



# Chatham Islands Council

## Summary Annual Report 2022/23

***Our people, our Islands, our future***



chatham islands council

## Profile of the Chatham Islands

The Chatham Islands and its people are a unique community, isolated by 800 kilometres of ocean from mainland New Zealand.

The Chatham Islands consist of two main inhabited islands, Chatham Island and Pitt Island. Pitt Island lies 23km south east of Chatham Island and both islands are surrounded by a number of smaller islands, all within a radius of approximately 50km. The main island, Chatham, has an area of 90,000 hectares. Pitt Island has an area of 6,300 hectares.

The Islands were formed by a volcanic up-thrust and the land surface is predominantly flat with a number of peaks, the largest peak rising to 188 metres. A significant landmark of Chatham Island is 'Te Whanga' which is a large lagoon that covers approximately 20,000 hectares or about one-fifth of the Island. There are five settlement areas on the main island – Waitangi, Te One, Owenga, Port Hutt and Kaingaroa.

The 'livelihood' for the majority of Islanders is dependent on fishing and farming. Their continued welfare and the Islands' viability are linked with the sustainable management of the natural and physical resource base.

Chatham Islands Council is the smallest local authority in New Zealand. It has both district and regional council responsibilities.





# Mayor and Chief Executive's report

## Kioranga, kia ora, greetings,

Once again, we have done our best to provide a great service to the community in the face of many challenges. We are grateful that we have all worked together despite fuel shortages and our main connection with New Zealand being out of service for several months during the year.

Alongside these challenges, a lack of funding continues to be an ongoing barrier to offering comparable services to that of mainland New Zealand. As always, the Council relies heavily on funding from Central Government to operate, as we don't have the population to fund our work through rates. We are always careful not to unfairly burden our ratepayers, but in doing so our funding situation remains unpredictable and may delay desired projects, including infrastructure upgrades.

Government reforms have continued to be plentiful, all providing different challenges for the community. Reforms in the resource management space and as a response to climate change have been both challenging and costly while other reforms like the Three Waters proposals have provided the Council with additional funds to enable infrastructure upgrades to occur. The "better off" allocation provided Council with approximately \$2.2 million to spend on community good projects. However, we do not yet have certainty about what the Three Waters space will look like for us going forward. We continue to fight for what is right and what is fair for the people of the Chatham Islands in this space.

A highlight this year has been the completion of the Whangamoe Bridge Replacement project. This work was carried out by roading partner Fulton Hogan and strengthens our roading network. We have also put great effort into improving our waste management and minimisation work. With the launch of a new waste management campaign featuring Hemi the weka, the community has been encouraged to sort their waste and think of ways to reduce, reuse and recycle. The push for recycling has proved to be successful.

In 2022 it was estimated that about 26.5 tonnes of recyclables were diverted from landfill. With a new Waste Management and Minimisation Plan (WMMP) and associated bylaw in place, we will now focus on how we can continue to improve this service and the state of our waste on island.

The community has expressed a desire for waste collection services and green waste options, and shown concerns that what is happening is not enough. Council receives this feedback and continues to move forward and strive for continual improvement where we can.

We have continued to build relationships with our regional partners, and with our treaty partners Hokotehi Moriori Trust and Ngati Mutunga O Wharekauri Iwi Trust, and Island partner Chatham Islands Enterprise Trust, we have completed the refresh of the Chatham Islands Investment Strategy which is due for release soon.

We also continue to maintain good relationships with the Government and its officials and acknowledge retiring local MP Paul Eagle for his assistance with this.

There are many changes being imposed by the Government that will affect the way the Council operates that flow into the community. We continue to advocate for the Islands interests where we can.

Finally, we thank Councillors, staff and our external support providers. All have worked hard for the betterment of the Chatham Islands community. We greatly appreciate the dedication and support of all.



**Monique Croon**  
Mayor



**Owen Pickles MNZM JP**  
Chief Executive



## Our performance during 2022/23

**The Council has six groups of activities, over which we set our desired performance targets to the community.**

The statement of service performance of Chatham Islands Council has been prepared in accordance with Public Benefit Entity International Public Sector Accounting standards and is for the year ended 30 June 2023. The full statement of service performance was authorised for issue by Chatham Islands Council on 26 October 2023. In preparing the statement of service performance, Chatham Islands Council has made judgements on the application of reporting standards and has made estimates and assumptions concerning the measurement of certain service performance targets, these assumptions are detailed in the critical judgements section in the full Annual Report.

