Quarterly Performance Report

Q4 2026
1 April - 30 June 2026

Quarter in review

During Quarter 4 2025/26, the Authority continued to strengthen its system leadership role and apply a proportionate, risk-based regulatory approach across drinking water, wastewater, stormwater and the wider water services system. Delivery remained steady across priority work programmes, with a clear focus on public health protection, environmental performance, nationally consistent infrastructure requirements, sector capability, system insights and organisational performance.

Key insights and progress over the quarter

	**Safe and sufficient drinking water** Drinking water safety remained a priority. Multi-barrier protection was largely sustained, with protozoa coverage at 94%, residual disinfection at 92.2% and bacterial treatment at 78.2%. Focus remained on higher-risk supplies, alongside progress on the CMI framework and publication of the updated Drinking Water Quality Assurance Rules.
	**Targeted regulatory intervention and at-risk supplies** Risk-based oversight continued for supplies with ineffective treatment, advisories, critical notifications, contamination events and restrictions. Progress included a confirmed long-term solution for the Kāeo supply, sustained monitoring activity to ensure Ministry of Education self-supplied schools upgrades were delivered on-time, and escalation where serious drinking water safety issues remained unresolved.
	**Consumer advisories and critical notifications** Long-term advisory closures accelerated, with 22.9% for council supplies and 16.2% for Government and commercial supplies. Critical notifications reduced from 76 to 60, with median resolution remaining at one day.
	**Effective water infrastructure** The Authority advanced nationally consistent infrastructure requirements through wastewater standards amendments, Tranche 2 development, work on the National Engineering Design Standards, and early scoping of Infrastructure Design Solutions for modular wastewater plants.
	**Sustainable environmental performance** Environmental performance insights strengthened through the Network Environmental Performance Report 2024/25 and stormwater engagement through a new website page, sector survey and engagement paper development.
	**Sector capability and regulatory engagement** Sector capability strengthened through engagement with new water organisations, rural schools, marae and community suppliers. Annual survey results improved and website activity exceeded targets with 15,860 guidance downloads.
	**Technology, innovation and organisational performance** Work progressed on the Core Regulatory Platform, system metrics and comparative performance insights. Organisational delivery remained steady, aligning with the Statement of Performance Expectations 2025/26 and year-to-date expenditure broadly on budget.

Looking ahead

The Authority will focus on the following areas. These priorities support stronger public health protection, clearer national requirements, better system insights, improved sector capability and more transparent, coordinated regulation.

- **Infrastructure standards and system design**

  A focus for Quarter 1 2026/27 will be on sector engagement to inform the development of the next tranche of wastewater standards, the National Engineering Design Standards and the scoping of the Infrastructure Design Standards. This will help ensure the standards are robust, cost-effective and workable for water services providers.

- **System insights, reporting and transparency**

  Focus will be on finalising the 2026 Drinking Water Regulation Report for publication in September 2026 and the work underway on the Core Regulatory Platform project and related data capability uplift. This work will improve how regulatory information is collected, analysed and shared, and strengthen public transparency across drinking water, wastewater and stormwater.

- **Regulatory delivery and drinking water safety**

  Work on implementing the Compliance, Monitoring and Enforcement Strategy 2025–28, with emphasis on treatment barrier effectiveness in the next priority supplier segment (commercial supplies), high-risk supplies, critical notifications, contamination events and long-term consumer advisories. Building on the successful critical safety upgrades programme in 2025/26, the Authority will continue to monitor the Ministry of Education's wider school supply upgrade programme.

- **Stormwater and environmental oversight**

  Focus on publishing the Stormwater Engagement Paper and engage with councils, water organisations, iwi/Māori, government agencies, industry groups and technical experts from August 2026. Engagement will test proposed priorities and inform future work on stormwater oversight, infrastructure performance, risk management and national consistency.

- **Sector engagement and capability**

  In support of Local Water Done Well outcomes, the Authority is actively seeking governance level engagements with the new water organisations that are now in operation to ensure regulatory expectations are understood and prioritised. Further engagement is being targeted to those organisations standing up over the coming year and the large council supplies that are remaining in-house.

  At a sector level, the Authority will target engagements to help build sector capability and understand the Authority's new regulatory tools, such as the wastewater standards and National Engineering Design Standards, through increased technical guidance. Work relating to small and rural communities, marae, community suppliers will also continue with a focus on strengthening guidance and website accessibility.

