

Finance & Corporate Committee Public Agenda

16 May 2023

Council Chambers
Waipā District Council
101 Bank Street
Te Awamutu



Chairperson
AW Brown

Members

Her Worship the Mayor SC O'Regan, LE Brown,
PTJ Coles, RDB Gordon, ML Gower, MG Montgomerie, MJ Pettit, EM Stolwyk, CS St Pierre, BS
Thomas, Vacancy

16 May 2023 01:00 PM

Agenda Topic	Presenter	Time	Page
1. Apologies	Chairperson	01:00 PM-01:01 PM	2
2. Disclosure of Members' Interests	Chairperson	01:01 PM-01:02 PM	3
3. Late Items	Chairperson	01:02 PM-01:03 PM	4
4. Confirmation of Order of Meeting	Chairperson	01:03 PM-01:04 PM	5
5. Confirmation of Minutes	Chairperson	01:04 PM-01:05 PM	6
5.1 Finance and Corporate Committee Minutes - 18 April 2023	Chairperson		7
6. Finance Report for the Period ended 30 April 2023	Nada Milne	01:05 PM-01:15 PM	12
7. Quarterly Property Services Report (01/01/23 - 31/03/23)	David Varcoe	01:15 PM-01:35 PM	23
8. Resolution to Exclude the Public	Chairperson	01:35 PM-01:36 PM	34



APOLOGIES



DISCLOSURE OF MEMBERS' INTERESTS

Members are reminded to declare and stand aside from decision making when a conflict arises between their role as an elected member and any private or other external interest they may have.



LATE ITEMS

Items not on the agenda for the meeting require a resolution under section 46A of the Local Government Official Information and Meetings Act 1987 stating the reasons why the item was not on the agenda and why it cannot be dealt with at a subsequent meeting on the basis of a full agenda item. It is important to note that late items can only be dealt with when special circumstances exist and not as a means of avoiding or frustrating the requirements in the Act relating to notice, agendas, agenda format and content.



CONFIRMATION OF ORDER OF MEETING

Recommendation

That the Finance and Corporate Committee confirms the order of the meeting.

COMMITTEE AGENDA



To: The Chairperson and Members of the Finance and Corporate Committee
From: Governance
Subject: **CONFIRMATION OF MINUTES**
Meeting Date: 16 May 2023

1 EXECUTIVE SUMMARY – WHAKARĀPOPOTOTANGA MATUA

The local authority, its committees, subcommittees and any local and community boards must keep minutes of their proceedings. These minutes must be kept in hard or electronic copy, authorised by a Chairperson’s manual or electronic signature once confirmed by resolution at a subsequent meeting. Once authorised the minutes are the prima facie evidence of the proceedings they relate to.

The only topic that may be discussed at a subsequent meeting, with respect to the minutes, is their correctness.

2 RECOMMENDATION – TŪTOHU Ā-KAIMAHI

That the open minutes of the Finance and Corporate Committee meeting held on 18 April 2023, having been circulated, be taken as read and confirmed as a true and correct record of that meeting.

3 ATTACHMENT - ĀPITITANGA

Finance and Corporate Open Minutes – 18 April 2023



Committee: Finance and Corporate
Time: 1.00pm
Date: Tuesday 18 April 2023
Meeting: Council Chambers,
101 Bank Street, Te Awamutu

PRESENT

Chairperson
AW Brown

Members

Her Worship the Mayor SC O'Regan, LE Brown, PTJ Coles, RDB Gordon, ML Gower, MG Montgomerie, MJ Pettit (via Zoom), CS St Pierre, EM Stolwyk, BS Thomas, (Vacancy)

1 APOLOGIES

There were no apologies

2 DISCLOSURE OF MEMBERS' INTERESTS

None

3 LATE ITEMS

Nil

4 CONFIRMATION OF ORDER OF MEETING

RESOLVED

3/23/18

That the order of the meeting be confirmed.

Councillor L Brown / Councillor Thomas



5 CONFIRMATION OF MINUTES

RESOLVED

3/23/19

That the open minutes of the Finance and Corporate Committee meeting held on 21 March 2023, having been circulated, be taken as read and confirmed as a true and correct record of that meeting.

Councillor St Pierre / Councillor Gordon

6 FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2023

Financial Accountant, Nada Milne provided the Committee with an overview of the Financial Report for the period ended 31 March 2023.

RESOLVED

3/23/20

That the Finance and Corporate Committee receive the report of Nada Milne, Financial Accountant, titled 'Financial Report for the period ended 31 March 2023' (document number 10979425).

Councillor Montgomerie/ Councillor Gower

7 COUNCIL CONTROLLED ORGANISATIONS – DRAFT 2023/24 STATEMENTS OF INTENT AND SIX-MONTHLY REPORTS TO 31 DECEMBER 2022

[Mayor O'Regan left the meeting at 2pm and re-joined the meeting at 2.21pm]

Presentations were made by representatives of each of the three Council Controlled Organisations.

New Zealand Local Government Funding Agency Ltd Credit and Client Relations Manager, Andrew Michl presented to the Committee via Zoom.

Co-Lab Chief Executive, Kelvin French, and Waikato Regional Airport Ltd (WRAL) Chief Executive, Mark Morgan, and General Manager Finance and Commercial, Scott Kendall, provided their overviews to the Committee in person.

COMMITTEE MINUTES



RESOLVED

3/23/21

That the Finance and Corporate Committee:

- a) *Receive the report of Jolanda Hechter, Manager Finance, titled 'Council Controlled Organisations – Draft 2023/24 Statements of Intent and Six - Monthly Reports to 31 December 2022', (document number 10974002);*
- b) *Receive the Six-Month Report to Shareholders for the period to 31 December 2022 and Draft Statement of Intent 2023/24 of Waikato Regional Airport Limited and its subsidiaries (being document numbers 10992308 and 10992311 respectively, and attached as Appendices 1 and 2 to this report);*
- c) *Approve, subject to any changes or additional comments, the draft letter (document number 10992312) attached as Appendix 8, being Council's proposed comments on the Draft Statement of Intent 2023/24 of Waikato Regional Airport Limited and its subsidiaries (document number 10992311), to be provided to the Waikato Regional Airport Limited Board;*
- d) *Receive the Six-Month Report to Shareholders for the period to 31 December 2022 and Draft Statement of Intent 2023/24 of Co-Lab Limited (being document numbers 10978569 and 10978575 respectively, and attached as Appendices 3 and 4 to this report);*
- e) *Approve, subject to any changes or additional comments, the draft letter (document number 10978591) attached as Appendix 9, being Council's proposed comments on the Draft Statement of Intent 2023/24 of Co-Lab Limited (document number 10978575), to be provided to Co-Lab Limited Board;*
- f) *Receive the Six-Month Report to Shareholders for the period to 31 December 2022 and Draft Statement of Intent 2023/24 of the New Zealand Local Government Funding Agency Limited (being document numbers 10978673 and 10978674 respectively, and attached as Appendices 5 and 6 to this report);*
- g) *Approve, subject to any changes or additional comments, the draft letter (document number 10978699) attached as Appendix 10, being Council's proposed comments on the Draft Statement of Intent 2023/24 of the New Zealand Local Government Funding Agency Limited (document number 10978674), to be provided to the New Zealand Local Government Funding Agency Limited Board;*
- h) *Receive the already finalised Statement of Intent for the year ended December 2023 of Civic Financial Services Limited (document number 10992307, attached as Appendix 7 to this report); and*
- i) *Approve, subject to any changes or additional comments, the draft letter*



(document number 10992313) attached as Appendix 11, being Council's proposed comments on the Statement of Intent of Civic Financial Services Limited (document number 10992307), for the year ended December 2023, to be provided to the Civic Financial Services Limited Board.