The financial year ended 30 June 2023 was the first in which PBE FRS 48 (Service Performance Reporting) became effective. PBE FRS 48 establishes principles and high-level requirements for the reporting of service performance information rather than specifying detailed reporting requirements. The primary impact of adoption for Council was the inclusion of the previous financial year's performance targets results in the Activity Reports and an enhanced performance commentary. Further information on these changes are provided in the full Annual Report, as part of the changes in accounting policies disclosure.

A summary of our level of service performance against our targets, is included on the following pages:

# Leadership and Community Partnerships

## 4 of 4 targets met

The aim of the leadership and community partnerships group of activities is to meet our statutory responsibilities and provide effective governance and leadership.

Our leadership and governance function comprises of elected representatives from the Island. They are provided with guidance and other support to enable them to carry out their legislative responsibilities, making informed decisions on behalf of our people.

## What we delivered in 2022/23

Council met all the targets set for 2022/23 regarding leadership and community partnerships. Community satisfaction with the level of communication provided by Council, trust in their decision making and the community's ability to contact Council and Councillors were all high scoring areas in our annual resident's satisfaction survey. The community was asked for their feedback regarding many of Councils plans and activities; including the waste plan, representation arrangements and the Chatham Islands Investment Strategy. Though submissions and feedback on Council documents is typically low, providing the community these opportunities to have their say on our work is important to us.

Regular meetings of the "4 Entity" group ensure Moriori and Māori participation and engagement, and Council continually actively engages with Central Government, advocating for the Island. Council recognises the unique needs of the Chatham Islands and fights for the community when government legislation is impractical for our way of life. Our submission to Central Government regarding stock exclusion regulations was successful, demonstrating to the community that we understand their needs and will take action when needed.

## ALL TARGETS ACHIEVED

**75% OF RESIDENTS FELT INFORMATION SUPPLIED BY COUNCIL IS SUFFICIENT**

**95% OF RESIDENTS KNOW HOW TO CONTACT COUNCIL OR COUNCILLORS**

**68% OF RESIDENTS ARE CONFIDENT THAT COUNCIL DECISIONS ARE MADE IN THE BEST INTERESTS OF THE COMMUNITY**

## Transportation, roading and coastal networks

### 7 of 9 targets met

The aim of the transportation, roading and coastal networks group of activities is to link our populated communities and Islands, keep our people connected, safe and active, and contribute to the sustainability and growth of our local economy.

Harbour control is undertaken primarily to ensure safety in our waterways. The Chatham Islands have approximately 360km of coastline that is used extensively for commercial fishing, along with some recreational and aquaculture industries.

### What we delivered in 2022/23

Council met the majority of measures for the transportation, roading and coastal networks group of activities. While residents have expressed their satisfaction with the sealed road network, the 2023 residents and ratepayers survey revealed a high level of dissatisfaction with the unsealed road network. Comments suggested this was due to potholes and a lack of grading. We are reporting one fatality or serious injury crash on our road network this year. Roding is the Council's largest spend with an approximate annual spend of \$4.5M. A notable piece of work this financial year was the Whangamoe Bridge Replacement project. Council works to regularly ensure signage is appropriate and up to date wherever needed.

Council worked with organisations across the Island to ensure the adequate supply of fuel to the Island while the ship Southern Tiare was out of service.

**81%**

**SATISFACTION WITH  
SEALED ROADING  
NETWORK**

**32%**

**SATISFACTION WITH  
UNSEALED ROADING  
NETWORK**

**1**

**FATAL OR SERIOUS INJURY  
CRASH ON OUR ROAD  
NETWORK**

**AVERAGE ROAD QUALITY  
RATED: GOOD**



## Three waters supply and treatment

### 11 of 15 targets met (1 not measured)

Safe drinking water and appropriate collection, treatment and disposal of wastewater are essential to the health and wellbeing of our people and our environment. The Government has reviewed arrangements for how three water services will be delivered. The Water Services Entities Act 2022 originally established four publicly owned water services entities to take over responsibilities for three waters service delivery and infrastructure from local authorities from 1 July 2024, with later legislation proposed to enable the transfer of three waters related assets and liabilities to these water services entities.