Table of Contents

Quarter in review 2
Key insights and progress over the quarter 2
Looking ahead 3
Effective regulation through system leadership 5
Priority: Safe and sufficient drinking water 5
Regulatory intensity over the quarter 5
Multi-barrier protection 5
Focus on 'at-risk' supplies 6
Progress on drinking water safety in Ministry of Education school supplies 6
Drinking Water Quality Assurance Rules review 7
Consumer advisories 7
Contamination events 8
Critical notifications 8
Acceptable Solutions 9
Performance measures for drinking water 10
Priority: Effective water infrastructure 11
Wastewater Standards 11
Infrastructure Design Solutions 11
Priority: Sustainable environmental performance 12
Network Environmental Performance Report 2024/25 12
Insights on stormwater network issues 12
Priority: Strengthening sector capability and regulatory engagement 13
Sector engagements 13
Engagement with new water organisations 13
Guidance and engagement with rural communities and community suppliers 13
Strong external performance results from annual survey insights 13
Website activity 14
Performance measures for website activity 14
Regulatory engagements 15
Joint work programme with the Commerce Commission 15
Strengthening sector readiness for emergencies 15
Priority: Technology and Innovation 15
Organisational updates 15
Financials – subject to final audit 16
Statement of Comprehensive Revenue and Expenses as at 30 June 2026 (Provisional) 16
Statement of Financial Position as at 30 June 2026 17

Effective regulation through system leadership

The Authority continued to demonstrate strong system leadership during the quarter applying a proportionate, risk-based regulatory approach. This included targeted oversight of high-risk drinking water supplies, continued implementation of the Compliance, Monitoring and Enforcement Strategy 2025–28, and stronger use of system-level data to identify risks, prioritise intervention and improve transparency. Together, these activities strengthened the Authority's ability to set clear expectations, intervene where risks are not being managed, and support more consistent, cost-effective improvements across the sector.



Priority: Safe and sufficient drinking water

Ensuring safe and sufficient drinking water remained a key priority for the Authority throughout Quarter 4 2025/26. The Authority continued to focus on supplies where public health risks were greatest, including those with ineffective or incomplete treatment barriers, long-term consumer advisories, critical notifications, contamination events, and unplanned restrictions or insufficiency issues. Some of the key highlights was the publication of updates to the Drinking Water Quality Assurance Rules and the marked progress of the Ministry of Education school supplies following the Authority's intervention.

Regulatory intensity over the quarter



During the quarter, the Authority maintained strong regulatory intensity by focusing effort where risks to drinking water safety and public health were greatest. This included active monitoring, targeted engagement and escalation where suppliers were not making sufficient progress. Key areas of activity included:

- monitoring the final stages of bacterial and protozoa treatment barrier installation in public supplies;
- maintaining oversight of at-risk supplies, including closing long-term consumer advisories, and actively monitoring ineffective treatment in supplies, unplanned restrictions or insufficiency notifications;
- sustained oversight of the Ministry of Education's self-supplied schools programme, including critical safety upgrades and increased use of Acceptable Solutions as a practical compliance pathway which resulted in 60 of 64 critical safety upgrades completed by August 2026;
- managing critical notifications and contamination events, with notifications reducing from 76 to 60 and the median resolution timeframe remaining within one day; and
- initiating legal action where serious drinking water safety failures had not been resolved, reinforcing that the Authority will escalate when necessary to protect public health.

