

ANNUAL REPORT

Annual Report
2024-2025



WAIMAKARIRI
DISTRICT COUNCIL

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE

Kia ora Waimakariri,

The 2024/25 year has been one of significant progress and collaboration across our district. As we reflect on the work completed, we are reminded that these achievements are only possible because of the dedication of our staff, the vision of our elected members, and the strong partnerships we share with our communities.

From planning for the future of our towns through the District Plan Review and the Greater Christchurch Spatial Plan, to delivering important infrastructure projects that improve how we live, work and connect, this has been a year of both careful planning and tangible results.

We have strengthened our water supply resilience with the completion of UV treatment plants for Rangiora, Kaiapoi, Woodend-Pegasus, Oxford Urban/Rural 2 and Oxford Rural 1, while construction is also underway for West Eyreton and Ohoka, due for completion before the end of 2025. Our Water Services Delivery Plan was submitted and approved by the Department of Internal Affairs well ahead of the September deadline, and our preferred option of an In-house Business Unit for three waters delivery was supported by 97.2% of respondents as part of our 2025/26 Annual Plan consultation.

Major transport projects have also moved forward, including progress on the Business Case for the Rangiora Eastern Link Road, as well as road, footpath, and intersection improvements across the district. We have enhanced wastewater and stormwater systems and upgraded community facilities that will serve us for years to come.

Our commitment to sustainable growth and environmental stewardship is evident in the continued implementation of stormwater management plans, waste reduction initiatives, and the progress of our Natural Environment Strategy. Libraries and museums have welcomed record numbers of visitors, while new spaces like the library's Tinker Zone have inspired creativity and learning. Our parks, reserves, aquatic facilities, and recreational spaces have been maintained and improved, supporting vibrant, healthy communities across the district.

This year has also been about listening and responding to local needs, to opportunities for innovation, and to ways we can work more closely with our community boards, sporting bodies, and local groups. Whether it's building new facilities, supporting events, or enabling community-led projects, the focus has been on making Waimakariri an even better place to live.

We are deeply grateful to everyone who has contributed, from those delivering services on the ground every day, to the residents who take the time to share their ideas and aspirations. Together, we have achieved a great deal in 2024/25, and we are well-placed to continue building a strong, connected, and sustainable future for our district.

Ngā mihi



Dan Gordon
Mayor



Jeff Millward
Chief Executive





YOUR COUNCIL

FROM LEFT TO RIGHT:

Chief Executive Jeff Millward
Councillor Robbie Brine
Councillor Paul Williams
Councillor Jason Goldsworthy
Councillor Niki Mealings
Deputy Mayor Neville Atkinson, JP

Mayor Dan Gordon
Councillor Joan Ward
Councillor Philip Redmond, QSM
Councillor Al Blackie, QSM, JP
Councillor Brent Cairns
Councillor Tim Fulton

AUDIT REPORT

Independent Auditor's Report

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

To the readers of Waimakariri District Council's annual report for the year ended 30 June 2025

The Auditor-General is the auditor of Waimakariri District Council (the Council). The Auditor-General has appointed me, Yvonne Yang, using the staff and resources of Audit New Zealand, to carry out the audit on his behalf.

We have audited the annual report of the Council in accordance with the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the Council has complied with the requirements of schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations).

We refer to this information as "the disclosure requirements" in our report.

Opinion on the audited information

In our opinion:

- the financial statements of the Council on pages 116 to 120, 124 to 133 and 140 to 180:
 - present fairly, in all material respects:

- its financial position as at 30 June 2025;
- the results of its operations and cash flows for the year ended on that date; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the Council's statement of service performance (referred as service delivery) for the year ended 30 June 2025 on pages 21 to 105, 133 and 134:
 - provides an appropriate and meaningful basis to enable readers to assess the Council's actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
 - fairly presents, in all material respects, the Council's actual levels of service for each group of activities, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
 - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards.
- the statement comparing actual capital expenditure to budgeted capital expenditure for each group of activities of the Council for the year ended 30 June 2025 on pages 24, 29, 37, 49, 54, 60, 66, 71, 78, 90, 98, 102, and 105 has been prepared, in all material respects, in accordance with clause 24 of schedule 10 to the Act;
- the funding statement for each group of activities of the Council for the year ended 30 June 2025 on pages 24, 29, 37, 49, 54, 60, 66, 71, 78, 90, 98, 102, and 105 has been prepared, in all material respects, in accordance with clause 26 of schedule 10 to the Act; and
- the funding impact statement of the Council for the year ended 30 June 2025 on page 122, has been prepared, in all material respects, in accordance with clause 30 of schedule 10 to the Act.

Report on the disclosure requirements

We report that:

- the Council has complied with the information disclosure requirements of Part 3 of schedule 10 to the Act for the year ended 30 June 2025; and
- the Council's disclosures about its performance against benchmarks required by Part 2 of the Regulations for the year ended 30 June 2025 are complete and accurate.

Date

We completed our work on 7 October 2025. This is the date on which we give our opinion on the audited information and our report on the disclosure requirements.

Basis for our opinion on the audited information and the disclosure requirements

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): The Audit of Service Performance Information issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor for the audited information and the disclosure requirements section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information and our report on the disclosure requirements.

Responsibilities of the Council for the audited information and the disclosure requirements

The Council is responsible for preparing the audited information and the disclosure requirements in accordance with the Act.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the audited information and the disclosure requirements that are free from misstatement, whether due to fraud or error.

In preparing the audited information and the disclosure requirements the Council is responsible for assessing its ability to continue as a going concern.

Responsibilities of the auditor for the audited information and the disclosure requirements

Responsibilities for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue a report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the Council's long-term plan.

We did not evaluate the security and controls over the electronic publication of the audited information.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain

audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate whether the statement of service provision (referred as service delivery) includes all groups of activities that we consider are likely to be material to the readers of the annual report.
- We evaluate whether the measures selected and included in the statement of service provision (referred as service delivery) for groups of activities present an appropriate and meaningful basis that will enable readers to assess the Council's actual performance. We make our evaluation by reference to generally accepted accounting practice in New Zealand.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the

audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Responsibilities for the disclosure requirements

Our objective is to provide reasonable assurance about whether the Council has complied with the disclosure requirements. To assess whether the Council has met the disclosure requirements we undertake work to confirm that:

- the Council has made all of the disclosures required by Part 3 of schedule 10 to the Act and Part 2 of the Regulations; and
- the disclosures required by Part 2 of the Regulations accurately reflect information drawn from the Council's audited information and, where applicable, the Council's long-term plan and annual plans.

Our responsibilities for the audited information and for the disclosure requirements arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises all the information included in the annual report other than the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information, and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the audited information and our report on the disclosure requirements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and

the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Council in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and the report on the disclosure requirements, we will carry out a limited assurance engagement related to the Council's Debenture Trust Deed. That engagement is compatible with those independence requirements.

Other than these engagements, we have no relationship with, or interests in, the Council.



Yvonne Yang
Audit New Zealand

On behalf of the Auditor General
Christchurch, New Zealand

STATEMENT OF COMPLIANCE AND RESPONSIBILITY

Compliance

- The Council and management of the Waimakariri District Council confirm that all the statutory requirements of Section 98 and Part 3 of Schedule 10 of the Local Government Act 2002 (LGA) have been complied with.
- The Statement of Service Performance of the Council has been prepared in accordance with the requirements of Part 3 of Schedule 10 of the LGA, including the requirement from section 111 of the LGA to prepare all information in accordance with New Zealand generally accepted accounting practice (NZ GAAP).

Responsibility

- The Council and management of the Waimakariri District Council accept responsibility for the preparation of the annual Financial Statements and the Statement of Service Performance including the judgments used in them.
- The Council and management of the Waimakariri District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial and service performance reporting.
- In the opinion of the Council and management of the Waimakariri District Council, the annual Financial Statements and the Statement of Service Performance for the year ended 30 June 2025 fairly reflect the financial position and operations of the Waimakariri District Council.



Dan Gordon
Mayor
7 October 2025



Jeff Millward
Chief Executive
7 October 2025

OUR PURPOSE

The Council's purpose is to make Waimakariri a great place to be, in partnership with our Communities guided by our outcomes, actioned through the following roles:

- As a service provider
- As a funder of activities by others
- As an advocate on behalf of our community
- As a regulator under legislation.

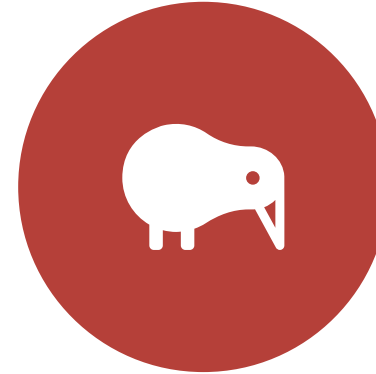
COMMUNITY OUTCOMES



SOCIAL

A place where everyone can have a sense of belonging...

- Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation
- Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities
- Housing is available to match the changing needs and aspirations of our community
- Our community groups are sustainable and able to get the support they need to succeed
- Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives
- People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces
- Our community has equitable access to the essential infrastructure and services required to support community wellbeing.



CULTURAL

...where our people are enabled to thrive and give creative expression to their identity and heritage...

- Public spaces express our cultural identities and help to foster an inclusive society
- The distinctive character of our takiwā/district, arts and heritage are preserved and enhanced
- All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers
- Waimakariri's diversity is freely expressed, respected and valued
- There is an environment that supports creativity and innovation for all
- Local arts, culture and heritage are able to make a growing contribution to the community and economy.



ENVIRONMENTAL

...that values and restores our environment...

- People are supported to participate in improving the health and sustainability of our environment
- Land use is sustainable; biodiversity is protected and restored
- Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change
- Our district transitions towards a reduced carbon and waste district
- The natural and built environment in which people live is clean, healthy and safe
- Our communities are able to access and enjoy natural areas and public spaces.



ECONOMIC

...and is supported by a resilient and innovative economy.

- Enterprises are supported and enabled to succeed
- There is access to meaningful, rewarding, and safe employment within the district
- Our district recognises the value of both paid and unpaid work
- Infrastructure and services are sustainable, resilient, and affordable
- Our district readily adapts to innovation and emerging technologies that support its transition to a circular economy
- There are sufficient and appropriate locations where businesses can set up in our District
- There are sufficient skills and education opportunities available to support the economy.

STRATEGIC PRIORITIES

Protect and enhance the resilience of our natural and built environment

Respond to the challenges posed by climate change by building resilient infrastructure, managing adaptation, and minimising council's carbon emissions.



Enhance community wellbeing, safety, inclusivity and connectedness

Waimakariri District is a high growth area with an increasingly diverse population. We want to build a wellbeing centred community where all feel safe and welcome; are accepted and connected.



Advance an integrated and accessible transport network

Improve transportation options across the district by working to reduce congestion, providing alternative transport options, and ensuring the choices cater to a range of accessibility needs.



Enable economic development and sustainable growth

Enable economic prosperity of the district through sustained population growth, direct investment and business friendly practices that attract new and support existing local businesses.



Embrace partnership with Ngāi Tūāhuriri

Pursue a meaningful, open and trusting relationship based on the principles of Te Tiriti with Ngāi Tūāhuriri.



KEY

Community Outcomes— Wellbeing Dimension



Social



Cultural



Environmental



Economic

TĀ MĀTOU MAURI

Our Principles

Our principles	Ngā mātāpono		
Our purpose <i>Tā mātou kaupapa</i>	To make Waimakariri a great place to be, in partnership with our communities. <i>Kia mahitahi ki te hāpori kia whakanui ake te rohe o Waimakariri.</i>		
Our vision <i>Tā mātou anamata</i>	We are a respectful, progressive team delivering value for our customers. <i>Kia pono, kia tika tā mātou mahi mō te hāpori.</i>		
Our values <i>Tā mātou uara</i>	We will... <i>Ka pēnei mātou</i>		
	Act with integrity, honesty and trust <i>Mahi pono</i>	Keep you informed <i>Tauākī mahi</i>	
	Do better every day <i>Whaia te tika</i>	Take responsibility <i>Takohanga rato</i>	Work with you and each other. <i>Mahitahi</i>
Our customer promise <i>Tā mātou taurangi kiritaki</i>	We will be professional, approachable and solutions-focused. <i>Ina he pātai tāu, mā te ringa manaaki, te ringa ngaio e kimi te whakautu tika.</i>		

MĀORI CAPACITY

Continued development of Māori Capacity to contribute to decision making process of the Council.

The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build their relationship towards mutual understanding, through on-going discussion and consultation on relevant issues. This is provided for in the Memorandum of Understanding (MOU) between Te Ngāi Tūāhuriri Rūnanga and the Council, initially signed in 2003 and reviewed in December 2012.

Shared Decision-Making

Opportunity for active involvement in shared decision making includes regular hui between the Council and Te Ngāi Tūāhuriri Rūnanga. Current issues and possible joint ventures or shared projects are discussed and matters for Council consideration in developing its Long Term and Annual Plans identified.

There is continued Council representation enabled for Te Ngāi Tūāhuriri Rūnanga meetings as requested, so that the Rūnanga can contribute to issues before the Council, highlight challenges and opportunities, raise matters of shared concern, and hear about Council projects and developments that are of interest to them.

The Council continues to be open to a variety of partnering opportunities with Te Ngāi Tūāhuriri Rūnanga, to ensure shared decision making on key relevant issues.

Consultation

To facilitate consultation, Te Ngāi Tūāhuriri Rūnanga liaise with Council staff at bi-monthly forums, participate in statutory and non-statutory consultation processes and provide advice and guidance on resource management matters of significance to the hapū and whānau of Ngāi Tūāhuriri.

The standard report template for all Council Committee and Community Board reports provides for specific consideration of mana whenua views on matters likely to be of interest to Te Ngāi Tūāhuriri hapū, based on known matters of concern or clearly direct implications.

Hearings and Pre-Hearing Meetings

Mana whenua, where relevant, are acknowledged in hearings and pre-hearings and the Council encourage pre-hearings with Te Ngāi Tūāhuriri Rūnanga before resource consent and plan change/variation hearings to address issues of concern use of venues and provision for tikanga Māori.

At hearings recognition and provision for tikanga Māori and te reo Māori, is provided for where appropriate, and information considered sensitive and confidential by mana whenua is protected.

Other Relationships

The Council works closely with Whitiara Centre Limited and Paenga Kupenga Limited as organisations authorised to represent Te Ngāi Tūāhuriri Rūnanga on a variety of matters of interest to mana whenua.

Te Ngāi Tūāhuriri Rūnanga also have two representatives on the Waimakariri Zone Committee under the Canterbury Water Management Strategy.

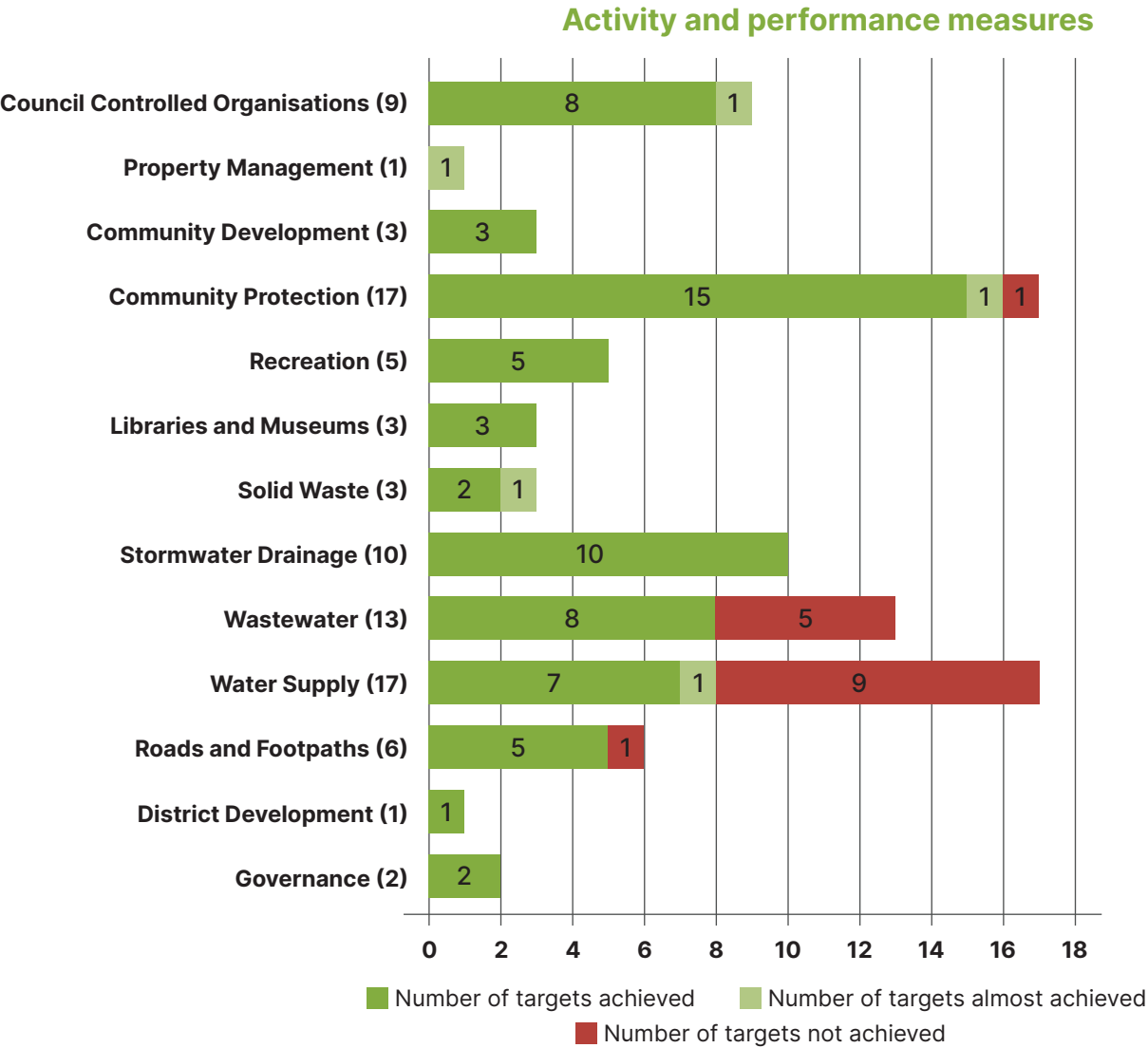
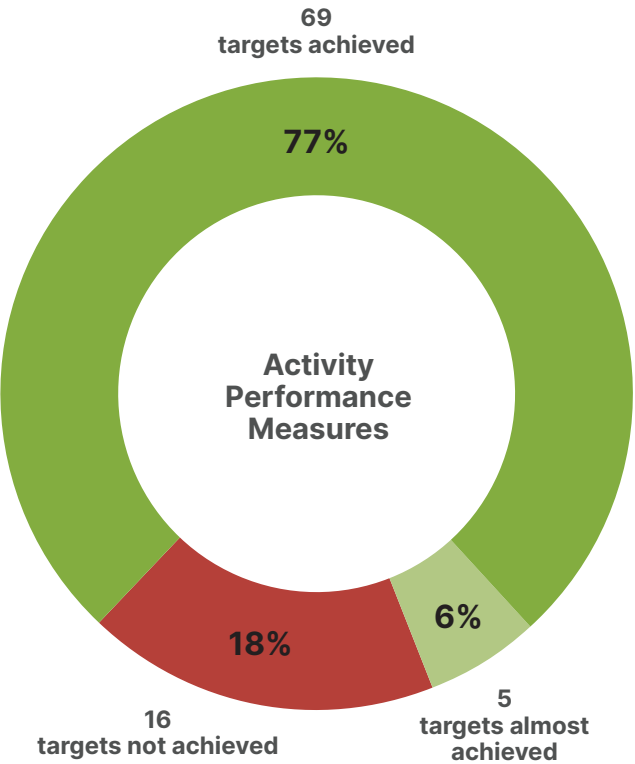
The Council and Te Ngāi Tūāhuriri Rūnanga (through Ngāi Tahu) each appoint Trustees to Te Kōhaka o Tūhaitara Trust that manages over 700ha of coastal conservation land. Recently, management responsibility of the Mahinga Kai area in Kaiapoi, as a result of the regeneration plans post earthquakes, was delegated to the Trust.

(Clause 35, Part 3, Schedule 10 - Local Government Act 2002).

PERFORMANCE RESULTS

Non-financial performance measures have set targets to assess things like responsiveness, health and safety, timeliness and legislative compliance. They also link to and demonstrate how the activities the Council undertakes contribute to outcomes sought by the community.

Overall the results for the 2024/25 year show 77 percent of all measures achieved, this is a nine percent increase on 2023/24.



OVERALL SERVICE PERFORMANCE

The summary graph below shows that, of the 90 (2023/24: 111) measures we use to track performance:

- We have met the target for 69 (2023/24: 74/111 67%)
- We have not met the target for 21 (2023/24: 37/111 33%)

Measures that were not met

Roads and Footpaths

- The percentage of the sealed local road network that is resurfaced (3.95%, target 5%)

Water Supply

- The extent to which drinking water complies with the drinking water standards for protozoal compliance (46%, target 100%)
- The percentage of real water loss from the networked reticulation system based on 240 litres per person per day (26%, target 22%)

- The total number of complaints received by the local authority about any of the following: (Expressed per 1,000 connections to the networked reticulation system) (8.34, target less than 5 (187 complaints in total))
 - a) Drinking water clarity (10 complaints, 0.45)
 - b) Drinking water taste (18 complaints, 0.80)
 - c) Drinking water odour (7 complaints, 0.31)
 - d) Drinking water pressure or flow (60 complaints, 2.68)
 - e) Continuity of Supply (92 complaints, 4.10)
 - f) Council's response to any of these issue (0 complaints)

Wastewater

- The total number of complaints received about any of the following: (Expressed per 1,000 connections to the sewerage system) (6.31, target less than 5 (122 complaints in total))
 - a) Odour (12 complaints, 0.62)
 - b) Faults (26 complaints, 1.34)
 - c) Blockages (84 complaints, 4.34)
 - d) Council's response to any of these issue (0 complaints)

Community Protection

- Building Services—Audit pool barriers every 3 years (240, target 323)

Measures that almost achieved target (within 5%)

Solid Waste

- Kerbside collection service provided as scheduled (96.75%, target 99%)

Water Supply

- The extent to which drinking water complies with the drinking water standards for bacterial compliance (97%, target 100%)

Community Protection

- Environmental Health Services—The percentage of serious dog attacks responded to within 1 hour (98.02%, target 100%)

Property Management

- The percentage of occupancy per annum (92.32%, target 95%)

Council Controlled Organisations

- Number of business opinion surveys completed each year (2 surveys with 64 and 44 respondents, target 2 surveys with a minimum of 50 respondents each survey)



SERVICE DELIVERY

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INTRODUCTION

The Council provides a wide range of services for and on behalf of the residents of the Waimakariri District.

The Council's plans for each significant activity for the 2024/25 financial year were set out in the Waimakariri District Council Long Term Plan 2024-2034 (LTP).

The purpose of this section of the Annual Report is to report on the degree to which the Council achieved what it set out to do for each significant activity in both financial and non-financial terms, and its actual performance for the year.

This section of the Annual Report provides the following information for each activity:

- An overview of the group of activities that summarises services included in the group and what the Council has achieved during the financial year.
- Performance measures that illustrate the level of service the Council has provided against levels set out in the Council's LTP.
- A funding impact statement that shows how the group of activities has been paid for.

Service Performance Measure Information

The service performance information presented in this annual report was selected to compare the actual activities and the actual performance of Waimakariri District Council with the intended activities and the intended level of performance as set out in respect of the year in the LTP 2024-2034 and the Annual Plan 2024/25. Through the LTP each activity was adopted with a suite of measures and targets, aligned to deliver on our community outcomes, that best reflect the service characteristics to be provided through that activity.

This provides an appropriate, meaningful, comparative, and consistent mix of non-financial performance measures to present service performance information on what Council has achieved during the financial year. This includes comparative performance information from the previous year, and commentary and remedial action for any performance measures that did not achieve target.

Under the Local Government Act 2002 we are mandated to provide standard performance measures so that the public may compare the level of service provided in relation to the following group of activities: water supply, sewerage and the treatment and disposal of sewage, stormwater, flood protection, and control works and the provision of roads and footpath. DIA guidance has been followed in measuring performance against all mandatory performance measures. We demonstrate regulatory compliance for statutory measures (such as percentage of both building consents and resource consents applications processed within 20 statutory days).

GOVERNANCE

Community Outcomes



Social



Environmental



Cultural



Economic

What we provide

The Governance activity supports and guides all the activities we as a council undertake. This activity enables us to function and provides stable, effective, and accountable local decision making for the good of the district.

The Council set the direction and make decisions around the funding of activities to ensure we meet our community outcomes and strategic priorities for the overall benefit of the community.

Elected members provide leadership for the district and representing the interests of the community at the local, regional and national levels, through both the Council and the support of the four Community Boards, being: Kaiapoi-Tuahiwi, Rangiora-Ashely, Oxford-Ohoka and Woodend-Sefton, who meet monthly to contribute to the Council decisions.

The Council meets weekly to make governance decisions on council strategies, policies, bylaws and plans for our district. The Council also has a strong relationship with the local Iwi.

Governance also support the community through ANZAC Services and the Mayors Office with Citizenship Ceremonies and Community Service Awards.

- The relationship between Māori and the Council
- The functions of the Community Boards for:
 - Kaiapoi-Tuahiwi
 - Rangiora-Ashley
 - Oxford-Ohoka
 - Woodend-Sefton

Why we do it

The Council has a responsibility to provide community leadership, make decisions and involve the community in decision-making. Community involvement in decision-making elevates the Council's accountability to the community and enhances Iwi relationships.

The Council must also comply with financial policies and practices like the Revenue and Financing Policy, Rating Policy and Generally Accepted Accounting

Practices (GAAP) specified in the Annual Report, which monitors the Council's financial performance and service delivery each year.

The assets we look after

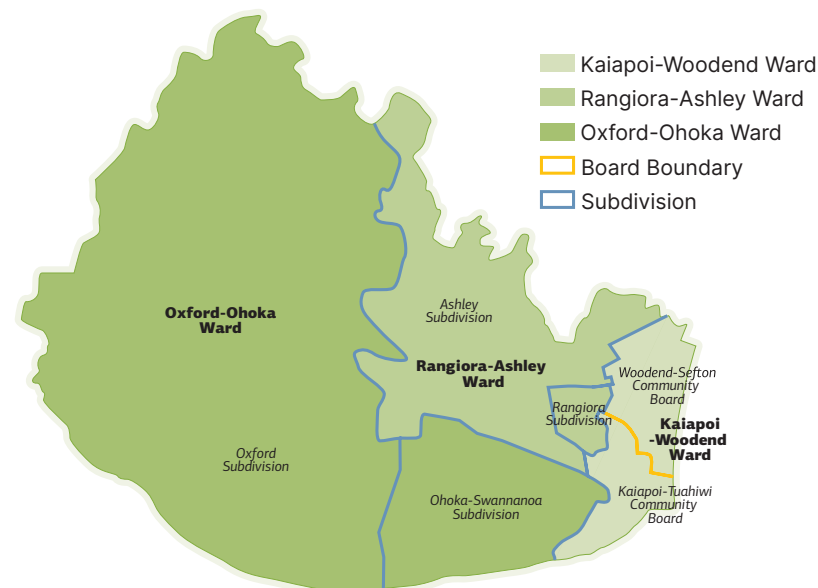
There are no significant assets for this activity.

What we did

Local Body Elections will occur during 2025/26 and the Council will undertake a Representation Review during 2026/27, ahead of the 2028 Local Body Elections.

Significant negative effects on the community

There are none.



Governance - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
IWI RELATIONSHIPS					
People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces.	On-going discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.	Council staff meet with Rūnanga representatives to discuss issues as set out in the Memorandum of Understanding.	A minimum of one meeting per quarter.	Achieved Five meetings were held this year.	Achieved Four meetings were held this year.
Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.	Responding to community requests for property information.	The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	100%	Achieved 100% 2,101 LIMs issued (average four days to issue)	Achieved 100% 2,323 LIMs issued (average five days)
	Recognising and responding to community requests for official information under the Local Government Official Information and Meetings Act (LGOIMA) 1987.	The percentage of LGOIMA submissions responded to within 20 working days.	100%	Not achieved 92.94%. 237 of the 255 requests received this year were responded to within 20 days.	Not measured It was agreed that this measured be removed from the performance reporting in the 2024-2034 LTP as the results are reported in another forum. It was however, not removed from the actual document.

Governance - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,626	3,045	2,645
Targeted Rates	680	732	733
Subsidies and grants for operating purposes	-	-	17
Fees and charges	-	-	15
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	30	-
TOTAL OPERATING FUNDING	3,321	3,807	3,410
Applications of Operating Funding			
Payments to staff and suppliers	2,748	3,087	2,314
Finance costs	-	-	-
Internal charges and overheads applied	576	706	1,156
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,324	3,793	3,470
SURPLUS (DEFICIT) OF OPERATING FUNDING	(3)	14	(60)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(3)	14	(60)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(3)	14	(60)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	3	(14)	60
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

DISTRICT DEVELOPMENT

Community Outcomes



Social



Environmental



Cultural



Economic

Planning

What we provide

District Development provides accurate and responsive advice, and regular monitoring to enable the Council to plan for land uses and respond to patterns of change in the District as a result of demographic fluctuations.

Why we do it

A planned and sustainable response to district land uses and demographic patterns of change helps to:

- Generate a spatial framework to guide anticipated growth in the District
- Manage any adverse effects of development, maintaining a quality environment for our community
- Coordinate and facilitate economic development and investment in the District
- Cater for growth ensuring timely, effective and efficient coordination and provision of core infrastructure.

The assets we look after

There are no significant assets for this activity.

What we did

During the 2024/2025 year the District Plan review programme was progressed with all hearings progressed. At the time of writing this update, the District Plan has progressed through to a decisions version which was notified on 12 July 2025.

In February 2024 the Greater Christchurch Partnership adopted the Greater Christchurch Spatial Plan.

Significant negative effects on the community

None identified.

Strategy and Business

What we provide

The Strategy and Business Unit is responsible for innovative thinking to maintain and improve Council's accountability plans, reports, bylaws, corporate policies and strategies, as well as assess trends and community aspirations that impinge on the delivery of local government services in the District, including climate change. The team's purpose is to support the organisation to achieve its purpose through:

- Communicating with influence
- Championing continuous improvement
- Providing creative thought-leadership
- Demonstrating excellence in policy processes
- Knowing our communities.

This is delivered via six distinct work streams:

1. Corporate planning (Long Term Plans, Annual Plans and Performance Reporting)
2. Strategy, Policy and Bylaw development and implementation
3. External relationships including local business, commercial and development stakeholders
4. Town Centre developments
5. Climate Resilience programme
6. Monitoring, evaluation and research.

Why we do it

- To align community aspirations with council strategic direction
- To align council operations with statutory legislation requirements
- To promote sustainable management in the District and to manage growth
- To manage any adverse effects of development and maintain a quality environment for residents
- To coordinate and facilitate economic development and investment in the District
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision of infrastructure investment
- To provide thorough, accurate and responsive policy advice and monitoring to inform the district development and sustainable management planning functions
- To enhance the Council's preparedness to respond to climate change challenges in an appropriate, co-ordinated, timely, cost-effective, and equitable way.

What we did

During the 2024/2025 year, the team facilitated the delivery of the Annual Plan 2025/2026, prepared Council and staff submissions in response to central and regional government consultations on key topics such as water services reform, resource management reform, and emergency management, and undertook a statutory review of five of the Council's existing Bylaws. Additionally, a new Communication and Conduct Policy was introduced, and the Kaiapoi Rangiora Parking Management Plan was developed. We also represented the Council in the development of the Canterbury Climate Partnership Plan that was adopted in late 2024 and are responsible for leading the implementation of two key actions across the region.

Significant negative effects on the community

None identified.

District Development - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Housing is available to match the changing needs and aspirations of our community. Land use is sustainable; biodiversity is protected and restored. The natural and built environment in which people live is clean, healthy and safe.	Responding to resource consents applications in a timely manner.	The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements.	95% (Target was reduced in the 2024-2034 LTP from 100% to 95%)	Not achieved 97.78% 308 of the 315 resource consents received were processed with the timeframe	Achieved 97.88% 369 of the 377 resource consents received were processed within the timeframe.

District Development - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	5,598	5,243	4,524
Targeted Rates	180	194	194
Subsidies and grants for operating purposes	-	640	159
Fees and charges	874	2,206	2,178
Internal charges and overheads recovered	1,774	2,650	532
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	8,426	10,933	7,587
Applications of Operating Funding			
Payments to staff and suppliers	7,021	10,713	10,068
Finance costs	173	281	211
Internal charges and overheads applied	727	864	435
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,921	11,858	10,714
SURPLUS (DEFICIT) OF OPERATING FUNDING	505	(925)	(3,127)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	837	394
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	837	394
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	11
- to replace existing assets	-	-	2
Increase (decrease) in reserves	505	(89)	(2,747)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	505	(89)	(2,733)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(505)	925	3,127
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

ROADS AND FOOTPATHS

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides, maintains and renews sealed and unsealed roads, bridges and culverts, footpaths, on and off road cycleways, and bus stops, seats and shelters to enable people and businesses in the District to move around for employment, recreation, shopping, social activities and business purposes.

It also provides road signs, markings and street lighting to ensure that travel is safe and convenient.

Why we do it

The provision of an effective and efficient road and transport system is key to providing a high quality living environment. The Council improves the road network to meet changing needs and develops plans to ensure the road network is able to cater for future growth.

The assets we look after

The roading network is comprised of:

Extent	Asset
301	Road and Foot Bridges
38	Bus Shelters
29	Bus Stop Seats
6,584	Sumps and Soak Pits
5,883	Streetlights
20,558	Signs
385km	Footpaths
51.3km	Shared Paths
993km	Sealed Road
591km	Unsealed Road

What we did

The road maintenance and renewal budget is aligned to the NZTA approved budget and is fixed for three years. 2024/25 was first year of the three-year funding cycle. The focus this year has been around maintenance and renewal work across the roading network and early planning/investigation work for the Rangiora Eastern Link Road project.

Maintenance and renewals included the removal of poor condition/old dish channels, replacement of old footpaths and the resealing of roads. In 2024/25 a total of 1,859m² of footpaths were renewed around the district, 1,081m of dish channel was replaced with new kerb and channel, 39.2km of roads were resurfaced and 6.1km of pavement was reconstructed.

Other notable work included installing culverts on Lees Valley Road to improve resilience, installing new footpaths in Lees Road (Kaiapoi) and on the northern end of East Belt (Rangiora), sealing of the gritted footpath in Tuahiwi, and the installation of guard rail on the approaches to the Makerikeri Bridge (Dixons Road).

In addition, event response, clean-up and repair work was required following a significant rainfall event in late April/early May 2025.

Notable major projects included:

Rangiora Eastern Link Road

Work has been progressing on developing the Business Case for the Rangiora Eastern Link Road.

Urbanisation of Kippenberger Avenue

Work has been undertaken on Kippenberger Avenue to urbanise that areas to the east and west of the new Bellgrove Development. This has included kerb and channel and completing footpath links.

Riverside Road Seal Extension

A seal extension has been completed on Riverside Road, for a length of 2.8km, extended into Inglis Road.

Significant negative effects on the community

- Increased traffic volumes results in increased vehicle emissions, unreliable travel times, increase road faults and decrease road safety
- Lack of travel mode choices can result in social disconnect and lack of opportunity for safe and healthy activity
- Dust from unsealed roads could impact on environmental amenity
- Contaminants from road surfaces entering natural waterways have adverse effects on water quality
- Significant flood events continue to impact the roading network.

Roads and Footpaths - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing.	The road network is increasingly free of fatal and serious injury crashes.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, including intersections with a State Highway, where the driver at fault came from the local road leg of the intersection expressed as a number. Results are extracted from the Crash Analysis System (CAS) which records crash information supplied by the NZ Police.	Reduction in fatalities and serious injury crashes.	Achieved There was one fatality and 21 serious injury crashes during the 2023/2024 financial year. This is a decrease of six fatalities and six serious injury crashes on the previous year. It is difficult to discern any particular reasons for the decrease in the number of fatalities and serious injury crashes in the 2023/24 financial year. There are many factors that contribute to road crashes, and it is generally extremely challenging at a local level to determine any discernible patterns or common factors which may have contributed to an increase or decrease (as is the case in the 2023/24 year). Unfortunately one year's decrease does not constitute a trend, therefore Waimakariri District Council, will along with its partners, continue to monitor and address road safety issues through a variety of measures.	Achieved During the 2024/2025 financial year, there were four fatalities and 16 serious injury crashes on the network. This is an overall decrease of two on the previous year. This reflects an increase of three fatalities but a decrease of five serious injury crashes compared to the previous year. While any reduction in serious injuries is a positive step, it is concerning that this progress coincides with a rise in lives lost. Analysis of the fatal crashes which occurred on the Waimakariri local road network in the 2024/25 financial year indicates that infrastructure deficiencies were not contributing factors to the fatalities. Council continues however to liaise with its partners in education and enforcement activities with the aim of improving driver understanding and behaviour.