The Chatham Islands Council is not referred to within the Water Services Entities Act 2022, and the responsibility for managing the Three Waters programme (including providing levels of service, collection of rates, and payment of operating and capital expenditure – including any associated debt repayment), will rest with the Council. It has been indicated this may be funded via the Crown appropriation.

### What we delivered in 2022/23

We are disappointed to have achieved only half of our measures for potable water. A boil water notice was issued for Kaingaroa as temporary measure to ensure public safety. Council responded quickly to instances where action regarding potable water was required, and we continue to seek funding to better improve the infrastructure required to support higher drinking water standards for the community. We strongly believe that some of the non-compliance we face relates directly back to our lack of funding, and therefore, appropriate infrastructure.

All wastewater and stormwater measures were achieved. We are pleased to receive no complaints, no concerning incidents and no flooding events this year.

**50%**

**ACHIEVED POTABLE  
WATER MEASURES**

**80%**

**ACHIEVED  
WASTEWATER MEASURES**

**100%**

**ACHIEVED  
STORMWATER MEASURES**

# Waste management and minimisation

## 6 of 8 targets met

Waste management facilities provide refuse and recycling services to protect the health of our communities and our environment. Waste management and minimisation contributes to the embracing diversity and sustainable action community outcomes. Our solid waste and minimisation structure allows material delivered to Council facilities to be processed or disposed of in an appropriate and sustainable manner. These activities will be managed to minimise the impact on the environment.

## What we delivered in 2022/23

Though not a clean sweep of fully achieved measures, Council has done a lot in the waste management space over the last financial year. With the launch of a new waste management campaign featuring Hemi the weka, the community has been encouraged to sort their waste and think of ways to reduce, reuse and recycle. Items dropped at Te One station are now required to be sorted to aid this initiative.

The push for recycling has proved to be successful, in 2022 it was estimated that about 26.5 tonnes of recyclables were diverted from landfill, representing an overall diversion rate of just under 5%.

The new landfill at Owenga became operational. We drafted a new Waste Management and Minimisation Plan (WMMP) and associated bylaw in order to consider how we can continue to improve this service and the state of our waste on the Island.

We acknowledge that though improvements have been made, we still have a long way to go, as indicated by a satisfaction rate from our community which is lower than what we would like. The community has expressed a desire for waste collection services and green waste options, and shown concerns that what is happening is not enough. Council receives the feedback and continues to move forward and strive for continual improvement where we can.

**6/8 ACHIEVED**

**56% OF RESIDENTS  
SATISFIED WITH WASTE  
MANAGEMENT SERVICES**

**299 TONNES OF MATERIAL WAS  
RECEIVED AT THE OWENGA  
LANDFILL SITE**





## Community services and emergency management

### 4 of 7 targets met

Council provides facilities for the enjoyment and use of our community, including community housing, parks and reserves, sports fields and the library. These contribute to the development of a healthy, active, functioning community.

Council also seeks to provide an efficient and effective system of emergency management response and planning that minimises the potential effect of all hazards on the community and the environment.

### What we delivered in 2022/23

We had mixed results in both Council's community services and emergency management functions. Though respondents in our residents' survey were generally satisfied with the community services we provide, only 50% of respondents were aware that we were responsible for most of our services. The highest awareness being that of dog/animal control (74%) and the lowest being recreation centres (23%).

In order to encourage use of our services, Council posts regularly on our Facebook page advertising new books available to borrow from our library and information regarding dog registrations or vet visits.

Council continues to support the newly-established Manaaki Whanau O Wharekauri Trust (formerly the Morgue/Marque Committee), which supports whānau on the Island with funeral services. Council supports the committee with administration services.

As per the requirements below, our emergency management team held the annual training exercise, Exercise Phenox, which involved a large number of people. 61% of respondents in our residents survey felt confident Council would be able to respond appropriately to an emergency.