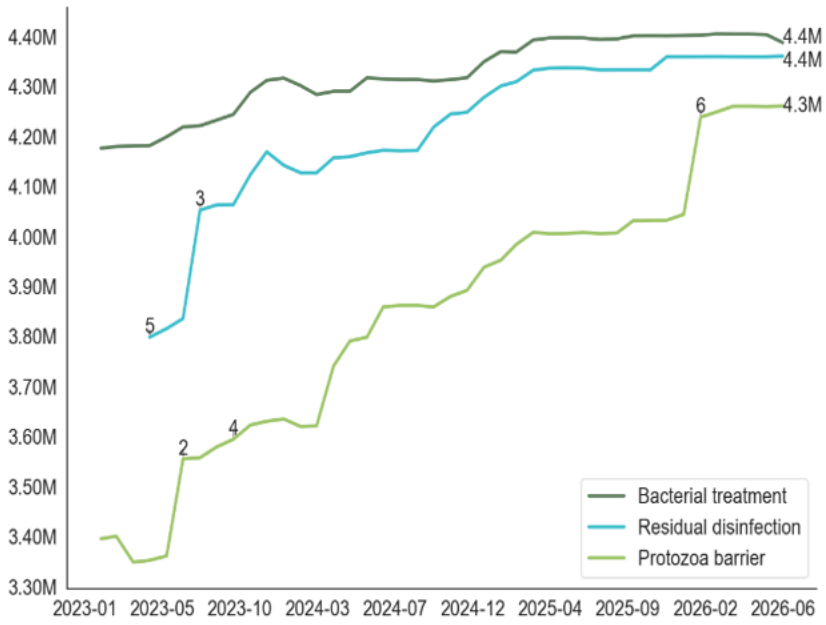
Multi-barrier protection



Quarter 4 performance confirms that multi-barrier protection remains strong, with the gains reported in Quarter 3 largely sustained. Following the reduction in suppliers without required treatment barriers from 28 to 12 in Quarter 3, the focus has shifted to targeted oversight of the remaining suppliers and delivery of funded upgrade plans. National coverage remained stable, with effective protozoa barrier coverage at 94%, residual disinfection at 92.2% at quarter-end, and bacterial treatment continuing to be the main area requiring improvement at 78.2%.

The Quarter 4 reporting position demonstrates substantial progress, with 59 supplies managed by 19 councils now operating critical treatment barriers. Twelve councils have completed all required installations. For the remaining supplies, the Authority is maintaining clear oversight of funded plans, delivery milestones, and longer-term upgrade programmes to support the completion of required improvements.

Population that have access to water from a supply with minimum barriers[1]



[1]Minimum barriers means the supply has self-reported that they have at least one treatment option for each barrier
[2]Christchurch reported several distribution zones being supplied class 1 water
[3]Christchurch reported all their distribution zones had implemented residual disinfection
[4]Multibarrier letters sent 5th October 2023
[5]Started collecting data on residual disinfection in distribution zones
[6]Christchurch reported installing UV at Tanner treatment plant

Regulatory attention is now focused on suppliers where risks remain unresolved. Directions have been issued where sufficient plans were not in place, requiring funded work programmes and the continuation of consumer advisories until the required barriers are installed. This approach supports continued risk reduction while ensuring accountability for delivery.

Focus on ‘at-risk’ supplies

The Authority continued its focus on ‘at-risk’ supplies during the quarter, using a proportionate and risk-based approach to prioritise supplies where restrictions, ineffective treatment barriers, or long-term advisories may present drinking water safety concerns. A key development was progress on the Kāeo supply, where Far North District Council confirmed a preferred long-term solution following the Authority’s intervention and statutory management arrangements.

The Council has confirmed that as a preferred solution, private households will move to a domestic self-supply arrangement using end-point treatment. The community buildings in Kāeo will remain connected to the current supply and install end-point treatment. Installations began during the quarter and will be completed by the end of September 2026. This represents a significant step towards safe and reliable drinking water for the community.

Progress on drinking water safety in Ministry of Education school supplies

In June, the Minister of Education (the Ministry) announced $30m of funding to address drinking water safety issues at self-supplied schools. This funding will be used to continue the Ministry’s Drinking Water in Schools Programme of condition assessments and critical safety upgrades, building on an initial set of 64 critical safety upgrades the Ministry has committed to deliver by 30 June 2026.

The Ministry completed 60 of 64 critical safety upgrades by August 2026, with the majority completed in June 2026.

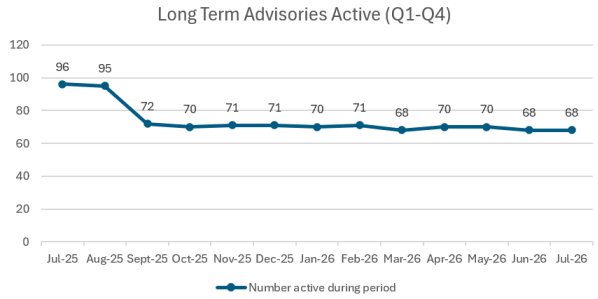
Drinking Water Quality Assurance Rules review

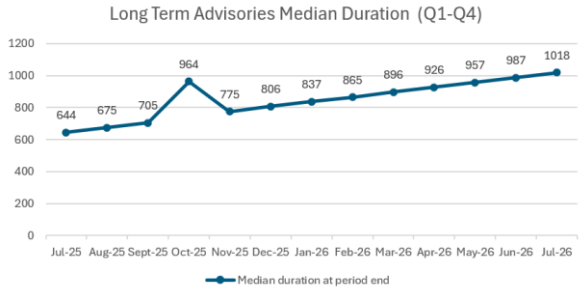
The Authority published the updated Drinking Water Quality Assurance Rules during the quarter. The Rules relate to supplies serving 501 or more people. The Rules will come into effect on 1 July 2027. The updated Rules respond to sector feedback by making requirements clearer, more workable and proportionate. The Rules also align reporting with the financial year from 1 July 2027, reducing the reporting burden on suppliers and better aligning with councils' existing reporting cycles. The changes are also expected to support more cost-effective compliance for some suppliers. For example, a new source water category may reduce treatment requirements where suppliers can demonstrate an absence of viruses. Changes that would have created significant costs or implementation challenges have been adjusted or deferred for further work with the sector. The Authority also published a news statement and supporting web content outlining the key changes and sent targeted communications to the sector. Further guidance and webinars will be provided over the coming months to support implementation.