Councillor St Pierre / Councillor Gordon

8 RESOLUTION TO EXCLUDE THE PUBLIC

RESOLVED

3/23/22

THAT the public be excluded from the following parts of the proceedings of this meeting.

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
<i>9. Confirmation of Public Excluded Minutes 28 March 2023</i>	<i>Good reason to withhold exists under section 7 Local Government Official Information and Meetings Act 1987</i>	<i>Section 48(1)(a)</i>

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Sections 6, 7 or 9 of the Official Information Act 1982, as the case may be, which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, are as follows:



Item No.	Section	Interest
9	7(2)(i)	<i>To carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</i>
9	7(2)(a)	<i>To protect the privacy of natural persons, including that of deceased natural persons</i>
9	7(2)(g)	<i>To maintain professional privilege</i>

Mayor O'Regan / Councillor Coles

The meeting went into Public Exclusion at 2.36pm
There being no further business the meeting closed at 2.36pm

CONFIRMED AS A TRUE AND CORRECT RECORD

CHAIRPERSON:

DATE:

COMMITTEE REPORT



INFORMATION ONLY

To: The Chairperson and Members of the Finance and Corporate Committee

From: Financial Accountant

Subject: **Financial Report for the Period Ended 30 April 2023**

Meeting Date: 16 May 2023

1 EXECUTIVE SUMMARY – WHAKARĀPOPOTOTANGA MATUA

The financial results for the period ended 30 April 2023 are detailed in Section 3 and in the attached report.

2 RECOMMENDATION – TŪTOHU Ā-KAIMAHI

That –

- a) *the Finance and Corporate Committee receive the report of Nada Milne, Financial Accountant, titled 'Financial Report for the period ended 30 April 2023' (document number 10991476); and*
- b) *The Committee **APPROVE** the following 2022/23 funding requests and budget changes:*
 - *An increase of SIX MILLION, ONE HUNDRED AND FORTY SEVEN THOUSAND, FOUR HUNDRED AND FORTY SEVEN DOLLARS (\$6,147,447) for the Transportation budget, for asset write off's from database improvements. This is non-funded.*
 - *An increase in budget of TWO MILLION, ONE HUNDRED THOUSAND, FIVE HUNDRED AND FIFTY FIVE DOLLARS (\$2,100,555) for the Waste Water Treatment & Disposal budget, for asset write off's from database improvements. This is non-funded.*
 - *An increase in budget of ONE MILLION, EIGHT HUNDRED AND NINETEEN THOUSAND AND THIRTY TWO DOLLARS (\$1,819,032) for the Stormwater budget, for assets write off's from database improvements. This is non-funded.*
 - *An increase in budget of ONE MILLION, TWO HUNDRED AND TWELVE THOUSAND, FIVE HUNDRED AND FORTY SIX DOLLARS (\$1,212,546) for the*

Water Treatment & Supply budget, for asset write off's from database improvements. This is non-funded.

3 COMMENTARY - KŌRERO

FINANCIAL RESULTS FOR APRIL 2023

Total income is currently at 79 per cent of full year forecast and operating expenditure is at 82 per cent.

Development and reserve contributions of \$3.7 million have been received to date, which is 30 per cent of the forecast.

Subsidies and Grants are at 79 per cent of current budget due to the delayed timing of roading capital works and subsequently the Waka Kotahi subsidy.

The table below summarises the operating revenue and expenditure for each significant activity:

Significant Activity	Operating Revenue			Operating Expenditure		
	Actuals	Forecast	Forecast %	Actuals	Forecast	Forecast %
Year to Date	'000	'000		'000	'000	
Governance	51	111	46%	8,354	11,210	75%
Planning & Regulatory	5,071	6,561	77%	9,496	12,513	76%
Community Services & Facilities	5,539	17,473	32%	26,150	32,901	79%
Transportation	9,607	11,735	82%	26,214	30,709	85%
Stormwater	11	9	122%	5,267	6,475	81%
Wastewater Treatment & Disposal	1,061	1,363	78%	14,157	16,560	85%
Water Treatment & Supply	11,055	13,123	84%	12,848	15,328	84%
Support Services	490	371	132%	14,946	19,069	78%

Overall the gross revenue from Significant Activities is at 65 per cent of the forecast.

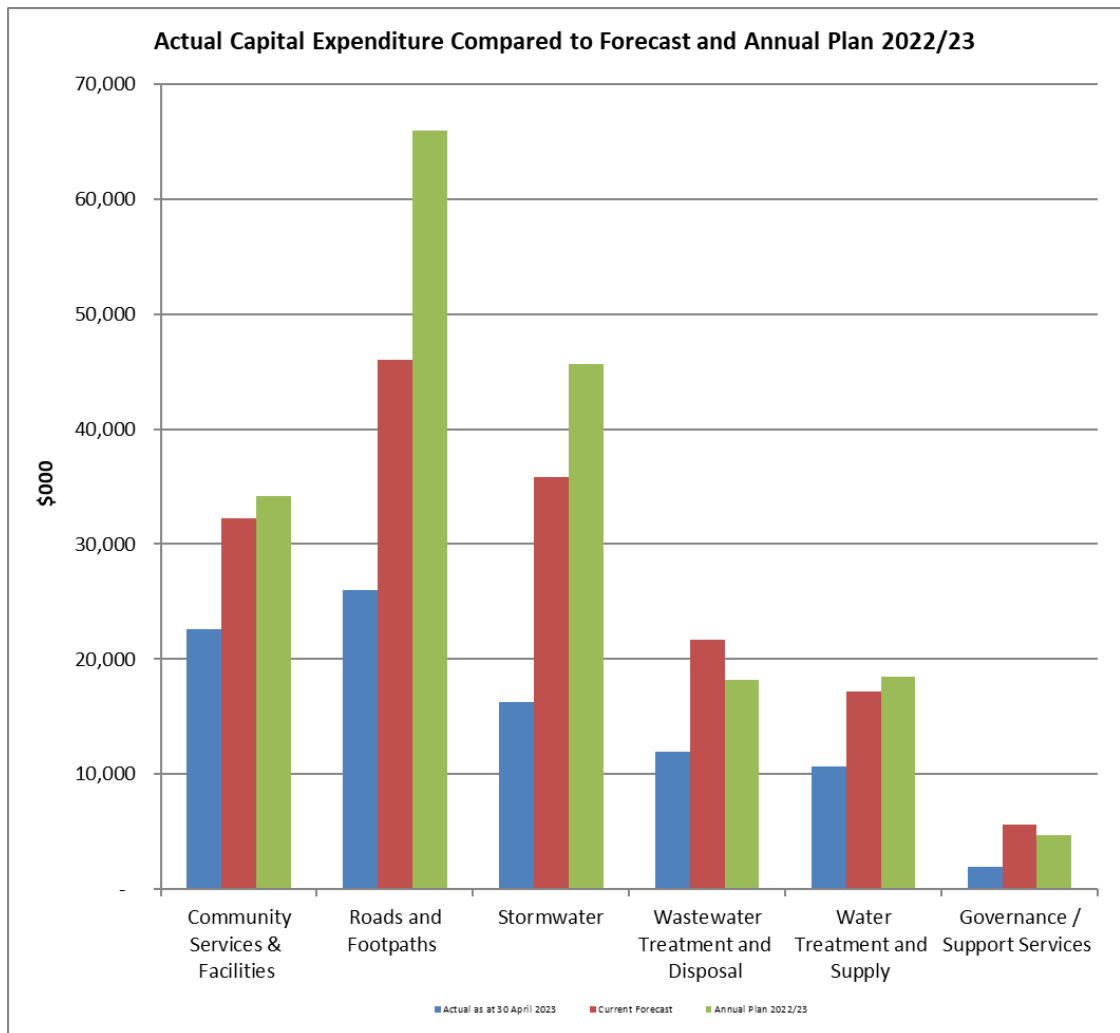
Overall the gross expenditure from Significant Activities is at 81 per cent of forecast. Most of the activity expenditure results are generally slightly below or above the anticipated 83 per cent of forecast.