**75%** RESIDENTS AWARE OF  
KEY SERVICES PROVIDED  
BY COUNCIL

**58%** RESIDENTS SATISFIED WITH  
COMMUNITY SERVICES

**74%** RESIDENTS FEEL PREPARED  
IN CASE OF AN EMERGENCY

# Environmental management, protection and monitoring

## 13 of 15 targets met (1 not measured)

Council has responsibilities under legislation to safeguard public health, safety, and welfare. Biodiversity, biosecurity and regulatory activities, such as the identification and management of pests, issue of consents, the enforcement of bylaws, and the provision of liquor licenses are undertaken for the benefit of our communities and to ensure that everyone enjoys our Islands.

The Chatham Islands' isolation has meant that many of the animal and plant pests common in New Zealand are not present on the Islands. We are also fortunate to have many indigenous plants and native animals on the Islands. Many of our flora and fauna species and ecosystems are endemic to the Chatham Islands and if adversely affected by pests, could disappear from their natural habitats.

## What we delivered in 2022/23

Council is pleased with the efforts we've made in the environmental management, protection and monitoring space this financial year. All consenting and compliance deadlines were met and processed on time, and no major non-compliance issues noted.

As part of regular surveys on inbound vessels during the year, three fanworms were detected on a vessel. Council and Environment Canterbury acted promptly to minimise any residue risk from the vessel. This involved "wrapping" the vessel and using a chlorine solution which was left to soak for 30 hours and the threat was eliminated. This is just one example of the hard mahi we are continually doing to ensure that our Island stays protected from unwanted organisms and pests.

Water monitoring, sampling, testing and analysing was conducted as per the measures listed below. We aim to continue to hold ourselves to a high standard, and actively engage the community regarding the regulations we and they have to uphold to ensure an appropriate level of water quality is met.

**100%** **CONSENTING  
AND COMPLIANCE  
MEASURES ACHIEVED**

**13** **STREAMS, 8 LAKES  
AND SITE TESTED  
FOR WATER QUALITY**

**NO** **GERMAN WASPS  
FOUND IN 2022/23**







## Our financial performance for 2022/23

The summary financial statements do not include all the disclosures provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full financial statements. A copy of the full 2022/23 Annual Report can be found on our website or at our office.

### Our financial performance

Our financial strategy highlights the financial challenges we are facing and includes strategies on how we plan to address them.

A lack of funding continues to be an ongoing barrier to offering comparable services to that of mainland New Zealand. As always, the Council relies heavily on funding from Central Government to operate, as we don't have the population to fund our work through rates. We are always careful not to unfairly burden our ratepayers by spending more than we are able, but in doing so our funding situation remains unpredictable and may delay desired projects, including infrastructure upgrades.

The purpose of our strategy is to enable prudent and sustainable financial management, ensuring Council can continue to provide effective services now and into the future. To achieve this, Council has set a number of financial goals, with the results reported in the following table.

AIM	RESULT
Managing funds in a financially prudent manner with the aim of achieving a balanced budget each year, and ensuring projected operating revenues are at a level sufficient to meet that year's projected operating expenses.	<b>Achieved:</b> The Council recognised a net surplus of \$1.6 million, meaning it achieved a balanced budget for the year. This result is more favorable than the result in our 2021/22 Annual Report (before valuation), which recognized a loss of \$0.3 million. Council has been a fortunate recipient of a large number of specific one-off grants in 2023 to improve our community including the Ministry for the Environment supporting construction of our weighbridge and Mitre12 building and the tourist infrastructure fund supporting the installation of toilets and area beautification of key tourist sites.
Advocating for sustainable and committed funding from the Government and to fully utilise available subsidies and, where possible, searching for alternative sources of funding through user pays or other partnerships.	<b>Achieved:</b> Council has regular meetings with key officials at the Department of Internal Affairs to highlight our funding difficulties, including our inability to currently comply with some areas of legislation. Unfortunately, additional funding was unsuccessful for the 2023/24 financial year, with the Government allocating funding to other priorities. However, we were successful in receiving a commitment that future appropriations will be increased by inflation.  Council has also been successful in securing other central government grants for one-off projects, as discussed above.
Ensuring rates and council dues are affordable by limiting rates increases to align with expected rates of inflation and not adjusting council dues charges.	<b>Achieved:</b> Our Council rates remain in line with inflationary movements and council due charges remain unchanged for the year. Council remains committed to ensuring rates paid by our community remain affordable and comparable with other similar Councils.