Consumer advisories

Long-term consumer advisories

Progress on closing long-term consumer advisories accelerated in Quarter 4, building on the gains reported in Quarter 3. By year end, closure rates had increased to 22.9% for Council supplies and 16.2% for Government and Commercial supplies, compared with 10.3% and 8.3% respectively at the end of Quarter 3.





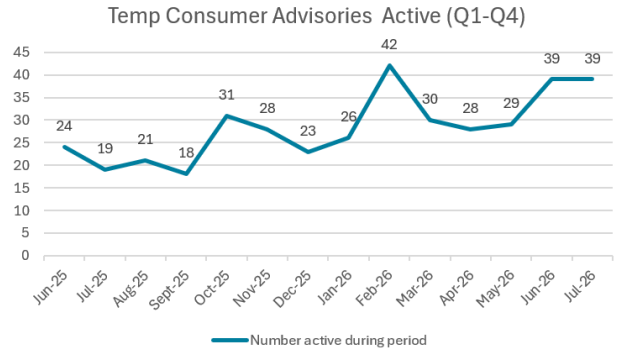
Note: The median duration target for this measure is ≤ 500 days for all long-term advisories at year-end.

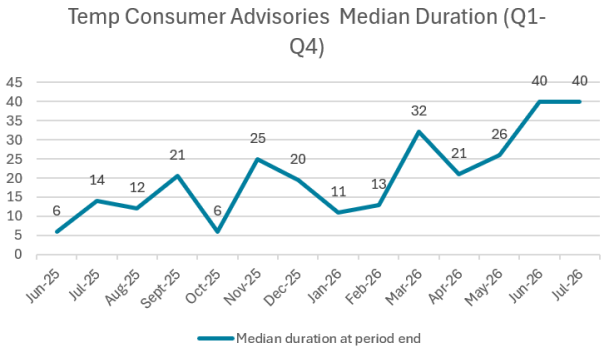
The remaining long-term consumer advisories continue to be concentrated across a relatively small number of supplies. During the quarter, closures were achieved as suppliers progressed actions to resolve long-standing drinking water safety issues. Although the median duration for long-term advisories increased to 987 days in Quarter 4, this reflects the ongoing complexity of the remaining advisories. The Authority will continue to focus its engagement and intervention on resolving these cases and supporting suppliers to put effective treatment barriers in place.

Temporary consumer advisories

Quarter 4 showed an upward trend in temporary drinking water consumer advisories, increasing from 30 in Quarter 3 to 39 in June 2026.

Compared with the end of Quarter 3, median duration rose from 14 to 40 days. The Authority continued to monitor advisories and support targeted supplier follow-up to help resolve drinking water safety issues.





Contamination events

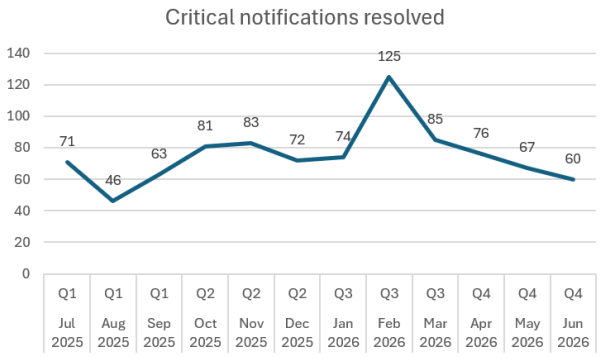
The Authority continued to work with suppliers and public health partners to manage contamination events during Quarter 4. One key example was a Shiga toxin-producing *E. coli* (STEC) case linked to the St Martins drinking water station in Christchurch. The possible exposure was associated with untreated spring water from an unregistered community drinking water station at Riverlaw Terrace. The station is privately owned, untreated and publicly accessible.

The Authority worked with Christchurch City Council and the National Public Health Service to assess the risk and agree next steps. Christchurch City Council confirmed that the site is actively used for water collection and issued a boil water advisory. Follow-up sampling during the quarter returned clear results for *E. coli* and total coliforms. The Authority also inspected the site to assess the condition of the supply and inform any further regulatory response.

This event reinforces the public health risks associated with unregistered and untreated drinking water sources that are used by the public. It also highlights the value of early risk identification, clear consumer advice and coordinated action between public health, local government and drinking water regulation. The Authority will use these insights to inform its risk-based approach and strengthen engagement with unregistered and small supplies.

