

New Zealand Gazette

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CHB POWER HOLDINGS LIMITED

INFORMATION FOR DISCLOSURE

PURSUANT TO THE ELECTRICITY (INFORMATION
DISCLOSURE) REGULATIONS 1994



Audit New Zealand

Certification by Auditor in Relation to Financial Statements

Report of the Audit Office

We have examined the attached financial statements prepared by CHB Power Holdings Limited and dated 31 March 1997 for the purposes of Regulation 6 of the Electricity (Information Disclosure) Regulations 1994.

We hereby certify that, having made all reasonable enquiry, to the best of our knowledge, those financial statements give a true and fair view of the matters to which they relate and have been prepared in accordance with the requirements of the Electricity (Information Disclosure) Regulations 1994.

L H Desborough
Audit New Zealand
On behalf of the Controller and Auditor-General
27 August 1997
Palmerston North, New Zealand



After Hours Faults ... 06 - 858 8101

PO Box 59, Waipukurau
Telephone : 06 - 858 8100 Facsimile : 06 - 858 7087

**STATUTORY DECLARATION IN RESPECT OF STATEMENTS
AND INFORMATION**

**SUPPLIED TO THE SECRETARY
MINISTRY OF COMMERCE**

I, George Anthony John Knobloch, of Kippo, R.D. 1 Waipawa, being a Director of CHB Power Holdings Limited, solemnly and sincerely declare that, having made all reasonable enquiry, to the best of my knowledge, the information attached to this declaration is a true copy of information made available to the public pursuant to the Electricity (Information Disclosure) Regulations 1994.

AND I make this solemn declaration conscientiously believing the same to be true and by virtue of the Oaths and Declarations Act 1957.

A handwritten signature in dark ink, appearing to read "George Knobloch", written over a horizontal dotted line.

Declared at Waipukurau this 26th day of August 1997

A handwritten signature in dark ink, appearing to be "M. J. ...", written over a horizontal dotted line.

~~Justice of the Peace (or Solicitor or
other person authorised to take a
statutory declaration).~~



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**CERTIFICATION OF FINANCIAL STATEMENTS, PERFORMANCE
MEASURES AND STATISTICS DISCLOSED BY LINE OWNERS**

**WE, John Rutledge Kyle, of Farm Road, Waipukurau AND
George Anthony John Knobloch, of Kippo, R.D. 1, Waipawa, Directors of CHB Power
Holdings Limited certify that, having made all reasonable enquiry, to the best of our
knowledge:**

- (a) The attached audited financial statements of CHB Power Holdings Limited, prepared for the purposes of Regulation 6 of the Electricity (Information Disclosure) Regulations 1994, give a true and fair view of the matters to which they relate and comply with the requirements of those Regulations:


AND

- (b) The attached information, being Financial Performance Measures, Efficiency Performance Measures, Energy Delivery Efficiency Performance Measures, Statistics, and Reliability Efficiency Performance Measures in relation to CHB Power Holdings Limited, and having been prepared for the purposes of Regulations 13, 14, 15 and 16 of the Electricity (Information Disclosure) Regulations 1994, comply with the requirements of the Electricity (Information Disclosure) Regulations 1994.

The valuations on which those Financial Performance Measures are based are as at 31 March 1997.


.....
J.R. KYLE
DIRECTOR

26.8.97
.....
DATE


.....
G.A.J. KNOBLOCH
DIRECTOR

26/8/97
.....
DATE



Audit New Zealand

Certification of Performance Measures by Auditors

Report of the Audit Office

We have examined the attached information, being-

- a) Financial performance measures specified in clause 1 of Part II of the First Schedule to the Electricity (Information Disclosure) Regulations 1994; and
- b) Financial components of the efficiency performance measures specified in clause 2 of Part II of that Schedule, —

and having been prepared by CHB Power Holdings Limited and dated 31 March 1997 for the purposes of Regulation 13 of those regulations.

We certify that, having made all reasonable enquiry, to the best of our knowledge, that information has been prepared in accordance with the Electricity (Information Disclosure) Regulations 1994.