Mandatory Performance Measures

Roads and Footpaths - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Sealed roads provide a level of comfort that is appropriate to the road type.	The average quality of ride on a sealed road network, measured by smooth travel exposure. The aim of this measure is to display the smoothness of the journeys experienced by road users. Results measured are derived from surveys conducted by contractors commissioned by NZ Transport Agency (NZTA) for all Road Controlling Authorities (RCAs).¹	95% for rural roads.	Achieved 99% The last roughness survey carried out in March 2023 shows the average roughness of the rural network meets the target. The next survey is due in 2025.	Achieved 98.75% Results from the latest surface roughness surveys was updated following the the survey carried out in November/December 2024.
			75% for urban roads.	Achieved 85% The last roughness survey carried out in March 2023 shows the average roughness of the urban network meets the target. The next survey is due in 2025.	Achieved 83.39% Results from the latest surface roughness surveys was updated following the the survey carried out in November/December 2024.

¹ Smooth Travel Exposure represents the proportion of total vehicle travel occurring on road surfaces that meet defined smoothness standards, calculated by combining road condition survey data commissioned by NZTA with Vehicle Kilometres Travelled (VKT), where VKT is derived from traffic volumes and the length of each road section. Where recent survey or traffic count data is unavailable, modelled estimates are applied to ensure the measure reflects the entire network and provides a consistent basis for monitoring performance over time. The most recent estimate update was carried out by WSP in July 2025.

Roads and Footpaths - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	The percentage of the sealed local road network that is resurfaced. This measure is determined from the quantity of sealed roads which are renewed with either a new chipseal or asphalt surface during the financial year, as a proportion of the total sealed network in the District. The information related to the total length of the network is extracted from the national asset management database AWM (Asset and Work Management, formerly known as RAMM), which stores asset information for the District, and is widely used across New Zealand.	5%	Not achieved 3.46% Inflation costs have impacted the amount of work able to be completed. Additional funding has been requested through the Long Term Plan to allow this target to be met going forward.	Not achieved 3.95% Delivery of the full resurfacing programme was impacted due to a delay in National Land Transport Programme (NLTP) funding confirmation (not received until 3 months into the financial year) and delays in completing pre-reseal repairs, resulting in the programme being delivered late in the season. The 2025/26 resurfacing programme is expected to increase to around 5.6% of the total sealed network, as the sites not completed in 2024/25 have been included in the next years programme.

Roads and Footpaths - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
	Footpaths are safe, comfortable and convenient.	The percentage of footpath that falls within the level of service or service standard for the condition of footpaths. This includes footpaths that are rated as being in excellent, good or average condition. Footpaths that are rated poor or very poor are considered not to meet the level of service. Rating surveys are carried out every three years by independent experienced contractors. The condition rating is based on an approach which is used across a number of Councils. The condition rating scoring was developed in-house, however is in line with industry practice and considers condition, remaining life, safety and suitability for intended use.	95%	Achieved 98% The footpath condition across the network continues to be held above the target due to the ongoing renewals programme. Footpath condition ratings are carried out every three years, the next survey is due October 2025.	Achieved 95.48% The footpath condition rating is carried out three yearly. The last rating was undertaken in March 2025. Since the 2022 survey, the condition of a number of footpaths has declined. While the target has been met, the result does indicate there is a need to increase the quantity of renewal work going forward.

Roads and Footpaths - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Requests for service will be responded to in a prompt and timely manner.	The percentage of customer service requests relating to roads and footpaths responded to within 10 working days. Ten working days typically refers to ten business days, meaning when normal business operations take place. These are usually Monday through to Friday, excluding weekends and public holidays. “Responded To” refers to the process whereby the Service Request Submitter receives acknowledgement of the consideration of the issue outlined in the service request. The response could include the proposed action and potential time-frame for completion, if any. The method of response may be by phone call, email, text, or on occasion in person. In a few cases, the Service Request Assignee (“Accepted By” field) may record in the Service Request that they have called the Submitter but have not yet closed off the Service Request. If the Service Request is then closed off outside of the 10-working days, the date of the noted callback takes preference in the measure.	95% (Information for this measure is obtained from the Council's service request system)	Not achieved 89% Significant work has been done to ensure service requests are being closed off correctly and there is a focus on meeting the 10 working day target. Resourcing has continued to be a contributing factor, this is being addressed by recruiting to increase capacity.	Achieved 95% There has been an ongoing focus on responding to service requests and improving process around service requests, both internally and with contractors. The improving trend over the last 12 months has been pleasing.

Mandatory Performance Measures

Roads and Footpaths - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	189
Targeted Rates	13,620	16,025	16,077
Subsidies and grants for operating purposes	3,371	5,300	2,394
Fees and charges	224	998	703
Internal charges and overheads recovered	28	72	-
Local authorities fuel tax, fines, infringement fees, and other receipts	380	360	336
TOTAL OPERATING FUNDING	17,623	22,755	19,699
Applications of Operating Funding			
Payments to staff and suppliers	7,049	11,729	10,665
Finance costs	888	1,185	1,104
Internal charges and overheads applied	2,883	3,738	4,602
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,820	16,652	16,370
SURPLUS (DEFICIT) OF OPERATING FUNDING	6,803	6,103	3,329
Sources of Capital Funding			
Subsidies and grants for capital expenditure	5,281	7,951	5,562
Development and financial contributions	5,689	9,858	3,192
Increase (decrease) in debt	294	1,255	1,009
Gross proceeds from sale of assets	-	-	1,617
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	11,264	19,064	11,380
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	4,999	8,886	3,223
- to improve the level of service	1,378	6,254	4,819
- to replace existing assets	6,796	8,579	6,807
Increase (decrease) in reserves	4,894	1,448	(140)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	18,067	25,167	14,709
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(6,803)	(6,103)	(3,329)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

WATER SUPPLY

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides reticulated drinking water to approximately 80% of the District’s population, from 12 physically distinct drinking water supplies, rated separately as 14 supplies. All drinking water supplies are managed through Activity Management Plans (AMPs) and are operated in accordance with their respective resource consent conditions. The two main types of supplies are on-demand (supplying urban areas) and restricted or semi-restricted (supplying rural and rural-residential areas). The on-demand water supplies are provided with a common level of service, while restricted and semi-restricted levels of service are supply-specific.

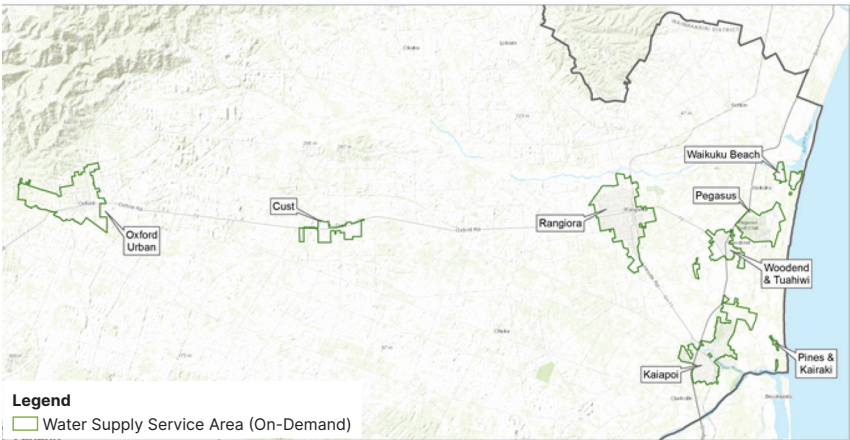
Legislation

The Council as a drinking water supplier has obligations under the Water Services Act (2021) to supply safe drinking water to the community and to comply with the drinking water standards. The water services regulator Water Services Authority-Taumata Arowai has issued the Drinking Water Quality Assurance Rules (DWQAR) which sets out the requirements that the Council has to meet to demonstrate that the drinking water supplied to the community complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022.

These rules and regulations documents are publicly available on the Water Services Authority-Taumata Arowai’s website.

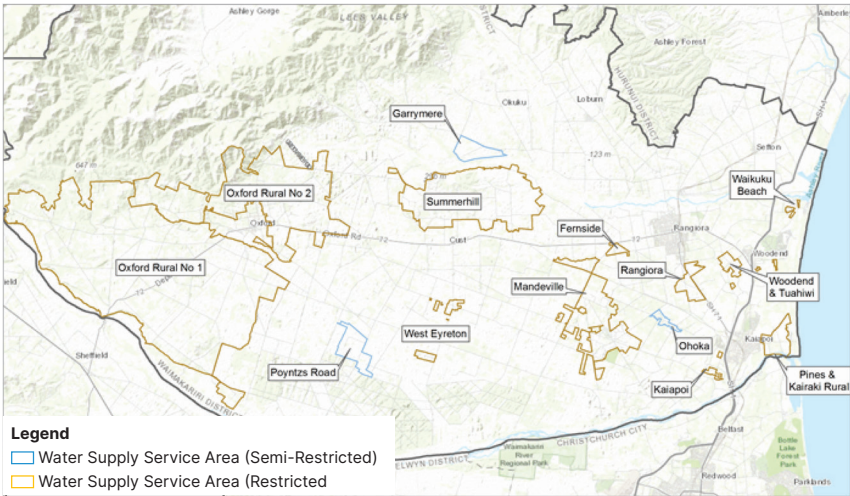
On-demand drinking water supplies

- **Cust**
- **Kaiapoi**
- **Oxford Urban**
- **Woodend/Pegasus** (including Tuahiwi)
- **Rangiora**
- **Waikuku Beach**



Restricted and semi-restricted drinking water supplies

- **Garrymere**
- **Mandeville** (including Fernside)
- **Ohoka**
- **Oxford Rural 1**
- **Oxford Rural 2**
- **West Eyreton/Summerhill/Poyntz Road**



Compliance with the Drinking Water Quality Assurance Rules (DWQAR) 2022 for the period 1 July 2024–30 June 2025

The Council had been working towards ensuring that it complies with the requirements of the Water Services Act (2021), which requires the Council to take all

practicable steps to comply with the Water Services (Drinking Water Standards for NZ) Regulations 2022 and Drinking Water Quality Assurance Rules (DWQAR).

The outcome for each treatment plant and distribution zone is summarised in the table below. This is for the period 1 July 2024–30 June 2025.

Water Supply	Size of supply (based on DWQAR definition)	Performance measure rules that compliance is assessed against	Treatment Plant		Distribution Zone	Key Reasons for Not Meeting Full Compliance
			Bacterial	Protozoa	Microbiological	
Cust	Small (26-100 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (g) 4.8 D2.1 Distribution System Rule	Almost met 99.5%	Almost met 99.5%	All met 100%	Data outages
Garrymere	Small (26-100 people)	(c) 4.7.1 T2 Treatment Monitoring Rules (d) 4.7.2 T2 Filtration Rules (e) 4.7.3 T2 UV Rules (f) 4.7.4 T2 Chlorine Rules (g) 4.8 D2.1 Distribution System Rule	All met 100%	All met 100%	All met 100%	-
Kaiapoi	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (Chlorine from 1/6/2024 – 31/1/2025) (UV from 1/2/2025 – 30/6/2025) (i) 4.10.2 T3 Protozoal Rules (UV from 1/2/2025 – 30/6/2025) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Darnley–Partially met 93.8%	Darnley–Partially met 41.9% (100% since commissioning)	All met 100%	Data outages and UV only operational from Feb 2025
			Peraki–Partially met 92.6%	Peraki–Partially met 59.7% (99.1% since commissioning)		Data outages and UV only operational from Jan 2025
Mandeville	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Almost met 99.7%	Almost met 99.7%	All met 100%	Data outages
Ohoka	Small (26-100 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine) (i) 4.10.2 T3 Protozoal Rules (Class 1 bore) (g) 4.8 D2.1 Distribution System Rule	Almost met 98.7%	All met 100%	All met 100%	Insufficiently sized reservoir to meet Chlorine contact time for part of the period and data outages
Oxford Rural 1	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	All met 100%	All met 100%	All met 100%	-
Oxford Urban and Rural 2	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine from 1/7/2024 – 30/10/2024) (UV from 1/11/2024 – 30/6/2025) (i) 4.10.2 T3 Protozoal Rules (UV from 1/11/2024 – 30/6/2025) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Partially met 93.9%	Partially met 66.3% (100% since commissioning)	Rural–All met 100%	No on-site reservoir to meet Chlorine contact time for part of the period. UV only operational from November 2024
					Urban–All met 100%	
Woodend – Pegasus	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	All met 100%	All met 100%	Woodend–All met 100%	-
					Pegasus–All met 100%	
Rangiora	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine) (i) 4.10.2 T3 Protozoal Rules (UV not yet installed) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Almost met 98.8%	None met 0%	All met 100%	Insufficiently sized reservoir to meet Chlorine contact time for part of the period. Data outages and UV not yet operational during this period.
Waikuku Beach	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Waikuku Beach–All Met 100%	Waikuku Beach–All Met 100%	All met 100%	-
			Campground–All met 100%	Campground–All met 100%		
West Eyreton	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine) (i) 4.10.2 T3 Protozoal Rules (UV not yet installed) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Partially met 90.2%	None met 0%	Poyntz–All met 100%	Insufficiently sized reservoir to meet Chlorine contact time for the entire period. Data outages and UV not yet operational during this period.
					Summerhill–All met 100%	
					West Eyreton–All met 100%	

All Met – 100%
 Almost Met – 95–99.9%
 Partially Met – 1–94.9%
 None Met – 0%

Commitment to safe drinking water

In February 2020 Council adopted its ‘Drinking-water Commitment Statement’. This confirms the level of commitment that Council has made towards ensuring a high standard of drinking-water quality, and appropriate supporting management systems and investment to achieve this. This statement was refreshed in August 2021 and reaffirmed by the Council in April 2025.

Stockwater

The Council provides stockwater via an extensive water race system to a large portion of farmed land in the District, generally west of Rangiora, east of Oxford and between the Waimakariri and Ashley rivers. The system is managed under contract by Waimakariri Irrigation Limited (WIL), who own and operate the irrigation scheme which is integrated with the stockwater race system. The system is operated by WIL in accordance with the water take resource consent conditions.

Why we do it

Drinking Water

Water is an essential need for individuals and stock. The Council provides sufficient quantities of potable water for domestic and commercial needs, public amenity and to enhance the health and wellbeing of the community.

Stockwater

To enable livestock farming on dry land.

The assets we look after

Extent	Asset
Water	
1	Intakes
37	Pump Stations and Treatment Plants
62	Reservoirs and Tanks
57	Wells
1,138,522m	Water Mains
Stockwater	
6,577m	Culverts
1	Intake Tunnel (Browns Rock)
34km	Main Race Channel
827km	Open Water Races
33	Other Structures (Weirs, Gates and Bridges)
1,885m	Siphons
2	Small Takes on the Cust River

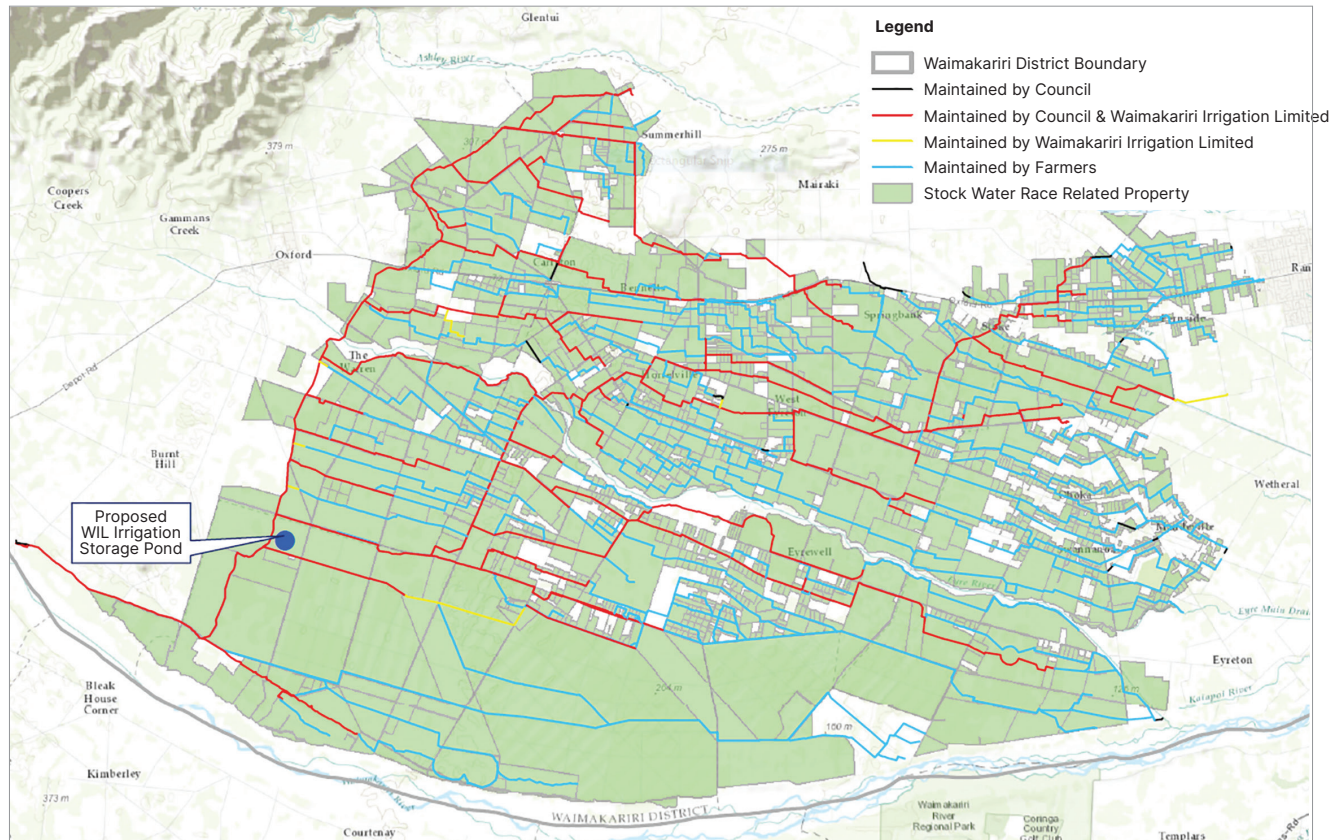
What we did

- Construction of UV treatment plant for Rangiora, Kaiapoi, Woodend-Pegasus, Oxford Urban/Rural 2 and West Eyreton.
- Construction of UV treatment plant for Ohoka are underway and will be completed before end 2025.
- Drilling of new sources to keep up with demand and cater for growth in Rangiora, Kaiapoi, Oxford and Mandeville completed.
- Annual water main renewals programme for various supplies completed.

Significant negative effects on the community

- Demand for continuity of community drinking water supplies may over time contribute to an adverse effect on groundwater resources (in combination with agricultural use).
- Increasing drinking water compliance standards over time are causing the cost of providing services to increase. While this is partially offset by growth, affordability of services can be a challenge to balance against increasing expectations and requirements.

District wide stockwater races



Water Supply - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025) <i>* refer to additional information on page 39</i>
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing.	Safety of Drinking Water All public water supplies comply with Drinking Water Quality Assurance Rules.	The extent to which the local authority's drinking water supply complies with the following parts of the drinking water quality assurance rules: ¹	100% of people on a public supply receive water from a compliant scheme.		
		a) 4.4 T1 Treatment Rules		Not applicable to WDC	Not applicable to WDC
		b) 4.5 D1.1 Distribution System Rule		Not applicable to WDC	Not applicable to WDC
		c) 4.7.1 T2 Treatment Monitoring Rules		Garrymere, All met 100%	Garrymere, All met 100%
		d) 4.7.2 T2 Filtration Rules		Garrymere, All met 100%	Garrymere, All met 100%
		e) 4.7.3 T2 UV Rules		Garrymere, All met 100%	Garrymere, All met 100%
		f) 4.7.4 T2 Chlorine Rules		Garrymere, Almost met 99%	Garrymere, All met 100%
		g) 4.8 D2.1 Distribution System Rule		Garrymere, All met 100%	Garrymere, All met 100%
				Cust, Almost met 99%	Cust, All met 100%
				Ohoka, Partially met 97.1%	Ohoka, All met 100%
				Cust, Almost met 99.9%	Cust, Almost met 99.5%
				Kaiapoi, Partially met 0%	Kaiapoi, Partially met 93.2%
				Mandeville, Almost met 99.7%	Mandeville, Almost met 99.7%
				Ohoka, Partially met 30.1%	Ohoka, Almost met 98.7%
				Oxford Rural No.1, Partially met 16.1%	Oxford Rural No.1, All met 100%
				Oxford Urban & Rural No.2, None met 0%	Oxford Urban & Rural No.2, Partially met 93.9%
				Woodend-Pegasus, Almost met 99.9%	Woodend-Pegasus, All met 100%
				Rangiora, Partially met 62.1%	Rangiora, Partially met 98.7%
				Waikuku Beach, Almost met 99.9%	Waikuku Beach, All met 100%
				West Eyreton, None met 0%	West Eyreton, Partially met 90.2%

¹ The Department of Internal Affairs updated this mandatory performance measure after the council had published our Long-term Plan, which sets our statement of service. The updated measure still covers the bacterial and protozoal compliance of water supplies but now is directly referenced to the relevant rules in the Drinking Water Quality Assurance Rules 2022. Our reporting is, therefore, against those rules."

Water Supply - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025) * refer to additional information on page 39
		i) 4.10.2 T3 Protozoal Rules		Cust, Almost met 99.9%	Cust, Almost met 99.5%
				Kaiapoi, None met 0%	Kaiapoi, Partially met 50.8% (99.5% since UV was commissioned)
				Mandeville, Almost met 99.7%	Mandeville, Almost met 99.7%
				Ohoka, All met 100%	Ohoka, All met 100%
				Oxford Rural No.1, Partially met 16.1%	Oxford Rural No.1, All met 100%
				Oxford Urban & Rural No.2, None met 0%	Oxford Urban & Rural No.2, Partially met 66.3% (100% since UV commissioned)
				Woodend–Pegasus, None met 0%	Woodend–Pegasus, All met 100%
				Rangiora, None met 0%	Rangiora, None met 0%
				Waikuku Beach, Almost met 99.9%	Waikuku Beach, All met 100%
				West Eyreton , None met 0%	West Eyreton , None met 0%
		j) 4.11.5 D3.29 Microbiological Monitoring Rule		Kaiapoi, Almost met 99.4%	Kaiapoi, All met 100%
				Mandeville, Almost met 99.4%	Mandeville, All met 100%
				Oxford Rural No.1, Partially met 98.7%	Oxford Rural No.1, All met 100%
				Oxford Urban, Partially met 63.5%	Oxford Urban, All met 100%
				Oxford Rural No.2, Partially met 98.7%	Oxford Rural No.2, All met 100%
				Woodend–Pegasus, Almost met 99.4%	Woodend–Pegasus, All met 100%
				Rangiora, Partially met 60.9%	Rangiora, All met 100%
				Waikuku Beach, Partially met 62.8%	Waikuku Beach, All met 100%
				West Eyreton, Partially met 99.4%	West Eyreton, All met 100%

Water Supply - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water through leakage.	The percentage of real water loss from the networked reticulation system. The Losses Index is a way to measure how much water is being lost from a network due to leaks. We adopted the Infrastructure Leakage Index (ILI) approach (which is required by Taumata Arowai in the annual reporting), it compares the actual amount of leakage to what would be expected in a wellmaintained system. The ILI index is then converted to % using the average flow for the purpose of this measure. Within the ILI approach is worth mentioning that we use the Minimum Night Flow (MNF) method to look at water usage during the night when demand is low, helping to estimate leakage by identifying flow that can't be explained by normal use. Both approaches are recommended by Water NZ and are widely used for water utilities to better understand and manage leakage.	Less than 22%	Not achieved 25% This change, compared to previous years, is due to the variation in the night flow which affects proportionally the losses.	Not achieved 24% This figure was re-calculated in July 2025 for the 2024/25 financial year. This change, compared to previous years, is due to the increase in the night flow which proportionally affects the losses.

Water Supply - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	The median response time to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:	(Information for this measure is obtained from the Council's service request system)		
		a) Attendance for urgent call-outs from the time that the local authority receives notification to the time that the service personnel reach the site; and	a) Less than 60 minutes.	Achieved A median of 36.38 minutes	Achieved A median of 42.5 minutes
		b) Resolution of urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption; and	b) Less than 480 minutes.	Achieved A median of 104.88 minutes.	Achieved A median of 107.4 minutes.
		c) Attendance for non-urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption; and	c) Less than 36 hours (2,160 minutes).	Achieved A median of 3.9 hours.	Achieved A median of 1.48 hours. (88.8 minutes)
		d) Resolution of non-urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.	d) Less than 48 hours (2,880 minutes).	Achieved A median of 5.35 hours. (321 minutes)	Achieved A median of 3.71 hours. (222 minutes)

Water Supply - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Fault Response Times All public water supplies are actively maintained to minimise the outage of water. Customer Satisfaction All public water supplies are managed to an appropriate quality of service.	The number of events that cause water not to be available to any connection for more than eight hours.	Nil.	Not achieved There was one event this financial year. The outage was caused by an extreme wind event in October 2023.	Achieved There were no water outages longer than 8 hours this financial year.
		The total number of complaints received about any of the following: (Expressed per 1,000 connections to the networked reticulation system).	Aggregate of a) to f) to be less than five complaints per 1,000 connections. (Information for this measure is obtained from the Council's service request system)	Not achieved Total number of complaints for the year was 213. This is equivalent to 9.88 complaints per 1,000 connections to the networked reticulation system. The total number includes complaints where no work was required by the Council in the performance result. There are 70 complaints in 23/24 that fall into this category. Total number of connections was 21,559.	Not achieved Total number of complaints for the year was 187. This is equivalent to 8.34 complaints per 1,000 connections to the networked reticulation system. The total number includes complaints where work was already planned, where Council was not at fault or caused the issue. There are 48 complaints that fall into this category. Total number of connections is 22,425.
		a) Drinking water clarity		10 complaints for year. 0.46 per 1,000 connections.	10 complaints for year. 0.45 per 1,000 connections.
		b) Drinking water taste		28 complaints for year. 1.30 per 1,000 connections	18 complaints for year. .80 per 1,000 connections
		c) Drinking water odour		11 complaints for year. 0.51 per 1,000 connections.	7 complaints for year. 0.31 per 1,000 connections.
		d) Drinking water pressure or flow		63 complaints for year. 2.92 per 1,000 connections.	60 complaints for year. 2.68 per 1,000 connections.
		e) Continuity of supply		101 complaints for year. 4.69 per 1,000 connections	92 complaints for year. 4.10 per 1,000 connections
		f) Council's response to any of the above.		No complaints received.	No complaints received.

Mandatory Performance Measures

Water Supply - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Demand Management All public water supplies are managed to ensure demand does not exceed capacity.	The average consumption of drinking water based on litres per day per person within the District. Population estimates are based on Stats NZ's Estimated Resident Population and Households, allowing us to calculate density (inhabitants per dwelling). This density is applied to the number of dwellings from the Council's rating report. Water usage is measured quarterly via flow metres at the headworks, with total volume divided by the estimated population. This figure includes network leakages. The approach follows Water New Zealand's <i>Water Loss Guidelines</i> Second Edition, August 2023).	Less than 450 litres.	Achieved 395.16 L/person/day The consumption of drinking water is seasonal, with hotter months normally having a higher demand than cooler months. Consumption is also affected by rainfall patterns. Total number of connections was 21,559.	Achieved 432.77 L/person/day The consumption of drinking water is seasonal, with hotter months normally having a higher demand than cooler months. Consumption is also affected by rainfall patterns. Total number of connections was 22,425.

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
STOCKWATER					
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. People are supported to participate in improving the health and sustainability of our environment. The natural and built environment in which people live is clean, healthy and safe.	System Reliability The stockwater race system is managed to an appropriate standard.	The percentage of service requests responded to within 48 hours.	95% (Information for this measure is obtained from the Council's service request system)	Achieved 98.70% 457 of the 463 service requests received this year were responded to with 48 hours.	Achieved 99.18% 365 of the 368 service requests received this year were responded to within 48 hours.

Water Supply - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	29	32	145
Targeted Rates	10,672	14,313	14,366
Subsidies and grants for operating purposes	-	-	475
Fees and charges	123	209	569
Internal charges and overheads recovered	57	149	349
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	10,881	14,703	15,904
Applications of Operating Funding			
Payments to staff and suppliers	6,256	8,478	8,983
Finance costs	537	1,379	1,226
Internal charges and overheads applied	1,046	1,456	1,412
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,839	11,313	11,621
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,042	3,390	4,283
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	904	1,093
Development and financial contributions	2,081	3,533	1,690
Increase (decrease) in debt	4,417	14,308	12,739
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	6,498	18,745	15,522
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	2,321	6,877	5,696
- to improve the level of service	3,984	10,157	10,782
- to replace existing assets	1,817	2,689	3,135
Increase (decrease) in reserves	1,418	2,412	191
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	9,539	22,136	19,805
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,042)	(3,390)	(4,283)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

WASTEWATER

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides wastewater services via two separate wastewater schemes that collectively enable the disposal of wastewater from about 66% of the properties in the District. The wastewater service in the main towns is generally provided by conventional gravity reticulation, while wastewater reticulation in rural areas is generally provided via pressurised systems. For these systems, properties pump into the Council wastewater system either directly via small grinder pumps, or use more conventional pumps after primary treatment in their private septic tanks. The Council cleans out sludge from private septic tanks that are connected to a Council wastewater scheme. While levels of service are similar between schemes, costs are variable.

All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with resource consent conditions. Schemes services include the acceptance of wastewater flows from properties, conveyance to treatment plants, treatment and discharge of treated wastewater effluent to meet environmental standards.

Why we do it

The Council provides reticulated wastewater treatment and disposal systems to achieve high quality public health and to minimise adverse effects on the receiving environment. There is a community expectation that high environmental standards will be met.

The assets we look after

The wastewater assets are separated into two schemes, although the Eastern Districts scheme services a number of sub-schemes as listed below:

Wastewater schemes	Sub-schemes
Oxford	
Eastern Districts	Kaiapoi
	Loburn Lea
	Mandeville/Ohoka
	Pegasus
	Rangiora
	The Pines Beach and Kairaki
	Tuahiwi
	Waikuku Beach
	Woodend
	Woodend Beach

What we did

- Rangiora wastewater network upgrade to address overflows and cater for growth–completion of Stage 9 (Part 1).
- Completion of the Rangiora septage disposal facility.
- Aerator upgrades at the Rangiora WWTP Aeration Basin.
- Electrical and control system upgrades at various pump station sites. Upgrade of effluent irrigator at Oxford WWTP.

Significant negative effects on the community

- Potential for noise and odours when wastewater treatment plants malfunction.
- Potential for environmental harm in the event of overflows from the wastewater network.
- Potential for environmental harm in the event of treatment plant failure.

Wastewater - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Our district transitions towards a reduced carbon and waste district. Infrastructure and services are sustainable, resilient, and affordable.	System Adequacy The sewerage system is adequately sized and maintained.	The number of dry weather sewerage overflows from the sewerage system expressed per 1,000 sewerage connections to that sewerage system. (Information for this measure is obtained from the Council's service request system). <i>Note: See Critical Judgements section, Connections on page 133.</i>	Less than 1 per 1,000 connections.	Achieved 0.27 There were five dry weather overflows this year, these were mainly caused by blockages in the network. Total number of connections was 18,760.	Achieved 0.47 There were 9 dry weather overflows this year, these were mainly caused by blockages. Total number of connections was 19,345.
The natural and built environment in which people live is clean, healthy and safe. Our communities are able to access and enjoy natural areas and public spaces.	Discharge Compliance The treatment and disposal of sewage is managed in accordance with consent conditions.	Compliance with resource consents for discharge from the sewerage system measured by the number of:			
		a) Abatement notices	Nil.	Achieved Nil.	Achieved Nil.
		b) Infringement notices	Nil.	Achieved Nil.	Achieved Nil.
		c) Enforcement orders; and	Nil.	Achieved Nil.	Achieved Nil.
		d) Convictions.	Nil.	Achieved Nil.	Achieved Nil.

Wastewater - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
People are supported to participate in improving the health and sustainability of our environment. The natural and built environment in which people live is clean, healthy and safe.	Consent Breach - Action required	Percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.	0%	Not achieved 3.9% Note that full compliance with all environmental limits for all consents held was achieved. Non-compliances recorded were considered low risk non-compliance under the MfE guidelines, i.e. "carries a low risk of adverse environmental effects or is technical in nature". Note that this is just a provisional assessment and we are waiting on outcome of Environment Canterbury's assessment.	Achieved There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.
Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. The natural and built environment in which people live is clean, healthy and safe. Our communities are able to access and enjoy natural areas and public spaces.	Response to Sewerage System Faults The sewerage system is actively maintained and faults promptly attended to.	The median response times for attendance to sewerage overflows resulting from a blockage or other fault in the sewerage system:	(Information for this measure is obtained from the Council's service request system)	Achieved A total of 357 customer service requests were received this year.	Achieved A total of 222 customer service requests received this year which is a noticeable reduction on last year. This may be due to a combination of factors including: - Improved levels of service resulting from capital works and renewals. - Fewer weather-related system failures, as precipitation has been less extreme over the past year.
		a) Attendance time from receipt of notification to the time that service personnel reach the site; and	a) Less than 120 minutes.	The median response time from receipt of notification to time that service personnel reach the site was 57 minutes.	The median response time from receipt of notification to time that service personnel reach the site was 20 minutes.
		b) Resolution time from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	b) Less than 480 minutes.	The median response time from receipt of notification to resolution of the problem was 191 minutes.	The median response time from receipt of notification to resolution of the problem was 87 minutes.

Mandatory Performance Measures

Wastewater - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. People are supported to participate in improving the health and sustainability of our environment.	Customer Satisfaction The wastewater system is managed to an appropriate quality of service.	The number of complaints received about any of the following: (Expressed per 1,000 connections to the sewerage system.) <i>Note: See Critical Judgements section, Connections on page 133.</i>	Aggregate of a) to d) to be less than five complaints per 1,000 connections. (Information for this measure is obtained from the Council's service request system)	Achieved Total number of complaints for the year was 67. This is equivalent to 3.68 complaints per 1,000 connections to the sewerage system. Total number of connections was 18,760.	Not Achieved Total number of complaints for the year was 122. This is equivalent to 6.31 complaints per 1,000 connections to the sewerage system. Blockages were the main contributor to the complaints. Total number of connections was 19,345.
		a) Sewerage odour		One complaint received which is equivalent to 0.05 per 1,000 connections.	12 complaints for the year. 0.62 per 1,000 connections.
		b) Sewerage system faults		18 complaints which is equivalent to 0.27 per 1,000 connections.	26 complaints for the year. 1.34 per 1,000 connections.
		c) Sewerage system blockages; and		48 complaints which is equivalent to 0.55 per 1,000 connections.	84 complaints for the year. 4.34 per 1,000 connections.
		d) Response to issues with the sewerage system.		No complaints received.	No complaints received.

Wastewater - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	11	-	151
Targeted Rates	11,077	12,829	12,802
Subsidies and grants for operating purposes	-	-	-
Fees and charges	506	564	237
Internal charges and overheads recovered	33	26	1,025
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	11,627	13,419	14,215
Applications of Operating Funding			
Payments to staff and suppliers	6,167	7,440	7,312
Finance costs	542	752	791
Internal charges and overheads applied	1,207	1,548	1,495
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,916	9,740	9,598
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,711	3,679	4,617
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,925	4,562	2,063
Increase (decrease) in debt	(2,679)	(9)	(774)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,246	4,553	1,289
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	109	738	696
- to improve the level of service	632	2,828	2,053
- to replace existing assets	1,487	3,614	2,911
Increase (decrease) in reserves	2,729	1,052	247
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,957	8,232	5,906
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,711)	(3,679)	(4,617)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

STORMWATER DRAINAGE

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides drainage services in 12 drainage areas in the District for the removal of surface water following rainfall events. Rates are targeted to those who benefit from the removal of surface water within urban or designated rural drainage areas. In urban drainage areas Council owns, manages and maintains stormwater assets, while in rural drainage areas Council maintains certain drains and waterways.

The drainage systems are managed through Asset Management Plans (AMPs). Maintenance is controlled by the Drainage team working with a dedicated drainage contractor, and other resources to meet levels of service.

Why we do it

Council provides drainage systems to provide public safety, protect property and drain excess water from roads, and minimise adverse effects on the receiving environment. There is a community expectation that high environmental standards will be met.