AIM	RESULT
Maintaining current levels of service provided, with an expectation that service levels will only increase where external support is provided.	<b>Achieved:</b> The level of funding Council received for the 2022/23 financial year through the annual appropriation from the Department of Internal Affairs was not increased and therefore the level of service provided to the community also did not increase, rather it remained within the level of funding support.
Focusing on maintaining core services and infrastructure as cost-effectively and efficiently as possible, ensuring that funding efficiencies remain of paramount importance.	<b>Achieved:</b> During the year, we continued to deliver our services under a challenging operating environment while achieving a financial surplus. Council continues to review how we deliver our services, with a view to being more cost effective and efficient.
<p>Developing Council's capacity and capability to build, maintain and renew assets by limiting expenditure to where it is reasonable and economic to do so.</p> <p>Council interprets this as only progressing projects which are fully funded either by way of capital grant or where Council has an ability to borrow and repay debt. Such an approach may defer projects, which may result in a higher risk of asset failure and the asset deteriorating at a faster rate over time.</p>	<p><b>Achieved:</b> Capital projects completed in the 2022/23 financial year, were all funded by way of grant.</p> <p>When Council considers investing in infrastructure, we consider affordability to the Council and ratepayers, electing to defer capital works until funding can be secured. This means our financial position remains healthy and debt low.</p> <p>However, the cost to the community is that critical work where funding cannot be secured, such as with our water and wastewater infrastructure is often delayed, with levels of service experienced by our community being below expectation.</p> <p>Our Council is unable to invest in infrastructure outside of roading works, and therefore our asset quality is likely to deteriorate over time. This reduces the quality of service that we can offer to our residents and increases the risk of asset failure.</p>



## Our summarised financial statements

The full financial statements are prepared in accordance with the requirements of the Local Government Act 2002, which requires information to be prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP), and comply with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS).

During the year IPSAS 41 Financial Instruments became effective, the impact of the change on the Council is not significant and has been noted in the cash and receivables sections of the full Annual Report.

The Chatham Islands Council has elected to prepare the financial statements in accordance with Tier 2 PBE accounting standards as it is not publicly accountable or large.

### Summary statement of Comprehensive Revenue and Expense for the year ended 30 June 2023

	Actual 2022/23 \$000	Annual Plan 2022/23 \$000	Actual 2021/22 \$000
Rates	704	687	708
Grants & subsidies	10,616	13,869	9,101
Other revenue	1,282	952	658
<b>Total revenue</b>	<b>12,602</b>	<b>15,508</b>	<b>10,467</b>
Financial costs	-	12	13
Other expenditure	11,055	11,933	10,770
<b>Total expenditure</b>	<b>11,055</b>	<b>11,945</b>	<b>10,783</b>
Share of surplus of associate	62	129	(4)
Increase/(decrease) in revaluation reserve	-	10,262	13,490
<b>Total comprehensive revenue and expense</b>	<b>1,609</b>	<b>13,954</b>	<b>13,170</b>

### Summary statement of changes in equity for the year ended 30 June 2023

	Actual 2022/23 \$000	Annual Plan 2022/23 \$000	Actual 2021/22 \$000
<b>Equity at the start of the year</b>	<b>96,886</b>	<b>83,751</b>	<b>83,716</b>
Total comprehensive revenue and expense	1,609	13,954	13,170
<b>Equity at the end of the year</b>	<b>98,495</b>	<b>97,705</b>	<b>96,886</b>

The summary financial statements are for the year ended 30 June 2023 and are presented in New Zealand dollars with all values rounded to the nearest thousand (\$000). The summary financial statements comply with PBE FRS-43. The financial statements were authorised for issue by Council on 17 November 2023.

The disclosures in the summary financial statement have been extracted from the full Annual Report, which received an unmodified audit opinion and was adopted by Council on 26 October 2023. The summary financial statements were authorised for issue by Council on 17 November 2023. There are no events after the end of the reporting period or the date the full Annual Report was adopted, that require adjustment to the financial or service performance information presented.