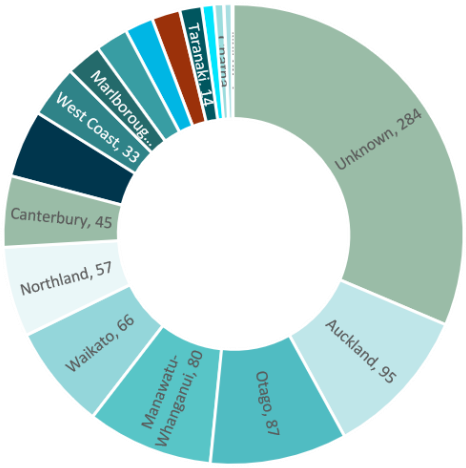
Critical notifications

Performance remained strong in Quarter 4 2025/26, with the median resolution timeframe consistently at one day. This was well within the Statement of Performance Expectations target of ≤ 2 days and demonstrates the Authority's continued ability to support timely resolution of critical notifications.

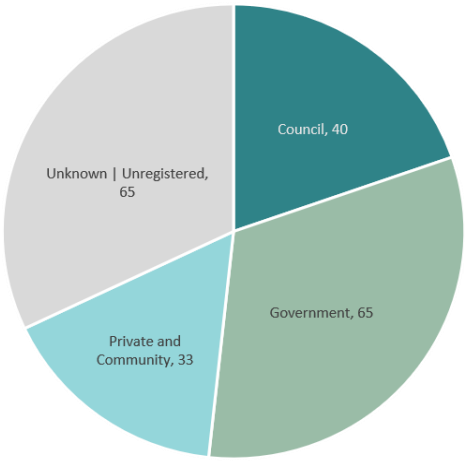


Critical notifications reduced over the quarter, from 76 to 60. This steady decline suggests a more stable operating environment compared with Quarter 3, when notification volumes were higher and more variable. Overall, Quarter 4 closed the year with lower monthly volumes and consistent performance against the service timeframe.

Location of critical notifications - for this quarter

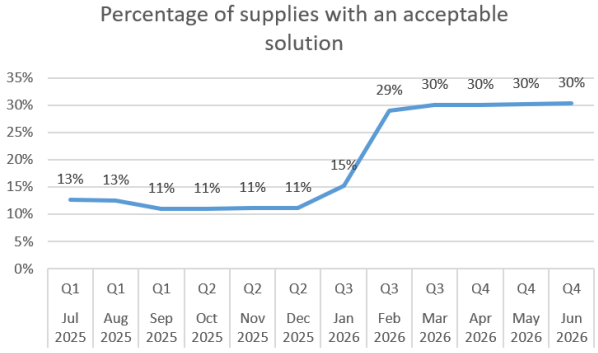


Where notifications came from this quarter



Acceptable Solutions

Performance remained stable in Quarter 4, with 30% of verified supplies using Acceptable Solutions as a compliance pathway. The number of supplies with an Acceptable Solution increased slightly from 487 to 491 by the end of June. This indicates that the gains achieved during Quarter 3 were sustained through year end, with uptake holding at its highest level for the year. As at the end of the financial year the population served by supplies using an Acceptable Solution was 48,397 representing 1.1% of the broader supply population of publicly registered supplies.



Performance measures for drinking water

Measure	Target	Quarter 4 YTD results	Year-to-date
Number and percentage of long-term drinking water consumer advisories (warning to boil, not drink or not use) closed for council, central government and commercial supplies *(Statement of Performance Expectations measure)*	Council supplies: 10% reduction in the number (five advisories).	22.9 % (Eleven advisories)	Target achieved
	Government and Commercial supplies: 10% reduction in the number (three advisories)	16.2 %[1] (Six advisories)	Target achieved
Percentage of registered supplies that have chosen Acceptable Solutions as a pathway to compliance *(Statement of Performance Expectations measure)*	≥ 12%	30.3%	Exceeded Target
Median resolution times for our work when responding to "critical" notifications *(Statement of Performance Expectations measure)*	≤ 2 days	1 day	Target achieved

[1] As part of the amendment to the Statement of Performance Expectations in December 2025, this measure was added to ensure consistency with the Compliance, Monitoring and Enforcement (CME) Strategy 2025-28. The aim is to ensure that there are no long-term consumer advisories by 2028.

Priority: Effective water infrastructure

The Authority continued with its work programme to support more efficient, reliable, resilient and affordable water infrastructure. This work brings together the implementation of wastewater standards, the development of National Engineering Design Standards, and early scoping of Infrastructure Design Solutions.