The assets we look after

Extent	Asset
64	Basins
292.95km	Open Drains and Waterways
127.69km	Piped Stormwater Networks
14	Stormwater Pump Stations
10	Treatment Devices

What we did

- With Network Discharge Consents now active for four urban stormwater schemes under the Land and Water Regional Plan, the Rangiora Stormwater Management Plan (SMP) was finalised this year. SMPs for the remaining three townships are scheduled for completion by late 2026.
- Continued to implement stormwater capacity upgrades and flood mitigation works in Kaiapoi, Rangiora, Oxford, Woodend, Waikuku Beach and surrounding areas.
- Concept design for the Box Drain improvement works in Woodend/Kaiapoi is progressing well, with detailed design anticipated to be completed in the 2025/26 financial year.
- Undertook investigations and delivered drainage improvement projects identified by the Infrastructure Resilience Team in response to past rain events.

Significant negative effects on the community

Urban stormwater systems can adversely affect the waterways and groundwater and also cause flooding of private property if not well managed.

Rural drain maintenance could potentially have the following adverse effects if not well managed:

- Potential damage to private property through access of machinery used to clean drains
- Increased silt load in streams, following drain cleaning, particularly if operator not properly aware of the issue
- Potential ecological damage, including fish spawning habitats from drain maintenance activities.

Stormwater Drainage - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	System Adequacy The stormwater system is adequately sized and maintained.	Urban Stormwater		Achieved	Achieved
		a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor (Information for this measure is obtained from the Council's service request system).	Nil in less than 50 year storm events.	Nil.	Nil.
		b) For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the territorial authority's stormwater system. (Information for this measure is obtained from the Council's service request system). Habitable floor refers to a floor of a building (including a basement) but does not include ancillary structures such as stand-alone garden sheds or garages. <i>Note: See Critical Judgements section, Connections on page 133.</i>	Nil per 1,000 connected properties in less than 50 year storm events.	Nil. The total number of connections was 19,042.	Nil. The total number of connections was 19,286.

Stormwater Drainage - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
People are supported to participate in improving the health and sustainability of our environment. The natural and built environment in which people live is clean, healthy and safe.	Discharge Compliance The stormwater system is managed in accordance with consent conditions.	Compliance with the territorial authority’s resource consents for discharge from its stormwater system, measured by the number of:			
		a) Abatement notices	Nil.	Achieved Nil.	Achieved Nil.
		b) Infringement notices	Nil.	Achieved Nil.	Achieved Nil.
		c) Enforcement orders	Nil.	Achieved Nil.	Achieved Nil.
		d) Convictions.	Nil.	Achieved Nil.	Achieved Nil.
		Percentage of the total number of drainage consent conditions that have breaches that result in an Environment Canterbury report that identifies compliance issues that require action.	0%	Achieved There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.	Achieved There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.
Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. The natural and built environment in which people live is clean, healthy and safe.	Response Times Flooding events from the stormwater system are promptly attended to.	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	Less than 180 minutes. (Information for this measure is obtained from the Council's service request system)	Achieved There were no flooding events from the stormwater system during the year.	Achieved There were no flooding events from the stormwater system during the year.

Mandatory Performance Measures

Stormwater Drainage - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing.	Customer Satisfaction The stormwater system is managed to an appropriate quality of service.	Complaints The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1,000 properties connected to the territorial authority's stormwater system. <i>Note: See Critical Judgements section, Connections on page 133.</i>	Less than 10 complaints per 1,000 connected properties. The target was incorrectly shown in the LTP as less than 3 complaints. It had been agreed not to change the target from less than 10. (Information for this measure is obtained from the Council's service request system)	Achieved 1.0 complaint per 1,000 connections. There were 18 complaints this year relating to the performance of the stormwater system. Total number of connections was 19,042.	Achieved 5.7 complaints per 1,000 connections. There were 110 complaints this year relating to the performance of the stormwater system. Recent changes made to the contract with the Council's urban drain contractor should reduce the number of service requests going forward. Total number of connections was 19,286.
Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives. People are supported to participate in improving the health and sustainability of our environment.	Community Engagement The community is consulted on drainage related proposals.	Facilitate and engage with all drainage and water race advisory groups.	Three meetings per group per annum.	Achieved 18 out of 18 advisory group meetings have been held this year.	Achieved 18 out of 18 advisory group meetings have been held this year.

Stormwater Drainage - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	845	1,407	1,277
Targeted Rates	5,536	6,794	6,815
Subsidies and grants for operating purposes	-	401	112
Fees and charges	23	52	24
Internal charges and overheads recovered	55	212	402
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	6,459	8,866	8,630
Applications of Operating Funding			
Payments to staff and suppliers	2,963	4,181	4,671
Finance costs	910	1,851	1,679
Internal charges and overheads applied	565	791	762
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,438	6,823	7,112
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,021	2,043	1,518
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	321
Development and financial contributions	1,189	1,104	127
Increase (decrease) in debt	1,000	2,959	2,928
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	2,189	4,063	3,376
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	611	396
- to improve the level of service	2,084	4,473	4,761
- to replace existing assets	-	760	1,045
Increase (decrease) in reserves	2,125	261	(1,308)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,209	6,105	4,894
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,021)	(2,043)	(1,518)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

SOLID WASTE

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides collection, transport, treatment, and disposal of solid and hazardous waste in a way that protects and enhances the health and wellbeing of the community, minimising the effect on the environment.

Urban domestic kerbside collection services consist of a rates funded recycling wheelie bin collection, and a refuse bag collection funded through the sale of official bags. Customers within these collection areas may also opt in to a refuse and/or organics wheelie bin collection, the cost of which is charged through rates. Recycling and rubbish bin collection services only are provided to rural residential households located within the Extended Ohoka collection area.

Council-owned solid waste facilities include a resource recovery park in Rangiora, a transfer station in Oxford and controlled fill sites on Oxford Road and Tram Road. Aftercare is provided to five closed landfill sites and groundwater quality is monitored at four of these sites in accordance with consent requirements.

Why we do it

The Council has a role in facilitating waste minimisation behaviours within our community. Providing kerbside collection, waste disposal and material diversion services and facilities helps maintain quality of life in the District. Waste minimisation through re-use, recycling and recovery also helps protect our environment by adopting sustainable practices and reducing emissions from landfill gases.

The assets we look after

Extent	Asset
0.45km	Access Roads
2	Cleanfill Sites
5	Closed Landfills
6.1km	Fencing
10	Gates
18,800m²	Hardstand Areas
2	Hazardous Waste Storage Facilities
5,132m²	Landscaping
2	Transfer Stations
2.5km	Underground Reticulation

What we did

This year, a senior project manager commenced the preliminary planning and investigative works necessary for the Southbrook resource recovery park and transfer station upgrades. Design work has been delayed but a procurement process was commenced in mid-2025 with the aim of awarding and beginning the design work in early 2026. The total amount of waste managed by Council has not changed much over the past 5 years, but landfilled waste has decreased while diverted materials have increased, and in 2024/25 the weight of waste sent to Kate Valley landfill was less than the weight of materials that were diverted from the landfill.

Further changes have been made to the over-arching legislation and regulations that relate to waste minimisation and emissions reduction and the New Zealand Waste Strategy, and this has delayed finalisation of the draft new Waste Management & Minimisation Plan (WMMP) in 2024. The draft WMMP will set out the Council's potential waste minimisation activities and landfill diversion and waste minimisation targets for the next 30 years. Once the draft is finalised, we propose to consult on this strategic document in 2026.

Significant negative effects on the community

Public health and the environment may be adversely affected if solid waste facilities, managed fills and closed landfill sites are not managed properly.

Solid Waste - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our community has equitable access to the essential infrastructure and services required to support community wellbeing. The natural and built environment in which people live is clean, healthy and safe.	Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled.	99% (Some of the information for this measure is obtained from the Council's service request system)	Achieved 99.12% The average number of bins in service during the year (per collection frequency) was: 21,219 recycling bins, 16,429 rubbish bins, and 13,649 organics bins. 725 Kerbside Collection General service requests were received, of which 679 were related to missed collections including partial empties, rejected bags and rejected bins. Out of the total 679 requests logged about missed collections, 305 were non-compliant (i.e. out late, wrong week, reject bag or bin, etc.); and 368 resulted in contractor returning to collect and six (1%) were determined not to have been collected. Over the year an average of 71% of recycling bins, 72% of rubbish bins, and 67% of organics bins, and an estimated 918 bags, were placed at kerbside each week.	Not achieved 96.75% This year a total of 701 Kerbside Collection 'general' service requests were received, 611 of which were in relation to missed collection services and 'partial empties'. Of these 611: 252 were not collected owing to non-compliance and 344 were compliant bins or bags which the contractor returned to collect.

Solid Waste - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our district transitions towards a reduced carbon and waste district.	Reduction in annual per capita of waste to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Reduction in annual per capita quantity of waste to landfill. <i>Note: See Critical Judgements section, Population Figures on page 133.</i>	Reduction from 294kg per capita to 236kg per capita by 2027/28.	Achieved The Landfill Reduction targets were achieved in this year. The total Landfill Reduction Target in 23/24 was 257.1kg/capita (c.f. the 294.0kg/capita baseline in the WMMP), with a target of 64.3kg/capita/quarter. During the year 224.7kg/capita has been land-filled, this is 32.4kg/capita (12.6%) below the target. These figures are based only on the waste handled by Council through its two solid waste transfer facilities, and excludes any land-filled waste from other privately owned facilities in the District. The per capita values are calculated using the June 2023 population estimates of 69,000.	Achieved This year 237.7 kg/capita was landfilled, which is 14.1 kg/capita (5.6%) below the target. These figures are based only on the waste handled by Council through its two solid waste transfer facilities, and excludes any landfilled waste from other privately owned facilities in the District. The per-capita values have been calculated using the usually resident population count from the 2023 census of 66,264. This is lower than previous Stats NZ population estimates, and this impacts on the per-capita calculations.

Solid Waste - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Our district readily adapts to innovation and emerging technologies that support its transition to a circular economy.	Increase in the annual per capita quantity of materials diverted from landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Increase in annual per capita quantity of materials diverted from landfill. <i>Note: See Critical Judgements section, Population Figures on page 133.</i>	Increase from 170kg per capita to 228kg per capita by 2027/28.	Achieved The Diversion Increase Target from landfill has been met this year. The target in 23/24 was 206.9kg/capita (c.f. 170.0kg/capita in the WMMP baseline), and the quarterly target is 51.7kg/capita/quarter. During the year 215.1kg/capita has been diverted, which is 8.2kg/capita (4.0%) above the target of 206.9kg/capita. These figures are based only on the handled by waste Council through its two solid waste transfer facilities, and excludes any diverted waste from other privately owned facilities in the District. The per-capita values are based on the June 2023 population estimates of 69,000.	Achieved The Diversion Increase Target has been met this year. 212.2kg/capita (compared to 170.0kg/capita in the WMMP baseline). In the year to date 239.2 kg/capita was diverted, which is 27.0 kg/capita (12.7%) above the quarterly target. There is generally a decrease in total and diverted waste material weights and recycling over the winter months but green-waste and organics tonnages have been slow to taper off this year. The weight of recycled tyres has doubled because of the Tyrewise scheme. There have also been noticeable increases in paper and cardboard, hazardous waste (particularly household batteries), green-waste and organics compared to the 23/24 year. Note that the per-capita values have been calculated using the usually resident population count from the 2023 census of 66,264. These figures are based only on the handled by waste Council through its two solid waste transfer facilities, and excludes any diverted waste from other privately owned facilities in the District.

Solid Waste - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,049	1,087	985
Targeted Rates	4,928	5,891	5,905
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6,216	6,121	6,367
Internal charges and overheads recovered	4	23	238
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	12,197	13,122	13,495
Applications of Operating Funding			
Payments to staff and suppliers	10,448	11,545	11,399
Finance costs	68	47	39
Internal charges and overheads applied	905	1,044	1,025
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	11,421	12,636	12,464
SURPLUS (DEFICIT) OF OPERATING FUNDING	776	486	1,032
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	250	(38)	(65)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	250	(38)	(65)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	356	546	-
- to improve the level of service	-	-	213
- to replace existing assets	69	136	181
Increase (decrease) in reserves	601	(234)	572
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,026	448	967
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(776)	(486)	(1,032)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



LIBRARIES AND MUSEUMS

Community Outcomes



Social



Cultural

What we provide

Libraries

Waimakariri Libraries are the heart of the Waimakariri community, providing high-quality books and other borrowable items in both physical and digital formats. Beyond books, Waimakariri Libraries offer events and programmes to promote lifelong learning and social connection—from support groups, to learning a new skill such as painting or pottery. In addition, the Tinker Zone provides an opportunity to access creative technologies including sewing machines, 3D printing and production software.

Our libraries are located in Rangiora, Kaiapoi, and Oxford. The digital library is available 24/7 online.

Museums

The Council provides contributions to the Canterbury Regional Museum facility and supports local museums in the District.

Why we do it

Waimakariri Libraries provide inclusive spaces where our community are empowered to connect, learn and belong.

Qualified staff, carefully curated resources, and free access to technology and learning programmes are employed to inform, inspire, empower, and entertain users.

The libraries connect people to their community, their cultures, their heritage, their futures and the world in which they live in.

The assets we look after

Extent	Asset
92,028	Electronic Resources
113,912 items	Library Collections/Items
347.5m ²	Oxford Library and Service Centre
1,892m ²	Ruataniwha Kaiapoi Civic Centre: Kaiapoi Library, Service Centre, Museum and Art Space
1,415m ²	Trevor Inch Memorial Library Rangiora: Chamber Gallery and Citizens' Advice Bureau

What we did

Trevor Inch Memorial Library in Rangiora was closed for a fortnight in March 2025 for refurbishment, including complete replacement of shelving. Since reopening, physical (book) issues have remained incredibly strong, with an increase of 6% lending at Rangiora on the same period last year.

In March, Waimakariri Libraries launched Tinker Zone, a makerspace with equipment and technology that the public can use alongside trained team members. The sewing machines, Cricut craft cutter and 3D printer have proven to be incredibly popular, with many people utilising these devices for craft projects or to prototype. As of August 2025, 102 people have registered for a Tinker Card with a total of 98 in-person inductions (combination of both sewing and craft cutter).

Our active borrowers increased to 18,430 people in 2024/2025, an increase of 1043 on the year previous.

386,155 people visited the three libraries over the past year, equating to over 5 visits per-person.

Significant negative effects on the community

There are none.

Libraries and Museums - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
LIBRARY SERVICES					
Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.	Providing library facilities in Rangiora, Kaiapoi and Oxford; quality resources and information, and a range of programmes and events.	The number of visits per annum to the Kaiapoi and Rangiora Libraries based on the District's population. <i>Note: See Critical Judgements section, Population Figures on page 133.</i>	Minimum average of 5 visits per person per annum. (Target was reduced in the 2024-2034 LTP from 7.5 visits to 5)	Not Achieved An average of 5.39 visits per person per annum. (Usually resident population count has been used per 2023 census)	Achieved An average of 5.84 visits per person per annum. (Usually resident population count has been used per 2023 census)

Libraries and Museums - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation. Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives. People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Public spaces express our cultural identities and help to foster an inclusive society. All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers. There is an environment that supports creativity and innovation for all. Local arts, culture and heritage are able to make a growing contribution to the community and economy.	Providing library facilities in Rangiora, Kaiapoi and Oxford; quality resources and information, and a range of programmes and events.	The total number of virtual visits to the library website, OPAC, library app, and social media accounts, regardless of the number of pages or elements viewed during the reporting period. For Facebook and Instagram report the page visits. Based on the district's population. <i>Note: See Critical Judgements section, Population Figures on page 133.</i>	Minimum of 3 visits per annum. (Target was increased in the 2024-2034 LTP from 1 visit to 3)	Achieved An average of 2.25 visits per person per annum. (Usually resident population count has been used per 2023 census)	Achieved An average of 4.48 visits per person per annum. (Usually resident population count has been used per 2023 census)
		The number of public programs run by the Libraries.	1000 public programs delivered per year.	New measure introduced in the 2024-2034 LTP	Achieved These range from digital skills classes, literacy-building initiatives, to experiences for children. All events have a focus on inclusion and lifelong learning, promotion of key vocational skills, and social and economic capacity building. The total quantity of public programmes for FY25 was higher than anticipated and reflects additional external partnerships and increased collaboration within Council, particularly with the Community Team.

Libraries and Museums - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	71
Targeted Rates	5,279	6,025	6,034
Subsidies and grants for operating purposes	-	170	(20)
Fees and charges	137	96	59
Internal charges and overheads recovered	-	9	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,416	6,300	6,145
Applications of Operating Funding			
Payments to staff and suppliers	6,178	7,326	6,160
Finance costs	28	11	40
Internal charges and overheads applied	377	467	585
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	6,583	7,804	6,784
SURPLUS (DEFICIT) OF OPERATING FUNDING	(1,167)	(1,504)	(639)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	820	9
Increase (decrease) in debt	1,852	1,689	1,409
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,852	2,509	1,418
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	522	1,003	848
Increase (decrease) in reserves	163	2	(69)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	685	1,005	779
SURPLUS (DEFICIT) OF CAPITAL FUNDING	1,167	1,504	639
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

RECREATION

Community Outcomes

 **Social**

 **Environmental**

 **Cultural**

 **Economic**

What we provide

Spaces and Places

The Council provides a range of facilities and amenities which support community health, fitness and improved quality of life. It incorporates a diverse range of community buildings, parks and reserves and streetscape features such as trees and gardens.

These settings encourage constructive use of leisure time and provide opportunities for positive social interaction as well as promotion of biodiversity within the parks and reserves.

Aquatic facilities

The Council provides indoor swimming facilities at Dudley Park Aquatic Centre in Rangiora and the Kaiapoi Aquatic Centre for seven days per week all year and an outdoor facility at Oxford for a 15 week summer season. The Council also provides a seasonal paddling pool at Waikuku.

Why we do it

Development of a diverse parks and reserves network and aquatic facilities enables recreation and sporting activities and natural and cultural heritage values to be protected and restored. These settings encourage constructive use of leisure time and provide opportunities for positive social interaction.

Community buildings provide opportunities for local people and visitors to the District to experience and participate in recreation, the arts, cultural activities, service to others and life-long learning.

Public conveniences are provided to meet the expectations of residents and visitors that these facilities will be available in major reserves and central business areas. They also assist in maintaining standards of public hygiene and a healthy environment.

The assets we look after

Extent	Asset
Spaces and Places	
1	Airfield in Rangiora
8	Cemeteries
8	Civic Spaces
27	Community Buildings
19	Cultural Heritage Sites
77	Neighbourhood Parks
959.63ha	Parks and Reserves
4	Privately Leased Holiday Parks – Camping Grounds at Ashley Gorge, Waikuku, Woodend and The Pines/Kairaki Beaches
3	Public Gardens
62	Public Toilets (The Council maintain 61 located on Council reserves)
27	Sport and Recreation Reserves
401	Streetscapes
259	Recreation and Ecological Linkages
Aquatic Facilities	
3	25m Pools (one outdoor and two indoor)
3	Learn-to-Swim Pools (one outdoor and two indoor)
1	Leisure Pool and Spa at Dudley Park Aquatic Centre
1	Seasonal Paddling Pool at Waikuku

What we did

- Kaiapoi Community Hub—completed construction of Electrical Infrastructure and Croquet facilities.
- Woodend Town Centre new toilet block completed in partnership with the Tourism Infrastructure Fund through Ministry of Business, Innovation and Employment.
- Sefton Domain new on-site wastewater treatment facility constructed and commissioned as the previous system was in need of replacement.
- New dog park developed at Oxford in partnership with Oxford Ohoka Community Board.
- Baker Park and Darnley Square carpark and hardstand renewals completed.
- Kendal Park sports field lighting upgrades completed, and Waimakariri United Football Club were kept updated throughout the project.
- Design and scoping works completed for Mainpower stadium solar power installation, to be built in 2025/26.
- Pegasus Community Centre project has completed detailed design and is now moving into construction procurement phase.
- Design and procurement work ongoing for Murphy Park Kaiapoi River Access project and working directly with user groups.
- Waimakariri Natural Environment Strategy Progress—Of the 85 actions outlined to begin in 2024-2025, 91% have begun (or complete) and 9% are on hold. A total of 67% are completed or in good health to be completed and 24% require more work.
- Aquatic Facilities recorded 273,000 visitors this year, a slight increase from the previous year, with peak periods seeing operations near full capacity.
- Initiated an update of the Aquatics Asset Register to support strategic capital replacement planning and budgeting.
- Maintenance Contracts: The Parks and Facilities Team manages the Parks and Reserves Maintenance Contract, ensuring our parks, reserves, and civic spaces are maintained to a consistently high standard. The team also oversees the Street, Reserve, and Cemetery Tree Maintenance Contract, ensuring our district's trees are professionally cared for and well-maintained. Together, these efforts support safe, attractive, and sustainable public spaces for the community. The current contract concludes in October 2025 and is being re-tendered prior.
- Community Facilities: Manages the maintenance of Council's community facilities, ensuring they are safe, clean, and well-presented for public use. This includes regular audits, servicing, responsive repairs, and proactive asset management. The team's work supports high-quality, accessible spaces that meet the needs of our communities. The team also builds strong relationships with facility users to support positive experiences and ensure spaces meet community needs.
- Responsive Work: Responds promptly to daily service requests and general enquiries to ensure timely, accurate, and helpful resolutions. This includes addressing maintenance issues, providing information, and coordinating responses that support a positive experience for our community. The team receives an average of 30 service requests per week.
- Supporting Community Boards: Supports Community Board initiatives by managing local projects and keeping Board members informed of progress, issues, and opportunities outcomes that reflect local needs.
- We are supporting community-led working groups to explore and plan for community hub developments. This is reflected through staff being focused to work directly with groups through our Strategy and Partnerships Team.
- We are working with local, regional and national sports organisations, schools and others to plan for a fit-for-future network of sport infrastructure provision
- We have increased community connection to parks and reserves through implementation and enablement of events and play activations, such as Parks Week, Storywalks, and Fairy Forest development.
- We have innovated to reduce the cost of play activations through loose parts play and reuse of unused materials for play purposes. This works has been supported by central government funding.
- We have demonstrated innovation in accessible recreation participation through delivery of the Loose Parts Play for people with disabilities as well as construction of accessible platforms in our coastal areas.

- Capital Work Programme
 - NCF/Community Hub Play Space—Design approved for implementation
 - Murphy Park River Access—Design Support (mentioned above)
 - Coldstream Sports Precinct—Developed master plan
 - Waikuku Beach Recreation Facilities Master Plan—Approved plan for consultation
 - Oxford Dog Park Construction—Complete (mentioned above)
 - Norman Kirk/Currie Park Play Space—Design approved for implementation and Tendered
 - Mandeville Shelterbelt replacement plan developed and consulted.
 - Welcome to Woodend Sign Design—approved design
 - Welcome to Woodend Beach Sign—design development
 - Gladstone Dog Park—pathway, tree planting and shelter installation
 - Ravenswood Blvd. Seats—Installed
 - Owen Stalker Park Signs and Game—Complete
 - Kaiapoi Town Entrance—Design approved and tendered
- External Design Support/Collaborations
 - Mahinga Kai Design Support
 - Community Hub Design Support
 - H&F Centre Oxford—RC Application Support
 - Elderly Housing Landscape Design
 - Permanent Story Walk—Rangiora Approved and installed.
 - Design support Roothing street gardens (Town Hall, Kippenberger, Milton Speed Threshold)
 - Minibus Trust Design/RC Consent Support
 - John Knox Church—Plan Review and Support
 - Hunnibel Lane Design Support—Approved and Completed
 - South of High Master Plan—Greenspace Rep
 - Pegasus Youth Space—Design and consultation with youth and wider community
 - Kaiapoi North School/Morecroft Reserve Fencing Project—Approved by Community Board and installed
- Planning:
 - Ongoing Subdivision/Development Plan Reviews
 - District Plan Review and input
 - Ongoing Policy/Strategy Compliance
 - Plan for urban growth and positive urban and rural community development with a recreation focus
 - Reviewing community requests for compliance/advice

Significant negative effects on the community

Spaces and places

Greenspace is continually looking to minimise risks to the community in having access and use of the district's places and spaces. With this in mind, Council is continuing to engage and work with groups and communities of interest in renewal or construction works that impact access of the spaces and places.

Aquatic facilities

Closures for maintenance will have a negative impact on customer usage of the facilities. However, closures will be scheduled during times of the year that reduce the impact on programmes and activities wherever possible.

Recreation - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
SPACES AND PLACES					
Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation. Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives. People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Public spaces express our cultural identities and help to foster an inclusive society. All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.	Community Facilities Providing town halls, meeting spaces and indoor court facilities across the District for the community to use.	Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%	Not achieved 89%	Achieved 94% Overall satisfaction was high, with 15 out of 16 respondents (94%) indicating they would recommend Waimakariri Community Facilities—an improvement from 89% in 2024. The percentage is based on the response to the question How satisfied were you with the overall suitability of the venue for your intended activity? Key strengths included venue suitability, booking process, and accessibility. However, areas needing attention were furniture safety, cleanliness, air conditioning noise, and communication during booking. Several comments highlighted issues such as heavy tables, dirty tea towels, and inadequate restroom access for mobility users.

Recreation - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Land use is sustainable; biodiversity is protected and restored. The natural and built environment in which people live is clean, healthy and safe. Our communities are able to access and enjoy natural areas and public spaces.	Reserves Providing sports grounds neighbourhood reserves and natural reserves for the community to use.	The number of hectares of parkland per 1,000 residents. <i>Note: See Critical Judgements section , Population Figures on page 133.</i>	8ha	Achieved 13.12ha per 1,000 residents.	Achieved 13.68ha per 1,000 residents. Number of residents is based on the usually resident population count from the 2023 census.
		The number of hectares of neighbourhood reserve land per 1,000 residents. <i>Note: See Critical Judgements section , Population Figures on page 133.</i>	1ha	Achieved 1.29ha per 1,000 residents.	Achieved 1.4ha per 1,000 residents. Number of residents is based on the usually resident population count from the 2023 census.
		The number of hectares of reserve planted in indigenous plants. The 2023 baseline is 2.7%.	A rolling annual percentage increase of indigenous vegetation cover.	New measure introduced in the 2024-2034 LTP	Achieved A total of 27.32ha of reserve land have been planted in indigenous species. This a total increase of 3.12ha above the baseline target of 24.2ha. The annual growth indicates a sustained progress in indigenous planting efforts.

Recreation - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
AQUATIC FACILITIES					
Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation. Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives. People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. Public spaces express our cultural identities and help to foster an inclusive society. All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers. Waimakariri's diversity is freely expressed, respected and valued. People are supported to participate in improving the health and sustainability of our environment. Our communities are able to access and enjoy natural areas and public spaces. There is access to meaningful, rewarding, and safe employment within the District. Infrastructure and services are sustainable, resilient, and affordable.	Providing two indoor year-round aquatic centres and a seasonal summer pool.	Customer Satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.	At least 90% per survey.	Achieved 97.75% The first survey result was 96% and the second was 97%.	Achieved 96.25% The first survey result was 97% and the second was 94%.

Recreation - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	983	1,294	1,338
Targeted Rates	15,952	18,483	18,482
Subsidies and grants for operating purposes	-	144	112
Fees and charges	2,903	3,061	3,411
Internal charges and overheads recovered	-	-	22
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	19,838	22,982	23,365
Applications of Operating Funding			
Payments to staff and suppliers	12,857	15,469	15,639
Finance costs	1,470	2,195	2,240
Internal charges and overheads applied	1,847	2,436	2,489
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	16,174	20,100	20,369
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,664	2,882	2,996
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	626
Development and financial contributions	3,149	3,183	2,590
Increase (decrease) in debt	1,335	15,131	8,055
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	536
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	4,484	18,314	11,808
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	3,781	10,474	1,510
- to improve the level of service	1,396	7,169	2,317
- to replace existing assets	1,670	4,408	2,075
Increase (decrease) in reserves	1,301	(855)	8,903
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	8,148	21,196	14,804
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,664)	(2,882)	(2,996)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

COMMUNITY PROTECTION

Community Outcomes



Social



Environmental



Economic

What we provide

The protection of people and the environment by regulating and licensing aspects of commercial services and private behaviour where public wellbeing issues may arise and in preparing for and responding to emergency situations in the District.

Emergency management

The Council, in accordance with the National Disaster Resilience Strategy, works with the community to manage delivery of Civil Defence Emergency Management (CDEM) services. We do this by delivering activities and services across the ‘four R’s’ of emergency management:

- Reduction
- Readiness
- Response
- Recovery.

Environmental health services

The Council provides an effective licensing and inspection regime for registered food and alcohol premises to ensure public health is maintained and health nuisances are managed.

Animal control

The Council manages dogs and wandering livestock, including the control of animals (excluding dogs) on public land and public roads.

Building

The Council provides a compliance service to ensure the built environment throughout the District meets the minimum requirement of the Building Act 2004.

Guidance is provided to customers through the building consent process.

Why we do it

Emergency management

Our community has told us they want a safe environment for all to live in. The Council endeavours to provide an environment where the risk to life and property is minimised and the community is well serviced by emergency response agencies.

Environmental health services

To protect the public from and to reduce alcohol related harm, minimise and manage risks to public health, nuisances, excessive and unreasonable noise. Ensure compliance with relevant legislation and council policy.

Animal control

To protect the public from dangerous animals and animals that cause a public nuisance.

Building

To control building work undertaken within the District to required standards to provide for community safety and amenity.

The assets we look after

Emergency management

Asset
Emergency Response Vehicles
Mobile Radio-telephone communication devices including satellite communications and internet-ready devices
A CDEM Base that stores a range of emergency response vehicles and equipment for our trained volunteers
CDEM Siren System

Environmental health services

Extent	Asset
9	Cemeteries

Animal control

Extent	Asset
1	Dog shelter
1	Stock shelter

Building

There are no significant assets for this activity.

What we did

Emergency management

- Continued focus on strengthening community resilience through creation of Community Emergency Hubs and educating our community on major risks within our district.
- Continued preparation for a major rupture of the Alpine Fault and a damaging tsunami that may originate from the Hikurangi Trench off New Zealand's east coast.
- Continued building capability and capacity to lead response and recovery functions, to disasters in our district.

Environmental health services

Alcohol, food and health services continue to function well after bringing the services in-house in October 2023.

All other compliance functions are continually reviewed and are working well with 3754 complaints received by ESU (not Animal Control) all being resolved in a timely manner.

Afterhours hours noise complaints have continued to increase. The service has been frequently reviewed and enhanced to provide improved outcomes for the community.

Animal control

Maintenance of the dog shelter complex has been completed with all buildings watertight and the dog shelter now providing a warm environment to keep dogs warm and safe until reunited with their owners or re-homed. Animal Control received 1,866 complaints, which were all resolved. The Environmental Services Unit provides a 24/7 service for Animal Control and the after-hours service was reviewed and enhanced to improve outcomes for the community.

Building

Building Consent Authority (BCA) accreditation was renewed in July 21 and was maintained throughout the 2024/25 financial year. A routine BCA reassessment occurred in June 2025, and it is anticipated that ongoing accreditation will be confirmed by MBIE in the second quarter of the 2025/26 financial year.

Total number of building consents granted was 1,224, (excluding amendments to building consents and exemptions from the need to obtain a building consent). 4 building consents were refused.

The average number of working days for a consent decision was 13, with 98.12% of building consents granted within 20 working days.

10,264 building inspections were undertaken and 1,406 code compliance certificates issued for completed building consents.

Significant negative effects on the community

Emergency management

There are none.

Environmental health services

There are none.

Animal control

There are none.

Building

There are none.

Community Protection - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
EMERGENCY MANAGEMENT					
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community groups are sustainable and able to get the support they need to succeed.	Our community is aware of its major EM hazards and risks.	Our community is engaged in the district's top four EM risks: earthquake, tsunami, flooding and pandemic.	Three engagements per year.	New measure introduced in the 2024-2034 LTP	Achieved 6 engagements were held this year. Hikurangi Subduction Zone Tsunami-AF8 public engagement roadshow saw two sessions delivered in Rangiora, two in Kaiapoi, one in Pegasus and another in Pines Beach.
Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives. People are supported to participate in improving the health and sustainability of our environment. Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change. Our district recognises the value of both paid and unpaid work.	Provision of trained responders to assist in emergency response.	Our responders are trained and resourced to industry standards	At least one training event delivered each month.	New measure introduced in the 2024-2034 LTP	Achieved 23 events were delivered this year. Volunteer NZRT12 rescue team continued to run its own weekly training calendar plus D4H (software) training delivered by the Emergency Management Office (EMO). Volunteer Emergency Support Team received training from the EMO in accordance with the D4H web-based training portal. A quarterly meeting of the volunteer team leaders and deputies was hosted by the EMO on 3 April 2025, covering a range of topics including training review and pre-planning for future exercises.
	Encourage development of and support community-led hubs across the District.	Community Emergency Hubs are established in cooperation with Neighbourhood Support, Residents Associations and other community based organisations.	Six hubs are provided with hub kits per year for the next 5 years.	New measure introduced in the 2024-2034 LTP	Achieved 16 hubs were established this year. The hubs are located in Cust, Loburn School, Ashley School, Sefton Community Hall, Pegasus, Kaiapoi North School, Kaiapoi Borough School, Silverstream, Ohoka School, Swannanoa School,

Community Protection - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
ENVIRONMENTAL HEALTH SERVICES					
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. People are supported to participate in improving the health and sustainability of our environment. The natural and built environment in which people live is clean, healthy and safe. Our communities are able to access and enjoy natural areas and public spaces. Enterprises are supported and enabled to succeed.	Food premises are verified in accordance with the guidelines set down by the Food Act 2014.	The percentage of licensed food premises inspected as per legislative requirements.	90% (Target reduced in the 2024-2034 LTP from 100% to 90%)	Not achieved 90.5% During the year 117 registered businesses were inspected. Due to cancellations and the fact that businesses are registered six weeks before their first verification is required, not all inspections are completed in the year.	Achieved 100% All businesses that the Council verifies have been completed within the required timeframes. All businesses registered by the Council are not verified by Council staff. Some choose Third Party Verifiers. These verifiers are not completing the data input process with MPI's requirements. Council is 100% compliant with the business verification under its control.

Community Protection - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Our community has equitable access to the essential infrastructure and services required to support community wellbeing. People are supported to participate in improving the health and sustainability of our environment. The natural and built environment in which people live is clean, healthy and safe. Our communities are able to access and enjoy natural areas and public spaces. Enterprises are supported and enabled to succeed.	Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly, and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.	The percentage of all licensed alcohol premises inspected at least once per annum.	90%	Achieved All 127 licensed premises were inspected this year. There were 239 inspections throughout the year with some businesses inspected multiple times for various reasons. In August 2023, Council brought the food and health work back in-house and added additional resource to this area which has contributed to the positive result.	Achieved 100% Total alcohol licence inspections carried out this year including Specials, TAs, CPOs, All Alcohol Licences (On, Off, Club) inspected more than once.
	Ensuring that all premises registered under the Health Act 1956 must be inspected.	The percentage of all health licensing premises inspected once per year.	90%	New measure introduced in the 2024-2034 LTP	Achieved 90.80% 79 of the 87 Health Licence businesses have been inspected to meet the KPI. Note there has been communication from the Government that Territorial Authorities will no longer inspect hairdressers from July 2025.
	Provision of compliance service to enforce noise complaints.	The percentage of after-hours excessive noise complaints responded to within 2 hours. (After-hours was added in the 2024-2034 LTP to accurately identify the measure)	90% (Information for this measure is obtained from the Council's service request system)	Achieved 93.88% 690 of the 735 complaints were responded to within two hours.	Achieved 95.38% 743 of the 779 complaints received were responded to within two hours.
		The percentage of all other noise complaints responded to within 48 hours.	90% (Information for this measure is obtained from the Council's service request system)	Not achieved 70.73% There were 41 complaints during the year, 29 were responded to within 48 hours.	Achieved 100% There were 20 complaints during the year, all were responded to within 48 hours.

Community Protection - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
People are supported to participate in improving the health and sustainability of our environment. Our communities are able to access and enjoy natural areas and public spaces.	Provision of a compliance service to enforce nuisance complaints, for example: offensive smells, dangerous litter and abandoned motor vehicles.	The percentage of serious nuisance complaints responded to within 48 hours.	90% (Target reduced in the 2024-2034 LTP from 100% to 90%) (Information for this measure is obtained from the Council's service request system)	Not achieved 70%. There were 10 serious nuisance complaints during the year, 7 were responded to within 48 hours.	Achieved 100% There were seven serious nuisance complaints during the year, all were responded to within 48 hours.
	On-going compliance monitoring with consent conditions.	The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	95% (Target reduced in the 2024-2034 LTP from 100% to 95%)	Not achieved 97.31% 253 of the 260 LUCs received were monitored during the year. Additional resource has been added to this area which has contributed to the improved result.	Achieved 100% All of the 455 LUCs received were monitored during the year.
ANIMAL CONTROL					
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.	To make provisions for the care and control of dogs in our community.	The percentage of complaints for serious dog attacks responded to within one hour.	100% (Information for this measure is obtained from the Council's service request system)	Not achieved 90.91% 30 of the 33 complaints were responded to within one hour. The three incidents that did not meet target were responded to within two hours.	Not achieved 98.02% 99 of the 101 complaints were responded to within one hour. The two that did not meet target were responded to within 90 minutes. Staff shortages due to sickness caused the delay.