L H Desborough
Audit New Zealand
On behalf of the Controller and Auditor-General
27 August 1997
Palmerston North, New Zealand

**FINANCIAL STATEMENTS,
PERFORMANCE MEASURES AND STATISTICS
FOR THE YEAR ENDED 31 MARCH 1997**

IMPORTANT NOTE:

The Electricity (Information Disclosure) Regulations 1994 forms part of the "light handed" regulatory regime introduced following deregulation of the Electricity Industry.

The Regulations require Electricity Companies that operator a Network Business to publicly disclose in the Gazette and have available on request a variety of information. Included in this disclosure are the Financial, Reliability and Efficiency Performance Measures and Statistics.

The information has been prepared solely for the purpose of complying with Regulations 13, 14, 15 and 16 of the Electricity (Information Disclosure) Regulations 1994 and are not intended for any other purpose.

Pricing and terms are as at the date of disclosure indicated, and are not a quote or estimate of rates or terms that will apply in the future.

The Regulations require the information to be disclosed in the manner it is presented.

PUBLIC DISCLOSURE OF LINE BUSINESS INFORMATION

Financial Statement Disclosure by Line Owner

as at 31 March 1997

as required under the Electricity (Information Disclosure) Regulations 1994

Clause 6 (2) (3)

The following information is disclosed under the above Regulations.

**STATEMENT OF ACCOUNTING POLICIES
FOR THE PERIOD ENDED 31 MARCH 1997**

ACCOUNTING ENTITY:

The Financial Statements are those of the "Network Division" and the Energy, Retail, Contracting and Servicing Divisions shown as a combined amount called "Other" of CHB Power Holdings Limited.

The Financial Statements are prepared in accordance with Regulations 6(2) of the Electricity (Information Disclosure) Regulations 1994. The Financial Statements have not been prepared for the purpose of the Financial Reporting Act 1993, or the Energy Companies Act 1992. The period reported is 1 April 1996 to 31 March 1997.

PRINCIPAL ACTIVITIES:

The Network Business operates the network business activity, as defined by the Regulation 2 of the Electricity (Information Disclosure) Regulations 1994, in the area bounded by the Ruahine Ranges, the east coastline, Te Aute in the north and Herbertville in the south.

ACCOUNTING CONVENTION:

The historical cost method as modified by the revaluation of network assets to the optimised deprival value, has been followed.

The principles of a going concern, accrual and periodic reporting have been used as the underlying basis of the reports as defined by the Statement of Concepts issued by the Institute of Chartered Accountants of New Zealand.

METHODOLOGY OF SEPARATION OF BUSINESS:

CHB Power Holdings Limited has generally followed the Electricity Disclosure guidelines as issued by the Ministry of commerce dated 23 June 1994 with the exceptions noted below. These guidelines were issued by the Energy Policy Group of the Ministry of Commerce as guidance to assist Electricity Companies to comply with the Electricity (Information Disclosure) Regulations 1994.

Exceptions to the guidelines are:

- (a) Allocation of the amounts marked (A) in the Financial Statements, to the Network Division is on the basis of percentage of turnover calculated as:

$$\frac{4,756,447}{11,505,334} = 41\%$$

PARTICULAR ACCOUNTING POLICIES:

The Financial Statements have been prepared on a GST exclusive basis, except for debtors and creditors.

INCOME RECOGNITION:

Electricity sales represent consumer usage as billed during the reporting period. An accrual has been made for unbilled electricity sales. The recognition of the revenue from line charges in advance has been deferred as a current liability.

INVENTORIES:

Inventories are stated at the lower of cost (calculated on an average cost basis) or estimated realisable value. Work-in-Progress is valued at net realisable value.

FINANCIAL INSTRUMENTS:

The Company is party to financial instrument arrangements as part of its' every day operations, including instruments which have been recognised in these financial reports.

Revenues and Expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.

All financial instruments, including cash and bank, and accounts payable are recognised at their fair values. The Company has not entered into any off-balance sheet instruments.

The following methods and assumptions were used to value each class of financial instrument:

Investments: Investments are stated at the lower of cost and net realisable value.

Accounts Receivable: Accounts receivable are stated at expected realisable value after providing for doubtful and uncollectible debts.

FIXED ASSETS:

The fixed assets of the "Other" divisions have been recorded at cost less depreciation.