Together, these initiatives provide clearer performance requirements, and more informed investment decisions across the sector to deliver infrastructure that better protects public health and environmental outcomes.

Wastewater Standards

During this quarter, the Authority progressed amendments to the first tranche of wastewater standards. These amendments are intended to resolve implementation issues while preserving the policy intent. Targeted consultation on an exposure draft of the amendment regulations was completed during the quarter. Cabinet consideration of the draft regulations to implement the amendments is expected in Quarter 1 2026/27.

Work also advanced on Tranche 2 of the wastewater standards. The scope covers discharges to air from wastewater treatment plants and discharges of metals to water. This tranche of the wastewater standards will also address further areas where national consistency will provide certainty for infrastructure performance requirements, reduce unnecessary duplication and costs, and support improvements to data quality and public transparency. Subject to Ministerial and Cabinet approval, the Authority will carry out public consultation on Tranche 2 of the standards during August – September.

National Engineering Design Standards

The National Engineering Design Standards (NEDS) is a new national regulatory framework for water infrastructure under the Water Services Act 2021. The NEDS will set national standards for drinking water, wastewater, and stormwater infrastructure. The Authority progressed work on developing the NEDS by focusing on setting performance-based requirements for water infrastructure including for new developments and network upgrades, replacing the fragmented local approaches with a nationally consistent framework.

Work to develop options for the regulatory framework for the NEDS is on track. This will be a focal point for planned sector engagement from August to mid-September 2026. This will include detailed engagement on each of the performance layers and how they would be implemented by water services providers to ensure the NEDS are fit for purpose for the sector.

Infrastructure Design Solutions

Infrastructure Design Solutions (IDS) are a new regulatory tool that will provide end-to-end approaches for wastewater and stormwater plants. The IDS complement the wastewater standards to further improve standardisation of sector performance. An IDS will be an optional end-to-end solution that water service providers can choose to install to demonstrate they are meeting the wastewater standards.

The Authority is engaging with key stakeholders, particularly the National Funding and Financing Ltd (NIFFCo) to align with the wastewater accelerator programme for modular infrastructure and Tranche 2 of the wastewater standards, which are important enablers for the development of IDS. To build an evidential basis on potential future demand for IDS, the Authority is analysing existing consent data to identify common categories of consents that will expire in the next five years and to identify plants where an IDS would have the biggest near-term impact. Understanding demand is an important early step to ensure that the Authority's efforts will be focused where they will deliver the greatest impact.

Priority: Sustainable environmental performance

The Authority continued to strengthen oversight and transparency across drinking water, wastewater and stormwater networks. This work is improving the national evidence base on network performance and helping identify where targeted action may be needed to protect public health and environmental outcomes.

Network Environmental Performance Report 2024/25

A key focus this quarter was the publication of the Network Environmental Performance Report 2024/25, which was released in July 2026. The Report provides New Zealand's first complete national picture of drinking water and wastewater network environmental performance and highlights key system pressures and opportunities for improvement. It also reports on water meter coverage across networks and shows the relationship between meters and lower water consumption, indicating the benefit water metering can have on sustainable water networks. The Report provides an important evidence base for discussions with the sector as implementation of water sector reforms continues and further wastewater regulatory initiatives are progressed.

Insights on stormwater network issues

The Authority has a role to provide national leadership and oversight for urban stormwater network management. There are growing pressures on stormwater networks but limited national data on stormwater network performance with regulatory oversight of stormwater infrastructure fragmented.

During the quarter, the Authority updated its website with a new stormwater engagement page, including a sector survey. The survey remains open until 11 September and seeks sector views on key stormwater challenges, opportunities, and where the Authority can use its functions and powers with the greatest impact. In addition, the Authority has developed a Stormwater Engagement Paper to gather feedback on opportunities to support national stormwater management. The engagement paper highlights pressing challenges that the sector is facing, primarily with managing the quantity of stormwater runoff to support economic growth and protect public/private property and the costs of stormwater infrastructure in the context of a fragmentated and inconsistent regulatory environment. The Authority will publish the position paper in Quarter 1 2026/27.

Priority: Strengthening sector capability and regulatory engagement

The Authority continued to strengthen sector capability and regulatory engagement as part of its system leadership role. This supports a proportionate, risk-based approach by helping suppliers, operators, governors and sector partners understand expectations and take practical steps to manage water safety and performance risks. This helps in building a more capable, connected and resilient water services system, with clearer expectations and more targeted regulatory effort.

Activities during the quarter focused on supporting new water organisations, improving engagement and guidance for rural and community suppliers, and strengthening coordination with other regulators and agencies. The Authority's success in engaging with suppliers and stakeholders was also visible through the annual survey results.