CAPITAL EXPENDITURE

Capital expenditure to date is \$89.6 million which is 56 per cent of forecast.

A total of \$26.8 million was carried forward from the 2021/22 year to the current year to complete the 2021/22 contracts. There are other capital forecast adjustments totalling a reduction of \$55.8 million. These are mainly from projects being deferred to the 2023/24 year or beyond and all were included in previous financial reports.

The capital forecast budget totals \$158.9 million. The graph below summarises the capital expenditure for each significant activity.



BUDGET CHANGES REQUIRING APPROVAL

There is one budget change requiring approval this month:

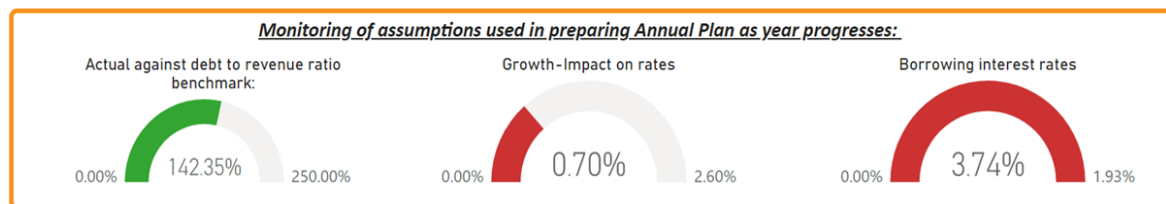
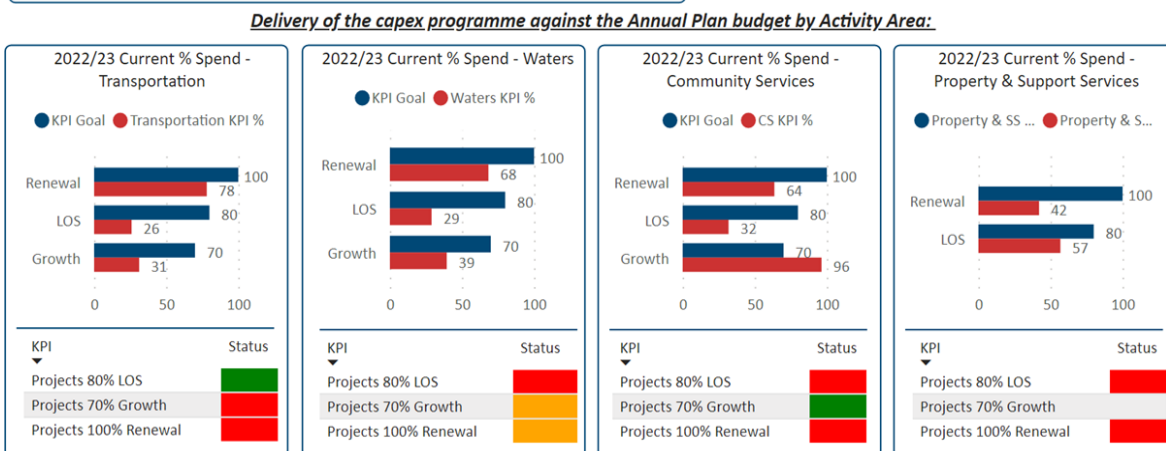
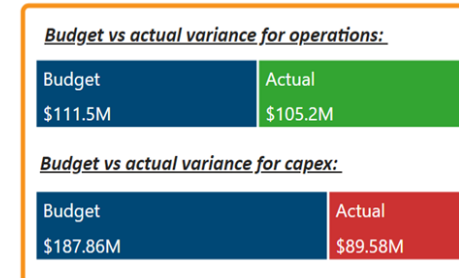
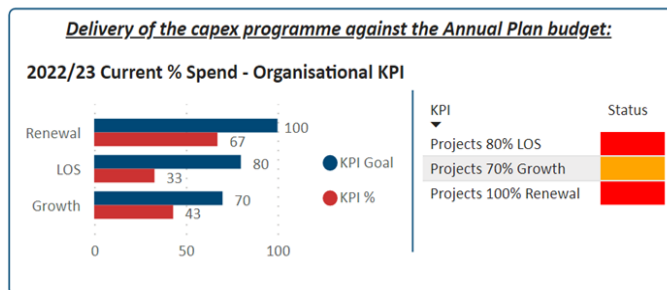
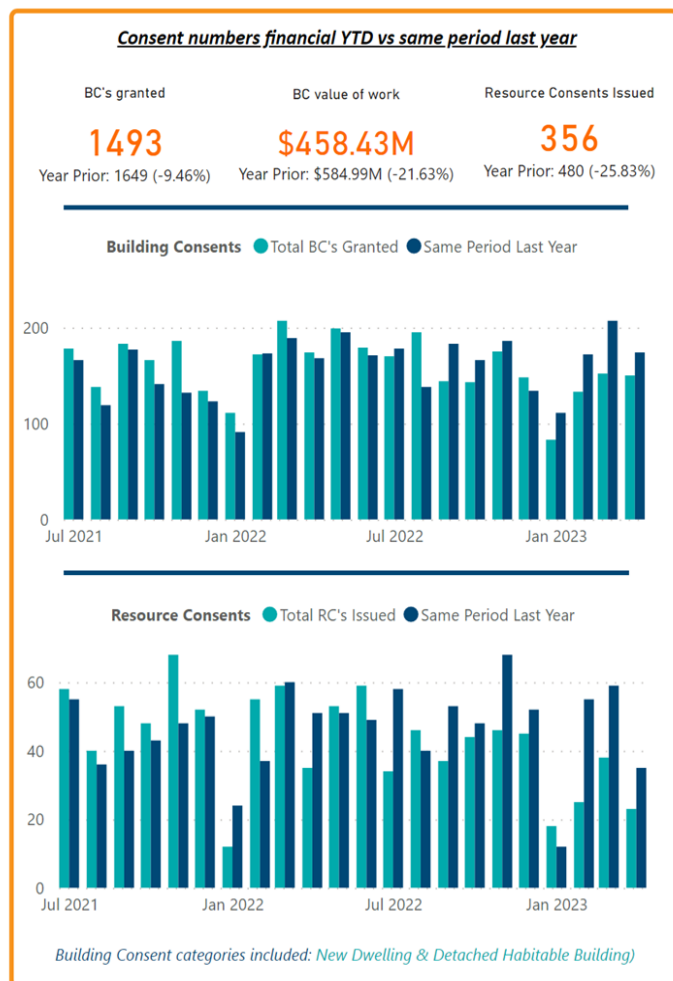
- Increase in budget of \$11,279,580 for various infrastructure asset write-off’s due to database improvement work. These are separately addressed for each asset are and are non-funded as they are a non-cash item.