Community Protection - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
BUILDING SERVICES					
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Housing is available to match the changing needs and aspirations of our community. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.	Monitoring the performance of the delivery of building compliance services.	The percentage of building consent applications processed within the statutory 20 working days as defined in the Building Act 2004. The number of building consent applications processed is determined by the total number of applications where a formal decision to grant or refuse is made by the Council Building Consent Authority as per the Building Act 2004 S48. Consenting decisions are made following an acceptance vetting process, by tracking and reporting through the Council's Information Management System.	95% (Target reduced in the 2024-2034 LTP from 100% to 95%)	Not achieved 94.92% 1,795 of the 1,891 consent applications received were processed within the statutory 20 days. The average was 11 days.	Achieved 98.12% 1,201 of the 1,224 consent applications received were processed within the statutory 20 working days. The average was 13 days.
		The percentage of code compliance certificates issued within the statutory 20 working days as defined in the Building Act 2004. The number of code compliance certificates issued is determined by the total number of applications issued by the Council Building Consent Authority as per the Building Act 2004 S48. Consenting decisions are made following an audit process and tracking and reporting through the Council's Information Management System.	95% (Target reduced in the 2024-2034 LTP from 100% to 95%)	Not achieved 96.92% 1,416 of the 1,461 Code Compliance Certificates received during the year were granted within the statutory requirement of 20 days. The average was 8 working days. Performance has improved over the year with the return to work of an experienced staff member. The lift in performance has come about by returning staff, improved systems, training and dedicated administration support.	Achieved 97.94% 1,377 of the 1,406 Code Compliance Certificates received during the year were granted within the statutory requirement of 20 days. The average was 7 days.

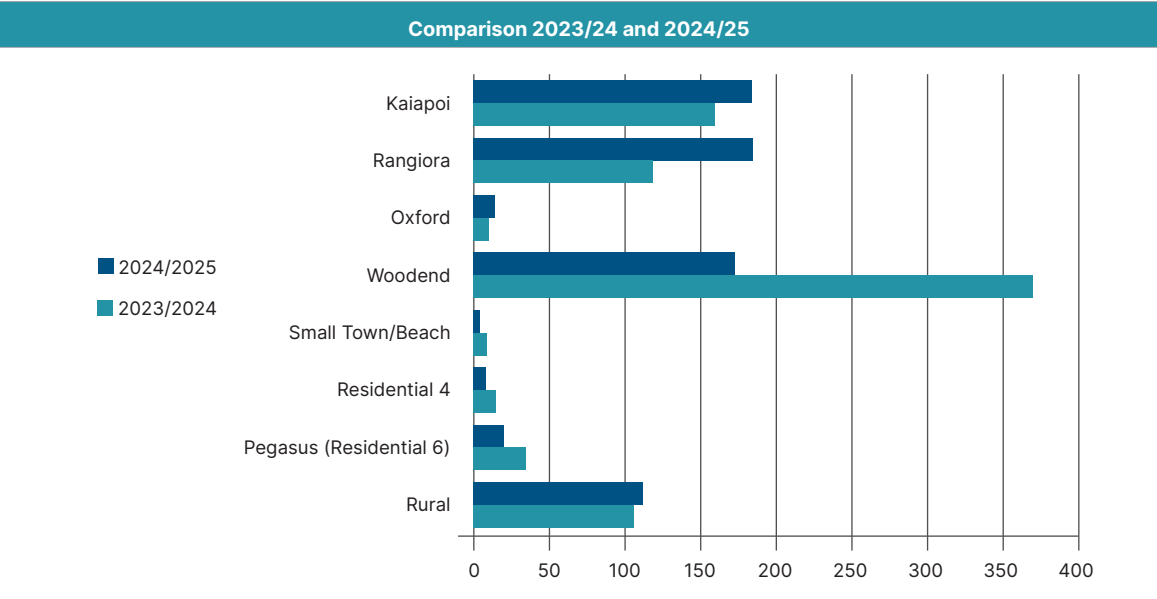
Community Protection - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. Housing is available to match the changing needs and aspirations of our community. The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient, and affordable.		Maintain Building Consent Authority accreditation.	Accreditation maintained.	Achieved Accreditation valid to June 2025.	Achieved Accreditation valid to June 2025.
		The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	95% (Target reduced in the 2024-2034 LTP from 100% to 95%)	Not achieved 98.98% 971 of the 981 PIMs and Compliance Checks received during the year were issued within 20 working days	Achieved 98.36% 842 of the 856 PIMs and Compliance Checks received during the year were issued within 20 working days.
		Audit 25% of premises for building warrants of fitness annually.	No less than 25%. There were 484 active BWOF's in the 2024/25 year.	Achieved 27% BWOF audits were conducted during the year.	Achieved 26% BWOF audits were conducted during the year.
	Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the Building Act 2004.	Audit pool barriers every three years.	No less than 33%.	Not achieved 23% 229 pool inspections from a total of 1,002. Pool inspections are now taking place over the entire year and not just in the summer months. Older jobs are given priority.	Not achieved 25% 240 pool inspections from a total of 969. Due to staff changes in the Compliance Team the target was not met.

Building Consents Issued for new dwellings

	July - September 2024	October - December 2024	January - March 2025	April - June 2025	Total for year ending 30 June 2025
	Number Issued				
Kaipoi	34	55	57	38	184
Rangiora	40	49	48	48	185
Oxford	11	1	0	2	14
Woodend	47	49	46	31	173
Small Town/Beach	2	2	0	0	4
Residential 4	1	2	2	3	8
Pegasus (Residential 6)	7	8	2	3	20
Rural	28	29	18	37	112
Total	170	195	173	162	700

New Dwelling Consents Issued Annually



Community Protection - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,275	2,727	2,357
Targeted Rates	50	59	64
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6,294	8,158	7,596
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	8,619	10,944	10,017
Applications of Operating Funding			
Payments to staff and suppliers	7,343	9,501	8,417
Finance costs	8	9	8
Internal charges and overheads applied	618	831	1,269
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,969	10,341	9,694
SURPLUS (DEFICIT) OF OPERATING FUNDING	650	603	323
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	224	(32)	(32)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	224	(32)	(32)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	269	68	49
- to replace existing assets	12	84	43
Increase (decrease) in reserves	593	419	198
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	874	571	290
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(650)	(603)	(323)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



COMMUNITY DEVELOPMENT

Community Outcomes

 Social

 Environmental

 Cultural

 Economic

What we provide

The Council Community Team provides leadership, advocacy and project coordination services. This work is collaboratively funded by the Council and a variety of Government and non-government funding bodies, including the Ministries of Youth Development and Social Development, various offices of the Department of Internal Affairs, Rata Foundation, Youthtown and Sport New Zealand.

Council also provides housing for the elderly.

Why we do it

To facilitate a whole of community response to identified community aspirations and needs for a District where people are:

- Safe and Healthy
- Welcoming and Inclusive
- Educated and Empowered
- Inspired and Entertained.

This work significant contributes to positive social outcomes and, in turn, a strong local economy and a thriving district.

Council provide safe, fit-for-purpose and affordable housing to address a gap in private sector rental accommodation for the elderly on low incomes and with limited equity.

The assets we look after

Extent	Asset
112	Pensioner Units

What we did

Community Development

Following a comprehensive engagement to ascertain key issues and opportunities affecting quality of life for local residents, the draft Whakawhānake Hapori o Waimakariri—Community Development strategy 2025–2035 was presented to the community for consultation in April 2025 and has since been adopted as the framework for community development activity to support the community over the next 10 years.

Alongside this pivotal piece of work, Community Team staff:

1. Facilitated community development, wellbeing and resilience for our growing District:
 - Supported the Food Secure North Canterbury steering group with funding acquisition, promotion and planning to address food poverty and to educate and empower residents toward reduced dependency on food banks.
 - Supported potential Kaiapoi Community Hub tenants with funding acquisition and advice around relocating to the Hub site, with the first permanent tenant now onsite and a second looking to be on site by October 2025.
 - Supported the operation, promotion and regular review of a 'Next Steps' community support information website (next.steps.org.nz).
 - Supported the Social Services Waimakariri and Waimakariri Health Advisory Group to ensure adequate local provision of social and health supports in the district.

2. Facilitated Civil Defence Welfare response and recovery from local disasters:
 - With funding from Department of Internal Affairs, fitted out a mobile support hub for communities in crisis, utilised by our community partners for outreach and information.
 - Facilitated community cohesion and acquired Department of Internal Affairs funding to support recovery for a local community and its affected residents impacted by a devastating fire.
 - Continued to support the Emergency Operations Centre function in local weather events
3. Facilitated a more accessible and inclusive district
 - Supported the work of the Waimakariri Age Friendly Advisory Group, who give effect to the objectives of He Hoa Ahakoa Ōu Tau: Age-friendly Waimakariri Plan—ensuring that local residents can ‘age well’, with appropriately targeted local services and supports, living happy and productive lives in our constantly changing world.
 - Undertook a review of the Waimakariri Accessibility Strategy, with the resulting document, “Inclusive Waimakariri—A plan to become a more accessible District 2025–2028”, since adopted as Council’s framework for planning toward ensuring that our District’s places, spaces, supports and services can be accessed by all residents, regardless of cognitive, physical or intellectual impairment.
- Supported the Waimakariri Access Group, a collaboration of agencies and impacted residents, who work together to raise awareness of the challenges of disability and advocate for a more accessible District.
- Supported the planning and delivery of a North Canterbury Inclusive Sports Festival, funded by Halberg Foundation and involving people from across the whole Canterbury region, who are impacted by disability.
- Facilitated the Waimakariri Migrant Agency Steering Group and Global Locals of Waimakariri to plan and deliver initiatives that engage, connect, empower and celebrate our culturally diverse new resident population. This work aims to ensure that migrant newcomers can contribute their skills and talents to the local economy and their community. It includes local delivery of English Language Classes, funded by Department of Internal Affairs.
4. Supported and facilitated a community-led approach to local provision of supported housing:
 - Active involvement in a partnership between Social Services Waimakariri, Ministry of Social Development and Council that has brought together documentation detailing the extent of local need and the issues in addressing those. A priority this year has been to support a community-led project that provides supported housing for women who have challenges or vulnerabilities that mean that they are unable to secure mainstream rental property tenancy.
5. Facilitated a collaborative approach to youth unemployment through Mayor’s Taskforce for Jobs and Youth Futures North Canterbury:
 - Mayor’s Taskforce for Jobs more than doubly exceeded its contracted outcomes, linking around 140 local young people into work-readiness support and/or some form of employment.
 - The ‘Youth Futures’ Employment Expo attracted over 2,000 young people and their families to over 70 exhibits with advice and opportunities from education providers and local employers from a broad range of sectors.
 - Facilitated a business-leaders youth employment forum, aimed at destigmatising youth job seekers and increasing opportunities for youth employment in the Waimakariri District.

6. Facilitated community-led activity for youth development, and the prevention of alcohol and drug harm, suicide and relationship violence
 - Staff continued to facilitate a range of steering groups and working groups to action key, community-identified priorities in these areas, in line with community priorities. The breadth of this work is documented in the Waimakariri District Council Community Team 'Year in Review' report, which is produced annually and can be viewed on the Waimakariri District Council website. Two key activities for the 2024/25 financial year have included:
 - A District-wide engagement of over 1,100 local youth and youth-related services to inform strategic priorities for youth development over the next 10 years
 - Facilitation of local availability of a range of professional development and community education seminars for local residents and those employed or volunteering locally in education, social and community support, health and business, aimed at enhancing their ability to improve outcomes for local residents facing significant challenges, including, for example addiction, relationship harm, parenting, cyber-related social issues, neurodiversity and mental health.
7. Facilitated local provision of capability building support, ensuring the resilience and sustainability of local community groups and organisations
 - Continues to facilitate delivery of the 'On Track' series of capability building workshops for local community groups and organisations, cover governance, Health and Safety, managing volunteers funding, marketing and promotion, finance, charitable trusts and incorporated societies. These are well subscribed and have resulted in staff providing targeted support to organisations struggling with governance and/or the acquisition of adequate funding to ensure their sustainability. Outcomes have been successful and these have helped a range of local groups and organisations, including Menz Sheds, Sporting and Recreation Groups, Arts Groups, Neighbourhood Support, and Faith-based Trusts.
 - Offered 'as needed' advice and support to a range of grass roots community groups and organisations. E.g. the Waimakariri Bike project, developed as a means to make bikes available to anyone, regardless of their financial situation, to connect those who are socially isolated and to teach young people new skills.
8. Facilitated a strategic approach to the arts in the Waimakariri District
 - Ngā toi o Waimakariri—Waimakariri Arts Strategy was launched in May 2024, and a part time facilitator has been employed to guide its implementation. A key formative aspect of this work has been working with the various Trusts and Collectives that support and promote local arts, ensuring that they have strong governance, policies and procedures and operational process.

Elderly Housing

Mid-life renewal/renovations to seven 'Housing for the Elderly' housing units were completed to make them fit-for-purpose for another 40–50 years and another four refurbishments are in progress. Planning and delivery of carparking and site infrastructure works were completed

Developed and had approved a new Housing Policy.

Applied for and obtained a grant of \$4.6m from the Department Housing and Urban Development to support the development of new housing for the Elderly.

Significant negative effects on the community

There are none.

Community Development - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
CONNECTED COMMUNITIES					
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces.	Supporting networks in the local social and health sectors.	Facilitation and support for collaborative networks that address issues related to health and wellbeing.	Active involvement in at least four collaborative social and health sector networks each quarter.	Achieved This was achieved through Local Community Networking Forums, Social Services Waimakariri meetings, Waimakariri Health Advisory Group, Waimakariri Access Group and Youth Council meetings.	Achieved This was achieved through Local Community Networking Forums, Social Services Waimakariri meetings, Waimakariri Health Advisory Group, Waimakariri Access Group and Youth Council meetings.

Community Development - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
EMPOWERED COMMUNITIES					
Our community groups are sustainable and able to get the support they need to succeed. Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives. People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces. All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers. Waimakariri's diversity is freely expressed, respected and valued. Local arts, culture and heritage are able to make a growing contribution to the community and economy. Our district recognises the value of both paid and unpaid work. Enterprises are supported and enabled to succeed.	Providing informed advice and support to local groups and organisations that connect and empower the community.	Support groups that connect and empower local residents.	Support for at least six groups that connect and empower residents each quarter.	Achieved	Achieved During the year the team supported and promoted Global Locals of Waimakariri, Migrants Steering Group, Next Steps, Bike Project, Kaiapoi Hub Stakeholders and Housing Response Steering Group.

Community Development - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities. People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces. Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives. People are supported to participate in improving the health and sustainability of our environment. Our communities are able to access and enjoy natural areas and public spaces. Our district recognises the value of both paid and unpaid work.	Facilitating safer, more resilient communities.	Active involvement in networks that address community safety.	Facilitation and/or active involvement in at least four safety related forums per quarter.	Achieved	Achieved During the year the team continued to facilitate Violence Free North Canterbury Steering Group, Wailife Suicide Prevention Steering Group, Waimakariri Alcohol and Drug Harm Steering Group, Safe Community Foundation National Network.

Community Development - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	816	1,091	945
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	229	404	193
Fees and charges	1,217	1,316	1,256
Internal charges and overheads recovered	3	1	3
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	2,265	2,812	2,397
Applications of Operating Funding			
Payments to staff and suppliers	1,644	2,476	1,958
Finance costs	104	191	133
Internal charges and overheads applied	167	302	362
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,915	2,969	2,452
SURPLUS (DEFICIT) OF OPERATING FUNDING	350	(158)	(55)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	1,243	252
Development and financial contributions	-	-	-
Increase (decrease) in debt	(135)	(138)	(145)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(135)	1,105	107
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	1,250	241
- to replace existing assets	442	446	93
Increase (decrease) in reserves	(227)	(749)	(283)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	215	947	52
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(350)	158	55
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

PROPERTY MANAGEMENT

Community Outcomes



Social

What we provide

The Property Unit as an in-house service provider is responsible for a range of property advisory and transactional services, and the provision of corporate accommodation at various locations in Rangiora and Oxford. It also provides housing for the elderly, campgrounds, forestry, management of commercial and development properties, property held pending or post public works, rural and reserve land leased for grazing and a wide variety of property leased to community groups and not for profit agencies.

It also manages investments retained due to their strategic importance and administers three large areas of land in Kaiapoi. These were identified under the Regeneration Plan and Town Centre Plan as being re-zoned as Mixed Use Business Areas (MUBA).

Why we do it

As a shared service, the Property Unit supports most of Council's business activities, and their respective purposes and the various Community Outcomes they contribute to. This is mostly indirect via the provision of office accommodation, service centres and public meeting spaces for governance and community purposes, as well as professional property related advice and transactional services, property and lease management and other administration functions.

Council owns a range of property held for strategic purposes and in some cases the Property Unit seeks to maximise the return on investment while these properties are in Council ownership. Council's forestry portfolio and land under licence for grazing provide a commercial return or an offset to property holding costs for property held by Council. In many instances there is also some community benefit such as access or a recreational resource.

The Property Unit works closely with the Strategy and Business Unit, with regard to property development opportunities across the District to foster and support commercial development in these areas.

The assets we look after

Extent	Asset
533ha	Forestry Land
89	Individual Rangiora Airfield Licenses
405	Leases/Licenses of Council Property
7	Housing for the Elderly sites (112 units)
2	Rental Houses
3	Offices/Service Centres (8 buildings)
3	Mixed Use Business Areas (Kaiapoi)

What we did

The review of Council's property holdings resulted in the sale of a further four properties totalling \$2.25m. The acquisition of seven sites (or part sites) and five easements were also progressed at a total cost of \$1.109m. A number of other properties have active acquisition and disposal land dealings in progress.

Good progress has been made implementing new lease templates such as the new long term ground lease for the Airfield. The improvements at Waikuku Camp-ground, many of which were old and functionally obsolete, were sold for \$250,000—with vendor finance provided and a staggered repayment arrangement put in place over four years. This followed on from a successful Request For Proposal that resulted in a new 33 year ground lease being commenced on 1 July 2024. This will see a multi-million dollar redevelopment progressed at the camp over the next decade.

Progress was made with the design of the multi-million dollar development of 20 new one bedroom housing units for the elderly in Kaiapoi. This project includes a 50% contribution to the cost from the New Zealand Government (Housing and Urban Development). Along with other grants and financing arrangement the proposed rental revenue make this project and future operations self-funding. The Resource Consent and Building Consent are well progressed, along with the procurement of the main contractor for the project.

Significant negative effects on the community

Council is committed to supporting the psychosocial wellbeing of residents.

Property Management - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
Housing is available to match the changing needs and aspirations of our community.	Council provides 112 pensioner units in the District. (As at 1 July 2024 there were 112).	The percentage of occupancy per annum.	At least 95%. (Target reduced in the 2024-2034 LTP from 97% to 95%)	Not achieved 93.69% 32 units have been identified as not meeting the Health Homes compliance by 1 July 2025. The work required to make these units compliant plus asbestos being found in the ceiling of other units has contributed to the lower tenancy rate this year.	Not achieved 93.32% There are still five vacant units in Tyler Courts/Meyer Place awaiting renovation work.

Property Management - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	2,139	2,682	2,888
Local authorities fuel tax, fines, infringement fees, and other receipts	330	219	1,102
TOTAL OPERATING FUNDING	2,469	2,901	3,989
Applications of Operating Funding			
Payments to staff and suppliers	2,055	2,882	2,639
Finance costs	114	151	136
Internal charges and overheads applied	77	122	501
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,246	3,155	3,276
SURPLUS (DEFICIT) OF OPERATING FUNDING	223	(254)	548
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(179)	(86)	(6,825)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	487	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(179)	401	(6,825)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	24	185	58
- to replace existing assets	47	613	113
Increase (decrease) in reserves	(27)	(651)	(6,448)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	44	147	(6,277)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(223)	254	(548)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



EARTHQUAKE RECOVERY AND REGENERATION

Community Outcomes



Social



Environmental



Cultural



Economic

What we provide

The Council provides stewardship and implementation of the agreed uses; greenspace, mixed use business, rural and private lease, for the five regeneration areas identified in the Waimakariri Residential Red Zone Recovery Plan which was approved December 2016. The Council also has a programme of earthquake recovery projects around the Kaiapoi Riverbanks.

Why we do it

Implementation of the Recovery Plan facilitates recovery from the impacts of the Canterbury earthquakes and supports regeneration of the District and our communities.

The majority of the projects identified in the Regeneration and Earthquake Recovery plans (over 90%) are now completed.

The assets we look after

There are none under this activity. Any assets created or relevant (e.g. former red zone land) are included in other activities.

What we did

Planned works under the Regeneration Implementation Plan/programme that were completed in the year as planned included:

- Construction of the Kaiapoi Community Hub shared central electrical infrastructure.
- Completion of the final Recreation and Ecological Linkages in Kaiapoi South.
- Upgrade of caravan dump station in Kaiapoi.

Under the Earthquake Recovery programme of works:

- Kaiapoi Town Centre recovery works budgets were used for Kaiapoi South mixed-use business area planning, and the balance used to complete the Charles St footpath and kerb works.
- Rangiora Town Centre (north of High) works for Councils share of the final Hunnibel Lane project completion.
- Concept design ongoing for Murphy Park Kaiapoi River Access area / rowing precinct – with pontoon procurement underway.

Significant negative effects on the community

There are none.

There are no performance measures under this account as it is provided to monitor the activity associated with the rebuild in the district after the Earthquakes.

Earthquake Recovery and Regeneration - Funding Impact Statement for the year ended 30 June 2025

	2024 Long Term Plan	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	3,808	3,490	3,504
Subsidies and grants for operating purposes	-	-	25
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	178	-	-
TOTAL OPERATING FUNDING	3,986	3,490	3,529
Applications of Operating Funding			
Payments to staff and suppliers	227	217	626
Finance costs	1,461	2,587	2,540
Internal charges and overheads applied	31	34	34
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,718	2,838	3,200
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,268	652	329
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(2,473)	(1,753)	1,307
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(2,473)	(1,753)	1,307
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	760	845	596
- to replace existing assets	-	1,328	544
Increase (decrease) in reserves	(965)	(3,274)	496
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(205)	(1,101)	1,636
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,268)	(652)	(329)
FUNDING BALANCE	-	-	-

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

INTERNAL COUNCIL SERVICES

Support Services

Internal support and administration functions assist Council in its delivery of significant activities and services. The cost of all support services (overheads) is allocated to each of the Council's significant activities on a cost basis. Support services include; Chief executive's department, finance, information services, information management, asset information management, service centres and organisational development and human resources. Internal Council Services also cover the Council's corporate revenue, including dividends and interest.

Council collects rates on behalf of the Canterbury Regional Council (Environment Canterbury) which in turn pays us a fee and a portion of the rating valuation cost. The revenue received is used to offset the cost of running our rates department.

COUNCIL CONTROLLED ORGANISATIONS (CCOS)

Community Outcomes



Social



Environmental



Cultural



Economic

Te Kōhaka o Tūhaitara Trust

Te Kōhaka o Tūhaitara Trust was established under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 as a partnership between the Waimakariri District Council and Te Rūnanga o Ngāi Tahu. The Trust is responsible for the management and long-term restoration of Tūhaitara Coastal Park, a significant ecological and cultural landscape.

The Park spans approximately 700 hectares of coastal land, stretching from the Waimakariri River mouth to Waikuku Beach township. It integrates ecological restoration with a strong emphasis on Ngāi Tahu's cultural values, aiming to develop and protect a coastal reserve that reflects environmental, cultural, and community priorities.

Tūhaitara Coastal Park plays a vital role in restoring native biodiversity through large-scale planting and habitat enhancement, upholding Ngāi Tahu tikanga and mātauranga in land and water management, providing public access and recreation in a natural setting, and offering environmental education and community engagement opportunities.

The Waimakariri District Council supports the Trust through administrative and financial services and may assist with specific projects as needed. Ngāi Tahu supports the Trust through the restoration of Tūtaepatu Lagoon specifically. Governance is shared by six trustees—three appointed by the Council and three by Te Rūnanga o Ngāi Tahu—ensuring a collaborative and bicultural approach to decision-making.

Enterprise North Canterbury

Enterprise North Canterbury (ENC) was established by the Waimakariri and Hurunui District Councils in 2002 to promote economic development in the region. Since 2005, ENC has been contracted by Waimakariri District Council to promote the Waimakariri District as an innovative and progressive place to stay and play. Subsequently, from 2012, ENC has been working closely with local developers and the Council to promote the District as a destination for business relocation and start-ups.

ENC works alongside businesses to generate an innovative and prosperous region by encouraging the development of exceptional infrastructure, businesses and experiences. A key focus in developing exceptional business is working one-on-one with business owners, project instigators and key players in the growth of North Canterbury to enable successful outcomes. This is supported with connections to business training, coaching and mentoring and provision of networking opportunities.

The Trust receives grant funding from the two District Councils to enable it to initiate economic development. In addition ENC has a service contract with Waimakariri District for the provision of District Promotion services.

The Board of Trustees is responsible for corporate governance of ENC. The Board guides and monitors management of the business and affairs of the Trust on behalf of Waimakariri and Hurunui District Councils. The Mayors of each Council are Trustees, and the two Chief Executive Officers (CEOs) are Advisory Trustees.

Transwaste Canterbury Limited

Transwaste Canterbury Limited (TCL) is a joint venture company, established in 1998, owned by five councils and one private company within the Canterbury region. They are Christchurch City Council and the Ashburton, Hurunui, Selwyn, Waimakariri District Councils, and Canterbury Waste Services Ltd (CWS), a wholly owned subsidiary of Waste Management NZ Ltd.

TCL developed a Landfill at Kate Valley in North Canterbury, to serve the Canterbury region with the transport and disposal of waste and other transfer station operations. This private/public model provides a built-in obligation for all parties to work together to ensure the safe and secure disposal of waste and long-term waste minimisation.

The Council shareholders appoint representatives to the joint Canterbury Regional Landfill Committee, which has authority to appoint directors to the board of Transwaste Canterbury Limited.

Waimakariri Public Arts Trust

The Waimakariri Public Arts Trust has been established to administer the Council's Art in Public Spaces policy and to foster, evaluate and commission art in public spaces.

The Trust will identify and seek independent funding through various methods including donations, grants, sponsorship and applications to funding agencies. Council have allocated \$10k per year to assist with and support administration of the Trust.

Council approved the exemption for the Waimakariri Public Arts Trust from reporting on performance requirements under the Local Government Act 2002.

Council Controlled Organisations (CCOs) - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
TE KŌHAKA O TŪHAITARA TRUST					
Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation. Public spaces express our cultural identities and help to foster an inclusive society. The distinctive character of our takiwā/district, arts and heritage are preserved and enhanced. Waimakariri's diversity is freely expressed, respected and valued. People are supported to participate in improving the health and sustainability of our environment. Land use is sustainable; biodiversity is protected and restored. The natural and built environment in which people live is clean, healthy and safe. Our communities are able to access and enjoy natural areas and public spaces.	Managing and administering the 550ha of coastal reserve land in accordance with the Te Kōhaka o Tūhaitara Trust Deed, to protect the ecological, conservation and cultural values as well as providing educational and recreational activities.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Five per year.	Achieved Nine new biota nodes were established this year.	Achieved Nine new biota nodes were established this year.
		Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.	At least 25km of trail per annum.	Achieved 33km of trails have been maintained this year.	Achieved 25km of trails have been maintained this year.
		Develop and implement environmental education modules through engaging and retaining learning institutions.	At least five institutions per annum.	Achieved 16 institutions have been engaged this year. We utilised volunteering opportunities with the Duke of Edinburgh Award programme and taken opportunities for incorporating environmental and cultural education into the Global Media Studies Conference hosted by University of Canterbury.	Achieved Nine institutions have been engaged this year. We continue to host schools to do volunteer work and learn about the Duke of Edinburgh programme. Collaborated with Christ's College to support the development of their Diploma Programme. Initiated planning with the AUIP American University programme to schedule park-based volunteering session later in the year. Re-engagement with ComCol.

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.

Council Controlled Organisations (CCOs) - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
ENTERPRISE NORTH CANTERBURY					
Local arts, culture and heritage are able to make a growing contribution to the community and economy. Enterprises are supported and enabled to succeed. There is access to meaningful, rewarding, and safe employment within the District. Our district recognises the value of both paid and unpaid work. Infrastructure and services are sustainable, resilient, and affordable. There are sufficient and appropriate locations where businesses can set up in our District. There are sufficient skills and education opportunities available to support the economy.	Retaining and supporting existing Small to Medium businesses by providing training, coaching, mentoring services and networking opportunities.	The number of businesses assessed for training and coaching needs.	A minimum of 48 capability assessments per annum. (Target reduced in the 2024-2034 LTP from 62 to 48)	Achieved 65 full capability studies completed and provided to businesses. In total the business support team assisted 585 businesses during the year.	Achieved 105 businesses were assessed during the year. There is a lot more optimism, although profitability is still bad. Businesses are looking towards growth and asking for help to achieve that.
		The number of business seminars and workshops delivered per annum.	16 (Target reduced in the 2024-2034 LTP from 20 to 16)	Not achieved 10 seminars were held this year. Since Covid and the economic downturn there has been a complete change in how our courses are delivered. We have also been talking with training providers to build a stable of free courses and seminars.	Achieved 26 seminars were held this year with a total of 54 attendees.
		The number of business opinion surveys completed per year.	2 per year with a minimum of 50 businesses contributing per survey.	New measure introduced in the 2024-2034 LTP	Not achieved There were 64 respondents to the October survey but only 44 to the April survey. Number of surveys achieved. Number of businesses contributing not achieved. Confidence from North Canterbury businesses is at a 10 year high. There is a net 47% confidence in the New Zealand business situation in North Canterbury with the overall for New Zealand being a net 23%.
		Support startup businesses, including people exploring starting a business and newly started businesses.	50 per year	New measure introduced in the 2024-2034 LTP	Achieved 84 businesses were supported this year. 35 newly started businesses. 25 people actively planning a new business. 24 initial scoping for a new business.

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.

Council Controlled Organisations (CCOs) - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)	RESULTS (2023-2024)	RESULTS (2024-2025)
TRANSWASTE CANTERBURY LIMITED					
People are supported to participate in improving the health and sustainability of our environment. Our district transitions towards a reduced carbon and waste district. The natural and built environment in which people live is clean, healthy and safe.	Providing a landfill at Kate Valley to serve the Canterbury area, to ensure waste is disposed of safely and securely, and the environment is protected through conditions of resource consents as issued under the Resource Management Act 1991.	Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.	Achieved Following a severe rain event in July 2023 there was an exceedance of the leachate level limit in the landfill sump. TCL has worked with ECAN to investigate the cause and assess the response. There was no adverse environmental impact resulting from this event.	Achieved 100% No confirmed non-compliances
Our district readily adapts to innovation and emerging technologies that support its transition to a circular economy.		The percentage of landfill available to waste transporters during normal annual transport access hours.	99%	Achieved 99.62% There was one ½ day closure due to extreme wind event in October 2023 when the access road became unsafe.	Achieved 100% No closures impacting normal access hours.

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.

OUR CLIMATE CHANGE ROADMAP TO 2027

This roadmap provides a high-level overview of the Council's journey towards increasing our resilience to climate disruption. It includes projects supporting climate action in the Waimakariri District and outlines both mitigation and adaptation efforts, allowing for a just and equitable transition over time.

FOR COUNCIL

Laying the Foundation

This period focused on establishing an organisational climate resilience mandate and developing tools to support this. Supporting regional collaboration on climate action was a highlight.

2024/25

- Cross-council inputs to climate resilience endorsed by Management Team Strategy (MTS) (August 2024).
- Development and roll out of Resilience Explorer platform.
- Review of 2020 Organisational Sustainability Strategy endorsed by MTS (June 2025).
- Strategic framework for Organisational Sustainability and Emissions Reduction Plan (OSERP) endorsed by MTS (June 2025).
- OSERP implementation - energy audit completed for Waimakariri Aquatic Centres (June 2025).
- Rest of council assets risk assessment underway.

Embedding Climate Resilience

This period focuses on gathering and analysing evidence, developing a plan to guide organisational sustainability and embedding climate resilience further into Council operations.

2025/26

- Refresh Council carbon footprint.
- Complete Organisational Sustainability and Emissions Reduction Plan and implement.
- Carry out legislative review of 2020 Waimakariri District Council (WDC) Climate Change Policy.
- Complete rest of council assets risk assessment.
- Embed climate resilience in Council - governance, reporting, Long Term Plan (LTP) processes etc.

2024

2025

2026

FOR WAIMAKARIRI DISTRICT

2024/25

- Development of national pilot for calculating district emissions (Kinesis).
- Canterbury Climate Partnership Plan (CCPP) signed off by Canterbury Mayoral Forum (August 2024).
- Actions assigned to WDC in the Canterbury Climate Partnership Plan initiated.
- Future Coasts collaboration.

2025/26

- Deliver CCPP actions assigned to WDC.
- Roll-out Kinesis (District carbon footprint).
- Develop District climate risk assessment.
- Conduct climate resilience resident survey.
- Deliver Future Voices project.

District Climate Response

This period will see the development of overarching strategies for the district, continuation of key programmes and further integration of climate resilience.

2026/27

- Annual update of Council carbon footprint.
- Implement Organisational Sustainability and Emissions Reduction Plan.
- Continue to provide LTP climate resilience inputs.

2026

2026/27

- Deliver CCPP actions assigned to WDC.
- Develop District Climate Resilience Strategy.
- Develop District Sustainability and Emissions Reduction Plan.

Implementation and Review

This period focuses on the implementation of key organisational and district strategies. Working with the community on adaptation options is initiated.

2027/28

- Annual update of Council carbon footprint.
- Implement Organisational Sustainability and Emissions Reduction Plan.
- Refresh 2020 Climate Change Policy.
- Prepare for Carbon reporting as required by government legislation (To be confirmed).

2027

2027/28

- Deliver CCPP actions assigned to WDC.
- Carry out phase 1: Pilot Climate Adaptation Plan.
- Implement district climate resilience and sustainability strategies.

2028

Key Definitions

Mitigation is how we take action to reduce greenhouse gas emissions contributing to climate change.

Adaptation is how we take action to manage climate change risks and reduce the negative impacts of this. Adaptation projects enable communities to adapt to the potential impacts of climate disruption.

Just/equitable transition is how we carry everybody in the region along to avoid unfair outcomes as we move from a carbon-intensive system to a low-carbon future. Transitional justice includes supporting the most vulnerable communities while equitable transition focuses on the fair distribution of resources, risks and responsibilities.



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STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ended 30 June 2025

	Notes	2025 Actual	2025 Budget	2024 Actual
		\$'000	\$'000	\$'000
Revenue				
Rates	1	98,785	98,572	88,031
Interest		2,899	883	3,588
Subsidies and Grants	2	11,322	17,197	13,236
Other Revenue	3	26,555	24,920	23,686
Development and Financial Contributions	20	9,672	23,060	16,812
Vested Assets		23,159	25,756	60,250
TOTAL REVENUE EXCLUDING GAINS		172,393	190,388	205,602
Operating Expenditure by Activity				
Governance		3,471	3,793	3,299
District Development		10,187	11,080	10,005
Roads and Footpaths		28,687	30,635	28,750
Water Supply		21,162	16,332	16,024
Sewerage and the Treatment and Disposal of Sewage		18,138	16,644	15,961
Stormwater Drainage		10,493	9,238	10,790
Refuse and Recycling		12,681	12,807	11,679
Libraries and Museums		7,907	8,846	7,352
Recreation		28,821	26,907	26,893
Community Protection		9,773	10,416	9,837
Community Development		3,218	4,102	3,552
Property Management		1,652	1,611	2,402
Earthquake Recovery		3,200	2,838	3,034
Internal Council Services	5	11,062	6,537	6,266
TOTAL EXPENSES EXCLUDING LOSSES	6	170,453	161,786	155,844
OPERATING SURPLUS/(DEFICIT) BEFORE GAINS		1,940	28,602	49,758
Other gains	4	1,772	(1,211)	284
OPERATING SURPLUS/(DEFICIT) AFTER GAINS		3,712	27,391	50,042
Plus Share of Associates	14	(145)	-	(21)
NET SURPLUS/(DEFICIT) BEFORE TAXATION		3,567	27,391	50,021
Less Taxation expense	8	-	-	-
NET SURPLUS/(DEFICIT)		3,567	27,391	50,021
Total operating expenditure includes:				
Interest	6	10,580	11,259	10,813

The accompanying accounting policies and notes form part of these financial statements.