*Our focus for the year has been on managing our finances prudently and operating within the confines of our financial assistance packages provided by the Crown and rates received from our community.*

*The Council recognised a net surplus of \$1.6 million, meaning it achieved a balanced budget for the year. A balanced budget is where grants, rates and other revenue match or exceed what Council is required to pay for the services it delivers each year. This result is less favorable than the result budgeted in our 2022/23 Annual Plan, predominately due to Council not receiving all expected grants, and an asset valuation not occurring in 2023. There are no significant areas of variance, rather minor variances across all other revenue and expenditure classifications.*

*The Council's net worth is represented by equity, which is the difference between what the community owns (assets of \$100 million) and what the community owes (liabilities of \$1.7 million).*



## Summary statement of financial position as at 30 June 2023

	Actual 2022/23 \$000	Annual Plan 2022/23 \$000	Actual 2021/22 \$000
Current assets	1,068	4,839	883
Non-current assets	99,100	95,426	97,965
Total assets	100,168	100,265	98,848
Current liabilities	1,567	2,265	1,827
Non-current liabilities	106	295	135
Total liabilities	1,673	2,560	1,962
Net assets	98,495	97,705	96,886
Total public equity	98,495	97,705	96,886

At the end of the financial year, the Council remains in a good financial position, with high net equity and asset balances and low borrowing and other liabilities.

The Council's net worth at the end of the year was \$98 million, an increase of \$1.6 million from 2021/22. The major reason for the increase in our net worth relates to Council investing in capital roading and waste management construction of 3.4 million, funded by way of grants from Waka Kotahi and the Ministry for the Environment. The overall increase is reduced by depreciation expense for the year of \$2.4 million.

## Summary statement of cash flows for the year ended 30 June 2023

	Actual 2022/23 \$000	Annual Plan 2022/23 \$000	Actual 2021/22 \$000
Net cash flow from operating activities	3,428	6,207	3,030
Net cash flow from investing activities	(3,664)	(3,077)	(2,525)
Net cash flow from financial activities	(27)	175	(31)
Increase/(decrease) in cash held	(263)	3,305	474
Opening cash balance	212	117	(261)
Closing cash balance	(51)	3,422	212

Funding assistance provided by the Crown is the primary source of operating cash inflows for the Council. This grant funding is used to cover operational costs and to invest in the purchase of infrastructural assets for our community.

The Council ended the year with an unfavorable cash movement of \$263 thousand with the Council transferring \$182 thousand to a cash investment and spending more on capital works than what it received. The Council's closing cash position is also less favorable than the result estimated in the Annual Plan, due to Council not receiving all expected grants.

The closing cash balance consists of cash and cash equivalents, net of outstanding bank overdrafts and excludes any cash investments held by the Council. If Council's cash investments were included in the closing cash balance, Council's overall closing cash position would be positive for the year.

# Independent Auditor's Report

## To the readers of Chatham Islands 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 Chatham Islands Council for the year ended 30 June 2023.

The summary of the annual report comprises the following summary statements on pages 3 to 9, 13 and 14:

- the summary statement of financial position as at 30 June 2023;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2023;
- the explanatory information to the financial statements; and
- the summary statement of service provision referred to as "Our performance during 2022/23".

## 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 26 October 2023.

### **The 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.

Other than in our capacity as auditor, we have no relationship with, or interests in, the Council.



**Yvonne Yang**

Audit New Zealand

On behalf of the Auditor-General  
Christchurch, New Zealand  
16 November 2023



# The organisation

## **Council**

### **Mayor**

Monique Croon

### **Deputy Mayor**

Keri Lea Day

### **Councillors**

Celine Gregory-Hunt

Graeme Hoare

Greg Horler

Richard Joyce

Judy Kamo

Nigel Ryan

Amanda Seymour

## **Council Staff**

Chief Executive

Owen Pickles

owen@cic.govt.nz

Operations Manager

Colette Peni

operations@cic.govt.nz

## **Engineers**

Stantec Ltd (Christchurch)

Nigel Lister, Rebecca Tinga

Bryan Peters – Roads and bridges

Kristen Norquay, Andrew Wong –

Water and wastewater

Phil Landmark –

Waste management and minimisation

## **Contractors**

Environment Canterbury

Fulton Hogan Ltd

## **Resource management**

Beca Ltd

## **Solicitors**

Wynn Williams

## **Bankers**

ANZ (Waitangi – Chatham Islands)

## **Auditors**

Audit New Zealand

(on behalf of the Auditor-General)







chatham islands council

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