ARBITRAGE ARRANGEMENTS

There have been no arbitrage arrangements undertaken this month.

Key Risk Indicator Report

Status = *Not started* - *On track* - *Off track* - *At risk* - *Complete*



RATES STATUS

Rates of \$76.3 million (GST inclusive) have been set for the year. The attached report summarises the position in relation to the collection of rates. The amount outstanding from prior years is \$76,000.

There is a balance outstanding of \$14.5 million for the current year after billing of the final instalment which is due for payment on 22 May 2023.

WATER RATES STATUS

Water Rates of \$12 million have been invoiced for the year. The attached report summarises the position in relation to the collection of water rates.

The amount outstanding is \$1.3 million. There have been prepayments of \$195,000 leaving a total amount owing of \$1.1 million.

RATES REBATES 30 APRIL

	Number Received	Number Approved	Amount Credited to Rate Accounts
2023	1027	981	\$666,461
2022	975	943	\$595,041

9 APPENDIX - ĀPITITANGA

No:	Appendix Title
1	Financial Reports for April 2023



Nada Milne
FINANCIAL ACCOUNTANT



Reviewed by Jolanda Hechter
MANAGER FINANCE



Approved by Ken Morris
DEPUTY CHIEF EXECUTIVE / GROUP MANAGER BUSINESS SUPPORT

APPENDIX 1

Financial Reports for April 2023

STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 April 2023

	Notes	2022/23		2022/23 Full Year Forecast %	2022/23		Budget Variance Carryforward from 21/22 \$000	Budget Variance Previously Reported \$000	Budget Variance This Period \$000	2021/22 YTD Last Year \$000
		Actual \$000	Forecast \$000		Budget \$000	Forecast				
OPERATING INCOME										
Rates, excluding targeted water supply rates		54,649	64,546	85%	64,546	-	-	-	-	50,428
Fees, charges, and targeted rates for water supply	1	23,318	39,269	59%	36,617	-	2,653	-	-	22,014
Reserve contributions	2	534	1,219	44%	2,152	-	(933)	-	-	254
Development contributions	2	3,175	10,661	30%	23,388	-	(12,727)	-	-	3,541
Gain on revaluation of investment properties & forestry		-	450	0%	450	-	-	-	-	-
Vested assets		11,057	12,126	91%	12,126	-	-	-	-	5,435
Discovered assets		7,920	-	-	-	-	-	-	-	75
Dividends		83	20	415%	20	-	-	-	-	3
Finance income	3	396	191	207%	15	-	176	-	-	55
Subsidies and Grants	4	9,647	12,269	79%	16,928	-	(4,658)	-	-	13,226
Other revenue		422	454	93%	453	-	-	-	-	324
Gain on swap derivative		-	-	-	-	-	-	-	-	-
Total Operating Income		111,201	141,205	79%	156,695	-	(15,489)	-	-	95,355
OPERATING EXPENDITURE										
Employee benefit expenses	5	24,116	31,103	78%	32,147	-	(1,044)	-	-	22,658
Depreciation & amortisation		28,003	31,848	88%	31,848	-	-	-	-	25,156
Other expenses	6	48,975	61,602	80%	44,610	2,838	2,875	11,280	-	29,863
Finance costs	7	4,110	3,790	108%	2,892	-	898	-	-	1,539
Loss on revaluation		275	-	-	-	-	-	-	-	-
Total Operating Expenditure		105,479	128,343	82%	111,497	2,838	2,729	11,280	-	79,216
OPERATING SURPLUS		5,722	12,862	44%	45,198	(2,838)	(18,218)	(11,280)	-	16,139
Other Comprehensive Income recognised directly in Equity										
Property Plant and Equipment										
Revaluation gains/(losses) taken to equity		275	81,490	0%	81,490	-	-	-	-	-
Cash flow hedges		-	1,292	0%	1,292	-	-	-	-	-
Total Other Comprehensive Income for the year		275	82,782	0%	82,782	-	-	-	-	-
Total Comprehensive Income for the year		5,997	95,644	6%	127,980	(2,838)	(18,218)	(11,280)	-	16,139

* Any Operating surpluses generally come from non-cash items. Council budgets for a general funds cash breakeven position.

1. Increase in fees and charges revenue of \$2.7 million due to an increase in revenue for property sales of \$1.3 million, an increase in revenue for forestry of \$800,000 due to timing of harvesting, an increase in revenue for additional residential house rent of \$355,000, an increase in revenue for Waste Minimisation of \$320,000 due to additional external funding, an increase in revenue for non-core paper road sales of \$269,000, off set by a decrease in revenue for building fees of \$262,000 due to downturn in current economic climate and a decrease in revenue for resource consents of \$115,000 due to downturn in current economic climate.
2. Decrease in Development and Reserve contributions of \$13.7 million due to growth projects being deferred to the 2023/24 year and beyond.
3. Increase in finance revenue of \$176,000 due to increase in interest rates offset by an increase in external debt interest cost due to increase in borrowing interest rates.

4. **Decrease in subsidies and grants of \$4.7 million** due to a decrease in external funding revenue of \$2.1 million for Te Ara Wai deferred to the 2023/24 year, a decrease in external funding revenue of \$1.9 million for cemetery land acquisition, with these funds due to come from a property sale which has been delayed, and a decrease in external funding revenue of \$1.4 million for the cycling Te Awamutu/Ngaroto/Pirongia connection which has been deferred to the 23/24 year, offset by an increase in revenue of \$400,000 for the Waipa CCTV Network Community Safety and an increase in revenue of \$124,000 for the Cambridge Library Feasibility Study.
5. **Decrease in Employee Benefit expenses of \$1 million**, this is lower than budget due to current vacant positions. This is offset by an increase in consultancy costs and agency staff coupled with a decrease in internal charging.
6. **Increase in other expenses of \$17 million** due to unspent balances carried forward of \$2.8 million. This includes the unspent balances of Community Board grants, Community Arts and District Promotion Fund grants. Also included are budgeted funds for Structure Plans and Town Concept Plans commenced in 2021/22 but not yet completed. Further increases in other expenses of \$14.2 million include an increase in budget for asset write off's of \$11.3 million due to ongoing database improvements, an increase in agency staff and consultancy of \$658,000 offset by lower employee benefits, an increase in expenditure for 'software as a service' maintenance of \$538,000 due to additional licenses required, an increase in expenditure for commercial property seismic building assessments of \$379,000, an increase in expenditure for parks and reserve storm damage of \$300,000 (funded from reserve), an increase in expenditure for building legal dispute costs of \$258,000, an increase in expenditure for Joint Management of Treaty Settlement sites of \$257,000, an increase in budget of \$124,000 for the Cambridge Library Feasibility Study and an increase in budget of \$30,000 for by-election offset by a decrease in expenditure for forestry replanting of \$296,000, a decrease in expenditure for DW Wastewater Pipe Condition assessment & infiltration study of \$200,000 due to savings in budget from decreased costs and a decrease in expenditure for districtwide leak & Condition investigation of \$150,000 due to savings in budget.
7. **Increase in Finance costs of \$898,000** due to external interest rates higher than anticipated.