Network assets have been valued using the Optimised Deprival Value as at 31 March 1995. Valuation was carried out by KPMG Peat Marwick, Wellington. The valuation cycle is three years.

DEPRECIATION:

The useful lives of major classes of assets have been estimated as follows:

Buildings	50 - 100 years	(1-2%)
Distribution Lines	20 years	(5%)
Sub Stations	20 years	(5%)
Distribution Transformers	20 years	(5%)
Load Control Equipment	5 years	(20%)
Meters	5 years	(20%)
Globo Distribution Assets	20 years	(5%)
Motor Vehicles	5 years	(20%)
Plant & Equipment	5 years	(20%)
Tools	5 years	(20%)
Office Furniture & Fittings	5 years	(20%)

Work in Progress is not depreciated. The total cost of a project is transferred to Distribution assets and/or plant and equipment on its completion and then depreciated.

TAXATION:

The income tax expense charged against the profit for the period is the estimated liability in respect of that profit and is calculated after allowance for permanent differences and timing differences not expected to reverse in future periods. This is the partial basis for the calculations of deferred taxation.

The Company uses the liability method of accounting for deferred taxation. Future tax benefits attributable to tax losses or timing differences are only recognised when there is virtual certainty realisation.

Goods and Services Taxation:

The Financial Statements have been prepared exclusive of goods and services tax (GST) with the exception of receivables and payables which are stated with GST included. Where GST is irrecoverable as an input tax then it is recognised as part of the related asset or expense.

**STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 1997**

	Note	Network 1997 \$	Energy & Other 1997 \$	Network 1996 \$	Energy & Other 1996 \$
Authorised Capital	1	-	-	-	-
<u>Capital and Reserves</u>					
Contributed Capital		7,113,996	886,004	7,113,996	886,004
Share Premium Account		234,492	163,752	234,492	163,752
Reserves	2	19,362,894	-	18,248,045	-
Retained Earnings		1,368,777	508,849	695,475	385,056
<u>TOTAL SHAREHOLDER'S FUNDS:</u>		28,080,159	1,558,605	26,292,008	1,435,228
<u>Current Liabilities</u>					
ANZ Banking Group	3 (A)	51,811	73,514	-	-
Creditors	4	360,851	1,125,827	580,027	836,558
Provision for Taxation		-	-	8,962	6,258
<u>TOTAL SHAREHOLDER'S FUNDS AND LIABILITIES:</u>		28,492,821	2,757,946	26,880,997	2,278,044
<u>Current Assets</u>					
ANZ Banking Group		-	-	3,145	2,196
Debtors & Prepayments		531,781	1,263,896	880,576	1,377,223
Inventories	5	626,114	568,824	816,276	612,963
Provision for Taxation		148,661	-	-	-
<u>TOTAL CURRENT ASSETS:</u>		1,306,556	1,832,720	1,699,997	1,992,382
Fixed Assets	6	26,996,845	921,558	25,090,000	285,662
Investments	7	121,000	3,668	91,000	-
Future Tax Benefits		68,420	-	-	-
<u>TOTAL FIXED ASSETS:</u>		27,186,265	925,226	25,181,000	285,662
<u>TOTAL ASSETS:</u>		28,492,821	2,757,946	26,880,997	2,278,044

The accompanying Statement of Accounting Policies and Notes form part of and are to be read in conjunction with these Financial Statements. The Financial Statements have been prepared solely for the purpose of complying with Regulations 6(2) of the Electricity (Information Disclosure) Regulations 1994 and are not intended for any other purpose.

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE PERIOD ENDING 31 MARCH 1997**

	Note	Network	Energy	Company	Network	Energy	Company
		1997	& Other	1997	1996	& Other	1996
		\$000	\$000	\$000	\$000	\$000	\$000
Revenue	8	4,756	6,749	11,505	4,475	6,799	11,274
Expenditure		4,294	7,516	11,810	4,255	6,556	10,811
<u>Operating Surplus/(Deficit)</u>		462	(767)	(305)	220	243	463
Other Income	9	3	34	37	44	44	88
<u>Net Operating Surplus/(Deficit)</u>		465	(733)	(268)	264	287	551
Surplus/(Deficit) on Sale of Assets		-	(67)	(67)	(6)	(8)	(14)
<u>TOTAL NET SURPLUS/(DEFICIT)</u>		465	(800)	(335)	258	279	537
Taxation	10	68		68	20	113	133
<u>NET SURPLUS/DEFICIT AFTER TAX</u>		533	(800)	(267)	238	166	404

The accompanying Statement of Accounting Policies and Notes form part of and are to be read in conjunction with these Financial Statements. The Financial Statements have been prepared solely for the purpose of complying with Regulations 6 (2) of the Electricity (Information Disclosure) Regulations 1994 and are not intended for any other purpose.