STATEMENT OF OTHER COMPREHENSIVE REVENUE AND EXPENSE

For the Year Ended 30 June 2025

	Notes	2025 Actual	2025 Budget	2024 Actual
		\$'000	\$'000	\$'000
NET SURPLUS/ (DEFICIT)		3,567	27,391	50,021
Other Comprehensive Revenue and Expense				
Gain/(Loss) on asset revaluation	22a	17,028	75,609	282,793
Increase/(decrease) in asset revaluation reserve due to impairment and impairment reversal	22a	10,656	-	-
Financial assets at fair value through other comprehensive revenue and expense	22a	(187)	-	107
TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE		27,497	75,609	282,900
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		31,064	103,000	332,921

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the Year Ended 30 June 2025

	Notes	2025 Actual	2025 Budget	2024 Actual
		\$'000	\$'000	\$'000
EQUITY AT THE BEGINNING OF THE YEAR		2,626,211	2,437,837	2,293,291
Net Surplus/(Deficit) for the year		3,567	27,391	50,021
Other Comprehensive Revenue and Expenditure for the year		27,497	75,609	282,900
TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE) FOR THE YEAR		31,064	103,000	332,921
EQUITY AT THE END OF YEAR		2,657,275	2,540,838	2,626,211

The accompanying accounting policies and notes form part of these financial statements.

FINANCIAL POSITION

As at 30 June 2025

	Notes	2025 Actual	2025 Budget	2024 Actual
		\$'000	\$'000	\$'000
Current Assets				
Cash and cash equivalents	9	32,348	26,631	17,797
Short term investments	9	-	-	5,000
Inventories		434	425	528
Derivative financial instruments	15	-	-	637
Trade and other receivables	11	13,987	12,120	17,334
Non-current assets held for sale	12	175	-	2,311
TOTAL CURRENT ASSETS		46,944	39,176	43,607
Non Current Assets				
Other financial assets	10	8,179	6,802	6,185
Derivative financial instruments	15	923	4,171	3,338
Forestry assets	13	2,542	2,600	2,479
Investments in associates	14	6,496	-	6,064
Finance lease		1,416	-	-
Investment properties	16	7,430	7,002	6,896
Property, plant and equipment	17a	83,809	82,974	86,686
Infrastructural assets	17b	2,749,362	2,661,972	2,700,318
Intangible assets	17c	13	-	38
TOTAL NON CURRENT ASSETS		2,860,169	2,765,521	2,812,004
TOTAL ASSETS		2,907,113	2,804,697	2,855,611
Current Liabilities				
Trade and other payables	18	20,227	21,095	23,112
Employee benefit liabilities	19	5,305	4,966	4,449
Development Contributions	20	3,095	1,619	1,790
Derivative financial instruments	15	69	-	-
Current portion of borrowings	21	55,000	40,000	40,000
TOTAL CURRENT LIABILITIES		83,696	67,680	69,351
Non Current Liabilities				
Derivative financial instruments	15	1,142	-	49
Borrowings	21	165,000	196,179	160,000
TOTAL NON CURRENT LIABILITIES		166,142	196,179	160,049
TOTAL LIABILITIES		249,838	263,859	229,400
NET ASSETS		2,657,275	2,540,838	2,626,211

	Notes	2025 Actual	2025 Budget	2024 Actual
		\$'000	\$'000	\$'000
Ratepayers' Equity				
Accumulated general equity	22a	1,030,529	1,013,512	1,023,808
Other reserves	22a	5,324	4,367	5,035
Revaluation reserve	22a	1,621,422	1,522,959	1,597,368
TOTAL RATEPAYERS' EQUITY		2,657,275	2,540,838	2,626,211

The accompanying accounting policies and notes form part of these financial statements.

STATEMENT OF CASH FLOWS

For the Year Ended 30 June 2025

	Notes	2025 Actual	2025 Budget	2024 Actual
		\$'000	\$'000	\$'000
Cash Flows from Operating Activities				
Cash was provided from:				
Receipts from Ratepayers		98,574	98,572	87,511
Receipts from Subsidies (excluding earthquake subsidies)		11,292	17,197	12,957
Receipts from other revenue		25,785	24,185	22,377
Development and other contributions		12,987	23,060	15,854
Interest received		3,011	883	3,286
Dividends received		757	735	444
Receipt/(payments) - Canterbury Regional Council Rates		(47)	-	92
Net Goods and Services Tax		1,020	-	-
		153,379	164,632	142,521
Cash was disbursed to:				
Payments to Suppliers		(65,883)	(69,208)	(65,758)
Payments to Employees		(42,141)	(42,405)	(37,116)
Income tax paid		-	-	-
Interest paid		(11,100)	(11,259)	(10,623)
Net Goods and Services Tax		-	-	(1,153)
		(119,124)	(122,872)	(114,650)
NET CASH FLOWS FROM OPERATING ACTIVITIES	23	34,255	41,760	27,871
Cash Flows from Investing Activities				
Cash was provided from:				
Proceeds from Sale of Fixed Assets		2,196	544	2,519
Proceeds from Community loans repaid and Investments returned		5,903	-	331
		8,099	544	2,850
Cash was disbursed to:				
Purchase of Non Current Assets		(44,398)	(77,695)	(47,237)
Acquisition of investments		(3,405)	(1,029)	(6,035)
		(47,803)	(78,725)	(53,272)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(39,704)	(78,181)	(50,422)

	Notes	2025 Actual	2025 Budget	2024 Actual
		\$'000	\$'000	\$'000
Cash Flows from Financing Activities				
Cash was provided from:				
Proceeds from Borrowings		60,000	50,743	40,000
		60,000	50,743	40,000
Cash was applied to:				
Repayment of Borrowings		(40,000)	(9,564)	(20,000)
		(40,000)	(9,564)	(20,000)
NET CASH FLOWS FROM FINANCING ACTIVITIES		20,000	41,179	20,000
Net Increase (Decrease) in Cash Held		14,551	4,758	(2,551)
Add Opening Bank Brought Forward		17,797	21,872	20,348
CASH AND CASH EQUIVALENTS AT YEAR END		32,348	26,631	17,797

The accompanying accounting policies and notes form part of these financial statements.

RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

For the Year Ended 30 June 2025

	1 July 2024	Cashflows		Non-cash Changes			30 June 2025
		Proceeds from borrowings	Repayment of borrowings	Foreign exchange movement	Fair value changes	Reclassification	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Short term borrowings	40,000	-	(40,000)	-	-	55,000	55,000
Long term borrowings	160,000	60,000	-	-	-	(55,000)	165,000
TOTAL LIABILITIES FROM FINANCING ACTIVITIES	200,000	60,000	(40,000)	-	-	-	220,000

FUNDING IMPACT STATEMENT FOR WHOLE OF COUNCIL

The funding impact statement is required under the Local Government Act 2002 Schedule and conforms to the Local Government (Financial Reporting and Prudence) Regulations 2014. General accepted accounting practice does not apply to the preparation of the funding impact statement as stated in s111(2) of the Local Government Act.

Waimakariri District Council: Funding Impact Statement for Year Ended 30 June 2025

	2024 Annual Plan	2024 Annual Report	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding				
General Rates, uniform annual general charges, rates penalties	12,517	13,395	13,780	14,831
Targeted Rates	75,843	75,522	84,791	84,976
Subsidies and grants for operating purposes	6,310	6,810	7,100	3,468
Fees and charges	20,592	21,232	23,573	23,506
Interest and dividends from investments	1,118	4,031	1,618	3,654
Local authorities fuel tax, fines, infringement fees, and other receipts	487	1,578	586	1,804
TOTAL SOURCES OF OPERATING FUNDING	116,867	122,569	131,448	132,239
Applications of Operating Funding				
Payments to staff and suppliers	93,834	103,904	111,247	110,081
Finance costs	8,187	10,813	11,259	10,583
Other operating funding applications	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	102,021	114,717	122,506	120,664
SURPLUS/(DEFICIT) OF OPERATING FUNDING	14,846	7,851	8,942	11,575
Sources of Capital Funding				
Subsidies and grants for capital expenditure	11,127	6,426	10,097	7,854
Development and financial contributions	17,320	16,812	23,060	9,671
Increase (decrease) in debt	32,171	20,000	41,179	20,000
Gross proceeds from sale of assets	457	2,520	544	2,196
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	61,075	45,758	74,880	39,721

	2024 Annual Plan	2024 Annual Report	2025 Long Term Plan	2025 Actual
	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding				
Capital expenditure				
- to meet additional demand	31,041	15,330	28,132	11,520
- to improve the level of service	34,198	24,704	35,200	25,980
- to replace existing assets	20,286	15,632	23,927	18,141
Increase (decrease) in reserves	(10,119)	(2,725)	(4,466)	(6,870)
Increase (decrease) in investments	515	669	1,029	2,525
TOTAL APPLICATIONS OF CAPITAL FUNDING	75,921	53,609	83,822	51,296
SURPLUS / (DEFICIT) OF CAPITAL FUNDING	(14,846)	(7,851)	(8,942)	(11,575)
FUNDING BALANCE	-	-	-	-
Reconciliation between Income Statement and Funding Impact Statement				
SURPLUS/(DEFICIT) OF OPERATING FUNDING	7,851	8,942	11,575	
Subsidies and grants for capital expenditure	6,426	10,097	7,854	
Development and financial contributions	16,812	23,060	9,671	
Vested assets	60,250	25,756	23,159	
Gain on sale	196	204	965	
Depreciation	(35,017)	(39,280)	(39,294)	
FV movement on assets/liabilities - non monetary	(1,775)	(1,390)	(3,405)	
Assets written off/Loss on sale	(4,703)	-	(7,012)	
Share of Associates	(21)	-	(145)	
Internal Surplus from Water Unit and Project Delivery Unit	-	-	199	
NET SURPLUS/(DEFICIT) BEFORE TAXATION	50,021	27,391	3,567	

STATEMENT OF ACCOUNTING POLICIES

The Waimakariri District Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council was formed on 1 November 1989 and constituted under the Local Government Reorganisation Order 1989.

The Council holds equity shares in the following of its associates, 50% equity share in Te Kōhaka o Tūhaitara Trust, 50% equity share in The Waimakariri District Libraries Trust, 50% in Enterprise North Canterbury, 100% in Waimakariri Public Arts Trust and 33% equity share in The Waimakariri Arts Collection Trust.

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, the Council has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes.

The financial statements of the Council are for the year ended 30 June 2025. The financial statements were authorised for issue by Council on 7 October 2025.

Statement of compliance and basis of preparation

The financial statements have been prepared on the going concern basis and the accounting policies have been applied consistently throughout the period.

The financial statements of the Council have been prepared in accordance with the requirements of

the Local Government Act 2002, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements and service performance information have been prepared in accordance with Tier 1 PBE accounting standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Standards issued and not yet effective or not early adopted

2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1)

This amendment clarifies the principles for classifying a liability as current or noncurrent, particularly in relation to loan covenants. The amendment is effective for the year ended 30 June 2027.

These amendments are not expected to have a significant impact.

PBE IFRS 17 Insurance Contracts

PBE IFRS 17 establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts and will replace PBE IFRS 4. This standard is effective for the year ended 30 June 2027.

This standard is not expected to have a significant impact.

Basis of consolidation

The consolidated financial statements are prepared by adding together like items of assets, liabilities, equity, revenue, expenses, and cash flows of entities in the group on a line-by-line basis. All intragroup balances, transactions, revenues, and expenses are eliminated on consolidation.

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation of an entity begins from the date when the Council obtains control of the entity and ceases when the Council loses control of the entity. Control over an entity is determined when the Council has exposure, or rights, to variable benefits from its involvement with the entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The Council considers all relevant facts and circumstances in assessing whether it has power over another entity. For example, the ability to appoint or remove a majority of the entity's governance and management, binding arrangements the Council enters into, group voting rights, and pre-determination mechanisms. The Council reassesses whether or not it controls another entity if facts and circumstances change.

The Council will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. If the consideration transferred is lower than the net fair value of the Council's interest in the identifiable assets acquired and liabilities assumed, the difference will be

recognised immediately in surplus or deficit. Since the Council does not own any subsidiaries, accounting for consolidation does not apply.

Associate

An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint arrangement. The Council's associate investment is accounted for in the financial statements using the equity method. The investment in an associate is initially recognised at cost and the carrying amount is increased or decreased to recognise the Council's share of the surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the financial statements.

If the share of deficits of an associate equals or exceeds its interest in the associate, the Council discontinues recognising its share of further deficits. After the Council's interest is reduced to zero, additional deficits are provided for, and a liability is recognised, only to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the associate. If the associate subsequently reports surpluses, the Council will resume recognising its share of those surpluses only after its share of the surpluses equals the share of deficits not recognised.

Where the Council transacts with an associate, surpluses or deficits are eliminated to the extent of the Council's interest in the associate.

Third party transfer payment agencies

The Council collects monies for many organisations. Where collections are processed through the Council accounts, any monies held are shown as liabilities in the accounts trade and payables.

Revenue

Revenue is measured at fair value. The specific accounting policies for significant revenue items are explained as follows:

Rates revenue

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue
- Revenue arising from late payment penalties is recognised as revenue when rates become overdue
- Rates collected on behalf of the Environmental Canterbury Regional Council (ECan) are not recognised in the financial statements, as the Council is acting as an agent for ECan.

Development and financial contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Waka Kotahi roading subsidies

The Council receives funding assistance from the Waka Kotahi, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants received

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Building and resource consent revenue

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

Provision of commercially based services

Revenue derived through the provision of services to third parties in a commercial manner is recognised in proportion to the stage of completion at balance date. Generally, this is determined by the proportion of costs incurred to date bearing to the estimated total costs of providing the service.

Sales of goods and services

Revenue from the sales of goods and services is recognised when a product or a service is sold to the customer.

Infringement fees and fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The revenue recognised is determined based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding two-year period.

Vested or donated physical assets

For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset

is recognised as revenue, unless there is a use or return condition attached to the asset.

The fair value of vested or donated assets is determined by reference to the base unit rates from the latest revaluation, which are then index adjusted with reference to the StatsNZ capital goods price index.

Interest and dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. Dividends are recognised in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment.

Insurance proceeds

Insurance proceeds are recognised as revenue when the compensation becomes receivable.

Expenditure

The specific accounting policies for significant expenditure items are explained below.

Borrowing costs

All borrowing costs are recognised as an expense in the period in which they are incurred.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when

approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

Income tax

Income tax expense includes components relating to both current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of financial position and the corresponding tax bases used in the computation of taxable profit.

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in

a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive revenue and expense or directly in equity.

Finance leases as Lessee

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether the Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Balance Sheet items

The specific accounting policies for significant balance sheet items are explained as follows:

Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less. Bank overdrafts are shown within borrowings in current liabilities in the statement of financial position.

Trade and other receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Council applies the simplified ECL model of recognising lifetime ECL for short-term receivables. In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written-off”:

- when remitted in accordance with the Council’s rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

Financial assets/financial liabilities PBE IPSAS 41

The Council shall recognise a financial asset or a financial liability in its statement of financial position when, and only when, the Council becomes party to the contractual provisions of the instrument.

At initial recognition, the Council shall measure a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial Assets are classified as either: (1) Amortised Cost, (2) Fair value through profit or loss, or (3) Fair Value through other comprehensive income.

A financial asset shall be measured at amortised cost if both of the following conditions are met:

- (a) The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and
- (b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through other comprehensive revenue or expense if both of the following conditions are met:

- (a) The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- (b) The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortised cost or at fair value through other comprehensive revenue and expense. However an entity may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured at fair value through surplus or deficit to present subsequent changes in fair value in other comprehensive revenue and expense.

Financial Liabilities are classified as either:

(1) Amortised Cost, (2) Fair value through profit or loss.

Financial liabilities are generally classified and measured at amortised cost, unless they meet the criteria for classification at fair value through profit or loss.

A financial liability is classified as a financial liability at fair value through profit or loss if it meets one of the following conditions:

- It is held for trading, or
- It is designated by the entity as at fair value through profit or loss (note that such a designation is only permitted if specified conditions are met).

A financial liability is held for trading if it meets one of the following conditions:

- It is incurred principally for the purpose of repurchasing it in the near term
- On initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking, or
- It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument).

Inventories

Inventories held for distribution or consumption in the provision of services that are not supplied on a

commercial basis are measured at cost (using the FIFO method), adjusted, when applicable, for any loss of service potential.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount or fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit. Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale.

Finance Lease as Lessor

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

Lessors shall recognise lease payments receivable under finance leases as assets in their statement of

financial position. They shall present such assets as a receivable at an amount equal to the net investment in the lease.

The recognition of finance revenue shall be based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the finance lease.

Property, plant and equipment

Property, plant and equipment consist of:

Operational assets – These include land and buildings, library books, furniture and fittings, computer equipment, plant and equipment and motor vehicles owned by the Council.

Infrastructural assets – Infrastructure assets are the fixed utility systems owned by the Council. Each class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations. Land and buildings managed by utilities are disclosed as infrastructural assets.

Land (operational and infrastructural) is measured at fair value, and buildings (operational and infrastructural), and infrastructural assets (except land under roads) are measured at fair value, less accumulated depreciation and impairment losses. All other asset classes are measured at cost, less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant, or equipment is recognised as an asset if and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Council and group and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Subsequent costs

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Revaluation

Land and buildings (operational and infrastructural) and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value and at least every three years.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are

accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expense.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The total useful lives range of major classes of assets have been estimated as follows in the table below.

Solid Waste assets classes have not been disclosed separately. The assets which make up Solid Waste are instead included in the relevant asset classes below.

Operational Assets	
Land	Not Depreciated
Buildings:	
Structure	30–110 years
Roof	40–75 years
Services Category	35–50 years
Internal Fit Out	25–35 years
Plant	15–30 years
Plant and Machinery	4–15 years
Computer Equipment	3–4 years
Office Equipment	10 years
Furniture and Fittings	3–20 years
Vehicles	5 years
Library Books	3–10 years

Infrastructural Assets	
Roads:	
Formation	Not depreciated
Top surface	5–50 years
Sealed Pavement Layers	40–100 years
Unsealed Pavement Layers	4–15 years
Drainage	20–100 years
Surface Water Channels	30–80 years
Footpaths	25–100 years
Traffic Facilities	12–23 years
Signs	12 years
Railings	15–50 years
Street Lighting	35–50 years
Minor Structures	10–80 years
Islands	80 years
Traffic Signals	30 years
Bridges	75–150 years
Water systems:	
Pipes	35–100 years
Sources	25–75 years
Site works	20–100 years
Pipework, Valves and Fittings	50–80 years
Treatment	20–80 years
Pump stations	15–120 years
Pumps	10–35 years
Electrical	10–50 years
Tanks	50–100 years
Sewerage systems:	
Pipes	40–100 years
Site works	25–100 years
Manholes	125 years
Tanks	80 years
Pipework, Valves and Fittings	80 years

Treatment	15–50 years
Pump stations	80 years
Pumps	20 years
Electrical/Mechanical	15–50 years
Drainage systems:	
Pipes	40–100 years
Site works	25–100 years
Manholes	100 years
Pipework, Valves and Fittings	80 years
Pump station	15–80 years
Pumps	20–50 years
Electrical/Mechanical	25–50 years
Greenspace Assets	
Footpaths	20–50 years
Walls and Fences	20–70 years
Access and Parking	15–50 years
Structural	20–100 years
Sports Areas and Courts and Features	15–50 years
Playgrounds	15–50 years
Lighting	19–25 years
Irrigation	15–50 years
Horticultural	30–200 years
Monuments	110–200 years

Intangible assets

Software acquisition and development

Acquired computer software is capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised in the surplus or deficit when incurred. Costs associated with maintaining computer software are recognised as an expense when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

Computer software	5–10 years
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Impairment of property, plant and equipment and intangible assets

Intangible assets subsequently measured at cost that have an indefinite useful life, or are not yet available for use are not subject to amortisation and are tested annually for impairment.

Property, plant and equipment and intangible assets subsequently measured at cost that have a finite useful life are reviewed for impairment at each balance date and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For non cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The

most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revalued amount, the balance is recognised in surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense, and increase the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in surplus or deficit, a reversal of the impairment loss is also recognised in surplus or deficit.

Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals or for capital appreciation.

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value at each reporting date.

The values of the assets have been considered on a fair value basis under a highest and best use scenario.

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

Forestry

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

Employee benefits

Short term benefits

Employee benefits that the Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, long service entitlements expected to be settled within 12 months and sick leave.

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the entity anticipates employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

The Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

Long term benefits

Long term entitlements such as long service leave entitlements that are payable beyond 12 months, are calculated on an actuarial basis. The calculation is based on likely future entitlements accruing to staff, based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement and contractual entitlements information.

Defined contribution schemes

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit.

Provisions

A provision is recognised in the balance sheet when the Council has a present legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax discount rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Borrowings

Borrowings are initially recognised at their fair value. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the Council or group to make specified payments to reimburse the holder of the contract for a

loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a guarantee cannot be reliably determined, a liability is only recognised when it is probable there will be an outflow under the guarantee. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the higher of:

- the estimated amount determined if it is probable there will be an outflow to settle the guarantee and
- the amount initially recognised less, when appropriate, cumulative amortisation as revenue.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds
- special reserves and other reserves
- fair value through other comprehensive revenue and expense reserve and
- asset revaluation reserve.

Special reserves and other reserves

Special reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or third party. Transfers from these reserves can be made only for certain specified purposes or when certain specified conditions are met.

The Council created reserves are reserves established by the Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Fair value through other comprehensive revenue and expense reserve.

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

Asset revaluation reserve

This reserve relates to the revaluation of property, plant and equipment to fair value.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are presented on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Statement of Cash Flows

Cash comprises cash balances on hand, held in bank accounts, demand deposits and bank overdrafts. Cash equivalents are the short term (90 days or less), highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, in which the Council invests as part of its day to day cash management.

Operating activities include cash received from all revenue sources of the Council and record the cash payments made for the supply of goods and services. Agency transactions (for example, the collection of Regional Council rates) are recognised as receipts and payments in the Statement of Cash flows, given that they flow through the Council's main bank account.

Investing activities are those activities relating to the acquisition and disposal of non-current assets, which are of long term assets and other investments not included in cash equivalents.

Financial activities comprise activities that result in changes in the size and composition of the contributed equity and borrowings of the Council.

Cost allocation

The cost of service for each significant activity of the Council has been derived using the cost allocation system outlined below.

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using appropriate cost drivers such as actual usage, staff numbers and floor area.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the Annual Plan or Long Term Plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Property, plant and equipment

Note 17 provides information about the methods and assumptions applied in determining the fair value of operational and infrastructural assets.

There are a number of estimates and assumptions exercised when valuing infrastructure assets using the Depreciated Replacement Cost method. These include:

- Estimating the replacement costs of the asset. The replacement cost is derived from recent contracts in the region for similar assets
- Estimating the remaining useful life over which the asset will be depreciated. To minimise this risk Council's infrastructural assets useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform/review Council's infrastructural asset revaluations.

Landfill sites and aftercare provision

The Council previously operated refuse landfill sites within the Waimakariri District, which are all now closed.

The Council has been investigating the extent of landfill post-closure costs and to date preliminary risk analysis has not identified any significant additional costs.

The Council minimises its risk associated with any potential post closure costs by complying with its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. Investigations are ongoing and if any costs are identified, these costs will be provided for at that time.

Critical judgements in applying the Council's accounting policies

Management has exercised the following critical judgements in applying the Council's accounting policies for the period ended 30 June 2025:

Classification of property

The Council owns a number of properties which are maintained primarily to provide housing for the elderly, affordable community housing and for the provision of future reserves. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's Community Development activity. These properties are accounted for as property, plant and equipment.

The Council purchases property as part of its infrastructure development. As a consequence to these purchases, sometimes surplus land may become available. Given the uncertainty over the area required and until the determination of Council services is known, the land is classified as investment properties.

Service performance reporting (PBE FRS 48)

The statement of service performance is formally classified from pages 18 to 113.

The relevant legislation governing the requirement of reporting of the Council's service performance is Part 3 of Schedule 10 of the Local Government Act 2002.

The statement of service performance of the Council has been prepared in accordance with PBE standards and is for the year ended 30 June 2025. The statement was authorised for issue by the Council on 7 October 2025.

In preparing the statement of service performance, the Council can confirm that measurement bases and evaluation methods for material performance measures is available.

Measure selection and level of aggregation

The service performance measures in this annual report are intended to compare the actual results of activities delivered by Waimakariri District Council against the forecast levels of service. The service performance measures were originally adopted in the 2024-2034 Long-Term Plan and continued in the 2024-2025 Annual Plan.

The service performance measures are reported on to Council through the Audit and Risk Committee each quarter during the relevant annual period. The annual results are then reported in the relevant Annual Report for the year to 30 June.

The performance measures were selected to cover quantitative measurement of progress towards the Council's Long-Term Plan and Annual Plan. The final measures included in this Annual Report are broken down into the 17 portfolios, providing a holistic set that give a rounded picture of the non-financial performance of the Council. Each portfolio has a set of metrics that were identified through the 2024-2034 LTP involving Council and management. This process ensured the selected measures best reflect the Council's performance and are available in a timely and accurate manner.

The performance measures marked in blue are the mandatory performance measures set under section 261B of the Local Government Act 2002, the Secretary for Local Government made the Non-Financial Performance Measures Rules 2024. This was to ensure the public have access to a reasonable comparison across all the councils.

Surveys

To manage the inherent risks of low response rates, unintentionally unrepresentative sampling, or inadequate question setting in relation to residents and occasional customer survey, we apply the following judgements:

- Both the aquatics and community facility surveys have been designed by council staff and been in use for a number of years.
- For aquatics, concession card holders and members are considered a significant representation of all pool users.
- All formal users of the Council facilities are considered representative of all users.

The statement of service performance utilises data from two survey-based measures:

1. The Aquatics survey is undertaken by sending an open link via Bang the Table software to all of the Council's concession card and membership card holders inviting them to provide feedback on the cleanliness of facilities, friendliness of staff, number of activities provided and their overall satisfaction. While numbers vary depending on the number of concession card and membership card holders, these people are considered representative of the District population. Participants are free to choose to engage in the survey.
2. The community survey is conducted annually by emailing each facility user in the 12 months prior, a 3-question survey. Responses are voluntary and of the 504 surveys sent, 16 responded.

Customer Service Requests

Customer Service Requests referred to in a range of measures means requests received by email, telephone, snap-send-solve, website or verbally by Council staff during normal working hours and those

received by the Councils after hours service managed by Answer Services. All Customer Service Requests are entered into the Council's Enterprise System and tracked through to completion.

The assumption is that all requests are managed through this process as opposed to staff receiving and responding to requests independently.

There are a number of performance measures based on service requests. They are within the following sections:

- Roads and Footpaths
- Water Supply
- Stockwater
- Wastewater
- Stormwater
- Solid Waste
- Community Protection

Population figures

The population figures referred to in performance measures relating to Solid Waste, Libraries and Museums and Recreation used the usually resident population count from the 2023 census of 66,264 (source Stats NZ).

Connections

The number of connections referred to in some of the Water Supply, Wastewater and Stormwater performance measures relate to the number of connections to the various schemes not the number of rating units.

ANNUAL REPORT DISCLOSURE STATEMENT

For the Year Ended 30 June 2025

What is the purpose of this statement?

The purpose of this statement is to disclose the Council’s financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates (increases) affordability

The following graph compares the Council’s actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council’s long-term plan. The quantified limit is the average rates increase per property and the limit for each year shown is sourced from the 2018-2028, 2021-31 and 2024-34 Ten Year Plans.

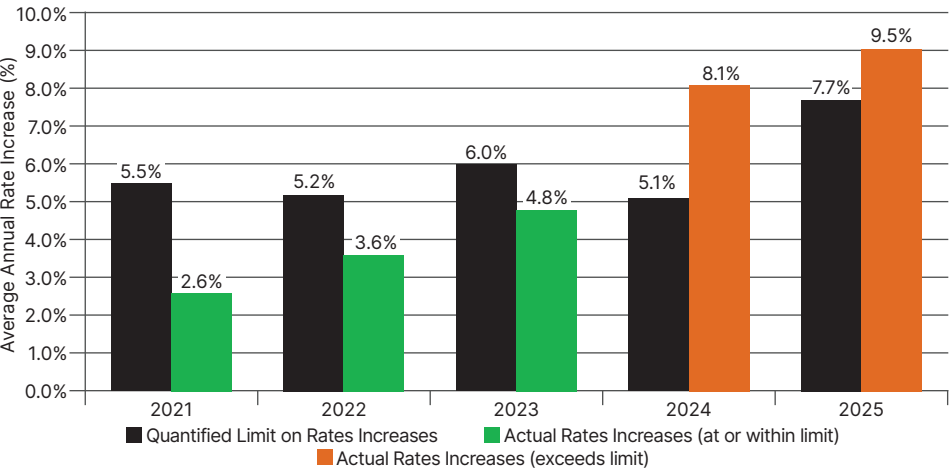
The following graph excludes the rating impact from optional waste bins for the financial year 2021/22, 2022/23, 2023/24 and 2024/25.

Rates for the Ashley Water supply are excluded from this graph, under a memorandum of understanding dated 10 May 2021, Hurunui District Council (HDC) set rates which is collected by WDC from 1 July 2021. WDC pays the full amount of rates to HDC. The water consumers in the area still deal with HDC for any operational issues with the water supply in accordance with the 1989 Local Government Reorganisation Order.

The rates increase for 2021 is under the limit due to the impact from Covid-19 of lower than forecasted inflation.

The rates increase for 2024 is over the limit due to the level of inflation being greater than the forecast that was included in the Long Term Plan.

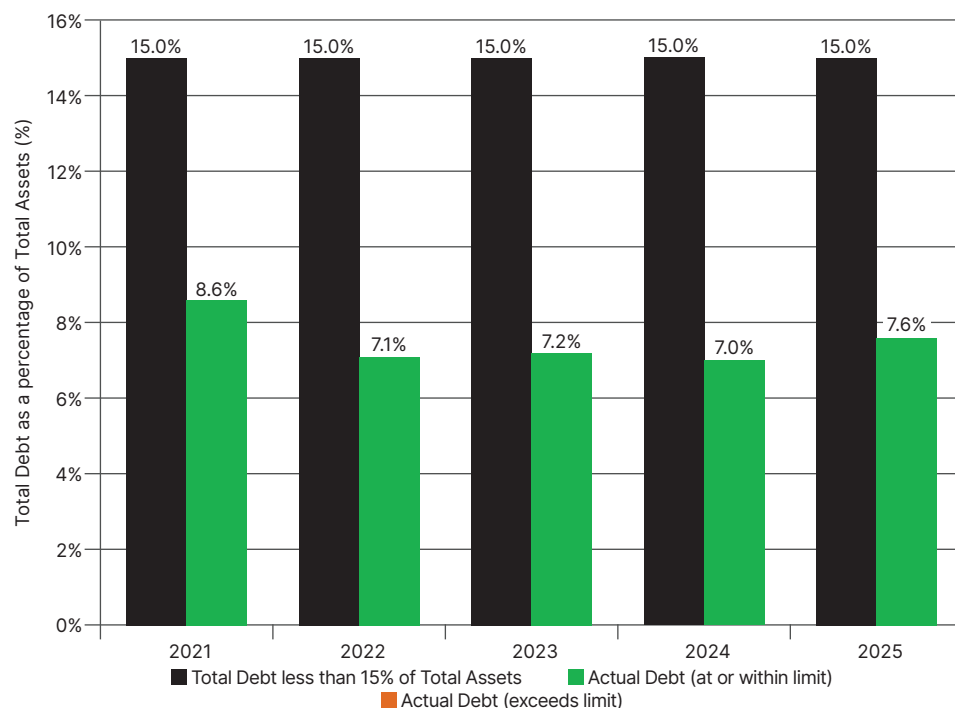
The rates increase for 2025 was budgeted, in the 2024–34 Long Term Plan, to be over the limit due to roading costs increasing 25% over the past 3 years. The roading operational expenditure budgets for 2024/25 were updated to maintain levels of service.



Debt affordability

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's long-term plan.

The quantified limit for the following graph is total debt as a percentage of total assets will not exceed 15%. The limit shown was sourced from the 2018–28, 2021–31 and 2024–34 Ten Year Plans.

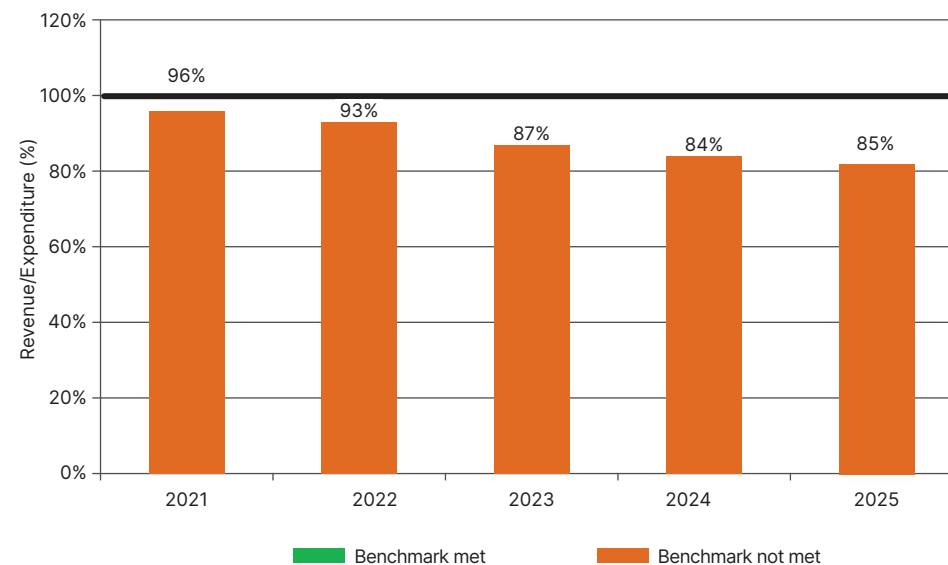


Balanced budget benchmark

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

The Council meets this benchmark if its revenue equals or is greater than its operating expenses.

Council's operating expenses exceeded its revenue in the past 5 years. Council considered rate affordability by smoothing the rates increase caused by the earthquake events to outer years. Depreciation is not fully funded due to the depreciation fund able to be invested at a higher rate than inflation over the useful life of assets. The Council has chosen to loan fund the costs of preparing the District plan as this work has a long-term benefit. The cost to replace the Council's Enterprise software system is loan funded. This has been expensed and not capitalised as it is a Software as a Service (SaaS) solution.

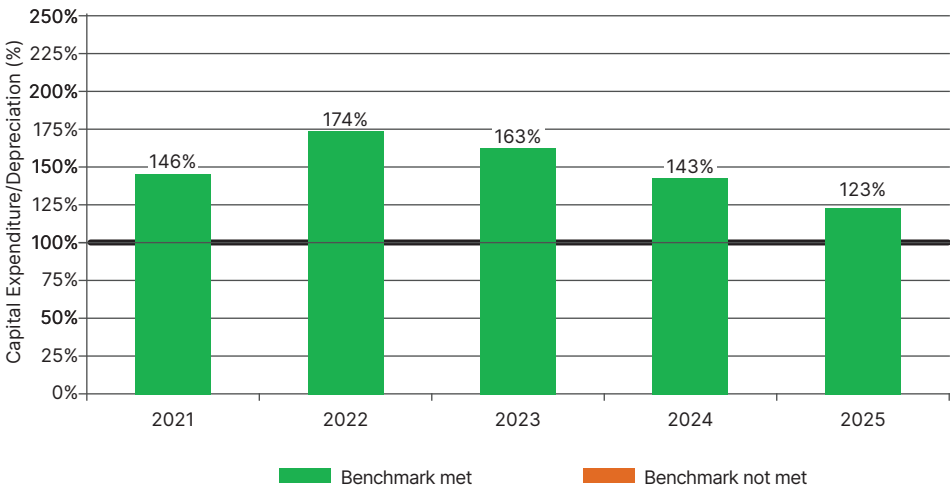


Essential services benchmark

The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services.

The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.

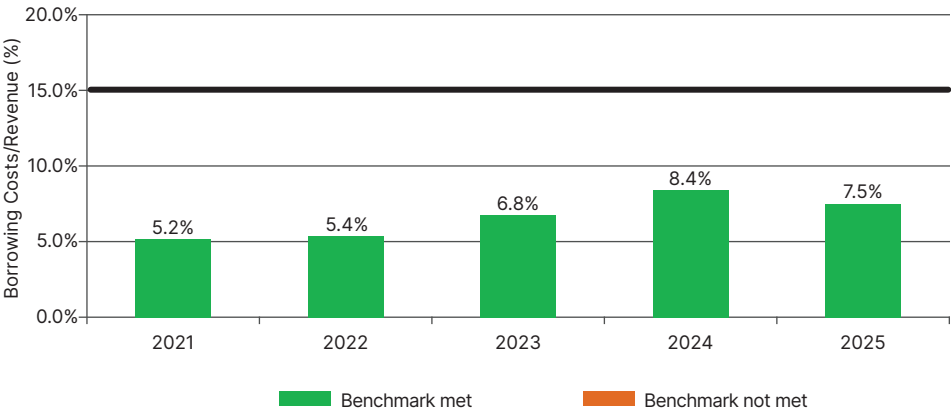
Network services are classified as water supply, sewerage and the treatment and disposal of sewage, stormwater drainage, flood protection and control works and the provision of roads and footpaths.