**STATEMENT OF COST OF SERVICES
FOR THE PERIOD ENDED 30 April 2023**

	2022/23		2022/23 Full Year Forecast %	2022/23 Full Year Budget \$000	Budget Variance Carryforward from 21/22 \$000	Budget Variance Previously Reported \$000	Budget Variance This Period \$000	2021/22 YTD Last Year \$000
	Actual	Forecast						
	\$000	\$000						
Revenue								
Governance & Strategic Direction	51	111	46%	112	-	(1)	-	80
Planning and Regulatory	5,071	6,561	77%	7,023	-	(462)	-	5,884
Community Services and Facilities	4,409	15,312	29%	18,324	-	(3,012)	-	2,720
Forestry	-	803	0%	3	-	800	-	-
Pensioner Housing & Own Your Own Housing	1,130	1,358	83%	1,358	-	-	-	1,069
Roads and Footpaths	9,607	11,735	82%	11,332	-	403	-	9,657
Stormwater	11	9	122%	9	-	-	-	2
Wastewater Treatment and Disposal	1,061	1,363	78%	1,363	-	-	-	863
Water Treatment and Supply	11,055	13,123	84%	13,123	-	-	-	14,936
Support Services	490	371	132%	106	-	-	-	33
GROSS REVENUE	32,885	50,746	65%	52,753	-	(2,272)	-	35,244
Less Internal Charges	(13,619)	(16,343)	83%	(16,343)	-	-	-	(12,616)
NET INCOME	19,266	34,403	56%	36,410	-	(2,272)	-	22,628
Expenditure								
Council & Committees	2,628	3,283	80%	3,265	1	16	-	2,450
Cambridge Community Board	220	238	92%	240	-	(2)	-	173
Te Awamutu Community Board	183	233	79%	224	-	8	-	155
Elections	215	242	89%	206	-	36	-	18
Community Grants	803	1,106	73%	696	414	(5)	-	511
Strategic Planning	2,042	3,266	63%	2,299	1,070	(103)	-	1,465
Community Relationships	2,263	2,842	80%	2,573	40	229	-	1,672
Resource Management	3,481	4,792	73%	4,067	195	530	-	3,031
Building Control	3,250	3,998	81%	4,006	-	(8)	-	2,839
Environmental Health	1,098	1,420	77%	1,409	-	11	-	1,034
Animal Control	806	1,044	77%	1,052	-	(8)	-	743
Development Engineering	861	1,259	68%	1,272	-	(13)	-	887
Parks and Reserves	6,585	9,352	70%	8,535	568	249	-	5,700
Karapiro Domain	1,455	1,771	82%	1,753	19	-	-	1,082
District Museums	1,095	1,423	77%	1,340	56	27	-	993
District Libraries	1,847	2,483	74%	2,430	-	53	-	1,857
District Pool Te Awamutu / Events Centre	2,383	2,221	107%	2,221	-	-	-	1,819
District Pool Cambridge	3,050	2,932	104%	2,932	-	-	-	2,321
Halls	711	852	83%	764	125	(37)	-	463
Heritage	255	720	35%	442	31	248	-	179
Cemeteries	432	490	88%	547	26	(82)	-	349
Public Toilets	718	823	87%	815	-	8	-	600
Properties	2,598	3,893	67%	3,198	57	638	-	1,786
Pensioner Housing & Own Your Own Housing	2,010	2,141	94%	2,142	-	(1)	-	1,496
Forestry	132	145	91%	441	-	(296)	-	65
Rural Fire/Civil Defence	305	388	79%	387	-	1	-	337
Waste Management	2,574	3,267	79%	3,187	-	80	-	2,343
Roads & Footpaths	26,214	30,709	85%	24,286	-	276	6,147	18,400
Stormwater	5,267	6,475	81%	4,698	-	(42)	1,819	4,113
Wastewater Treatment and Disposal	14,157	16,560	85%	14,764	-	(304)	2,101	9,466
Water Treatment and Supply	12,848	15,328	84%	14,347	-	(232)	1,213	11,378
Support Services	14,946	19,069	78%	18,096	229	744	-	12,778
GROSS EXPENDITURE	117,432	144,765	81%	128,634	2,831	2,021	11,280	92,503
Less Internal Charges	(13,619)	(16,343)	83%	(16,343)	-	-	-	(12,616)
Less rates charged to Council properties	(744)	(1,459)	51%	(1,459)	-	-	-	(1,049)
NET EXPENDITURE	103,069	126,963	81%	110,832	2,831	2,021	11,280	78,838

**STATEMENT OF CAPITAL EXPENDITURE
FOR THE PERIOD ENDING 30 April 2023**

	Actual	Full Year Forecast	Forecast	Full Year Budget	Budget Variance Carryforward from 21/22	Budget Variance Previously Reported	Budget Variance This Period	YTD Last Year
	\$000	\$000	%	\$000	\$000	\$000	\$000	\$000
Water treatment and supply	10,703	17,219	62%	18,470	1,930	(3,182)	-	7,543
Waste water	11,960	21,644	55%	18,234	6,958	(3,547)	-	7,854
Transportation	26,027	46,049	57%	65,987	4,836	(24,773)	-	25,899
Stormwater	16,304	35,858	45%	45,674	5,452	(15,268)	-	16,251
Community Services & Facilities	22,579	32,289	70%	34,169	5,774	(7,653)	-	13,859
Support services	1,959	5,569	35%	4,712	1,729	(872)	-	1,278
Planning & Regulatory	51	246	21%	616	130	(500)	-	25
	89,583	158,874	56%	187,862	26,809	(55,795)	-	72,709
Vested Assets (included above)					Carryforward from 21/22	Previously Reported	This Period	
Water treatment and supply	2,066	2,826	73%	2,826	-	-	-	1,095
Waste water	2,193	1,876	117%	1,876	-	-	-	981
Roads and Footpaths	2,582	4,509	57%	4,509	-	-	-	2,146
Stormwater	4,208	2,914	144%	2,914	-	-	-	1,213
	11,049	12,125	91%	12,125	-	-	-	5,435
Totals excluding Vested					Carryforward from 21/22	Previously Reported	This Period	
Water treatment and supply	8,637	14,393	60%	15,644	1,930	(3,182)	-	6,448
Waste water	9,767	19,768	49%	16,358	6,958	(3,547)	-	6,873
Roads and Footpaths	23,445	41,540	56%	61,478	4,836	(24,773)	-	23,753
Stormwater	12,096	32,944	37%	42,760	5,452	(15,268)	-	15,038
Community Services & Facilities	22,579	32,289	70%	34,169	5,774	(7,653)	-	13,859
Support services	1,959	5,569	35%	4,712	1,729	(872)	-	1,278
Planning & Regulatory	51	246	21%	616	130	(500)	-	25
	78,534	146,749	54%	175,737	26,809	(55,795)	-	67,274

RATES STATUS REPORT			
	Notes	April 2023 \$000	April 2022 \$000
Arrears from prior years			
Opening balance		535	409
Add penalties		10	18
Less receipts	1	(469)	(337)
Total owing from prior years		76	91
Percentage collected		86%	79%
Rates for 2022/23			
Rates instalment	2	76,346	70,969
Add penalties		114	76
Less remissions		(628)	(198)
Less receipts	1	(61,312)	(57,828)
Total owing from current year		14,520	13,018
Percentage collected		81%	82%
Summary of rates for the year			
Arrears from prior years		76	91
Rates for 2022/23		14,520	13,018
Prepayments for future rating periods	1	(15)	(11)
Instalments not yet due	2	-	-
Total		14,581	13,098
Notes:			
1) Receipts have been split across the different rating years			
2) 4 instalments charged			