Sector engagements

Engagement with new water organisations

A key focus this quarter was on identifying priority areas to engage with the new water organisations. Letters were sent by the Authority's Board Chair to the Chairs of the newly established water organisations, inviting Board-to-Board and Management-to-Management engagement to strengthen relationships, support strategic dialogue, and build a shared understanding of regulatory priorities and expectations. Responses received have welcomed discussions at a Board-level which will occur during Quarter 1 2026/27.

Guidance and engagement with rural communities and community suppliers

The Authority engaged with marae and community suppliers in the South Island to test newly developed guidance and gather further insights on how best to support different supply segments to achieve compliance. Alongside members of the Māori Advisory Group, Authority staff met with Koukourārata Rūnaka in Banks Peninsula, Waihopai Rūnaka in Invercargill, and Dunedin City Council to better understand the practical challenges and opportunities for improving guidance.

The Authority also attended two conferences in Auckland to continue engagement with rural schools. At these events, the Authority shared data on self-supplied schools and compliance performance to build awareness and support sector understanding of drinking water safety obligations. Videos developed by the Authority focused on rural schools and guidance material that was distributed to help identify, understand and respond to drinking water risks.

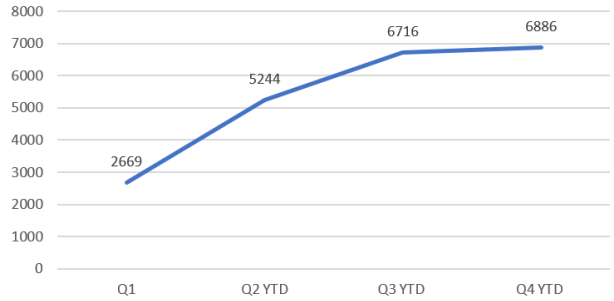
Strong external performance results from annual survey

The Authority conducts annual supplier and stakeholder surveys to inform its Statement of Intent performance measures. The 2025/26 survey results show a strong and sustained uplift in performance, reflecting significant organisation-wide effort to deliver on the Authority's purpose and mandate, with over 80% of respondents finding the Authority credible and responsive. The results have improved significantly compared with last year, reinforcing the Authority's growing reputation and position in the sector. These results will be reported in the Authority's 2025/26 Annual Report.

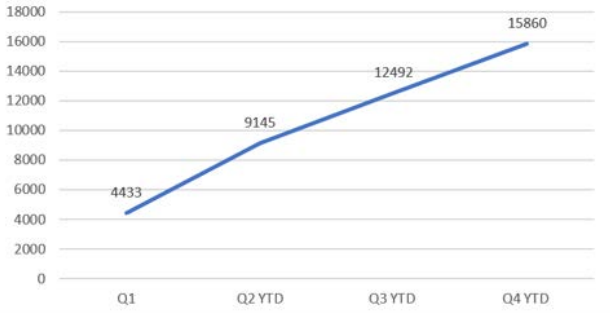
Website activity

Website activity continued to demonstrate strong engagement with suppliers, operators and the public. By the end of the quarter, guidance downloads reached 15,860 against a target of 13,950, exceeding the year-end target. Public website engagement reached 6,886 unique users against a target of 8,000 and therefore did not meet the year-end target. Despite this result, website usage remained strong and indicates that suppliers, operators and the public continue to view the Authority's website as an important source of regulatory information. The shift from some PDF guidance to web pages following the website redevelopment has made information easier to find, update and use. During the year, the Authority also updated legacy guidance, addressed known gaps and improved accessibility through written guidance, web content, videos and animations, supporting clearer expectations and more practical information for suppliers.

Number of visitors (YTD)



Number of downloads (YTD)



Performance measures for website activity

Note: only measures that have quarterly data available are included below.

Measure	Target	Quarter 4 YTD Results	Year-to-date
Number of downloads of our guidance that is developed for suppliers and network operators *(Statement of Performance Expectations measure)*	≥13,950 unique downloads	15,860	Target achieved
Number of visitors that engage with the pages in the public section of our website (click-through engagement) *(Statement of Performance Expectations measure)*	≥8,000 unique users	6,886	Target not achieved

Regulatory engagements

Joint work programme with the Commerce Commission

The Authority's engagement with the Commerce Commission continued to build alignment across the water regulatory system and supported a more coordinated interface with the sector. The Memorandum of Understanding was updated during the quarter to support coordination and consistent regulatory oversight as the water services system evolves. The agencies are also exploring opportunities to involve Water New Zealand in elements of the operational work programme, supporting a more joined-up system leadership approach. Overall, this work is positioning the Authority and the Commerce Commission to provide clearer, more efficient and better coordinated regulatory leadership across the water services system.