Debt servicing benchmark A

The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

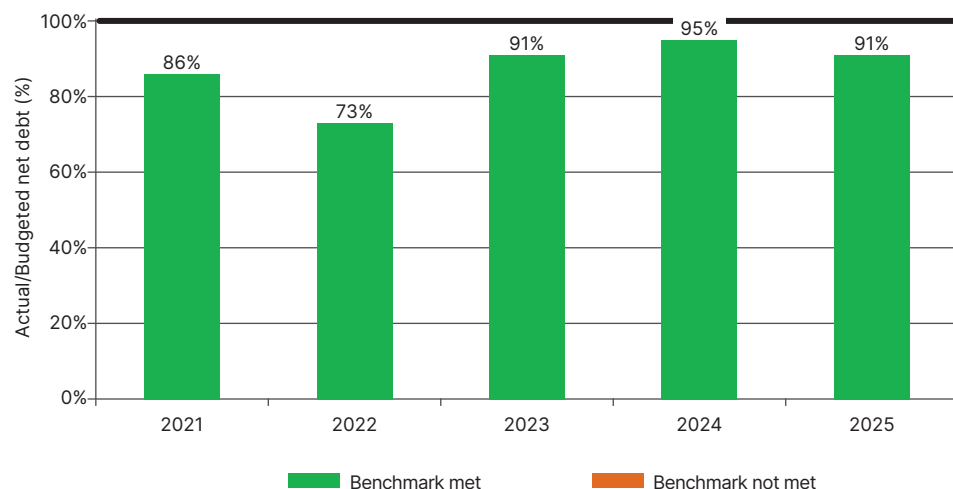
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



Debt control benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Operations control benchmark

This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

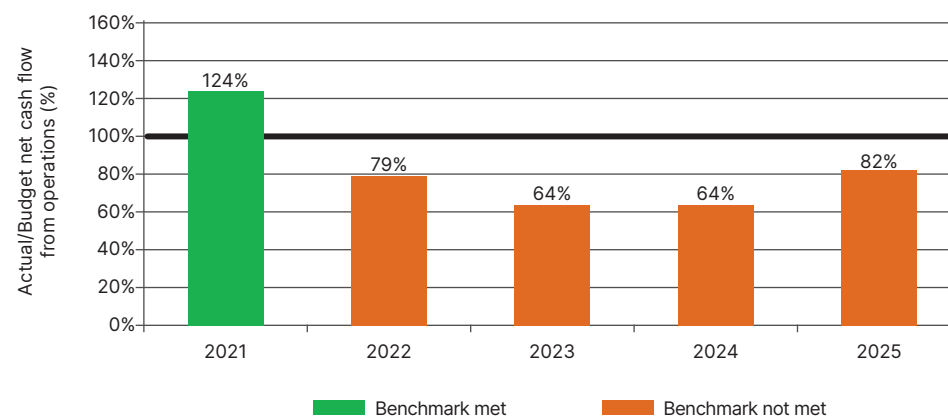
In 2021 Council received unbudgeted Stimulus and Shovel Ready programmes funding.

In 2022 Council paid out more than budgeted cash to suppliers due to flood events and capital expensed (costs incurred that cannot be capitalised and funded via loans/renewal funds).

In 2023 Council received less development and other contributions compared to the budget due to major developments waiting to get to the next stage of their development.

In 2024 Council paid out more than budgeted cash to suppliers due to flood events and capital expensed (costs incurred that cannot be capitalised and funded via loans/renewal funds). Additionally, less cash was received for subsidies than budgeted due to the Better Transport Choices Crown Funding which did not eventuate.

In 2025 Council received less development and other contributions compared to the budget due to major developments waiting to get to the next stage of their development.



1. Rates

	2025	2024
	\$'000	\$'000
GENERAL RATES	13,809	12,508
Targeted Rates:		
Roads and Footpaths	16,077	15,001
Water Supply	14,366	11,691
Sewerage and the Treatment and Disposal of Sewage	12,802	11,086
Drainage	6,815	5,757
Solid Waste	5,905	5,379
Central Business Areas	77	64
Promotion and Economic Development	194	189
Stock Control	64	63
Community Ward	733	680
Museum Levy	930	892
Community Services - Parks and reserves, buildings and grants	13,869	12,924
Library	5,105	4,526
Pools	4,537	3,936
Earthquake Recovery	3,504	3,335
TOTAL TARGETED RATES	84,976	75,523
TOTAL RATES	98,785	88,031
<i>Included in the rates revenue above were rates on Council's own properties being \$1,550,731.34 for 2024/25 and \$1,289,789.96 for 2023/24. The offsetting expenditure was included in other expenses in Note 6.</i>		
Rates remissions		
<i>Rates revenue is shown gross of rates remissions.</i>		
<i>Waimakariri District Council's rates remission policy allows the Council to remit rates on:</i>		
• rates penalty charges • dwellings in commercial zones • targeted rates for water and sewer on subdivided sections • land affected by natural calamity • properties damaged by a natural disaster • unclaimed or abandoned land parcels • miscellaneous circumstances • fixed charges on rating units used jointly as a single unit • postponed rates • eastern districts sewer rates (incorporating remission for sewer pan rates for schools, churches and non-profit organisations) • land used as a link strip • postponement of rates on Maori freehold land		

	2025	2024
	\$'000	\$'000
Rates remissions (Note 6)		
Land used for sport, recreation or cultural purposes	25	22
Water and Sewer remission on vacant sections	108	45
Sewer pan remission for schools, churches, non-profit organisations	604	530
Earthquake remissions and natural disasters	-	-
Abandoned land	2	2
Maori Freehold Land	-	-
Residential use in commercial zone	1	1
Used jointly as a single unit	23	22
Miscellaneous circumstances	1	8
Link strip	8	8
	770	638
Rates write off (Note 6)		
Rates write off (Statute Barred)	5	3
Rates write off (Maori Freehold Land)	7	-
	12	3
Rates penalties and penalties remissions/write off		
Other revenue - Note 3		
Rates penalties	1,023	887
Expenditure - Note 6		
Penalty remissions	113	86
Penalties write off (Maori Freehold Land)	5	-
Penalties write off (Statute Barred)	50	34
	169	120
<i>Rates and penalties are "written-off":</i>		
• when remitted in accordance with the Council's rates remission policy; and • in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.		
Rating Base Information used for setting 2024/25 rates		
Number of rating units within the District as at 30 June 2024:		29,013
Total capital value of rating units within the District as at 30 June 2024:		27,840,756,050
Total land value of rating units within the District as at 30 June 2024:		14,675,497,150

1. General Rate Transfers - Reconciliation to Significant Activity Statements (cont.)

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2025	Budget General Rates 2025
	\$'000	\$'000	\$'000	\$'000
Activity				
Governance	2,602	443	3,045	3,045
Non significant Activity (Covid-19)	201	34	235	235
District Development	4,480	763	5,243	5,243
Water Supply	27	5	32	32
Drainage	1,202	205	1,407	1,407
Recreation	1,106	188	1,294	1,294
Community Protection	2,330	397	2,727	2,727
Community Development	932	159	1,091	1,091
Solid Waste	929	158	1,087	1,087
	13,809	2,352	16,161	16,161

2. Subsidies and Grants

	2025	2024
	\$'000	\$'000
Waka Kotahi NZ Transport Agency	7,907	9,841
Subsidies - 3 Waters Transition Fund	475	285
Subsidies - Better Off Fund	825	935
Subsidies - Infrastructural Acceleration Fund	1,093	1,584
Subsidies - Tourism Infrastructural Fund	36	135
Subsidies - Local Water Done Well	-	6
Subsidies - Housing and Urban Development	47	-
Other Subsidies and Grants	940	452
TOTAL SUBSIDIES AND GRANTS	11,322	13,236

There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2024: nil).

3. Other Revenue

	2025	2024
	\$'000	\$'000
User charges	9,883	8,685
Regulatory revenue - resource consents	2,200	1,831
Regulatory revenue - building consents	5,544	5,700
Regulatory revenue	1,172	1,177
Rental from Investment properties	85	78
Infringements and fines	621	398
Rendering of services	660	528
Petrol tax	336	323
Dividend	757	444
Rates Penalties	1,023	887
Other	4,272	3,635
TOTAL OTHER REVENUE	26,555	23,686
Other revenue by activity		
Governance	58	53
District Development	2,222	1,865
Roads and Footpaths	1,229	1,135
Water Supply	687	376
Sewerage and the Treatment and Disposal of Sewage	388	317
Drainage	99	84
Solid Waste	6,424	5,836
Recreation	3,642	2,992
Libraries and Museums	131	108
Community Protection	7,623	7,603
Community Development	1,269	1,165
Property Management	1,693	1,242
Earthquake Recovery	-	-
Non Significant Activities	1,090	909
TOTAL OTHER REVENUE	26,555	23,686

4. Other Gains

	Note	2025	2024
		\$'000	\$'000
Gains on changes in fair value of forestry assets	13	274	-
Gains on disposal of property, plant and equipment		533	183
Gains on disposal of non current assets held for sale		431	13
Gain on changes in fair value of investment property	16	535	89
Gain on derivative financial instruments		-	-
TOTAL OTHER GAINS		1,772	284

5. Internal Council Services

This area of responsibility primarily provides internal support functions including: management, finance and administration, service centres and the Council computer system. Allocation of expenditure is based on the level of activity reflected by the level of expenditure. Rating collection costs have been allocated based on the level of rates funding budgeted in the Long Term Plan for 2024-2034.

	Actual 2025	Budget 2025	Actual 2024
	\$'000	\$'000	\$'000
Expenditure			
District Management	3,216	3,103	3,123
Financial and Information Services	16,500	16,979	14,012
Secretarial Services	2,035	2,240	1,586
Revenue Collection and Service Centres	4,209	4,279	3,873
TOTAL EXPENDITURE	25,960	26,601	22,594
Less internal allocations			
Activities	11,334	11,911	10,584
Computers	7,228	6,989	6,787
Rate Collection	1,208	1,135	1,030
	19,770	20,035	18,401
BALANCE TO NON SIGNIFICANT ACTIVITIES	6,190	6,566	4,193
Corporate On Cost	518	(84)	66
Sundry Operations	66	55	303
Loss on Interest Rate Swaps	4,214	-	1,635
Expected Credit Losses	74	-	69
TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE	11,062	6,537	6,266
Financial and information Services includes depreciation/amortisation of	378	375	479
<i>Sundry Operations above includes unallocated overhead accounts, separate and special accounts.</i>			

6. Expenditure

	2025 Actual	2025 Budget	2024 Actual
	\$'000	\$'000	\$'000
The Council's financial statements and service performance information for the year ended 30 June 2025 (the "financial report") are audited by Audit New Zealand on behalf of the Auditor-General. During the year, the following fees were incurred for services provided by our audit firm:			
Audit of the financial report*	310	281	273
Audit or review related services			
- Assurance engagement in relation to the Debenture Trust Deed	6	-	6
- Audit of the 2024-34 Long-term plan	-	-	162
* The audit fee disclosed for the financial report represents the fee for the annual statutory audit engagement carried out under the Auditor-General's auditing standards, as described in the audit report on pages 5-7. This fee also includes the audit of the summary annual report, also a statutory requirement, which is completed in conjunction with this engagement and not billed separately. A audit fee recoveries for the prior year is also included in this line.			
TOTAL FEES INCURRED FOR SERVICES PROVIDED BY THE AUDIT FIRM	316	281	441
Employee benefit expenses	42,966	42,405	37,184
Depreciation and amortisation (Note 17a, 17b, 17c)	39,294	39,280	35,017
Interest expense	10,583	11,259	10,813
Lease Costs	742	966	747
Bad Debts Written Off	161	97	73
Changes in provision for overdue rates - increase/(decrease)	97	-	108
Changes in expected credit losses allowance for other receivables - increase/(decrease)	84	-	(29)
Rates remissions	770	431	638
Rates write off (Statute Barred)	4	-	3
Rates write off (Maori Freehold Land)	7	-	-
Penalty remissions	113	-	86
Penalties write off (Maori Freehold Land)	5	-	-
Penalties write off (Statute Barred)	51	-	34
Insurance premiums	4,560	5,116	3,217
Direct expenses from investment property generating revenue	415	455	523
Loss on disposal of fixed and other infrastructural assets	6,775	-	4,172
Loss on change in fair value of interest rate swaps	4,214	-	1,635

	2025 Actual	2025 Budget	2024 Actual
	\$'000	\$'000	\$'000
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	-	-	121
Loss on change in fair value of investment property (Note 16)	-	-	108
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	4,180	4,515	4,198
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	516	248	221
Other expenses	54,599	56,733	56,533
TOTAL OTHER EXPENDITURE	170,137	161,505	155,403

7. Severance Payments

During the year ended 30 June 2025 the Council made 4 severance payments at \$26,000, \$10,000, \$7,000 and \$6,000 (2024: 3 severance payments at \$22,000, \$30,000 and \$15,000).

8. Income Tax

	2025	2024
	\$'000	\$'000
Components of tax expense		
Current tax expense	-	-
INCOME TAX EXPENSE	-	-
Relationship between tax expense and accounting surplus		
Surplus/(deficit) before tax	3,551	50,067
Income tax using a rate of 28%	994	14,019
Plus (less) effect of permanent differences	(994)	(14,019)
INCOME TAX EXPENSE	-	-
<i>There are no deferred tax liabilities at 30 June 25 (2024: Nil).</i>		

9. Cash and Cash Equivalents

	2025	2024
	\$'000	\$'000
Cash at Bank and on hand	32,166	12,797
Short term deposits maturing three months or less from date of acquisition	182	5,000
TOTAL CASH AND CASH EQUIVALENTS	32,348	17,797
<i>The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.</i>		
<i>The Construction Contracts (Retention Money) Amendment Act 2023 requires that any retention money held under a construction contract is trust property, held on trust for the other party in the construction contract. The money held for this purpose must be held in a separate bank account (2025: \$1.3m, 2024: \$1.3m) and must not be used for operating purposes. The funds may only be released upon completion of all conditions of the contract or to remedy defects under the contract.</i>		

10. Other Financial Assets

	2025	2024
	\$'000	\$'000
TOTAL CURRENT PORTION	-	-
Non-Current portion		
<i>Fair value through other comprehensive revenue and expense</i>		
Civic Financial Services Ltd	84	82
Transwaste Canterbury Limited	1,232	1,445
Unlisted shares in NZ Local Government Funding Agency Ltd (NZLGFA)	268	232
Unlisted borrower notes in NZLGFA	6,595	4,426
TOTAL NON-CURRENT PORTION	8,179	6,185
TOTAL OTHER FINANCIAL ASSETS	8,179	6,185
<i>Expected credit losses measured for other financial assets are trivial. They are low-risk and the Council has not identified any indications that credit risk associated with those instruments has significantly increased since initial recognition.</i>		
Unlisted shares - valuation		
<i>The fair value of unlisted shares of Civic Financial Services Ltd, Transwaste (Canterbury) Limited and NZLGFA have been determined based upon the net assets as per their latest financial reports as there is no market information on the value of the organisations' shares.</i>		
Borrower notes - valuation		
<i>Borrower notes are subordinated convertible debt instruments that the Council is required to subscribe for when borrowing from the NZLGFA, currently set at 5% of the amount borrowed. The NZLGFA will redeem borrower notes when the Council's related borrowings are repaid or are no longer owed to the NZLGFA or may convert them to equity under specific circumstances.</i>		
<i>The fair value of borrower notes is calculated using the discounted cashflows. Given the time value of money component is compensated by the interest income, the fair value of the borrower notes approximates to the principal amount.</i>		
Shareholdings		
Civic Financial Services Ltd		
<i>Waimakariri District Council holds 88,172 shares (2024: 88,172) of \$1 each. The Council holds 0.78% of the total shares in the company.</i>		
Transwaste Canterbury Limited		
<i>Waimakariri District Council holds 780,000 shares (2024: 780,000) of \$1 each. The Council holds 3.90% of the total shares in the company.</i>		
NZ Local Government Funding Agency Ltd		
<i>Waimakariri District Council holds 100,000 shares (2024: 100,000) of \$1 each. The Council holds 0.40% of the total shares in the company. Uncalled shares remain at 100,000 shares of \$1 each (2024:100,000).</i>		

11. Trade and Other Receivables

	2025	2024
	\$'000	\$'000
Rates receivables	3,922	3,322
Other receivables	4,536	6,500
Sundry receivables	3,208	4,260
Community loans	421	76
Accrued Interest	643	756
Goods and Services Tax	836	1,738
Prepayments	1,426	1,502
	14,993	18,153
Less Provision for overdue rates	711	607
Less Expected credit losses for other receivables	296	212
TOTAL TRADE AND OTHER RECEIVABLES	13,987	17,334
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	11,917	15,076
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	2,070	2,258
TOTAL TRADE AND OTHER RECEIVABLES	13,987	17,334
Current portion	13,987	17,334
Non current portion	-	-

The carrying value of trade and other receivables approximates their fair value.

There is no concentration of credit risk with respect to receivables outside the Council, as the Council has a large number of customers and ratepayers. Council receives road subsidies from Waka Kotahi NZ Transport Agency and the entity is considered financially solid.

The ages of rates receivable are as follows:

	2025	2024
	\$'000	\$'000
Current	1,327	1,104
3 to 6 months	692	582
6 to 9 months	471	390
9 to 12 months	331	272
> 12 months	1,102	973
CARRYING AMOUNT	3,922	3,322

The ages of other receivables are as follows

(Other receivables are made up of Council's debtors control accounts that are not rates).

	2025	2024
	\$'000	\$'000
Current	3,502	4,050
3 to 6 months	48	329
6 to 9 months	103	1,206
9 to 12 months	67	643
> 12 months	817	271
CARRYING AMOUNT	4,536	6,500

Movements in the provision for overdue rates are as follows:

	2025	2024
	\$'000	\$'000
Rates Receivables		
At 1 July	607	491
Additional provisions made during the year	104	115
Receivables paid or written off during the period	-	-
AT 30 JUNE	711	607

The Council does not provide for expected credit losses (ECLs) on rates receivable. Council has various powers under the Local Government (Rating) Act 2002 (LG(R)A 2002) to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgment, then the Council can apply to the Registrar of the High Court to have the judgment enforced by sale or lease of the rating unit.

11. Trade and Other Receivables (cont.)

	Current	3-6 months	6-9 months	9-12 months	> 12 months	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Receivables						
30 June 2025						
Expected credit loss rate	0.5%	54.7%	39.0%	30.0%	23.7%	
Gross receivable amount	3,502	48	103	67	817	4,536
Lifetime ECL	16	26	40	20	194	296
30 June 2024						
Expected credit loss rate	0.0%	0.6%	3.5%	1.4%	58.6%	
Gross receivable amount	4,050	329	1,206	643	271	6,500
Lifetime ECL	-	2	42	9	159	212

Other receivables are recorded at the amount due, less an allowance for expected credit losses (ECLs).

The Council applies the simplified ECL model of recognising lifetime ECL for short-term receivables.

In measuring ECLs, receivables have been grouped into Rates receivables (ECL does not apply) and Other receivables and assessed on a collective basis as they possess shared credit risk characteristics.

They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

The ECL rates for other receivables are based on historical credit losses experienced plus adjustments for current and forward forward-looking macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant.

Movements in the allowance for credit losses as follows:		
	2025	2024
	\$'000	\$'000
Opening balance for credit losses at 1 July	212	241
Net movement to provisions during the year	84	-
Receivables written off during the year	-	(30)
BALANCE AT 30 JUNE	296	212

12. Non-Current Assets Held for Sale

	Note	2025	2024
		\$'000	\$'000
Opening balance		2,311	3,203
Additions (transferred from land and buildings)		175	1,021
Additions (transferred from Land under Road)		-	-
Disposals		(2,311)	(1,904)
Transfer to infrastructural land		-	(8)
Transfer from Investment properties	16	-	-
TOTAL NON-CURRENT ASSETS HELD FOR SALE		175	2,311

13. Forestry Assets

	2025	2024
	\$'000	\$'000
Balance at 1 July	2,479	2,552
Increases due to purchases	26	100
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	274	(121)
Decreases due to sales/write off	(237)	(52)
BALANCE AT 30 JUNE	2,542	2,479

The Council owns 537 hectares of forestry land with a stocked area of 506 hectares (2024: 511 hectares), which are at various stages of maturity ranging from 1 to 28 years.

Forestry is valued annually as at 30 June based on the estimated worth of the maturing tree stocks in the Council's forests. The valuation method adopted is based on current establishment and tendering costs, factored by the age, at 8.0% (2024: 8.0%) compounding interest. The valuation was carried out by the Kirsten Stuart RMNZIF Registered Forestry Consultant of Laurie Forestry Ltd.

The valuation methodology has been independently reviewed and is considered appropriate by Patrick Milne (registered forestry consultant, RMNZIF) of Southern Cypresses and in accordance with that approved by the New Zealand Institute of Forestry.

Coastal Protection Forests

Coastal protection forests are on a strip of land 100–200m wide from the foreshore inland and from Waikuku Beach south to the Waimakariri River mouth and total 600 hectares of land.

The primary objective of the use of this strip is to prevent wind erosion of the unstable fore dunes, with a secondary use being recreation forest. As coastal protection forest this strip has no commercial value and is not included in the forestry asset valuation.

On 21 December 2001, Te Kōhaka O Tūhaitara Trust, a charitable trust, was formally established as part of the Ngāi Tahu settlement and cares for 561 hectares of coastal land between Waimakariri and Rakahuri Rivers. 200 hectares of the 600 hectares of protection forest is located on the Trust land. The object of the Trust is to manage and administer the Recreation Reserves in the interests of Ngāi Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. Te Kōhaka O Tūhaitara Trust is in the process of furthering the implementation of the Reserve Management Plan for the Tūhaitara Coastal Reserve.

Financial Risk Strategies

WDC operates its forestry operations incidental to WDC's core functions. Limited insurance cover is provided for re-establishment costs and third party liability. WDC is exposed to some financial risks arising from changes in timber prices. WDC has a long-term forestry view to harvest the forestry production at maturity and does not expect timber prices to decline significantly in the foreseeable future, therefore has not taken any measures to manage the risks of a decline in timber prices. WDC reviews its outlook for timber prices regularly in considering the need for active financial risk management.

14. Investments in Associates

	2025	2024
	\$'000	\$'000
The Waimakariri District Libraries Trust	10	10
Te Kōhaka O Tūhaitara Trust	6,135	5,696
Enterprise North Canterbury	274	284
Waimakariri Art Collection Trust	70	69
Waimakariri Public Arts Trust	7	6
TOTAL INVESTMENTS IN ASSOCIATES	6,496	6,065
<i>All the Associates are resident in New Zealand.</i>		
Movements in the carrying amount of investments in associates		
	2025	2024
	\$'000	\$'000
Balance at 1 July	6,065	6,086
New investments during the year	-	-
Gain on revaluation of property	576	-
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	(145)	(21)
BALANCE AT 30 JUNE	6,496	6,065

Summarised Financial Information of Associates

	2025	2024
	\$'000	\$'000
The Waimakariri District Libraries Trust		
Assets	19	19
Liabilities	-	-
Revenues	-	-
Surplus (Deficit)	-	-
Group's interest	50%	50%
Te Kōhaka o Tūhaitara Trust		
Assets	12,687	11,629
Liabilities	418	237
Revenues	772	876
Surplus (Deficit)	(177)	(59)
Group's interest	50%	50%
Enterprise North Canterbury		
Assets	794	852
Liabilities	246	285
Revenues	1,198	1,551
Surplus (Deficit)	(20)	2
Group's interest	50%	50%
Waimakariri Art Collection Trust		
Assets	219	213
Liabilities	8	7
Revenues	13	16
Surplus (Deficit)	5	9
Group's interest	33.3%	33.3%
Waimakariri Public Arts Trust		
Assets	56	42
Liabilities	19	12
Revenues	30	27
Surplus (Deficit)	7	18
Group's interest	20.0%	20.0%
Associates' contingencies		
<i>There are no contingent liabilities arising from the group's involvement in the associates.</i>		

15. Derivative Financial Instruments

	2025	2024
	\$'000	\$'000
Current Asset		
Interest rate swaps	-	637
TOTAL CURRENT ASSET	-	637
Non-current Asset		
Interest rate swaps	923	3,338
TOTAL NON-CURRENT ASSET	923	3,338
Current Liability		
Interest rate swaps	69	-
TOTAL CURRENT LIABILITY	69	-
Non-current Liability		
Interest rate swaps	1,142	49
TOTAL NON-CURRENT LIABILITY	1,142	49
NET ASSETS (LIABILITY)	(288)	3,926

The notional principal or contract amounts of agreements in place, at year end, to manage interest rate risk were as follows:

		Fair Value 2025	Nominal Value 2025		Fair Value 2024	Nominal Value 2024
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
Interest rate swaps						
<i>Payable maturities:</i>						
Up to One year	3.50% to 3.60%	(69)	20,000	3.33% to 4.61%	637	54,500
One to Two years	3.06% to 3.44%	4	30,000	3.50% to 3.60%	552	20,000
Two to Five years	2.11% to 4.38%	(201)	82,000	2.11% to 3.44%	2,703	60,000
Beyond Five years	3.51% to 4.39%	(22)	33,000	4.00% to 4.39%	34	60,000
TOTAL INTEREST RATE SWAPS		(288)	165,000		3,926	194,500

The fair value of interest rate swaps are based on market values of equivalent instruments at the reporting date.

16. Investment Property

	Note	2025	2024
		\$'000	\$'000
Balance at 1 July		6,896	6,880
Additions from acquisitions		-	35
Disposals		-	-
Fair value losses on valuation	6	-	(19)
Fair value gains on valuation	4	535	-
Transfer to non-current assets held for sale	12	-	-
TOTAL INVESTMENT PROPERTY		7,430	6,896

Waimakariri District Council's investment properties are revalued annually at fair value effective 30 June. The valuation was performed by Cameron Ferguson (Bcom (VPM) MPINZ independent valuer from Quotable Value limited).

The fair value of investment property has been determined using a market approach. This includes a comparable sales or income approach. Key assumptions and judgements include comparable sales, net rental revenue, capitalisation rates, remediation costs, and discount rates.

Corresponding adjustments had been made to the value of land parcels in the red zone that are subject to Crown encumbrance.

17A. Property, Plant and Equipment

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 24	1 Jul 24	1 Jul 24							30 Jun 25	30 Jun 25	30 Jun 25
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2025												
Land (at valuation)	31,516	-	31,516	-	(208)	-	-	313	(818)	30,804	-	30,804
Land (at cost)	110	-	110	-	-	-	-	(110)	-	-	-	-
Buildings (at valuation)	45,541	-	45,541	-	(58)	-	1,865	58	-	45,541	1,863	43,678
Buildings (at cost)	-	-	-	77	-	-	3	-	-	77	3	74
Furniture and Fittings (at cost)	12,621	8,215	4,406	753	(113)	-	708	117	-	12,256	7,802	4,454
Library Books (at cost)	8,795	6,883	1,912	334	-	-	433	-	-	9,142	7,331	1,811
Plant and Equipment (at cost)	6,445	4,404	2,041	82	6	-	525	-	-	4,825	3,221	1,604
Computer Equipment (at cost)	5,436	4,404	1,033	462	2	-	473	-	-	4,550	3,527	1,023
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	110,464	23,906	86,558	1,708	(371)	-	4,007	378	(818)	107,195	23,747	83,448
Assets Under Construction												
Property and Investments	124	-	124	306				(73)		357	-	357
Plant and Equipment	3	-	3	1,466				(1,467)		3	-	3
	128	-	128	1,772				(1,540)		360	-	360
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	110,592	23,906	86,686	3,480	(371)	-	4,007	(1,162)	(818)	107,555	23,747	83,809

17A. Property, Plant and Equipment (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 23	1 Jul 23	1 Jul 23							30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2024												
Land (at valuation)	31,725	-	31,725	-	-	-	-	(208)	-	31,516	-	31,516
Land (at cost)	110	-	110	-	-	-	-	-	-	110	-	110
Buildings (at valuation)	42,883	2,302	40,581	-	-	-	2,294	870	6,384	45,541	-	45,541
Buildings (at cost)	353	1	352	609	-	-	32	(928)	-	-	-	-
Furniture and Fittings (at cost)	12,376	7,569	4,807	417	(4)	-	696	(117)	-	12,621	8,215	4,406
Library Books (at cost)	8,447	6,462	1,985	348	-	-	421	-	-	8,795	6,883	1,912
Plant and Equipment (at cost)	6,385	3,866	2,519	216	-	-	696	-	-	6,445	4,404	2,040
Computer Equipment (at cost)	4,974	3,964	1,011	462	-	-	440	-	-	5,436	4,404	1,032
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	107,254	24,164	83,090	2,052	(4)	-	4,579	(384)	6,384	110,464	23,906	86,558
Assets Under Construction												
Property and Investments	129	-	129	913	-	-	-	(917)	-	124	-	124
Plant and Equipment	5	-	5	1,219	-	-	-	(1,221)	-	3	-	3
	134	-	134	2,132	-	-	-	(2,138)	-	128	-	128
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	107,389	24,164	83,224	4,184	(4)	-	4,579	(2,522)	6,384	110,592	23,906	86,686

17B. Infrastructural Assets

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 24	1 Jul 24	1 Jul 24							30 Jun 25	30 Jun 25	30 Jun 25
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructural Assets 2025												
Infrastructural Land and Buildings												
Land (at valuation)	154,133	-	154,133	-	(386)	-	-	24,746	(19,825)	158,667	-	158,667
Land (at cost)	22,876	-	22,876	2,263	(753)	-	-	(24,386)	-	-	-	-
Buildings (at valuation)	107,026	-	107,026	-	(1,635)	-	3,954	1,161	-	106,510	3,912	102,598
Buildings (at cost)	-	-	-	942	-	-	-	-	-	942	-	942
	284,035	-	284,035	3,205	(2,774)	-	3,954	1,521	(19,825)	266,119	3,912	262,207
Culture and Recreation												
Community Facilities (at valuation)	90,259	5,408	84,851	-	(362)	-	2,739	15,835	23,955	121,540	-	121,540
Community Facilities (at cost)	12,440	316	12,124	4,334	(255)	-	368	(15,835)	-	-	-	-
	102,700	5,724	96,976	4,334	(617)	-	3,107	-	23,955	121,540	-	121,540
Roads												
Land (at cost)	130,570	-	130,570	1,556	-	-	-	236	-	132,361	-	132,361
Road Network (at valuation)	983,633	-	983,633	19,075	(452)	-	10,878	-	5,868	997,246	-	997,246
Bridges and Culverts (at valuation)	82,710	-	82,710	428	-	-	960	-	7,272	89,450	-	89,450
	1,196,913	-	1,196,913	21,059	(452)	-	11,838	236	13,140	1,219,057	-	1,219,057
3 Waters and Solid Waste												
Water reticulation network (at valuation)	342,089	-	342,089		(3,159)	-	3,841	-	1,927	340,807	3,791	337,016
Water reticulation network (at cost)	-	-	-	10,516	-	-	102	-	-	10,516	102	10,414
Water treatment plant and facilities (at valuation)	36,866	-	36,866		(843)	-	1,501	-	-	35,990	1,470	34,521
Water treatment plant and facilities (at cost)	-	-	-	10,880	-	-	85	-	-	10,880	85	10,795
Sewer reticulation network (at valuation)	405,444	-	405,444		(633)	-	5,478	-	6,124	410,925	5,468	405,456
Sewer reticulation network (at cost)	-	-	-	7,559	-	-	51	-	-	7,559	51	7,508
Sewer treatment plant and facilities (at valuation)	62,394	-	62,394		(108)	-	2,239	-	26	62,300	2,228	60,073
Sewer treatment plant and facilities (at cost)	-	-	-	2,384	-	-	31	-	-	2,384	31	2,353
Drainage Reticulation Network (at valuation)	256,563	-	256,563		(475)	-	2,840	-	2,579	258,665	2,838	255,827
Drainage Reticulation Network (at cost)	-	-	-	7,282	-	-	40	-	-	7,282	40	7,242
Waste Systems (at valuation)	5,756	136	5,620		(11)	-	144	-	-	5,744	279	5,465
Waste Systems (at cost)	196	3	193	249	-	-	10	-	-	445	13	432
	1,109,308	138	1,109,169	38,870	(5,229)	-	16,362	-	10,656	1,153,497	16,395	1,137,102
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	2,692,957	5,862	2,687,093	67,468	(9,072)	-	35,261	1,757	27,926	2,760,213	20,307	2,739,906

17B. Infrastructural Assets (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 24	1 Jul 24	1 Jul 24							30 Jun 25	30 Jun 25	30 Jun 25
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets Under Construction												
Roading	1,428	-	1,428	13,421	-	-	-	(13,658)	-	1,191	-	1,191
Water	5,987	-	5,987	13,674	-	-	-	(17,049)	-	2,612	-	2,612
Sewer	1,411	-	1,411	4,252	-	-	-	(4,828)	-	834	-	834
Drainage	2,453	-	2,453	3,749	-	-	-	(3,651)	-	2,551	-	2,551
Solid Waste	120	-	120	275	-	-	-	(249)	-	146	-	146
Culture and Recreation	1,516	-	1,516	4,385	-	-	-	(4,225)	-	1,676	-	1,676
Earthquake Recovery	311	-	311	829	-	-	-	(693)	-	447	-	447
	13,224	-	13,224	40,585	-	-	-	(44,353)	-	9,456	-	9,456
TOTAL INFRASTRUCTURE ASSETS	2,706,181	5,862	2,700,318	108,053	(9,072)	-	35,261	(42,596)	27,926	2,769,669	20,307	2,749,362
Vested Assets												
Total vested and found assets for 2024/25 were \$23.2m (2023/24: \$60.3m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$23.2m (2023/24: \$60.0m).												

17B. Infrastructural Assets (cont.)

Additional disclosures required by local government act:

Key infrastructural assets summary - excluding land (in \$'000)

	Current Replacement Cost	Additions - vested		Additions - constructed		Total additions	
		2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Roading	1,396,877	6,542	12,352	14,517	13,120	21,059	25,472
Water - reticulation network	436,056	4,022	8,680	6,494	3,530	10,516	12,210
Water - treatment plant and facilities	73,154	36	44	10,845	3,541	10,880	3,584
Sewer - reticulation network	542,908	5,379	12,922	2,179	2,042	7,559	14,964
Sewer - treatment plant and facilities	98,980	18	908	2,366	956	2,384	1,863
Drainage	304,256	4,203	14,727	3,078	4,798	7,282	19,525
	2,852,231	20,200	49,633	39,479	27,987	59,680	77,618

A comparison of the carrying value of buildings valued using depreciated replacement costs and buildings valued using market-based evidence is as follows:

	2024-25	2023-24
	\$'000	\$'000
Operational buildings		
Depreciated replacement cost	24,412	25,294
Market-basked evidence	19,340	20,247
TOTAL CARRYING VALUE OF OPERATIONAL BUILDINGS	43,752	45,541
Restricted buildings		
Depreciated replacement cost	103,014	106,450
Market-basked evidence	526	576
TOTAL CARRYING VALUE OF RESTRICTED BUILDINGS	103,540	107,026

Valuation at a glance

Buildings have been independently valued at fair value as at 30 June 2024 by Cameron Ferguson (Registered Valuer, Bcom (VPM) MPINZ) of QV Valuations

Land has been independently valued at fair value as at 31 March 2025 by Cameron Ferguson (Registered Valuer, Bcom (VPM) MPINZ) of QV Valuations.

The most recent Infrastructure valuations were performed as follows:

- Road assets were independently valued as at 30 June 2025 by WSP
- Waste assets were revalued internally at 30 June 2023. The internal valuation assessments were independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.
- Water, sewer and drainage assets were valued internally as at 30 June 2024. The internal valuation assessments were independently reviewed by Brian Smith of Brian Smith Advisory Services Limited.
- Community facilities assets are self-insured.

The methodology base of all infrastructural valuations, other than land, was depreciated replacement cost with reference as necessary to the following standards - PBE IPSAS17 (Property, Plant and Equipment), PB IPSAS 21 (Impairment of Assets), National Asset Management Steering Group (NAMS Group), NZ Infrastructural Asset Valuation and Depreciation Guidelines (version 2), the Local Government Act 2002, and NZPI Standards.

Land is revalued at primarily with reference to comparable sales.

Roading assets exclude land under road, stormwater drainage, sewer, water assets and community facilities assets are valued under at least on a three-yearly valuation cycle.

17B. Infrastructural Assets (cont.)

Valuation methods and key assumptions

Roading assets - Unit costs are sourced from the WDC engineering staff, previous valuations and contract rates. Remaining useful lives have been determined by calculating the difference between the respective asset's Total Useful Life (TUL) and the age of the asset. Note that where an asset's age is unknown, both engineering judgement and local knowledge have been used to assign a remaining life.