WATER RATES STATUS REPORT			
	Notes	April 2023 \$000	April 2022 \$000
Water Rates for 2022/2023			
Balance B/Fwd from 2021/2022 year		661	455
Total Invoiced	1	11,953	1,216
Add penalties		22	19
Less remissions & adjustments		(11)	(9)
Less receipts		(11,294)	(10,599)
Total owing	2	1,331	2,082
Percentage collected		89%	84%
Summary of rates for the year			
Water Rates for 2022/2023		1,331	2,082
Prepayments	1	(195)	(387)
Total Owing		\$ 1,135	1,695
Notes:			
1) Number of quarters invoiced are as follows:			
Te Awamutu, Kihikihi, & Pirongia - 4th quarter invoiced			
Pukerimu/Ohaupo - 3rd quarter invoiced			
Cambridge - 3rd quarter invoiced			
2) Current owing includes charges not yet due \$1,174,907.97			

COMMITTEE REPORT



INFORMATION ONLY

To: The Chairperson and Members of the Finance and Corporate Committee

From: Manager Property Services

Subject: **Quarterly Property Services Report (01/01/23 - 31/03/23)**

Meeting Date: 16 May 2023

1 EXECUTIVE SUMMARY – WHAKARĀPOPOTOTANGA MATUA

The purpose of this report is to provide the Committee with a quarterly update on the Property Services and Property Projects activities. This report is provided for information purposes and does not require any decision-making on the part of the Elected Members.

2 RECOMMENDATION – TŪTOHU Ā-KAIMAHI

That the Finance and Corporate Committee receives the report of David Varcoe, Manager Property Services, titled 'Quarterly Property Services Report (01/01/23 – 31/03/23)' (document number 11001041).

3 COMMENTARY - KÖRERO

3.1 FINANCIAL UPDATE

LTP Activity	Budget FY	Forecast FY	Actual YTD	Complete
Income				
Forestry	3,177	803,177	-	0%
Properties - Commercial	9,763,339	11,016,383	356,383	3%
Karapiro Domain	789,812	759,812	774,743	102%
Housing	1,734,778	2,088,915	1,291,217	62%
Community Properties	96,529	96,529	105,079	109%
Non-Core Commercial Prop	45,828	314,708	860,338	273%
Karapiro Reserve Development	102,800	102,800	20,000	19%
Halls	3,613	3,613	27,207	753%
Council Occupied Buildings	11,389	11,389	7,582	67%
	12,551,266	15,197,327	3,442,550	23%
Operating Expenditure				
Forestry	375,486	79,422	68,668	86%
Properties - Commercial	270,541	273,401	202,237	74%
Karapiro Domain	1,489,424	1,508,014	1,177,745	78%
Housing	2,269,251	2,390,450	1,889,691	79%
Community Properties	897,308	1,291,511	752,507	58%
Non-Core Commercial Prop	240,074	237,114	189,932	80%
Property Commercial General	1,314,107	1,492,823	967,067	65%
Landfills	185,689	185,689	172,127	93%
Cambridge Gym	15,618	15,618	11,713	75%
Karapiro Reserve Development	54,068	54,068	2,069	4%
Cambridge Velodrome	11,474	11,474	8,606	75%
Halls	721,293	809,261	650,768	80%
Council Occupied Buildings	2,181,435	2,149,539	1,516,812	71%
	10,025,767	10,498,383	7,609,943	72%
Capital Expenditure				
Properties - Commercial	1,061,380	1,759,554	893,698	51%
Karapiro Domain	661,004	195,854	72,607	37%
Housing	2,525,080	1,334,221	202,123	15%
Community Properties	-	2,512,146	2,457,142	98%
Property Commercial General	-	-	1,166	0%
Karapiro Reserve Development	41,120	41,120	-	0%
Halls	1,972,500	1,887,600	457,926	24%
Council Occupied Buildings	1,460,928	802,347	252,186	31%
	7,722,012	8,532,841	4,336,849	51%

REVENUE

The YTD revenue achieved as at 31 March is approximately 23% of forecast. In large part this reflects a timing change for the proposed Pirongia Forest harvest. The harvest has commenced and is progressing well.

The programme for the period to 31 December for the disposal of property was affected by the resignation of the Manager Property Projects. This unplanned change has affected the delivery against the revenue forecast for property disposals (Properties Commercial, Properties Commercial General). A new staff member started 13th March and is becoming familiar with the disposal program and will continue with the requirements of the program. There is an anticipated delay in the delivery of this program due to this change and the complexity of some of the program's properties.

The revenue forecast for the operation of the Karapiro Domain site was impacted by COVID-19.

OPERATING EXPENDITURE

The actual operating expenditure as at 31 March is at 72% of the forecast for the full year.

The forecast Karapiro Domain expenditure programme was also affected. The reduced level of expenditure reflects the reduction in operating revenue for the facility.

CAPITAL EXPENDITURE

The total YTD capital expenditure programme is at 51% of forecast.

Progress on the 10 unit Vaile Court development programme is dealt with elsewhere in this report.

3.2 ACTIVITY DEVELOPMENTS AND UPDATES

CAMBRIDGE

Cambridge Town Hall Community Trust (CTHCT)

Staff have been working with the CTHCT in developing their Asset Management Plan, Strategic Plan and annual Statement of Intent.

The CTHCT have made an appointment to the newly created General Manager position which will greatly assist their capacity.

Cambridge Museum Seismic Upgrade

Works are planned to improve the seismic status of the Cambridge Museum building. Preliminary approval has been received from Heritage New Zealand for the proposed works and a resource consent application has been obtained. The tender for the Cambridge Museum is live, closing on 7 April 2023.

Cambridge Water Tower

We have received the drawings for the tower capping and replacement frame. These were submitted to Heritage New Zealand and we have received its approval. The documents were submitted for resource consent following budget approval. Consent

has been obtained for the tank removal. The tender for the Cambridge Water Tower Phase 1 is live, closing on 3 May 2023.

Cambridge Clock Tower

A heritage architect was engaged and a condition assessment of the Clock Tower made in 2021. On the architect's recommendation, a detailed seismic assessment (DSA) has been commissioned. The DSA has been received, with no structural strengthening required.

C1, C2, C3, C4, C8 Cambridge North and Hautapu Industrial Growth Cells

The delivery of the property acquisition programme for the period to 31 December was affected by the resignation of the Manager Property Projects. That role became vacant at the end of October 2022. An appointment for a new Property Projects role has been made and the appointee started on 13 March 2023. That unplanned change has affected the capacity to fulfil the property acquisitions programme in a timely manner.

C1 Stormwater Pond

The Public Works Act compulsory acquisition process has been commenced in relation to a property on Abergeldie Way. The S18 PWA action will trigger a three month compulsory negotiation between the parties and will progress to a S23 PWA take if negotiations fail.

Depot for Cambridge – Parks Operations

The existing depot is located under The Warehouse adjacent Council offices. Health & safety concerns have been raised regarding this location and a new location is being investigated. In the longer term a new depot at Matos Segedin Drive is being considered on Council land. In the short term (2 to 3 years) we are searching for a base in Carters Flat.

