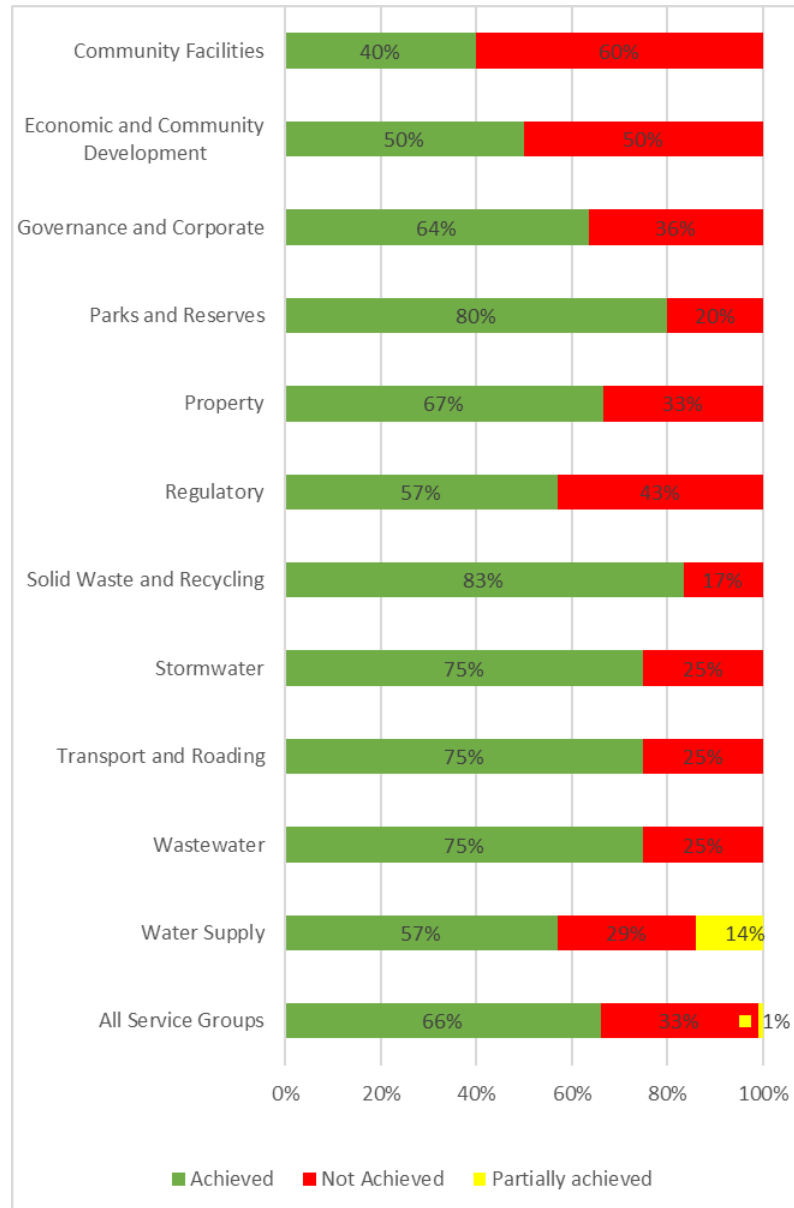
Please note that this summary of financial statements does not include all disclosures provided in the full financial statements.

The full and summary financial statements presented are for the Council.

The full financial statements were audited by Deloitte on behalf of the Office of the Auditor General, and an unmodified opinion was issued on 25 October 2023

## Performance of our services and activities

(Achievement of our KPI's)



## Capital projects.

Capital Projects	Actual Spend 2023 \$000s	Budget Spend 2023 \$000s	Actual Spend 2022 \$000s
Community Facilities	642	2,622	451
Economic and Community Development	854	2,715	2,934
Governance and Corporate	979	922	1,042
Parks and Reserves	1,335	1,168	3,044
Property	847	1,012	693
Regulatory	10	37	137
Solid Waste and Recycling	186	48	1,523
Stormwater	225	294	487
Transport and Rooding	3,499	4,268	2,853
Wastewater	2,867	1,928	8,464
Water Supply	1,825	1,344	2,230
<b>Total</b>	<b>13,269</b>	<b>16,358</b>	<b>23,858</b>