NOTES TO THE FINANCIAL ACCOUNTS**Note 1 Share Capital**

- (a) Authorised Capital of the Company consists of \$10,000,000 ordinary shares of \$1 each
- (b) Contributed Capital of the Company consists of 8,000,000 issued \$1 ordinary shares fully paid
- (c) The Share Premium Account of the Company represents the increase in asset values between the date the share capital was set and the vesting date.

Note 2 Reserves

The Reserves comprise of:

Capital Gains Reserve
Revaluation to ODV

	Network 1997 \$000	Energy & Other 1997 \$000	Network 1996 \$000	Energy & Other 1996 \$000
Capital Gains Reserve	22		22	-
Revaluation to ODV	19,340		18,226	-
	19,362	-	18,248	-

The movement in the Reserve is due to items previously classified as part of the ODV classification being reclassified as other Network Fixed Assets.

Note 3 ANZ Banking Group

Bank

	(52)	(74)	3	2
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Note 4 Current Liabilities

The Accounts Payable and Accrued Expenses total includes the following:

Accrued Expenses
Line Charges in Advance
Sundry Creditors

Accrued Expenses	129	297	96	132
Line Charges in Advance	193		197	-
Sundry Creditors	38	816	287	704
	360	1,113	580	836

Note 5 Inventories

	Network 1997 \$000	Energy & Other 1997 \$000	Network 1996 \$000	Energy & Other 1996 \$000
Line Construction Stock	624		782	-
Retail & Contracting Stock		556	-	580
Work in Progress	2	13	34	32
	626	569	816	612

Note 6 Assets

Line Assets as at 31 March 1995 were valued by KPMG Peat Marwick as ODV of \$25,090,000. Subsequent additions are valued at cost less depreciation

Note 7 Investments

The Disaster Reserve has been established to contribute towards the cost of a catastrophe on the line assets. The investments as at 31 March 1997 in Local Government stock re: CHB District Council Otane Water Supply Improvements and an investment in TransPower Finance Limited.

<u>Network</u>	<u>Principal</u>		<u>Interest</u>	<u>Maturity</u>
	1997 \$000	1996 \$000	<u>Rate</u>	<u>Date</u>
CHB District Council	60	60	7.7%	1/6/99
TransPower Finance Ltd	31	31	8.0%	3/15/02
Housing New Zealand Limited	30		8.0%	3/15/02
	121	91		
<u>Energy & Other</u>				
EMCO Advance	4		11.7%	
Total Investments:	125	91		

Note 8

The following items are disclosed in accordance with FRS 9 issued by the New Zealand Society of Accountants. The calculation of total operating profit includes:

	Network	Energy & Other	Network	Energy & Other
	1997	1997	1996	1996
	\$000	\$000	\$000	\$000
Income:				
Network	4,756	-	4,475	-
Energy	-	4,427	-	4,417
Commercial	-	2,321	-	2,381
Total Sales:	4,756	6,748	4,475	6,798
Operating Expenses:				
Audit Fees	13	14	13	6
Depreciation	513	93	442	102
Director's Fees & Expenses	33	33	33	33
Rent		72	-	78
Interest	-	19	16	9
Bad Debts Written Off	-	27	-	31

Note 9:

Other Income consists primarily of the following:

	Network 1997 \$000	Energy & Other 1997 \$000	Network 1996 \$000	Energy & Other 1996 \$000
Rent	-	17	-	22
Interest	-	17	10	22
Capital Contribution	3	-	33	-

	3	34	43	44
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Note 10 Taxation Calculation:

Profit/Loss Before Taxation	465	(800)	261	282
Tax @ 33 cents on Assessable Income:	(110)	-	86	93
Plus (Less) tax effect of Permanent Differences	15	-	-	-
Less Tax effect of timing differences:	27	-	66	(20)
Deferred Taxation	(68)	-	-	-
Current Taxation	-	-	20	113