22 Milicich Place

Council purchased this property in 2022. Settlement is set for June 2023. It comprises a two bedroom standalone dwelling utilised as offices. Council has considerable landholdings in this area and the ability to purchase this neighbouring property presented a significant opportunity. Staff are looking to lease out the property for a two year term while a Feasibility Study determines a strategy for the Council owned land in this area.

TE AWAMUTU / KIHIKIHI

Kihikihi War Memorial Hall Clock

This Project was completed during this quarter.

81 Blundell Street

This property is in the process of being subdivided and once completed this will be sold. It comprises two dwellings which are currently being rented.

1262 Cambridge Road

In February 2017, the Waipā District Council purchased a 3.7535 ha property at 1262 Cambridge Road, Te Awamutu, with the intention of developing affordable housing, including housing for the elderly. Since then, Council staff have been in discussions with Kāinga Ora in relation to them potentially purchasing 1.4ha of the land. This would be on condition that only over 55s will be allowed to live there. Consultation with the local community and mana whenua is a requirement of the sale negotiations. This consultation has taken place and the results are now being collated.

Castleton Park Reserve Acquisition

Council is seeking to acquire 2.82 hectares of land that is entirely within the flood hazard area, for Reserve purposes (to amalgamate with the adjoining Castleton Park sports grounds). A valuation report has been completed and we are about to make an offer subject to Council approval for this land.

106 Herbert Street, Kihikihi

The site has an area of 4.1ha. The southern portion of the property contains existing development comprising a large dwelling, two sleepout cabins and ancillary buildings. The remainder of the site is undeveloped. The intention is to move the local chapter of Riding for the Disabled (RDA) to this site. A Resource Consent was issued 17 April 2023.

Stockade Reserve

The 'Stockade Reserve' is a large open space near the centre of Kihikihi. A corner of the site is utilised for some of our Council-owned waters infrastructure, while the remainder of the property has been the long term home of the local chapter of Riding for the Disabled (RDA). The subject property is however, considered an ideal location for much-needed medium density housing and it has also gained recent attention as a possible site for the planned new Kihikihi skatepark. This is being investigated further at present.

PIRONGIA**Forest Harvesting**

The forest harvest plan was approved in late 2021. For various reasons the decision was taken to defer the implementation of the forest harvest plan until the 2022/23 FY. The deferral decisions were influenced by a range of considerations including market uncertainty (mostly about shipping capacity, increased domestic fuel and transportation costs and the risk for a much reduced net return).

The proposed harvest has subsequently commenced and is proceeding well.

258 Beechey Street

In April 2023 Council approved the subdivision and sale of this property. We have begun work on the subdivision.

DISTRICT WIDE

Temporary Business Accommodation

This project has been completed, with staff successfully relocated from 135 Roche Street to 55 Rickit Road.

Business Accommodation Strategy

The Property Services team have been tasked with undertaking a business accommodation strategy, which was included in the Business Support and Property Services business plans. This process was significantly impacted through the findings at 135 Roche Street, however the importance of this activity was also amplified as a result. A Project Steering Group (PSG) had been established to support the Project Team from Property and Business Excellence.

The strategy will consider a number of key drivers, including demand, building functionality, business continuity (building performance), environmental, building accessibility, community connection and building condition. It will take account of matters such as water reform, wider local government reform and working from home opportunities into account. Key inputs into this process will include:

- An organisation-led set of baseline assumptions to inform the future staff accommodation demand projects across the district (e.g. possible Local Government reform, future growth, 3-waters reform and RMA reform);
- An organisational-led coordination of the draft accommodation strategy with associated workstreams (e.g. CB Library and Te Ara Wai Museum).

Modelling of the various scenarios has commenced with 12 factors used to assess the various options.

Staffing

Two appointments were made to the Property Services team in early January 2023. This is the Manager Property Services role, and a revamped Manager Property Projects role which has been reset following the departure of the previous incumbent, and now carries the title Property Project Specialist. Both of these new employees have started in early March 2023. The Interim Property Manager is contracted to the end of March 2023 and will assist in managing the transition.

The Property Services (Maintenance Planning) role is currently seconded to the Property subject matter expert role within the TechnologyOne EAM system development. A portion of the Property Services (Maintenance Planning) role is being back-filled on a part-time consultancy basis during the secondment.

Lease Portfolio

A key priority for the leasing team is addressing the significant number of expired leases, many of which are subject to the Reserves Act 1977 and will require iwi consultation and/or public notification before new leases can be entered into. An external property consultant company continues to support the process of prioritising and attending to the lease renewals/new leases and progress is being made. Some of these leases have complex issues.

The following agreements were completed and fully executed during the period 1 January 2023 to 31 March 2023:

Lessee	Lease Type	Location
Waipa District Council	Lease Expiry New commercial lease for Council premises	77 Daphne Street, Te Awamutu
Te Awamutu Rugby Sports	Lease Expiry New community lease - reserve	Albert Park, Te Awamutu
Rotary Club of Cambridge	Lease Expiry New community lease	Arnold Street Depot, Leamington
Waipa District Council	New Lease New commercial lease for Council premises	55 Rickett Road, Te Awamutu
William Corbett & Ros McCullough	Licence to Graze	8 Walmsley Street, Kihikihi
Teena Garland	Licence to Graze	466 Te Tahī Road, Pirongia
Paul & Lynne Garland	Licence to Graze	Carlyle Street, Leamington (Allotments 64, 65 & 66 & part Allotment 68)

The following agreements are being progressed during the 4th quarter. Upon completion they will be presented to the Finance and Corporate Committee meeting for acceptance and execution on behalf of Council:

Lessee	Lease Type	Location
Albert Park Combined Club (Te Awamutu Community Cadet Support Trust & Te Awamutu Rod and Custom Club	Lease Expiry New community lease – reserve	Albert Park, Te Awamutu
Cambridge Miniature Rifle Club	Lease Expiry New community lease	Gil Lumb Park, Leamington
Lions Club Cambridge	Lease Expiry New community lease – reserve	26 Vogel Street, Cambridge
Cambridge Football Club	Lease Expiry New community lease - reserve	John Kerkhof Park, Cambridge
Tom Voyle Park Sports Club	Lease Expiry New community lease – reserve	Tom Voyle Park, Cambridge
Waikato Recreation Charitable Trust	Lease Expiry	Mighty River Domain, Karapiro

Lessee	Lease Type	Location
	New community lease – reserve	
Waikato Rowing Club	Lease Expiry New community lease – reserve	Mighty River Domain, Karapiro
Cambridge Riding for the Disabled	Lease Expiry New community lease - reserve	Payne Park, Cambridge
Cambridge Farmers Market	New Licence to Occupy New community licence to occupy - reserve	Victoria Square, Cambridge
Te Awamutu Smallbore Rifle Club	New Lease New community lease – reserve	Factory Road, Te Awamutu
Kihikihi Police House & Temple Cottage Charitable Trust	Lease Expiry New community lease	20 Lyon Street, Kihikihi
Te Awamutu Branch of Maori Women’s Welfare League	Lease Expiry New community lease	18 Lyon Street, Kihikihi
Te Awamutu Community Public Relations Org (i-SITE)	Lease Expiry Renewal of perpetual lease	1 Gorst Avenue, Te Awamutu
Te Awamutu Light Operatic Society	Lease Expiry New community lease	268 Mahoe Street, Te Awamutu
Barbara Barraclough	Perpetual Lease Renewal. Renewal of lease for a further term of 21 years	312 Roche Street, Te Awamutu
Cloverlea Farms Limited	New Lease New commercial lease – reserve	Pirongia West Recreation Reserve
Te Awamutu Brass Band Inc	Lease Expiry New community lease – reserve	Albert Park Te Awamutu
Mount Pirongia Pony Club	Lease Expiry New community lease - Reserve	31 Kakaramea Road, Te Awamutu
Te Awamutu Netball Centre	Lease Expiry New community lease – reserve	153 Mangahoe Street, Te Awamutu
Te Awamutu Rowing Club	Lease Expiry New community lease – reserve	Lake Ngaroto, Bank Road, Te Awamutu
NZ Red Cross	Lease Expiry	19 Redoubt Road, Te Awamutu

Lessee	Lease Type	Location
	New community lease – reserve	
Te Awamutu Association Football Club	Lease Expiry New community lease – reserve	Te Awamutu Stadium, Anchor Park and Sherwin Park, Te Awamutu

Housing for the Elderly - Vaile Court, 10 Unit Development Project

The current project plan is to advance to the tender stage as soon as is possible with the intention that the construction phase commence later in 2023.