## Statements

### Statement of comprehensive revenue and expenses

<b>For the year ended 30 June 2023</b>			
<b>STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>Actual 2023</b>	<b>Budget 2023</b>	<b>Actual 2022</b>
	<b>\$000s</b>	<b>\$000s</b>	<b>\$000s</b>
<b>Revenue</b>			
Rates, excluding targeted water supply rates	32,987	33,473	30,619
Fees, charges, and targeted rates for water supply	4,537	4,883	3,935
Development and financial contributions	793	227	333
Subsidies and grants	7,819	4,879	8,306
Finance income	899	370	1,942
Other revenue	2,410	2,155	1,836
<b>Total revenue</b>	<b>49,445</b>	<b>45,987</b>	<b>46,971</b>
<b>Expenditure</b>			
Employee benefits expense	13,828	12,476	11,899
Depreciation and amortisation expense	11,726	9,640	8,013
Finance costs	1,773	818	597
Other expenses	28,612	25,507	23,020
<b>Total expenditure</b>	<b>55,939</b>	<b>48,441</b>	<b>43,529</b>
<b>Surplus/(Deficit)</b>	<b>(6,494)</b>	<b>(2,454)</b>	<b>3,442</b>
<b>Other comprehensive revenue and expense</b>			
Gain/loss in Asset Revaluation Reserve	6,288	19,558	97,024
Gain/loss in Investment Revaluation Reserve	1,602	-	(2,471)
<b>Total other comprehensive revenue and expense</b>	<b>7,890</b>	<b>19,558</b>	<b>94,553</b>
<b>Total comprehensive revenue and expense</b>	<b>1,396</b>	<b>17,104</b>	<b>97,995</b>

## Statement of changes in equity

For the year ended 30 June 2023						
STATEMENT OF CHANGES IN EQUITY	Restricted Reserves \$000s	Council Created Reserves \$000s	Property Revaluation Reserves \$000s	Investment Revaluation Reserves \$000s	Retained Earnings \$000s	Total \$000s
<b>Balance at 30 June 2021</b>	<b>22,114</b>	<b>430</b>	<b>295,472</b>	<b>5,796</b>	<b>150,916</b>	<b>474,728</b>
Net profit/(deficit) for the year	-	-	-	-	3,442	3,442
Transfers to retained earnings on disposal	-	-	(188)	-	188	-
Transfers to General Equity	5,275	1,311	-	-	(6,586)	-
Transfers from General Equity	(10,475)	(2,700)	-	-	13,175	-
<b>Other comprehensive revenue and expense</b>						
Gain/(loss) in Asset Revaluation Reserve	-	-	97,024	-	-	97,024
Gain/(loss) in Investment Revaluation Reserve	-	-	-	(2,471)	-	(2,471)
<b>Total comprehensive revenue and expense</b>	<b>(5,200)</b>	<b>(1,389)</b>	<b>96,836</b>	<b>(2,471)</b>	<b>10,219</b>	<b>97,995</b>
<b>Balance at 30 June 2022</b>	<b>16,914</b>	<b>(959)</b>	<b>392,308</b>	<b>3,325</b>	<b>161,135</b>	<b>572,723</b>
Net profit/(deficit) for the year	-	-	-	-	(6,494)	(6,494)
Transfers to retained earnings on disposal	-	-	63	-	(63)	-
Transfers to General Equity	3,172	(266)	-	-	(2,906)	-
Transfers from General Equity	(6,906)	(383)	-	-	7,289	-
<b>Other comprehensive revenue and expense</b>						
Gain/loss in Asset Revaluation Reserve	-	-	6,288	-	-	6,288
Gain/loss in Investment Revaluation Reserve	-	-	-	1,602	-	1,602
<b>Total comprehensive revenue and expense</b>	<b>(3,734)</b>	<b>(649)</b>	<b>6,351</b>	<b>1,602</b>	<b>(2,174)</b>	<b>1,396</b>
<b>Balance at 30 June 2023</b>	<b>13,180</b>	<b>(1,608)</b>	<b>398,659</b>	<b>4,927</b>	<b>158,961</b>	<b>574,119</b>

## Statement of financial position

For the year ended 30 June 2023 STATEMENT OF FINANCIAL POSITION	Actual 2023 \$000s	Budget 2023 \$000s	Actual 2022 \$000s
<b>Equity</b>			
Retained earnings	158,961	163,972	161,135
Other reserves	415,158	306,491	411,588
<b>Total equity</b>	<b>574,119</b>	<b>470,463</b>	<b>572,723</b>
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	8,392	2,803	8,712
Receivables from non-exchange transactions	3,839	4,540	3,349
Receivables from exchange transactions	1,428	-	1,345
Inventories	106	171	105
Other financial assets	266	-	280
Non-current assets held for sale	1,905	-	1,760
Derivative Financial Instruments	868	-	534
<b>Total current assets</b>	<b>16,804</b>	<b>7,514</b>	<b>16,085</b>
<b>Non-current assets</b>			
Property, plant and equipment	590,156	493,303	584,424
Other financial assets	20,829	22,548	20,902
Derivative Financial Instruments	1,048	-	1,377
Intangible assets	6	328	17
<b>Total non-current assets</b>	<b>612,039</b>	<b>516,179</b>	<b>606,720</b>
<b>Total assets</b>	<b>628,843</b>	<b>523,693</b>	<b>622,805</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables and deferred revenue from non-exchange transactions	2,197	5,965	1,805
Payables and deferred revenue from exchange transactions	6,293	-	6,935
Employee benefit obligations	1,391	609	1,388
Borrowings	6,000	1,904	5,000
Provision for landfill closure	37	748	38
<b>Total current liabilities</b>	<b>15,918</b>	<b>9,226</b>	<b>15,166</b>
<b>Non-current liabilities</b>			
Provision for landfill closure	573	873	649
Borrowings	38,000	42,883	34,000
Derivative Financial Instruments	-	-	-
Employee benefit obligations	233	248	267
<b>Total non-current liabilities</b>	<b>38,806</b>	<b>44,004</b>	<b>34,916</b>
<b>Total liabilities</b>	<b>54,724</b>	<b>53,230</b>	<b>50,082</b>
<b>Net assets</b>	<b>574,119</b>	<b>470,463</b>	<b>572,723</b>