Three waters/community facilities assets - Depreciated replacement cost is determined through comparing unit replacement values per the previous valuation to recent construction, operation and maintenance costs incurred by Council. Where no recently tendered rates were available, the previous valuation rates were used with a Capital Goods Price Index (CGPI) increase added. Remaining useful lives have been determined by calculating the difference between the respective asset's TUL and the age of the asset. Note that where an asset's age is unknown, both engineering judgement and local knowledge have been used to assign a remaining life.

Land and buildings - The values of the assets have been considered on a Fair Value basis in accordance to PBE IPSAS 17 where relevant under a highest and best use scenario. In determining the Market Value for the properties, there were three approaches employed to provide value parameters, namely the direct sales comparison approach, income approach or in the situation where the asset is specialised and no market evidence exists the optimised depreciated replacement cost (ODRC) approach. The Direct Sales Comparison approach is an estimate of value based on a comparison of the asset to similar assets that have recently sold. Adjustments are made to allow for factors such as; age of sale, size, location, quality, condition, marketability, shape of site, access, contour, aspect and tenure. The Income approach is a market value based valuation approach. It reflects what a prudent investor would pay for an asset, given an expected return with consideration of the risks involved in the investment. The ODRC approach is only used when the fair value of an asset cannot be determined by reference to the price in an active market for the same asset or a similar asset. Under these circumstances, depreciated replacement cost is considered to be the most appropriate basis for determination of the fair value. ODRC begins with assessing the replacement cost of the assets as at the date of valuation less an allowance for any physical and economic obsolescence to date and for any over-design. The balance of the replacement cost less all forms of obsolescence and over design represents the fair value of the asset. The replacement cost rates are derived from recent costings obtained from construction details and other published cost information. Where possible, buildings have received an internal inspection.

Insurance

Assets that are covered by insurance contracts (in \$'000):

	Carrying Amount 2024/25	Amount insured for 2025/26	Insurer(s)	Special condition(s)
Motor vehicles	1,604	3,952 *	NZI	
Material Damage (above ground assets)	268,192	647,713	Chubb/Vero/NZI/AIG	
Below ground assets	1,023,463	654,031	LAPP	See below

* The amount insured for 2024/25 has been presented as the amount insured for 2025/26 due to the information was not yet available at the time of annual report adoption

Central government has a Disaster Recovery Plan which states that central government will pay 60% of eligible restoration costs for the below ground assets. The Council has insured with LAPP for the other 40% of restoration costs. Limit with LAPP: two covers of up to an amount of \$400m @ 40% for each event.

Roads and reserves are not covered under the current insurance package. However in the case of a natural disaster, Waka Kotahi New Zealand Transport Agency normally shares a portion of the restoration costs and the costs are dependent on timing of restoration programme.

Waimakariri District Council does not have financial risk sharing arrangements with other parties.

Community facilities assets to the value of \$121.5 are self-insured. Council maintains a general reserve of \$1.0m for emergency events. Costs over \$1.0m will be funded by external loans.

Urban Portions of State Highway Network

Treasury has confirmed that ownership of the Urban Portions of the state highway network rests with the Crown. Waimakariri District Council has not recognised the urban portion of the state highway network maintained by Waka Kotahi in these financial statements. The estimated distance of highway involved is 2.2km. Waka Kotahi maintains the carriageway of the highway in its entirety without any costs accruing to local authorities. The Council is responsible for footpath and a share of the costs of cleaning kerb and channel on these street areas.

17B. Infrastructural Assets (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 23	1 Jul 23	1 Jul 23							30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructural Assets 2024												
Infrastructural Land and Buildings												
Land (at valuation)	154,164	-	154,164	-	-	-	-	(32)	-	154,133	-	154,133
Land (at cost)	7,386	-	7,386	15,324	-	-	-	166	-	22,876	-	22,876
Buildings (at valuation)	96,587	3,425	93,161	-	(720)	-	3,374	1,428	16,532	107,026	-	107,026
Buildings (at cost)	1,101	6	1,095	1,192	-	-	98	(2,190)	-	-	-	-
	259,238	3,431	255,807	16,517	(720)	-	3,471	(629)	16,532	284,035	-	284,035
Culture and Recreation												
Community Facilities (at valuation)	90,762	2,728	88,034	-	(326)	-	2,710	(147)	-	90,259	5,408	84,851
Community Facilities (at cost)	6,374	58	6,316	6,102	-	-	258	(35)	-	12,440	316	12,124
	97,136	2,785	94,350	6,102	(326)	-	2,968	(182)	-	102,700	5,724	96,976
Roads												
Land (at cost)	129,530	-	129,530	1,040	-	-	-	-	-	130,570	-	130,570
Road Network (at valuation)	945,954	-	945,954	23,929	(397)	-	9,959	-	24,106	983,633	-	983,633
Bridges and Culverts (at valuation)	83,685	-	83,685	504	-	-	1,067	-	(411)	82,710	-	82,710
	1,159,169	-	1,159,169	25,472	(397)	-	11,026	-	23,695	1,196,913	-	1,196,913
3 Waters and Solid Waste												
Water reticulation network (at valuation)	225,094	3,053	222,041		(1,228)	-	3,156	19,601	104,829	342,089	-	342,089
Water reticulation network (at cost)	7,690	56	7,634	12,210	(43)	-	200	(19,601)	-	-	-	-
Water treatment plant and facilities (at valuation)	26,427	890	25,537		(218)	-	886	6,625	5,809	36,866	-	36,866
Water treatment plant and facilities (at cost)	3,209	35	3,174	3,584	-	-	113	(6,645)	-	-	-	-
Sewer reticulation network (at valuation)	326,698	4,418	322,280		(660)	-	4,380	23,135	65,069	405,444	-	405,444
Sewer reticulation network (at cost)	8,412	57	8,355	14,964	-	-	216	(23,102)	-	-	-	-
Sewer treatment plant and facilities (at valuation)	45,544	1,464	44,080		(452)	-	1,469	2,393	17,843	62,394	-	62,394
Sewer treatment plant and facilities (at cost)	593	14	579	1,863	-	-	61	(2,381)	-	-	-	-
Drainage Reticulation Network (at valuation)	172,223	1,830	170,393		(518)	-	1,858	45,916	42,632	256,563	-	256,563
Drainage Reticulation Network (at cost)	26,744	137	26,607	19,525	-	-	376	(45,757)	-	-	-	-
Waste Systems (at valuation)	5,781	-	5,781		(24)	-	136	-	-	5,756	136	5,620
Waste Systems (at cost)	-	-	-	196	-	-	3	-	-	196	3	193
	848,415	11,955	836,460	52,343	(3,143)	-	12,854	182	236,182	1,109,308	138	1,109,169
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	2,363,959	18,171	2,345,787	100,434	(4,587)	-	30,320	(629)	276,408	2,692,957	5,862	2,687,093

17B. Infrastructural Assets (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 23	1 Jul 23	1 Jul 23							30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets Under Construction												
Roading	1,612	-	1,612	13,325	-			(13,509)		1,428	-	1,428
Water	1,493	-	1,493	11,290	-			(6,797)		5,987	-	5,987
Sewer	731	-	731	3,487	-			(2,808)		1,411	-	1,411
Drainage	3,388	-	3,388	5,882	-			(6,817)		2,453	-	2,453
Solid Waste	66	-	66	358	-			(304)		120	-	120
Culture and Recreation	388	-	388	9,689	-			(8,561)		1,516	-	1,516
Earthquake Recovery	399	-	399	1,392	-			(1,480)		311	-	311
	8,077	-	8,077	45,424	-			(40,277)		13,224	-	13,224
TOTAL INFRASTRUCTURE ASSETS	2,372,036	18,171	2,353,864	145,858	(4,587)	-	30,320	(40,905)	276,408	2,706,181	5,862	2,700,318

17C. Intangible

Parent and Group	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year amortisation	Revaluation surplus	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount
	1 Jul 24	1 Jul 24	1 Jul 24						30 Jun 25	30 Jun 25	30 Jun 25
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Intangible Assets 2025											
Council computer software											
TechOne One Council package	1,950	1,912	38	-	-	-	25	-	1,950	1,937	13
	1,950	1,912	38	-	-	-	25	-	1,950	1,937	13

Parent and Group	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year amortisation	Revaluation surplus	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount
	1 Jul 23	1 Jul 23	1 Jul 23						30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Intangible Assets 2024											
Council computer software											
TechOne One Council package	1,950	1,793	157	-	-	-	119	-	1,950	1,912	38
	1,950	1,793	157	-	-	-	119	-	1,950	1,912	38

18. Trade and Other Payables

	2025	2024
	\$'000	\$'000
Trade payables	10,300	9,857
Deposits and bonds	3,296	3,816
Accrued expenses	1,248	2,937
Accrued Interest on borrowings	1,621	2,138
Revenue received in Advance	3,490	4,089
Related parties (Note 27)	271	274
TOTAL TRADE AND OTHER PAYABLES	20,227	23,112
Payables under non-exchange transactions	2,011	1,722
Payables under exchange transactions	18,216	21,390
TOTAL TRADE AND OTHER PAYABLES	20,227	23,112
<i>Trade and other payables are non-interest bearing and normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.</i>		

19. Employee Benefit Liabilities

	2025	2024
	\$'000	\$'000
Accrued pay	1,403	938
Annual leave	3,586	3,283
Sick leave	236	123
Time in Lieu	81	105
TOTAL EMPLOYEE BENEFIT LIABILITIES	5,306	4,449

20. Development and Other Contributions (Revenue in Advance)

	2025	2024
	\$'000	\$'000
Balance at 1 July	1,790	1,619
Development contributions received	10,977	17,014
Interest	-	-
Contributions transferred to revenue	(9,672)	(16,812)
Contributions Refunded	-	(31)
BALANCE AT 30 JUNE	3,095	1,790
Current	3,095	1,790
Non-current	-	-
	3,095	1,790
<i>Contributions are levied as one method of funding the costs associated with the development of assets to meet the demands of growth of the population.</i>		
<i>Contributions are recognised as revenue when the assets are ready to provide the service intended or current capacity exists.</i>		
	2025	2024
	\$'000	\$'000
Transferred to revenue by activity		
Roading	3,192	6,026
Water	1,690	3,000
Sewerage	2,064	4,751
Drainage	127	1,122
Reserves	2,590	1,913
District Libraries	9	-
	9,672	16,812

21. Borrowings

	2025	2024
	\$'000	\$'000
Current		
Bonds/Notes issued	55,000	40,000
TOTAL CURRENT BORROWINGS	55,000	40,000
Non-current		
Bonds/Notes issued	165,000	160,000
TOTAL NON-CURRENT BORROWINGS	165,000	160,000
TOTAL BORROWINGS	220,000	200,000
Interest Rate Risk		
Borrowings include floating and fixed interest rates. Interest rate risk is minimal as borrowings are managed under policy and hedged with fixed interest rate swaps. The interest rates range 2.21% - 4.31% (2024: 2.21% - 6.43%). The weighted average interest cost is 4.83% (2024: 5.87%).		
Security		
The Committed Cash Advance Facility with the ANZ (limit-2025: \$10m, limit-2024: \$10m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2025 (2024: nil).		
Bonds/Notes issued are secured over the rates of the Waimakariri District Council.		
Refinancing		
Waimakariri District Council manages its borrowings in accordance with its funding and financial policies, which includes a liability Management policy. These policies have been adopted as part of the Council's Long Term Plan.		
Maturity Analysis of Borrowings		
	2025	2024
	\$'000	\$'000
Payable no later than one year	55,000	40,000
Later than one year, not later than two years	55,000	55,000
Later than two years, not later than three years	70,000	25,000
Later than three years, not later than four years	40,000	50,000
Later than four years, not later than five years	-	30,000
Later than five years	-	-
	220,000	200,000
The total amount of borrowings approximates the fair value.		

Internal Borrowings

Internal borrowings for each Group of Activities are detailed below.

Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Group of Activities	Internal Borrowing	Repaid	Borrowed	Transfers from external borrowing	Internal Borrowing	Internal Interest
	2024 Actual	2024-25 Actual	2024-25 Actual	2025 Actual	2025 Actual	2024-25 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
District Development	695	(678)	571	-	588	55
Roads and Footpaths	1,159	(983)	1,060	-	1,236	289
Water Supply	4,549	(1,181)	7,398	-	10,766	321
Sewerage and the Treatment and Disposal of Sewage	1,479	(1,013)	127	-	593	207
Stormwater Drainage	21,136	(1,637)	2,428	-	21,927	440
Refuse and Recycling	523	(65)	-	-	458	10
Recreation	21,281	(2,147)	5,427	-	24,561	587
Libraries and Museums	135	(30)	764	-	869	11
Community Protection	71	(32)	-	-	39	2
Community Development	1,479	(145)	-	-	1,334	35
Property Management	1,676	(133)	-	-	1,543	36
Earthquake Recovery	20,108	(2,093)	1,809	-	19,824	665
Non Significant Activities	2,748	(982)	3,142	-	4,908	-
	77,039	(11,119)	22,726	-	88,646	2,658

22A. Equity

	2025	2024
	\$'000	\$'000
Accumulated General Equity		
Opening Accumulated General Equity	1,023,808	972,055
Transfers from:		
Restricted reserves	145	347
Asset revaluation reserve on disposal of Property, Plant and Equipment	3,629	2,293
Transfers to:		
Restricted reserves	(620)	(908)
Net Surplus/(deficit)	3,567	50,021
TOTAL ACCUMULATED GENERAL EQUITY	1,030,529	1,023,808
Restricted reserves		
Opening Balance	4,071	3,510
Transfers to:		
Accumulated General Equity	(145)	(347)
Transfers from:		
Accumulated General Equity	620	908
	4,546	4,071
Restricted reserves consist of:		
Replacement Funds	1,785	1,326
Reserve Funds	2,518	2,591
Development Funds	153	144
Trust Funds	90	9
	4,546	4,071
Fair value reserve		
As at 1 July	964	857
Valuation gains (losses)	(186)	107
AS AT 30 JUNE	778	964
TOTAL OTHER RESERVES	5,324	5,035
Asset revaluation reserves		
Opening Balance	1,597,368	1,316,867
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(3,629)	(2,293)
Change in revaluation reserve due to revaluation	17,028	282,793
Change in revaluation reserve due to (impairment)/impairment reversal	10,656	-
TOTAL ASSET REVALUATION RESERVE	1,621,422	1,597,368

	2025	2024
	\$'000	\$'000
Consisting of		
Fixed		
Land	21,421	21,321
Buildings	25,598	25,587
	47,019	46,908
Infrastructural		
Land	81,474	101,738
Buildings	54,526	54,600
Water	255,778	256,406
Roads	671,716	658,576
Reserves	71,936	48,204
Sewer	298,739	293,061
Drainage	136,427	134,069
Solid Waste	3,807	3,807
	1,574,403	1,550,460
	1,621,422	1,597,368

22B. Statement of Special Separate Funds

	Opening Balance 1 July 2024	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2025	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Special Funds						Purpose of the fund
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services.
Cam River Restoration Fund	172	10	(12)	-	170	Established in 2002 to provide for Cam River restoration.
Plant Renewal and Replacement Fund	1,328	88	(1)	369	1,785	To provide for purchase of replacement plant and vehicles from transfers of depreciation and interest on the book value of assets.
Loburn Reserve Development Fund	19	1	-	-	20	Proceeds of the sale of land in the Loburn area were invested for the purchase of land to extend the size of the Loburn Domain.
Sefton Reserve Investment Fund	15	1	-	-	16	Established by investment of surplus funds for use at the Reserve.
Long term investment/Ashburton Farm Investment	2,431	139	-	(210)	2,360	This fund was established to receive the revenue from the endowment land vested in the Council. Subsequently, the properties were sold, and the interest from funds invested is used to subsidise the general rates.
Centennial Fund Account	3	-	-	-	3	Established to enable new publications such as the history of the former Rangiora County area.
LAPP Disaster Fund	(34)	-	(2)	-	(36)	Provides funds for the annual insurance cost for the Local Authority Protection Programme Disaster Fund (natural disaster insurance for infrastructural assets).
Kaiapoi War Memorial Maintenance Fund	4	-	-	-	4	To carry out future maintenance of the building.
Mayoral Relief Fund	14	1	(5)	-	10	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	3,952	240	(19)	159	4,332	

22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2024	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2025
	\$'000	\$'000	\$'000	\$'000	\$'000
Separate accounts					
<i>Separate Accounts are maintained for targeted rates charged for a specific purpose. A separate account is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.</i>					
Water and Stockwater					
Rangiora	832	5,669	(5,212)	(18)	1,272
Woodend and Pegasus Water	3,829	2,448	(2,699)	634	4,212
Waikuku	48	289	(360)	112	89
Fernside	45	15	(12)	(8)	40
Ohoka	607	228	(257)	(82)	496
Mandeville	211	634	(1,066)	428	207
Kaiapoi and Pines Kairaki Water	1,126	2,132	(2,481)	344	1,122
Oxford1	42	896	(1,839)	1,186	286
Oxford2	57	560	(1,436)	820	1
Oxford	46	624	(999)	646	316
Summerhill	7	297	(514)	243	33
Cust	12	225	(364)	134	7
Poyntzs Road	116	115	(129)	41	143
WestEyreton	47	107	(166)	96	85
Garrymere	53	83	(121)	55	70
Stock Water	213	515	(764)	187	151
District Water	68	1,375	(825)	3,629	4,246
Ashley Water	(8)	1,855	(1,853)	-	(6)
Sewerage					
Eastern Communities	12,933	14,903	(16,844)	3,159	14,151
Southbrook	116	1	-	-	117
Fernside loan account	(18)	20	(11)	(8)	(17)
Loburn Lea loan account	(38)	38	(24)	(16)	(40)
Oxford	841	999	(1,302)	221	758

	Opening Balance 1 July 2024	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2025
	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage					
Rangiora	2,163	2,510	(2,557)	431	2,548
Coastal Urban	926	751	(1,066)	516	1,128
Pegasus	2,604	621	(454)	140	2,911
Kaiapoi	2,364	2,304	(3,320)	959	2,307
Oxford	59	158	(168)	110	159
Ohoka Rural	121	452	(528)	46	92
Loburn Lea	119	34	(29)	13	137
Oxford Rural	25	86	(104)	22	30
Clarkville	1	74	(106)	46	15
Coastal Rural	117	190	(260)	27	74
Waimakariri Central Rural	70	204	(319)	85	40
Cust	15	18	(21)	5	17
Solid Waste					
Solid Waste	1,021	6,406	(6,426)	227	1,228
Recreation					
Rangiora CBA	69	42	(200)	167	78
Kaiapoi CBA	77	37	(156)	140	98
<i>Separate accounts opening balances have been corrected due to an error in the note figures in the 2023/24 Annual Report.</i>					

22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2024	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2025
	\$'000	\$'000	\$'000	\$'000	\$'000
Libraries and Museums					
Museum Levy	168	753	(735)	-	186
Museum Development Levy	17	188	(1,641)	1,436	-
Community Protection					
Stock Control	48	62	(62)	-	48
Governance					
Council	929	64	(2,463)	2,694	1,223
Kaiapoi Community Board	306	169	(146)	-	329
Rangiora Community Board	270	246	(214)	-	302
Woodend/Ashley Community Board	131	152	(149)	-	134
Oxford/Eyre Ward Advisory Board	198	173	(142)	-	228
District Development					
District Promotion	253	140	(645)	528	275
Economic Development	(8)	66	(387)	305	(25)

Separate accounts opening balances have been corrected due to an error in the note figures in the 2023/24 Annual Report.

22C. Funding Depreciation

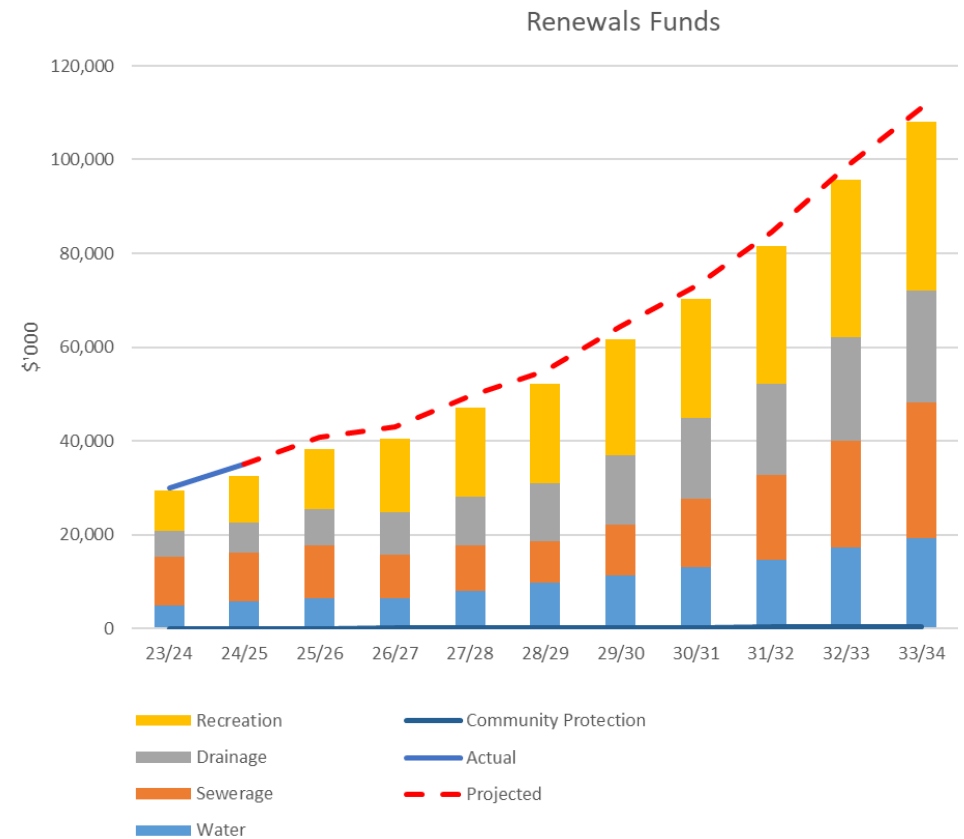
Because the peak of asset renewals occur later in the 21st Century, the Council's policy for funding depreciation means it can comfortably fund renewals from accumulated depreciation funds.

The Council's policy is to ring-fence funding of depreciation into separate accounts so that the funds can only be applied to the renewal of infrastructure.

The Council has based the level of funding required on modelling that assumes the Council is able to continue to invest funds at a rate greater than inflation (without having to pay taxation on interest earned) and this means funds will be available when assets are due for renewal.

The chart below compares the actual renewals funds with the expected funds from the 2024-34 Long Term Plan.

The renewals funds at 30 June 2025 are greater than budgeted in the 2024-34 Long Term Plan.



23. Statement of Cash Flow Reconciliation

	2025	2024
	Actual	Actual
	\$'000	\$'000
Net Surplus/(Deficit):	3,551	50,045
Add Non Cash Items:		
Depreciation	39,294	35,017
Land/Utilities in lieu of cash for development contributions	-	-
Assets vested in Council	(23,159)	(60,250)
Associated entity (surplus)/deficit	145	21
(Gains)/losses in fair value of forestry assets	(274)	121
(Gains)/losses in fair value of investment property	(533)	19
Recognise (gains)/losses on interest rate swaps	4,214	1,635
	23,238	26,608
Movements in Working Capital		
(Increase)/reduction in stock	94	(103)
(Increase)/reduction in trade and other receivables	(73)	(1,669)
(Increase)/reduction in tax due	-	-
Increase/(reduction) in trade and other payables	(378)	1,352
Increase/(reduction) in employee benefit liabilities	855	68
Increase/(reduction) in development contributions	3,381	(958)
(Increase)/reduction in accrued interest receivable	113	(302)
Net GST	955	(1,153)
	4,947	(2,765)
	28,184	23,842
Items Classified as Investing Activity		
(Gains)/losses on disposal of property, plant and equipment and forestry assets	6,070	4,028
(Gains)/losses on disposal of investment property	-	-
NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES	34,255	27,871

24. Financial Instruments

Financial Instrument classifications		2025	2024
	Level	\$'000	\$'000
Financial Assets			
Amortised cost (Loans and receivables)			
Cash and cash equivalents		32,348	17,797
Short term investments		-	5,000
Trade and other receivables		8,808	11,592
Fair Value Through Other Comprehensive Revenue and Expense			
Civic Financial Services Limited	3	84	82
Transwaste Canterbury Limited	3	1,232	1,445
Local Government Funding Agency Limited	3	268	232
Unlisted borrower notes	2	6,595	4,426
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	923	3,975
Financial Liabilities			
Amortised cost			
Trade and other payables		13,703	15,423
Borrowings		220,000	200,000
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	1,211	49

Fair value hierarchy

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Level 1 - Quoted market price - Financial instruments with quoted prices for identical instruments in active markets.
- Level 2 - Valuation technique using observable inputs - Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- Level 3 - Valuation techniques with significant non-observable inputs - Financial instruments valued using models where one or more significant inputs are not observable.

Financial instrument risks

WDC has a series of policies to manage the risks associated with financial instruments. WDC is risk averse and seeks to minimise exposure from its treasury activities. WDC has established Council approved liability management and investment policies. These do not allow any transactions that are speculative in nature to be entered into.

Market risk

Price risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. WDC is not exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through equity.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. WDC is not exposed to currency risk, as its treasury policy does not allow WDC to enter into foreign currency transactions and that financial instruments are transacted in New Zealand dollars.

Interest rate risk

The interest rates on WDC's borrowings are disclosed in note 21.

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rate. Borrowings issued at fixed rates expose the WDC to fair value rate risk. WDC's liability management policy outlines the level of borrowing that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where WDC has borrowed at fixed rates. In addition, investments at fixed interest rates expose the WDC to fair value interest rate risk.

24. Financial Instruments (cont.)

Sensitivity Analysis

The table below illustrates the potential effect on the surplus or deficit for reasonably possible market movements, with all other variables held constant, based on the Council's financial instrument interest rate risk exposures at balance date.

		2025		2024	
		+0.5% \$'000	-0.5% \$'000	+0.5% \$'000	-0.5% \$'000
Impact on Surplus/(Deficit)					
Financial Liabilities					
<i>Financial Liabilities at amortised cost</i>					
Borrowings		(1,100)	1,100	(1,000)	1,000
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments		1,991	(2,178)	1,771	(2,090)
		891	(1,078)	771	(1,090)

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in the market interest rates. Borrowings and investments issued at variable interest rates expose WDC to cash flow interest rate risk.

WDC manages its cash flow interest rate risk on borrowings by using floating-to-fixed interest rate swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates and swaps them into fixed rates that are generally lower than those available if WDC borrowed at fixed rates directly. Under the interest rate swaps, WDC agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

Credit Risk

Credit risk is the risk that a third party will default on its obligation to WDC, causing WDC to incur a loss. WDC has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and WDC has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from rate payers.

WDC invests funds only in deposits with registered banks and local authority stock and its investments policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charges over rates. Other than other Local Authorities, the group only invests funds with those entities, which have a Standard and Poor's credit rating of at least A for short term and A for long term investments. Accordingly, the group does not require any collateral or security to support these financial instruments.

The derivatives are measured at fair value, and the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount.

All Council's cash assets and derivative financial instrument assets are with New Zealand registered banks (Credit Ratings: ANZ AA-; Westpac AA-). WDC also owns shares and borrower notes in NZ Local Government Funding Agency Ltd - LGFA (refer to Note 10) and their shares were rated AA+.

Liquidity Risk

Liquidity risk is risk that WDC will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. WDC aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, WDC maintains a target level of investments that must mature within the next 12 months and to meet its projected business requirements in the next 12 months.

WDC manages its borrowing in accordance with its funding and financial policies, which includes a liability management policy. These policies have been adopted as part of the WDC's Long Term Plan.

WDC does not have a overdraft facility and manages its additional funding requirements through a \$10,000,000 bank funding facility agreement (2024: \$10,000,000) and Bond/Note issues \$220,000,000 (2024: \$200,000,000). These facilities are managed within the liability management policy.

The maturity profiles of the WDC's borrowing is disclosed note 21.

24. Financial Instruments (cont.)

	2025	2024
	\$'000	\$'000
Maturity Analysis and Effective Interest Rates of Financial Assets		
Short term deposits	-	5,000
Weighted average effective interest rate	0.00%	6.00%
	2025	2024
	\$'000	\$'000
Maturity Analysis of Financial Liabilities		
Trade and Other Payables		
Less than 1 year	13,703	15,423
1-2 years	-	-
2-5 years	-	-
More than 5 years	-	-
	13,703	15,423
Borrowings		
Less than 1 year	55,000	40,000
1-2 years	55,000	55,000
2-5 years	110,000	105,000
More than 5 years	-	-
	220,000	200,000
Interest Payable on Borrowings		
Less than 1 year	8,010	10,509
1-2 years	6,044	8,467
2-5 years	4,864	10,814
More than 5 years	-	-
	18,917	29,790
Interest Payable on Interest Rate Swaps		
Less than 1 year	(20)	(1,954)
1-2 years	77	(2,356)
2-5 years	972	(4,708)
More than 5 years	169	(1,028)
	1,197	(10,047)
TOTAL	253,818	235,166

25. Commitments and Contingencies

	2025	2024
	\$'000	\$'000
Capital Commitments		
Drainage Reticulation Network	36	437
Water Reticulation Network	2,063	3,715
Sewer Reticulation Network	-	-
Road Network	170	847
Community Facilities	911	-
Infrastructure Land	-	1,000
Waste Systems	-	-
CAPITAL EXPENDITURE CONTRACTED FOR AT BALANCE DATE BUT NOT YET INCURRED FOR PROPERTY, PLANT AND EQUIPMENT.	3,180	5,999
<i>No capital commitments exist in relation to investment property as at 30 June 2025 (2024: Nil).</i>		
Operating Leases as Lessee		
<i>The Council leases property, plant and equipment in normal course of its business. The majority of these leases have non-cancellable terms of 36 to 60 months. The future aggregate minimum lease payments to be collected under non-collectable operating leases are as follows:</i>		
	2025	2024
	\$'000	\$'000
Not later than one year	342	313
Later than one year and not later than five years	140	236
Later than five years	-	-
TOTAL NON-CANCELLABLE OPERATING LEASES	482	550
<i>Contingent rent payable has been determined on the basis of the contract schedule of payments and provisions.</i>		
<i>Leases can be renewed at Council's option, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option to purchase the asset at the end of the lease term.</i>		
<i>There are no restrictions placed on Council by any of the leasing arrangements.</i>		

25. Commitments and Contingencies (cont.)

Operating Leases as Lessor		
The Council leases its investment property under operating leases. 33 of the leases have a non-cancellable term of 21 years or less, 1 lease with a term of 26 years, 56 leases have a term of 30 years, 12 leases have a term of 33 years and 1 lease with a term of 35 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:		
	2025	2024
	\$'000	\$'000
Non-cancellable Operating Leases as Lessor		
Not later than one year	271	184
Later than one year and not later than five years	964	674
Later than five years	1,938	959
TOTAL NON-CANCELLABLE OPERATING LEASES	3,173	1,817
No contingent rents have been recognised in the surplus/(deficit) during the period.		
Finance leases as lessor		
The Council has 1 finance leases with a term of 35 years. The reconciliation of the gross investment in the lease and the present value of minimum lease payments receivable is as follows:		
	2025	2024
	\$'000	\$'000
Gross investment in the lease	2,055	-
Less: Unearned finance revenue	(639)	-
Present value of minimum lease payments receivable	1,416	-
Add: Unguaranteed residual value	-	-
Net investment in the lease	1,416	-

Maturity Analysis of Finance Lease Payments Receivable				
The following table presents the gross investment in the lease and the present value of minimum lease payments receivable, classified by maturity:				
	2025	2025	2024	2024
	\$'000	\$'000	\$'000	\$'000
	Gross Investment	Present Value	Gross Investment	Present Value
Not later than one year	60	41	-	-
Later than one year and not later than five years	240	164	-	-
Later than five years	1,755	1,211	-	-
TOTAL NON-CANCELLABLE FINANCE LEASES	2,055	1,416	-	-
No contingent rents have been recognised in the surplus/(deficit) during the period.				
Contingencies				
Contingent Liabilities				
		2025	2024	
		\$'000	\$'000	
Claims		-	50	
The Council has a number of claims under The Building Act 2004 which would impose potential obligations and liabilities in respect to the issue of building consents and inspections. No amount has been determined at 30 June 2025. At the date of this report, there were no other matters under that Act indicating potential liability (2024: 1) having been brought to the Council's attention.				
Guarantees				
The value of guarantees disclosed as contingent liabilities reflects Council's assessment of the undiscounted portion of financial guarantees that are not recognised in the Balance Sheet.				
		2025	2024	
		\$'000	\$'000	
Financial guarantees		-	-	
The Council has no financial guarantees relating to loans as at 30 June 2025.				

25. Commitments and Contingencies (cont.)

Unquantified Claims
<i>The Council has a number of unquantifiable claims as at 30 June 2025 (2024: 4).</i>
Share of Associates' Contingent Liabilities
<i>Council has not identified any contingent liabilities where it would be severally liable for all or part of the liability.</i>
New Zealand Local Government Funding Agency
<i>The Council is a guarantor of the New Zealand Local Government Funding Agency limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. NZLGFA has a local currency rating from Fitch Ratings which remained at AA+ and foreign currency remained at AA+. Standard and Poor's credit rating of local currency remained at AAA (2024: AAA) and the foreign currency rating remained at AA+ (2024: AA+).</i> <i>As at 30 June 2025, the Council is one of 30 local authority shareholders and 72(2024:72) local authority guarantors of the NZLGFA. In that regard it has uncalled capital of \$200,000. When aggregated with the uncalled capital of other shareholders, \$20.0m is available in the event that an imminent default is identified. Also, together with other shareholders and guarantors, the Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2025, NZLGFA had borrowings totaling \$24,315m (2024: \$23,030m).</i> <i>Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:</i> <i>We are not aware of any local authority debt default events in New Zealand; and</i> <i>Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.</i>



Contingent Assets
<i>Council operates under specified agreements whereby sports clubs are able to construct facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and the Council will gain control of the asset if the club vacates the facility. Until this event occurs these assets are not recognised as assets in the Balance Sheet. As at 30 June 2025 there are 13 facilities having an approximate value of \$4.3million (2024: 13 facilities, \$4.4million). This estimate has been based on government valuations for the area.</i> <i>Council is currently working with insurers on the Woodend-Waikuku Forestry fire from November 2022. The value of this claim is estimated to be between \$140,000 to \$170,000</i>
Emissions Trading Scheme
<i>The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre-1990 forest land pursuant to the New Zealand Government's Allocation Plan. The Council has registered its pre-1990 land to receive its entitlements. The latest figures held by The Ministry of Primary Industry shows Council pre 1990 forest being 120.98 hectares (2024:120.98 hectares). The current carbon credit balance is 1,673 units.(2024:1,673), with a current market value of \$95,361 (2024:1,673 carbon credits \$83,650 estimate). .</i>

26. Remuneration

Remuneration of Chief Executive

In accordance with section 98 and schedule 10 part 3 section 32(1)(c) of the Local Government Act 2002.
The Chief Executive of the Waimakariri District Council is appointed under section 42(1) of the Local Government Act 2002.

	2025	2024
Jeff Millward	420,584	371,920

Remuneration of Mayor, Councillors and Board Members

In accordance with Section 98 and Schedule 10 part 3 (32(1)a and 32(1)b) of the Local Government Act 2002.