Maintenance and Renewal Projects

The following maintenance and renewal projects are in progress, in the planning stages, or have been completed during the quarter:

Council Occupied and Community Properties

Project	Status	
101 Bank Street, Crack Assessment and Detailed Seismic Assessment	DSA completed and peer overviewed. Preliminary Phase 1 remedial drawings prepared	↑
Cambridge Museum, seismic upgrade	Resource Consent obtained. Building Consent received with amendment to be lodged due to changes to some architectural details. QS estimate obtained and updated. Tender is live and contract will be awarded in the next quarter.	↑
Cambridge Town Hall - Replace Gutters	Supply issues – gutters being fabricated (material delays with Heritage colours). Passed on to the CTHCT as a maintenance issue.	☑
Kihikihi Memorial Hall, clock refurbishment	Completed during this quarter	☑
Cambridge Clock Tower, renewal	Heritage architect engaged to prepare scope of works. Structural engineer has undertaken a detailed seismic assessment, with no structural upgrades required	↑
Kihikihi Police House, condition report on roof and scope replacement	Roof replacement completed	☑
Kihikihi Town Hall, structural investigations	Draft engineering report received. Structural upgrades have been recommended for future work programme to address wind-loading. Work to be considered in overall	↑

Project	Status	
	feasibility assessment for community facilities in Kihikihi	
Cambridge Water Tower, obtain consents for the removal of the corroded metalwork and water tank	Consent obtained. Tender document is live and contract will be awarded in the next quarter.	↑
Leamington Domain Skating Rink, renewal and strengthening	Assessment of options and scope of works completed. Structural condition assessment completed. Options for maintenance or replacement provided to Community Services for engagement with community and decision as part of overall development plan	↑
90 Mahoe Street, roofing repairs and maintenance works	On hold due to development considerations for the property. Quotation received for the demolition of this building (earthquake prone).	↑
Mighty River Domain retaining wall	Preliminary engagement with iwi has been undertaken regarding proposed plans.	↑

Housing – Residential and Housing for the Elderly

Project	Status	
Vacant pensioner units – undergoing full refurbishment (including the installation of double glazed windows): - 12 Dr Tod Court, CB - 23 Dallinger Court, CB	Scheduled to be completed and re-tenanted by end of May 2023	↑
104 Carlyle Street, CB – vacant residential property. Full refurbishment nearing completion. Healthy Homes compliant.	Scheduled to be re-tenanted by end of April 2023	↑
30 Peake Road, Cambridge – Fixed Term Tenancy Agreement expires 30 June. Extend Agreement for a further 12 months	Scheduled for June 2023	↑

In Progress/Planning ↑ Complete during the reporting period ☑

3.3 DOCUMENTS EXECUTED UNDER DELEGATION

The following documents have been executed under general delegation, and without the specific authority of a Council or Committee resolutions (during the period of this report):

Type of Document	Details
Licence to Occupy – Horse Grazing	Natasha Waite – Paddock B1, Burns/Lamb Streets, Leamington. Term 12 months
Licence to Occupy – Horse Grazing	Michelle Gaulofa – Paddock C7, Leamington Town belt. Term 12 months

3.4 QUARTER 4, 2022/23 – KEY PRIORITIES

Some of the key priorities that Property Services staff are focusing on in the current quarter are:

- Finalise baseline assumptions to inform the future staff accommodation demand projections across the district
- Presentation of recommended solution for business accommodation strategy for LTP consideration.
- Continue with condition assessments across Property Services building portfolio.
- Preparation of business cases and financial cases for LTP consideration.
- Testing of Phase 1 of the TechnologyOne Enterprise Asset Management System.
- Implement Cambridge Museum seismic upgrade and re-roofing
- Commence implementation on the Cambridge Water Tower steel work and water tank removal.
- Progress building consent and implementation of the Vaile Court Stage 1 housing development.
- Continue to operationalise the contracts database tool and continue with the comprehensive review of the leased portfolio with regard to renewing expired leases and documenting those subject to rights of renewal
- Complete the work to formalise the acquisition of land for various projects, including the Cambridge to Te Awamutu water supply and cycleways
- Continue asset disposal program
- Progress planned maintenance and renewal projects
- Support the delivery of any wider organisational arrangements entered into with Community Housing Provider(s) for the development of low cost housing.



David Varcoe
MANAGER PROPERTY SERVICES



Approved by Ken Morris
**DEPUTY CHIEF EXECUTIVE /
GROUP MANAGER BUSINESS SUPPORT**

COMMITTEE AGENDA



To: The Chairperson and Members of the Finance and Corporate Committee

From: Governance

Subject: **RESOLUTION TO EXCLUDE THE PUBLIC**

Meeting Date: 16 May 2023

1 EXECUTIVE SUMMARY – WHAKARĀPOPOTOTANGA MATUA

A local Authority may, by resolution, exclude the public from the whole or any part of the proceedings of any meeting under section 48(1) of the Local Government Official Information and Meetings Act 1987.

2 RECOMMENDATION – TŪTOHU Ā-KAIMAHI

THAT the public be excluded from the following parts of the proceedings of this meeting.

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

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
<p><i>9. Confirmation of Public Excluded Minutes 18 April 2023</i></p> <p><i>10. Maungatautari Ecological Island Trust Quarterly Report as at 31 March 2023.</i></p> <p><i>11. Legal Claim Update</i></p>	<p><i>Good reason to withhold exists under section 7 Local Government Official Information and Meetings Act 1987</i></p>	<p><i>Section 48(1)(a)</i></p>

This resolution is made in reliance on section 48(1)(a) of the Local Government Official Information and Meetings Act 1987 and the particular interest or interests protected by Section 6 or Section 7 of that Act, or Sections 6, 7 or 9 of the Official Information Act 1982, as the case may be, which would be prejudiced by the holding of the whole or relevant part of the proceedings of the meeting in public, are as follows:

Item No.	Section	Interest
9,11	7(2)(i)	<i>To carry on, without prejudice or disadvantage, negotiations (including commercial and industrial negotiations)</i>
9	7(2)(a)	<i>To protect the privacy of natural persons, including that of deceased natural persons</i>
10	7(2)(b)(ii)	<i>To protect information which if public would unreasonably prejudice the commercial position of the person who supplied or who is subject of the information</i>
9,11	7(2)(g)	<i>To maintain legal professional privilege</i>