## Statement of cashflows

For the year ended 30 June 2023 STATEMENT OF CASH FLOWS	Actual 2023 \$000s	Budget 2023 \$000s	Actual 2022 \$000s
Cash flow from operating activities			
<i>Cash was provided from:</i>			
Rates	32,588	33,473	29,018
Subsidies and grants	7,697	4,879	7,917
Fees and charges	5,447	7,038	3,357
Other income	2,407	597	2,591
Dividends received	-	-	-
Interest received	899	-	1,942
	49,038	45,987	44,825
<i>Cash was applied to:</i>			
Interest paid	1,772	818	597
Net GST paid	-	-	11
Payment to suppliers and employees	43,026	37,983	33,188
	44,798	38,801	33,796
<b>Net cash inflows/(outflows) from operating activities</b>	<b>4,240</b>	<b>7,186</b>	<b>11,029</b>
Cash flow from investing activities			
<i>Cash provided from:</i>			
Proceeds from investments	1,684	681	-
Property, plant and equipment sales	-	-	60
	1,684	681	60
<i>Cash was applied to:</i>			
Purchase of investments	-	-	2,741
Purchase of property, plant and equipment	11,244	16,355	23,133
	11,244	16,355	25,874
<b>Net cash inflows/(outflows) from investing activities</b>	<b>(9,560)</b>	<b>(15,674)</b>	<b>(25,814)</b>
Cash flow from financing activities			
<i>Cash was provided from:</i>			
Loans raised	5,000	7,697	32,000
	5,000	7,697	32,000
<i>Cash was applied to:</i>			
Loans repaid	-	2,393	17,000
<b>Net cash inflows/(outflows) from financing activities</b>	<b>5,000</b>	<b>5,304</b>	<b>15,000</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(320)</b>	<b>(3,184)</b>	<b>215</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>8,712</b>	<b>5,987</b>	<b>8,497</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>8,392</b>	<b>2,803</b>	<b>8,712</b>

## Water services reform programme

The New Zealand Government is implementing a water services reform programme that is intended to ensure all New Zealanders have safe, clean and affordable water services. The Government believes this will be achieved by establishing new public entities to take on the delivery of drinking water, wastewater and stormwater services across New Zealand. The reform will be enacted by three pieces of legislation:

- The Water Services Entities Act 2022, which (as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023) establishes ten publicly owned water services entities and sets out their ownership, governance and accountability arrangements. A water services entity is established (for transitional purposes) on the date on which the appointment of the entity's establishment board takes effect, and its establishment date (operational date) will be a date between 1 July 2024 and 1 July 2026
- The Water Services Legislation Act 2023, which amended the Water Services Entities Act 2022 on 31 August 2023 to provide for the transfer of water services assets and liabilities to the water services entities
- The Water Services Economic Efficiency and Consumer Protection Act 2023, which provides the economic regulation and consumer protection framework for water services. The consumer protection framework will come into force on 1 July 2024 and the rest of the Act came into force on 31 August 2023



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF SOUTH WAIKATO DISTRICT COUNCIL'S SUMMARY OF THE ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

The summary of the annual report was derived from the annual report of the South Waikato District Council (the District Council) for the year ended 30 June 2023.

The summary of the annual report comprises the following information on pages 7 to 13:

- the summary statement of financial position as at 30 June 2023;
- the summaries of the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended 30 June 2023;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary performance of services activities.

#### Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

#### Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

#### The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2023 in our auditor's report dated 25 October 2023.



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

Without modifying our opinion, we draw attention to 13, which outlines developments in the Government's water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the Council as outlined on page 13 remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

### **Council's responsibility for the summary of the annual report**

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*.

### **Auditor's responsibility**

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS 43: *Summary Financial Statements*.

Our opinion on the summary of the annual report is based on our procedures, which were carried out 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.

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.

A handwritten signature in blue ink that reads "B. Dente".

**Bruno Dente**

for Deloitte Limited

On behalf of the Auditor-General

Hamilton, New Zealand

25 October 2023

## How to obtain a full 2022-23 Annual Report

The full Annual Report is Council's key accountability document. Full copies of the Annual Report can be obtained by:

- Visiting our website: [www.southwaikato.govt.nz](http://www.southwaikato.govt.nz) to download a copy
- Calling our Customer Services staff on (07) 885 0340 during normal business hours
- Emailing us at: [info@southwaikato.govt.nz](mailto:info@southwaikato.govt.nz)
- Writing to us at: South Waikato District Council, Private Bag 7, Tokoroa 3444
- Viewing a hard copy at our Council offices and library sites (located in Tokoroa, Putāruru or Tīrau)