<u>Company Imputation Credit Account</u>	1997	1996
	\$000	\$000
Balance 1 April 1996	376	343
Plus: Taxation Paid	161	111
Resident Withholding Tax		-
Less: Imputation credits attached to		
Dividends paid	(24)	(4)
Taxation Refund	-	(74)
Balance as at 31 March 1997	513	376
Deferred Taxation Account		
Opening Balance	(27)	237
Income Tax Benefits Not Previously Recognised	95	-
Current Year Change	-	(264)
	68	(27)

A tax loss benefit of \$130,132 has been recognised. Subsequent realisation is subject to the requirement of income tax legislation being met.

Note 11 Contingent Liabilities

As at 31 March 1997 there are no material Contingent Liabilities (1996 nil)

Note 12 Capital Commitments

As at 31 March 1997 there are no Capital Commitments (1996 \$37,046).

Note 13 Company Reregistration

Since balance date the company has re-registered under the Companies Act 1993.

Note 14 Operating Leases

Lease commitments in aggregate as at 31 March 1997 are classified in the following period:

	1997	1996
	\$	\$
Up to one year	93,173	84,973
Up to two years	87,895	80,750
Two to Five years	163,805	216,777
Five years and over	-	12,403

Note 14 Capital Contributions

There were capital contributions of \$3,050 (1996 \$33,535) for the accounting period. They are recognised when received.

Note 15 Related Party Transactions

Mr J.L. Armstrong, a Director of CHB Power Holdings Limited is a partner of a legal firm which provided services to the Company. The total legal fees in respect of that legal firm were \$4,850 (1996 \$8,612)

In addition, Mr G.A.J. Knobloch, a Director of CHB Power Holdings Limited provided accounting services to the Company. The total legal fees in respect of Mr Knobloch's accounting practice were \$3,430 (1996 \$11,934).

There were no other related party transactions.

Note 16 Financial Instruments

CHB Power Holdings Limited has entered into electricity price hedges which establish a fixed price for a significant percentage of its estimated electricity needs.

Credit Risk:

Electricity price hedge exposure is on any potential difference between the spot price and the hedge price, where on maturity the spot price is greater than the hedge price. CHB Power Holdings Limited does not anticipate any non-performance of any obligations which may exist on maturity of these agreements.

Fair Value:

The fair value of electricity price hedging contracts can vary from day to day as the spot market price for electricity varies. As at balance date, the secondary market for electricity price hedging contracts was not sufficiently active in order to obtain a reliable measure of the fair value of CHB Power Holdings Limited's hedging contracts. On maturity of these agreements, there is potentially an asset or liability in relation to the electricity price hedges which has not been recognised in the Financial Statements. As at balance date the contract amount of the electricity hedging activity amount to \$13,829,936.

The Company has no off-balance sheet financing

The Company has no foreign exchange exposure

The Company is not exposed to any concentrations of credit risk

The Company has provided the following financial guarantee:

A guarantee of the contract between Pacific Energy and the Electricity Corporation of New Zealand to the level of the expected share of CHB Power Holdings Limited purchases.

CHB Power Holdings Limited has financial energy commitments with Pacific Energy, Contact Energy Limited and ECNZ totalling \$7,581,791 until March 2001.



Chartered Accountants

CERTIFICATION BY AUDITOR IN RELATION TO ODV VALUATION

CHB POWER HOLDINGS LIMITED

I have examined the valuation report prepared by KPMG Peat Marwick and dated 31 March 1995, which report contains valuations as at 31 March 1995.

I hereby certify that, having made all reasonable enquiry, to the best of my knowledge, the ODV valuations contained in the report have been made in accordance with the ODV Handbook.

A handwritten signature in cursive script that reads 'R. Buckley'.