Strengthening sector readiness for emergencies

The Authority is undertaking work to develop an operating model for a Sector Coordinating Entity for water services under the National Civil Defence Emergency Management Plan 2015. The Authority will be working with the National Emergency Management Agency (NEMA) and other key stakeholders to establish a model for sector coordination during emergencies. The Authority has also been working with Health New Zealand's National Public Health Service on a shared response plan for an outbreak of illness from drinking water. The Response Plan was tested in June 2026, with a tabletop exercise involving both agencies. The plan will continue to evolve with feedback from the exercise, and ongoing collaboration.

Priority: Technology and Innovation

The Authority continued to progress the Technology and Innovation portfolio to support smarter, more transparent and efficient regulation. Work advanced on the Core Regulatory Platform, with a staged approach to improve the platform, strengthen data collection and analytics, and support future drinking water, wastewater and stormwater oversight. The Authority also progressed system metrics and insights work, including a comparative performance framework for councils and council-controlled organisations across drinking water and wastewater. These initiatives will improve public transparency, support more consistent risk-based regulation, and reduce reliance on manual processes over time.

Organisational updates

Publication of the Statement of Performance Expectations (SPE) 2026/27

The Authority finalised and submitted its Statement of Performance Expectations 2026/27 during the quarter. The SPE highlights how the Authority will continue to provide strong system leadership across the water services sector, with a clear focus on supporting cost-effective solutions.

Health, Safety and Wellbeing

During Q4, Board members completed health, safety and wellbeing visits to all regional offices. These visits provided valuable opportunities to engage directly with kaimahi, better understand local working environments, and identify opportunities to further strengthen health, safety and wellbeing practices.

Observations from the visits highlighted both site-specific improvements and common themes across offices, which are being used to inform ongoing improvements to the Authority's health, safety and wellbeing framework. Management is progressing actions arising from the visits and strengthening processes for documenting, reviewing and monitoring outcomes.

Financials – subject to final audit

Provisional expenditure variance to budget

Year to date, actual total expenditure was $23.578 million, compared with a reforecast budget of $23.833 million. This represents an underspend of $0.255 million, or 1.07%. Against the original SPE expenditure budget of $25.330 million, provisional expenditure was $1.752 million, or 6.92%, lower.

Statement of Comprehensive Revenue and Expenses as at 30 June 2026 (Provisional)

Revenue	Full year Actuals ($'000)	Full Year Forecast ($'000)	Forecast Variance ($'000)	Full Year SPE ($'000)	SPE Variance ($'000)
Levy funding	20,669	20,668	(0)	20,658	11
Funding from the Crown	4,642	4,642	(0)	4,642	0
Exemption fees	(1)	(2)	1	30	(31)
Interest revenue	544	529	14	255	289
Other revenue	87	0	87	0	87
Total revenue	**25,940**	**25,838**	**102**	**25,585**	**355**
Expenses					
Personnel costs	15,541	15,618	77	17,306	1,765
Contractor and consultant costs	3,405	3,431	26	3,293	(112)
ICT and software development costs	1,686	1,678	(8)	1,561	(125)
Occupancy costs	804	791	(13)	768	(35)
Depreciation and amortisation	549	562	13	551	2
Other expenses	1,592	1,753	161	1,850	257
Total expenses	**23,578**	**23,833**	**255**	**25,330**	**1,752**
Surplus/(deficit)	**2,362**	**2,005**	**357**	**255**	**2,107**

Statement of Financial Position as at 30 June 2026

Assets	YTD Actual $000	2025/26 Full Year Budget $000	2024/25 Full Year Actual $000
Current assets			
Cash and cash equivalents	8,778	10,929	8,901
Debtors and other receivables	617	0	124
Investments	9,500	0	1,200
GST Receivable	0	0	114
Prepayments	292	388	387
Total current assets	**19,187**	**11,318**	**10,725**
Non-current assets			
Property, plant and equipment	210	191	318
Intangible assets	1,415	1,512	1,836
Other	8	0	0
Total non-current assets	**1,633**	**1,703**	**2,154**
Total assets	**20,820**	**13,020**	**12,879**
Liabilities			
Current liabilities			
Payables and deferred revenue	6,209	1,377	822
GST Payable	542	0	0
Employee entitlements	639	1,171	970
FBT	0		
Provisions	6	29	36
Total current liabilities	**7,396**	**2,577**	**1,828**
Non-current liabilities	**0**	**0**	**0**
Clearing and Suspense	11	0	0
Total liabilities	**7,407**	**2,577**	**1,828**
Net assets	**13,414**	**10,444**	**11,052**



Water Services Authority
Taumata Arowai

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