ROSS BUCKLEY
Partner

24 July 1995

PUBLIC DISCLOSURE OF LINE BUSINESS INFORMATION**Efficiency Performance Measures**

as at 31 March 1997

as required under the Electricity (Information Disclosure) Regulations 1994

**Clauses 13 and 14 (1)
Comprising Part II of the First Schedule**

The following information is disclosed under the above regulations

Clause 14 (1) (a), comprising clause 1 of Part II of the First Schedule

	1996/7	1995/6	1994/5
(a) Accounting return on Total Assets	1.72%	1.37%	1.68%
(b) Accounting return on Equity	1.97%	1.23%	1.47%
(c) Accounting rate of Profit	4.66%	2.85%	2.95%

Clause 14 (1) (b), comprising clause 2 of Part II of the First Schedule

	1996/7	1995/6	1994/5
(a) Direct line costs per kilometer of line	\$331.86	\$320.13	\$406.02
(b) Indirect line costs per electricity customer	\$150.97	\$140.82	\$108.37

PUBLIC DISCLOSURE OF LINE BUSINESS INFORMATION

Energy Delivered Efficiency Performance Measures and Statistics

as at 31 March 1997

as required under the Electricity (Information Disclosure) Regulations 1994

Clause 15 (1)

Comprising Part III of the First Schedule

The following information is disclosed under the above Regulations

Clause 15 (1), comprising clause 1 of Part III of the First Schedule

	1996/7	1995/6	1994/5
(a) Load Factor	61%	58%	58%
(b) Loss Ratio	9.1%	8.0%	7.6%
(c) Capacity Utilisation	29%	30%	30%

Clause 15 (1), comprising clause 2 of Part III of the First Schedule

		1996/7	1995/6	1994/5
(a) System Length km	33kV	91	90.5	90
	11kV	1356	1346.5	1332
	400V	848	848.0	845
	Total	2295	2285	2267
(b) Total Length Overhead km	33kV	90	90	90
	11kV	1349	1340	1326
	400V	830	831	830
	Total	2269	2261	2245

		1996/7	1995/6	1994/5	
(c)	Total Length Underground km	33kV	0.5	0.5	0.5
		11kV	7.0	6.5	5.7
		400V	17.9	17.0	15.5
		Total	25.4	24	22
(d)	Transformer Capacity	(kVA)	61,785	59,020	57,620
(e)	Maximum Demand	(kW)	17,973	17,818	17,372
(f)	Total Electricity Supply From the System	(GWh)	86.680	82.880	82.070
(g)	Total Electricity Supply From the System on behalf of Others		NIL	NIL	NIL
(h)	Total Number of Customers		7,745	7,750	7,373

PUBLIC DISCLOSURE OF LINE BUSINESS INFORMATION

Reliability Performance Measures

as at 31 March 1997

as required under the Electricity (Information Disclosure) Regulations 1994

Clause 16 (1)
Comprising Part IV of the First Schedule

The following information is disclosed under the above regulations

Part IV of the First Schedule		1996/7	1995/6	1994/5
(1) Total Number of Interruptions	Class A	1	1	1
	Class B	41	69	119
	Class C	121	188	171
	Class D	0	0	5
	Class E	0	0	0
	Class F	0	0	0
	Class G	0	0	0
	Total	163	258	296
(2) Total Number of Faults per 100km of line		7.059	11.682	13.182
(3) Total Number of Faults per 100km of line	33kV	0	0	0
	11kV	0	0	0
Underground	Total	0	0	0
(4) Total Number of Faults per 100km of line	33kV	0	0.045	0.045
	11kV	7.059	11.636	13.136
Overhead	Total	7.059	11.682	13.182

		1996/7	1995/6	1994/5
(5) SAIDI	Total Interruptions	400	524	680
(6) SAIDI	Class A	240	240	240
	Class B	36	114	117
	Class C	124	170	150
	Class D	0	0	173
	Class E	0	0	0
	Class F	0	0	0
	Class G	0	0	0
(7) SAIFI	Total Interruptions	2.53	3.75	8.96
(8) SAIFI	Class A	1.00	1.00	1.00
	Class B	0.17	0.94	1.05
	Class C	1.36	1.82	1.91
	Class D	0	0	5.00
	Class E	0	0	0
	Class F	0	0	0
	Class G	0	0	0
(9) CAIDI	Total Interruptions	158	140	76
(10) CAIDI	Class A	240	240	240
	Class B	208	121	111
	Class C	91	93	79
	Class D	0	0	35
	Class E	0	0	0
	Class F	0	0	0
	Class G	0	0	0