	2025 Honorary (including mileage and other reimbursements)	2025 Meeting/ Hearings	2025 Total	2024 Honorary (including mileage and other reimbursements)	2024 Meeting/ Hearings	2024 Total
	\$	\$	\$	\$	\$	\$
Mayor and Councillors as at 30 June:						
Dan Gordon	153,487	-	153,487	142,480	-	142,480
Neville Atkinson	77,905	75,502	153,407	71,108	72,273	143,381
Robbie Brine	57,701	-	57,701	56,164	-	56,164
Alistair Blackie	59,844	-	59,844	60,930	-	60,930
Paul Williams	57,862	930	58,792	55,726	3,813	59,539
Philip Redmond	60,829	1,721	62,550	57,621	186	57,807
Niki Mealings	57,381	46,128	103,509	55,088	25,947	81,035
Joan Ward	57,192	-	57,192	55,088	-	55,088
Brent Cairns (from 14 October 2022)	57,192	-	57,192	55,088	-	55,088
Jason Goldsworthy (from 14 October 2022)	59,640	-	59,640	56,349	-	56,349
Tim Fulton (from 14 October 2022)	62,875	-	62,875	61,173	-	61,173

26. Remuneration (cont.)

	2025 Honorary (including mileage and other reimbursements)	2025 Meeting/ Hearings	2025 Total	2024 Honorary (including mileage and other reimbursements)	2024 Meeting/ Hearings	2024 Total
	\$	\$	\$	\$	\$	\$
Kaipoi-Tuahiwi Community Board Members						
Jackie Watson (Current Chair)	21,415	-	21,415	21,766	-	21,766
Sandra Stewart (from 14 October)	15,190	-	15,190	14,307	-	14,307
Tracey Blair (from 14 October)	11,414	-	11,414	11,115	-	11,115
Tim Bartle (from 14 October)	12,722	-	12,722	12,148	-	12,148
Russell Keetly (from 14 October)	11,344	-	11,344	10,974	-	10,974
Rangiora-Ashley Community Board Members						
Jim Gerard (Current Chair)	26,658	884	27,542	25,705	2,916	28,620
Murray Clarke	14,154	-	14,154	13,677	-	13,677
Monique Fleming	14,154	-	14,154	13,677	-	13,677
Kirstyn Barnett (from 14 October 2022)	14,154	-	14,154	13,677	-	13,677
Liz McClure (from 14 October 2022)	14,154	-	14,154	13,677	-	13,677
Steve Wilkinson (from 14 October 2022)	14,154	-	14,154	13,677	-	13,677
Ivan Campbell (from 14 October 2022)	14,154	-	14,154	13,677	-	13,677
Bruce McLaren (from 14 October 2022)	14,154	-	14,154	13,677	-	13,677
Woodend-Sefton Community Board Members						
Shona Powell (Current Chair)	17,668	-	17,668	17,056	-	17,056
Andrew Thompson	9,659	-	9,659	9,353	-	9,353
Mark Paterson	9,659	-	9,659	9,353	-	9,353
Ian Fong (from 14 October 2022)	9,659	-	9,659	9,353	-	9,353
Rhonda Mather (from 14 October 2022)	9,659	-	9,659	9,353	-	9,353
Oxford-Ohoka Community Board Members						
Mark Brown	11,629	-	11,629	11,255	-	11,255
Thomas Robson (Chair until 30 April 2024)	11,258	-	11,258	18,618	-	18,618
Sarah Barkle (Chair from 1 May 2024)	22,509	-	22,509	14,430	-	14,430
Ray Harpur	11,484	-	11,484	11,320	-	11,320
Michelle Wilson (from 14 October 2022)	10,078	-	10,078	11,211	-	11,211
Pete Merrifield (from 14 October 2022)	11,339	-	11,339	10,622	-	10,622

26. Remuneration (cont.)

	2025 Honorary (including mileage and other reimbursements)	2025 Meeting/ Hearings	2025 Total	2024 Honorary (including mileage and other reimbursements)	2024 Meeting/ Hearings	2024 Total
	\$	\$	\$	\$	\$	\$
Council Appointees Te Kōhaka o Tūhaitara Trust						
Alistair Blackie (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Andrea Rigby	969	-	969	1,224	-	1,224
Neville Atkinson (Councillor)	-	-	-	-	-	-
Water Zone Board Members						
Erin Harvie	6,000	-	6,000	6,000	-	6,000
Claire Aldhamland	4,000	-	4,000	4,000	-	4,000
John Cooke	4,000	-	4,000	4,000	-	4,000
Martha Jolly	4,000	-	4,000	4,000	-	4,000
Ruby Gill-Clifford	1,077	-	1,077	2,000	-	2,000
Sue Ashley	5,500	-	5,500	4,500	-	4,500
TOTAL	1,119,872	125,164	1,245,036	1,076,220	105,135	1,181,354
In December 2022, Council purchased a Hyundai Ioniq as the Mayor's vehicle. The Mayor has full private use of the vehicle. The vehicle's annual value for the purpose of determining remuneration is \$67,065.						
With the enactment of the Local Government Act 2002, the Remuneration Authority is now responsible for setting the remuneration level for elected members. The (Council) monetary remuneration detailed above was determined by the Remuneration Authority. As permitted under the Authority's guidelines the Council chose for its elected members to receive an annual salary rather than the alternative option of a combination of meeting fee payments and annual salary. Meeting fees paid to Councillors relate to Resource Management Act hearings.						

26. Remuneration (cont.)

Council Employees		
	2025	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	158	30%
\$60,000 - \$79,999	128	24%
\$80,000 - \$99,999	79	15%
\$100,000 - \$119,999	76	14%
\$120,000 - \$139,999	41	8%
\$140,000 - \$159,999	25	5%
\$160,000 - \$179,999	12	2%
\$180,000 - \$219,999	8	1%
\$220,000 - \$299,999	6	1%
\$300,000 - \$410,000	1	0%
TOTAL EMPLOYEES	534	100%
Total remuneration includes non-financial benefits provided to employees.		
A full-time employee is determined on the basis of a 40-hour working week.		
At balance date, the Council employed 337 (2024:317) full-time employees, with the balance of staff representing 82 (2024:79) full-time equivalent employees.		

Council Employees		
	2024	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	173	34%
\$60,000 - \$79,999	109	21%
\$80,000 - \$99,999	86	17%
\$100,000 - \$119,999	67	13%
\$120,000 - \$139,999	33	7%
\$140,000 - \$159,999	23	4%
\$160,000 - \$179,999	7	1%
\$180,000 - \$199,999	7	1%
\$200,000 - \$380,000	9	2%
TOTAL EMPLOYEES	514	100%

27. Related Parties

All related party transactions between the parties are conducted on normal business terms other than for associates.

Associates

Te Kōhaka o Tūhaitara Trust

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The assets administered by the Trust includes the Tūhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tutaepatu Lagoon. The Council's ownership is 50%.

Council has provided an inter-group loan to the Te Kōhaka O Tūhaitara Trust. The loan is for 5 years at 4.58% interest. For the year ending 30 June 2025, the outstanding balance is \$23,909 (2024: \$33,770).

Enterprise North Canterbury Trust

Enterprise North Canterbury is a Council Controlled Organisation (CCO). Enterprise North Canterbury is a charitable trust which provides promotions and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focussed on developing existing businesses and promoting new businesses within the region. The trust also promotes the region as a visitor destination. The Council's ownership is 50%.

Waimakariri District Libraries Trust

The Waimakariri District Libraries Trust was formed to support the Waimakariri District Library Service by providing books and other library resources. The Council's ownership is 50%.

Waimakariri Arts Collection Trust

Waimakariri Arts Collection Trust was formed to establish and maintain a collection of artwork of merit that has an association with North Canterbury. The Council's ownership is 33%.

Waimakariri Public Arts Trust

Waimakariri Public Arts Trust was formed to develop public art projects in the Waimakariri District that are of enduring quality, are accessible to the public and stimulate public interest. The Council's ownership is 100%.

Other

Transwaste Canterbury Limited

Transwaste Canterbury Limited (TCL) is a Council Controlled Organisation (CCO) under the Local Government Act 2002 as the Waimakariri District Council is one of the Councils in the Canterbury region which between them own 50% of the shares in Transwaste Canterbury Limited. TCL operates a regional landfill at Kate Valley and associated transport services. Canterbury Waste Services owns the other 50% share of the TCL. Council owns 3.9% of the shares in TCL.

Canterbury Economic Development Company Limited

Canterbury Economic Development Company Limited (CEDCL) is a Council Controlled Organisation (CCO) which promotes transformational economic development projects that will benefit Canterbury and to utilise the Canterbury Regional Economic Development Strategy to coordinate strategic economic development initiatives. There are ten local authorities involved, each Council owns 10% of the shares in CEDCL.

Canterbury Museum Trust Board

The Canterbury Museum Trust raises levies on Local Authorities for the Canterbury Museum operations and developments. For the year ending 30 June 2025, Council paid \$710,682 (2024: \$675,540) for operations and \$1,546,668 (2024: \$1,546,668) for redevelopment to the Canterbury Museum Trust.

(a) Inter-Group Transactions and Balances

	2025	2024
	\$'000	\$'000
Enterprise North Canterbury		
Grants paid by the Council (Excluding GST)	759	715
Reimbursements received from Enterprise North Canterbury (Excluding GST)	1	-
Te Kōhaka o Tūhaitara Trust		
Grants paid by the Council (Excluding GST)	651	672
Reimbursements receivable from the Trust (Excluding GST)	227	1
Waimakariri District Libraries Trust		
Grants paid by the Council (Excluding GST)	-	-
Waimakariri Arts Collection Trust		
Grants paid by the Council (Excluding GST)	-	-
Waimakariri Public Arts Trust		
Grants paid by the Council (Excluding GST)	14	23
Transwaste Canterbury Limited		
Transport and Disposal of Waste provided by the Company (Excluding GST)	3,511	3,174
Amounts payable by the Council for Transport and Disposal of Waste (Excluding GST)	271	274
Dividends paid/payable to the Council (Exclusive of Imputation Credits)	750	437
Canterbury Economic Development Company Limited		
Amounts paid by the Council (Excluding GST)	-	-
No related party debts have been written off or forgiven during the year.		

27. Related Parties (cont.)

(b) Key Management and Elected Members		
During the year elected members and key management, as part of normal customer relationships, were involved in minor transactions with Council (such as payment of rates, purchase of rubbish bags). These services were provided on normal business terms.		
Council has a maintenance contract on terms equivalent to those that prevail in arm's length transactions with the Kaiapoi Community Care and Employment Trust in which Councillor Neville Atkinson has a pecuniary interest. For the year ending 30 June 2024, the service level agreement value was \$69,502 excluding GST (2024: \$76,966).		
Key management personnel compensation		
	2025	2024
	\$'000	\$'000
Councillors		
Full-time equivalent members	11	11
Remuneration	886	829
Senior Management Team, including the Chief Executive		
Full-time equivalent members	7	7
Remuneration	1,934	1,795
Key management personnel received \$nil in termination or other long term benefits in the year ended 30 June 2025 (2024: Nil).		
Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.		

28. Landfill Sites and Aftercare Provision

All Council refuse landfill sites within the Waimakariri District have been closed. The Council has responsibility to put in place procedures for managing and monitoring these landfills. The Council is complying with all its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. The Council is also currently investigating the extent of landfill post-closure costs.
To date preliminary risk analysis has not identified any additional costs. Investigations are continuing, and if any costs were identified, these would be provided for at the time.
Recent subdivision civil works adjacent to the Kaiapoi closed landfill have required the relocation and redevelopment of groundwater monitoring bores, which has interrupted the history of water quality results.

29. Capital Management

The Council's capital is its equity (or rate payers' funds), which comprise retained earning and reserves. Equity is represented by net assets.
The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.
The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's asset and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.
The Act requires the council to make adequate and effective provision in its Long term Plan (LTP) and in its annual plans (where applicable) to meet the expenditure needs identified in those plans. The act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.
The Council has the following created reserves: - reserves for different areas of benefit, including replacement provisions - trust and bequest reserves.
Reserves for different areas of benefits are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.
Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purpose. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose the were donated.

30. Events After Balance Date

Water Services Reform Programme

The Government has implemented a water services reform programme to address New Zealand's water infrastructure challenges – the Local Water Done Well programme.

The first part of the programme was to repeal previous water services legislation (the Water Services Entities Act 2022, Water Services Legislation Act 2023 and the Water Services Economic Efficiency and Consumer Protection Act 2023) that would have transferred responsibility for the provision of water services from local government to ten newly established publicly owned water services entities.

The Government has introduced new legislation that recognises the importance of local decision making and flexibility for communities and councils to determine how their water services will be delivered in the future. The Local Government (Water Services Preliminary Arrangements) Act 2024 was enacted on 2 September 2024 and establishes the Local Water Done Well framework and the preliminary arrangements for the new water services system. Local Government (Water Services) Act 2025 was enacted on 26 August 2025 to establish a framework for local government to provide water services in a flexible, cost-effective, financially sustainable, and accountable manner.

Councils were required to develop Water Services Delivery Plans by 3 September 2025. The Plans will outline future water services delivery arrangements, and for councils to commit to an implementation plan. The Waimakariri District Council submitted its Water Services Delivery Plan in accordance with the Act and this was approved by the Secretary for Local Government on 21 July 2025.

The Council's Water Services Delivery Plan involves the operation of an In-house Business Unit (IBU) within the Council.

This model is similar to Council's current arrangement for overseeing and managing the delivery of its drinking water, wastewater, stormwater, rural land drainage and stockwater services, but with increased financial ring-fencing and new economic regulation requirements for drinking water and wastewater.

This model retains direct Council ownership and operational responsibility of water service delivery, ensuring accountability to the local community and alignment with broader Council objectives.

31. Explanation of Major Variances Against Budget

Explanations for major variations from Council's estimated figures in the 2024/25 Annual Plan are as follows:

STATEMENT OF FINANCIAL PERFORMANCE

Revenue including other gains

Interest revenue was \$2.0m more than budget as interest was received from interest rate swaps due to higher interest rates. In the past, Council paid interest on the interest rate swaps.

Subsidies and grants were \$5.9m less than budget as approved funding from Waka Kotahi NZ Transport Agency were less than forecasted.

Other Revenue was \$1.6m more than budget due to rate penalties and connection fees to connect to Council's infrastructural facilities were more than budgeted and forestry revenue from areas affected by fire which were harvested earlier than planned. Mainpower Stadium Rangiora fitout contribution which was budgeted to be received in 2021-22 but unable to be paid until this financial year.

Development and other contributions were \$13.4m less than budget due to the current slow economic cycle has reduced the progress of development in the district. Revenue is dependent on the progress of developments.

Vested assets were \$2.6m less than budget due to the current slow economic cycle has reduced the progress of developments in the district, resulting in less vested assets recorded in the current financial year.

Other gains of \$1.8m contain gain on revaluation of forestry and investment properties of \$0.8m and gain on sale of property, plant and equipment of \$1.0m

31. Explanation of Major Variances Against Budget (cont.)

Expenditure

Capital expended mentioned below means costs incurred on capital projects that cannot be capitalised within accounting standards. Those costs, although not associated with any operational budget, were funded via loans/renewal funds.

District Development – Actual expenditure was \$0.9m less than budget due to Strategy and Engagement expenditure on Better Off Funding projects and Town Centre's programmes being delayed.

Roads and Footpaths – Actual expenditure was \$1.9m less than budget due to late funding approval. The resulted in less than budgeted bridge and structure maintenance and sealed/unsealed pavement maintenance.

Water Supply – Actual expenditure was \$4.8m more than budget. Asset deletions of \$4.0m from the capital renewal programme were not budgeted, this is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated. Depreciation expenditure was \$0.5m more than forecasted due to the assets revaluation performed on 30 June 2024.

Sewerage and the Treatment and Disposal of Sewage – Actual expenditure were \$1.5m more than budget. Asset deletions of \$0.7m from the capital renewal programme were not budgeted, this is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated. Depreciation expenditure was \$0.9m more than forecasted due to the assets revaluation performed on 30 June 2024.

Stormwater Drainage – Actual expenditure was \$1.3m more than budget. Asset deletions of \$0.5m from the capital renewal programme were not budgeted, this is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated. Depreciation expenditure was \$0.5m more than forecasted due to the assets revaluation performed on 30 June 2024.

Recreation – Actual expenditure was \$1.9m more than budget. Asset deletions of \$1.0m from the capital renewal programme were not budgeted, this is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated. Depreciation expenditure was \$0.5m more than forecasted due to the building assets revaluation performed on 30 June 2024.

Libraries and Museums – Actual expenditure was \$0.9m less than budget. Building maintenance expenditure was \$0.3m less than forecasted due to less reactive maintenance has been required this year. Museum Redevelopment levy was \$0.2m less than forecasted due to timing of levies.

Community Development – Actual expenditure was \$0.9m less than budget. Depreciation expenditure was \$0.4m less than forecasted due to the pensioner housing units improvements extending their useful lives. Community Development projects expenditure was \$0.2m less than forecasted.

Non Significant Activities – Actual expenditure was \$4.5m more than budget due to the loss in value on fair value of interest rate swaps.

Other Comprehensive Revenue and Expense

The Council recorded a \$17.0m gain on asset revaluation (budget \$75.6m). As at 30 June 2025, Council revalued its roading, greenspace and land assets.

Balance Sheet

Assets

Total assets were \$102.4m more the budget mainly due to 3 waters and building asset revaluations as at 30 June 2024 which were not budgeted and required due to high inflation since 1 July 2022. The budget did not capture the unplanned revaluations when it was finalised..

Liabilities

Total liabilities were \$14.0m less than the budget mainly due to less external borrowings required as a result of delays in Council's capital programme.

COST OF ACTIVITY STATEMENTS

Governance Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	2,602	3,045	2,284
Targeted Rates	733	732	680
Subsidies and Grants	17	-	9
Fees and Charges	58	30	53
TOTAL REVENUE	3,410	3,807	3,026
Operating Expenditure			
Council	2,463	2,703	2,379
Community Board, Advisory Groups	652	737	600
Subscription, Levies and Grants	356	353	320
	3,471	3,793	3,299
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	3,471	3,793	3,299
OPERATING SURPLUS/(DEFICIT)	(61)	14	(273)
Capital Expenditure			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-
Funded by			
Loans	-	-	-
Reserves	-	-	-
Cash from Operating	-	-	-
TOTAL FUNDING	-	-	-
Operating Expenditure includes:			
Interest	-	-	-
Depreciation	1	-	2
Corporate services overhead	1,156	706	1,072

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(60)	14	Not applicable
Depreciation	(1)	-	
OPERATING SURPLUS (DEFICIT)	(61)	14	

Governance

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

District Development Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	4,480	5,243	4,368
Targeted Rates	194	194	189
Fees and Charges	2,222	2,206	1,865
Subsidies	159	640	112
TOTAL REVENUE	7,055	8,283	6,534
Operating Expenditure			
District Development	3,318	3,783	3,476
Strategy and Engagement	1,723	2,526	1,504
Communications and Engagement	819	711	775
Plan Administration	3,349	3,071	3,187
District Promotion	645	665	761
Economic Development	387	373	317
	10,242	11,129	10,020
Internal Interest Elimination	55	49	15
TOTAL OPERATING EXPENDITURE	10,187	11,080	10,005
OPERATING SURPLUS/(DEFICIT)	(3,132)	(2,797)	(3,471)
Capital Expenditure			
Renewals	2	-	-
New Works	11	-	-
Loan Repayments	681	470	563
TOTAL CAPITAL EXPENDITURE	694	470	563
Funded by			
Loans	1,075	1,307	1,091
Reserves	(380)	(837)	(528)
Cash from Operating	-	-	-
TOTAL FUNDING	694	470	563
Operating Expenditure includes:			
Interest	266	330	223
Depreciation	5	4	3
Corporate services overhead	435	82	423

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	(3,127)	(925)	Not applicable
Depreciation	(5)	(4)	
Less internal recoveries	-	(1,868)	
OPERATING SURPLUS/(DEFICIT)	(3,132)	(2,797)	

District Development

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

Subsidies

Projects in relation to Better Off Funding (Climate Change Response Programme and Natural Environment Implementation) were underway but delayed, resulting in less subsidies than budgeted.

Operational Expenditure

District Development expenditure was less than budget due to staff dealing with appeals on the proposed District Plan and with the Resource Management Reform underway some budgets will only be spent when new legislation is in place to provide better clarity.

Strategy and Engagement expenditure was less than budget due to Better Off Funding (Climate Change Response Programme and Natural Environment Implementation) and Town Centre Projects/Resident Survey delays.

Roads and Footpaths Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Roding Rates	16,077	16,025	15,001
Fees and Charges	892	998	811
Petrol Tax	336	360	323
Subsidies	7,956	13,251	10,968
Interest	-	72	62
Development Contributions	3,192	9,858	6,026
Gains on sale	354	-	-
TOTAL REVENUE	28,807	40,564	33,191
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	3,898	5,062	4,015
Corridor Maintenance	2,733	3,188	2,749
Land Transport and Safety	144	308	230
Other Maintenance	1,728	1,755	3,316
Unsubsidised Expenditure			
General Maintenance	1,682	1,415	1,364
Management Costs	1,235	1,219	919
Interest	1,393	1,389	1,258
Depreciation	11,865	13,984	11,042
Capital Expensed	1,377	-	1,481
Council Overheads	2,920	2,519	2,460
	28,976	30,839	28,834
Internal Interest Elimination	289	204	84
TOTAL OPERATING EXPENDITURE	28,687	30,635	28,750
OPERATING SURPLUS/(DEFICIT)	120	9,929	4,441

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	6,807	8,579	6,542
New Works	8,042	15,139	8,395
Loan Principal Repayments	983	1,131	2,409
TOTAL CAPITAL EXPENDITURE	15,832	24,849	17,347
Funded by			
Loans	1,993	2,386	1,245
Capital Revenue	1,617	-	-
Reserves	-	631	-
Cash from Operating	11,985	21,832	15,483
TOTAL FUNDING	15,594	24,849	16,728
Operating Expenditure includes:			
Interest	1,393	1,389	1,258
Depreciation	11,865	13,984	11,042
Depreciation not funded	1,593	1,877	1,484
Corporate services overhead	2,920	2,519	2,460
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	3,329	6,103	Not applicable
Depreciation	(11,865)	(13,984)	
Subsidies and grants for capital expenditure	5,562	7,951	
Development contributions	3,192	9,858	
Gains/(loss) on assets sale	(98)	-	
OPERATING SURPLUS/(DEFICIT)	120	9,929	

Roads and Footpaths

Explanations of significant variances for the activity

Subsidies

NZTA subsidies were less than budget due to approved NZTA funding less than forecasted.

Development contributions

Development contributions revenue is less than budgeted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.

Operational Expenditure

Structural / Corridor maintenance was less than budget due to late NZTA funding approval and contract resourcing.

Depreciation expenditure was less than budget due to assets that have been fully depreciated.

Capital expensed are costs incurred on capital works than cannot be capitalised. This was not budgeted.

Capital Expenditure

Capital expenditure was less than budget due to late NZTA funding approval, project complexities and awaiting third party actions.

Water Supply Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note1)	27	32	26
Targeted Rates	14,366	14,313	11,691
Fees and Charges	687	209	376
Subsidies	1,568	904	285
Interest	349	149	385
Development Contributions	1,690	3,533	3,000
TOTAL REVENUE	18,687	19,140	15,763
Operating Expenditure			
Rangiora	5,212	4,118	4,252
3 Waters Reform Water Investigation	345	9	46
Outer East Rangiora Structure Plan Area	5	1	-
Woodend/Pegasus	2,699	2,130	2,213
Waikuku	360	295	291
Fernside	12	11	11
Ohoka	257	184	167
Mandeville	1,066	758	784
Kaiapoi/Pines Kairaki	2,481	2,102	2,080
West Kaiapoi Structure Plan Area	34	28	33
Oxford No 1 Rural	1,839	908	1,012
Oxford No 2 Rural	1,436	555	666
Oxford	999	756	790
Summerhill	514	273	391
Cust	364	252	337
Poyntz Road	129	122	93
West Eyreton	166	136	127
Garrymere	121	86	101
District Water	825	1,399	669
Ashley Rural Water	1,853	1,853	1,471
Water Race	764	593	567
	21,483	16,569	16,103
Internal Interest Elimination	321	237	79
TOTAL OPERATING EXPENDITURE	21,162	16,332	16,024
OPERATING SURPLUS/(DEFICIT)	(2,475)	2,808	(261)

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	3,135	2,689	3,028
New Works	16,478	17,034	9,673
Loan Repayments	1,170	838	977
TOTAL CAPITAL EXPENDITURE	20,783	20,561	13,679
Funded by			
Loans	13,908	15,146	4,460
Reserves	3,812	-	5,118
Cash from Operating	3,063	5,415	4,101
TOTAL FUNDING	20,783	20,561	13,679
Operating Expenditure includes:			
Interest	1,547	1,616	1,184
Depreciation	5,538	5,019	4,362
Depreciation not funded	2,470	1,951	1,944
Corporate services overhead	1,412	1,456	1,201
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	4,283	3,390	Not applicable
Depreciation	(5,538)	(5,019)	
Development contributions	1,690	3,533	
Subsidies and grants for capital	1,093	904	
Assets written off	(4,003)	-	
OPERATING SURPLUS (DEFICIT)	(2,475)	2,808	

Water Supply

Explanations of significant variances for the activity

Fees and Charges

Fees and charges were more budget as connection fees received (to connect to Council's infrastructural services) were more than forecasted.

Subsidies

Subsidies for 3 Waters Transitional Support was not budgeted.

Development contributions

Development contributions revenue is less than budgeted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.

Operational Expenditure

Rangiora scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

3 Waters Reform Water Investigation more than budget due to 3 Waters transitional expenditure not budgeted. This is offset by subsidies funding.

Woodend/Pegasus scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

Mandeville scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

Kaiapoi/Pines Kairaki scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

Oxford Rural No 1 scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

Oxford Rural No 2 scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

Oxford Urban scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

Summerhill scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated.

District Water scheme expenditure less than budget due to depreciation and interest less than forecasted as a result of delays in capital works programme in the past resulting in less additions.

Wastewater Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Rates	12,802	12,829	11,086
Subsidies	-	-	456
Fees and Charges	388	564	316
Interest	1,025	26	1,258
Development contributions	2,063	4,562	4,750
Gain on Sale	-	-	13
TOTAL REVENUE	16,278	17,981	17,879
Operating Expenditure			
Stimulus Funding	-	-	1
Eastern District Communities	16,877	15,435	14,734
Southbrook	-	-	2
Outer East Rangiora	12	23	-
East Rangiora	31	18	28
Ohoak Utilities	2	3	3
West Rangiora Structure Plan Area	80	80	77
West Kaiapoi Structure Plan Area	4	-	4
North Kaiapoi Area A	2	4	2
Fernside Loan Account	11	12	11
Loburn Lea Loan Account	24	25	23
Oxford	1,302	1,173	1,141
	18,345	16,773	16,026
Internal Interest Elimination	207	129	65
TOTAL OPERATING EXPENDITURE	18,138	16,644	15,961
OPERATING SURPLUS/(DEFICIT)	(1,860)	1,337	1,918
Capital Expenditure			
Renewals	2,911	3,614	924
New Works	2,749	3,566	3,293
Loan Repayments	1,013	610	7,749
TOTAL CAPITAL EXPENDITURE	6,673	7,790	11,966
Funded by			
Loans	239	601	542
Reserves	494	-	3,381
Cash from Operating	5,939	7,189	8,043
TOTAL FUNDING	6,673	7,790	11,966

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	998	881	961
Depreciation	7,799	6,903	6,125
Depreciation not funded	4,562	3,666	3,462
Corporate services overhead	1,495	1,548	1,295
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	4,617	3,679	Not applicable
Depreciation	(7,799)	(6,903)	
Capital subsidies	-	-	
Gain/(loss) on assets sale	(741)	-	
Development Contributions	2,063	4,562	
OPERATING SURPLUS/(DEFICIT)	(1,860)	1,337	

Wastewater

Explanations of significant variances for the activity

Interest

Interest was more than budget due to accumulation of renewal funds earning interest and increasing interest rates.

Development contributions

Development contributions revenue is less than budgeted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.

Operational Expenditure

Eastern Communities scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated. In addition, higher than budgeted depreciation expenditure due to the assets revaluation performed on 30 June 2024.

Capital Expenditure

Capital expenditure was less than budget due to due diligence delays in awarding step screen projects contracts and those projects with seasonal impacts.

Stormwater Drainage Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,202	1,407	943
Targeted Rates	6,815	6,794	5,757
Subsidies	433	401	695
Fees and Charges	99	52	84
Interest	402	212	483
Development Contributions	127	1,104	1,122
TOTAL REVENUE	9,078	9,970	9,085
Operating Expenditure			
Shovel Ready Funding	-	-	415
District Drainage	1,376	1,201	1,931
Rangiora	2,566	2,470	2,553
Southbrook	145	155	149
East Rangiora	(7)	-	10
West Rangiora Structure Plan Area	103	89	83
Coastal Urban	1,066	764	860
East Woodend	2	2	2
Pegasus	454	584	478
Kaiapoi	3,320	2,703	2,824
Kaiapoi - Area A	63	62	60
Kaiapoi - Area E	50	45	48
Oxford	168	150	129
Ohoka Rural	528	406	451
Mill Rd ODP	23	50	22
Loburn Lea	29	34	26
Oxford Rural	104	85	125
Clarkville	106	64	80
Coastal Rural	260	174	185
Central Rural	319	182	326
Cust	21	14	12
Waimakariri Water Zone	181	276	141
West of Bellgrove Kippenberger	57	47	-
	10,933	9,557	10,908
Internal Interest Elimination	440	319	118
TOTAL OPERATING EXPENDITURE	10,493	9,238	10,790
OPERATING SURPLUS/(DEFICIT)	(1,415)	732	(1,705)

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	1,045	760	274
New Works	5,157	5,084	8,996
Loan Repayments	1,637	1,561	1,436
TOTAL CAPITAL EXPENDITURE	7,839	7,405	10,706
Funded by			
Loans	4,565	4,520	6,436
Reserves	1,783	58	3,736
Cash from Operating	1,491	2,827	534
TOTAL FUNDING	7,839	7,405	10,706
Operating Expenditure includes:			
Interest	2,119	2,170	1,764
Depreciation	2,906	2,414	2,239
Depreciation not funded	2,066	1,574	1,711
Corporate services overhead	762	791	669
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	1,518	2,043	Not applicable
Depreciation	(2,906)	(2,414)	
Capital subsidies	321	-	
Development Contributions	127	1,104	
Assets written off	(475)	-	
OPERATING SURPLUS/(DEFICIT)	(1,415)	732	

Stormwater Drainage

Explanations of significant variances for the activity

Development contributions

Development contributions revenue is less than budgeted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.

Operational Expenditure

Coastal Urban expenditure was more than budget due to higher than forecasted depreciation expenditure due to the assets revaluation performed on 30 June 2024.

Kaiapoi scheme expenditure more than budget due to asset deletions from capital renewal programme. This is the accounting write off of assets where the renewal has occurred prior to the asset being fully depreciated. In addition, higher than budgeted depreciation expenditure due to the assets revaluation performed on 30 June 2024.

Solid Waste Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	929	1,087	898
Targeted Rates	5,905	5,891	5,379
Fees and Charges	5,136	4,820	4,688
Interest	238	23	260
Waste Minimisation Charges	1,288	1,301	1,148
TOTAL REVENUE	13,495	13,122	12,373
Operating Expenditure			
Disposal	5,777	5,663	5,441
Collection	6,426	6,670	5,926
Waste Minimisation	488	482	315
	12,691	12,815	11,682
Internal Interest Elimination	10	8	3
TOTAL OPERATING EXPENDITURE	12,681	12,807	11,679
OPERATING SURPLUS/(DEFICIT)	814	315	694
Capital Expenditure			
Renewals	181	136	118
New Works	213	546	306
Loan Repayments	65	38	61
TOTAL CAPITAL EXPENDITURE	460	720	485
Funded by			
Loans	-	-	-
Reserves	-	234	-
Cash from Operating	460	486	485
TOTAL FUNDING	460	720	485

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	49	55	49
Depreciation	206	169	186
Corporate services overhead	1,025	1,044	951
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	1,032	486	Not applicable
Depreciation	(206)	(169)	
Assets written off	(11)	-	
OPERATING SURPLUS/(DEFICIT)	814	315	

Solid Waste

Explanations of significant variances for the activity

Interest

Interest was more than budgeted due to increasing interest rates.

Capital Expenditure

Capital expenditure was less than budget due to Southbrook Resource Recovery Park project on hold.

Libraries and Museums Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	5,105	5,098	4,526
Targeted Rates	930	927	892
Fees and Charges	131	96	108
Subsidies and grants	(20)	170	70
Interest	-	9	66
Development Contributions	9	820	-
TOTAL REVENUE	6,154	7,120	5,663
Operating Expenditure			
Library	5,526	6,213	5,058
Canterbury Museum Operational Levy	735	746	700
Canterbury Museum Redevelopment Levy	1,641	1,872	1,582
Local Museums	16	17	14
	7,918	8,848	7,353
Internal Interest Elimination	11	2	1
TOTAL OPERATING EXPENDITURE	7,907	8,846	7,352
OPERATING SURPLUS/(DEFICIT)	(1,753)	(1,726)	(1,689)
Capital Expenditure			
Renewals	848	1,003	488
New Works	-	-	1
Loan Repayments	27	27	25
TOTAL CAPITAL EXPENDITURE	874	1,030	514
Funded by			
Loans	1,436	1,716	127
Reserves	(562)	(686)	386
Cash from operating	-	-	-
TOTAL FUNDING	874	1,030	514
Operating Expenditure includes:			
Interest	51	13	16
Depreciation	1,123	1,041	1,041
Depreciation not funded	437	355	422
Corporate services overhead	585	467	516

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	(639)	(1,504)	Not applicable
Depreciation	(1,123)	(1,041)	
Development contributions	9	820	
OPERATING SURPLUS/(DEFICIT)	(1,753)	(1,726)	

Libraries and Museums

Explanations of significant variances for the activity

Subsidies

Project in relation to Better Off Funding (Library Concept Plan) were underway but delayed, resulting in less subsidies than budgeted.

Development Contributions

Development contributions revenue is less than budgeted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.

Operational Expenditure

Library expenditure was less than budget due to less than planned buildings maintenance and Better Off Funding (Library Concept Plan) delayed.

Recreation Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,106	1,294	948
Community Services Rates	18,406	18,408	16,860
Targeted Rates Central Business Area	77	75	64
Gain on sale of assets	568	-	95
Revaluation gain on investment properties	2	-	89
Fees and Charges	3,643	3,061	2,991
Subsidies and Grants	738	144	265
Interest	22	-	-
Development Contributions	2,590	3,183	1,913
TOTAL REVENUE	27,151	26,165	23,225
Operating Expenditure			
Reserves	11,964	10,639	11,387
Airfield	514	496	514
Buildings	7,374	7,111	6,438
Pools	6,567	6,713	6,120
Central Business Areas	356	377	296
Camping Grounds	840	382	736
Community Grants	533	534	510
Public Conveniences	1,260	1,033	1,059
	29,408	27,285	27,060
Internal Interest Elimination	587	378	167
TOTAL OPERATING EXPENDITURE	28,821	26,907	26,893
OPERATING SURPLUS/(DEFICIT)	(1,670)	(742)	(3,668)
Capital Expenditure			
Renewals	2,075	4,408	2,759
New Works	3,826	17,643	7,318
Loan Repayments	2,148	1,270	1,926
TOTAL CAPITAL EXPENDITURE	8,048	23,321	12,004
Funded by			
Loans	10,203	16,401	4,861
Capital revenue	286	-	792
Reserves	(286)	3,433	3,236
Cash from Operating	(2,155)	3,487	3,114
TOTAL FUNDING	8,048	23,321	12,004

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	2,827	2,573	2,492
Depreciation	7,359	6,806	6,782
Depreciation not funded	3,130	2,577	3,071
Corporate services overhead	2,489	2,436	2,283
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	2,996	2,882	Not applicable
Capital subsidies	626	-	
Depreciation	(7,359)	(6,806)	
Revaluation gain/(loss) on investment property	2	-	
Gain/(loss) on assets sale	(525)	-	
Development Contributions	2,590	3,183	
OPERATING SURPLUS/(DEFICIT)	(1,670)	(742)	

Recreation

Explanations of significant variances for the activity

Fees and Charges

Fees and Charges were more than budgeted due to Rangiora Mainpower Stadium fit-out contribution. This was budgeted to be received in 2021/22 but was unable to be paid until this financial year.

Subsidies and Grants

Subsidies and Grants were more than budgeted due to the recognition of bequest received.

Development Contributions

Development contributions revenue is less than budgeted. This revenue is dependent on the progress of developments. The current slow economic cycle has reduced the progress of developments in the district.

Gain on Sale of Assets

Council entered into a finance lease deal. This resulted in a gain on sale of asset (in a financial lease, the lessor will dispose the asset included in the lease and recognise any gain or loss by comparing to the lease receivable).

Operational Expenditure

Reserves expenditure was more than due to tree/parks maintenance more than forecasted due to the April 25 storm damage and reactive maintenance requests received and asset disposals as a result of capital renewal programme.

Waikuku Beach Camp operation was sold during this financial year. Camp assets were sold at a loss.

Capital Expenditure

Capital expenditure was less than budget due to land negotiation, community consultation, projects backlog, resource constraints, budgeted forward planning and timing and demand for new developments by private developers.

Community Protection Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	2,330	2,727	1,998
Targeted Rates	64	59	63
Fees and Charges	7,623	8,958	7,603
TOTAL REVENUE	10,017	11,744	9,664
Operating Expenditure			
Civil Defence	656	776	601
Environmental Services	1,972	1,914	1,786
Building Services	5,988	7,380	6,413
Stock Control	62	66	59
Dog Control	806	767	638
Rural Fire	41	4	36
Cemeteries	249	311	305
	9,775	11,218	9,838
Internal Interest Elimination	2	2	1
TOTAL OPERATING EXPENDITURE	9,773	11,216	9,837
OPERATING SURPLUS/(DEFICIT)	244	528	(173)
Capital Expenditure			
Renewals	43	84	31
New Works	49	68	48
Loan Repayments	32	74	41
TOTAL CAPITAL EXPENDITURE	124	226	120
Funded by			
Loans	-	42	-
Reserves	-	-	120
Cash from operating	124	184	-
TOTAL FUNDING	124	226	120

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	10	11	11
Depreciation	79	74	71
Corporate services overhead	1,269	831	1,180
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	323	603	Not applicable
Depreciation	(79)	(74)	
OPERATING SURPLUS/(DEFICIT)	244	528	

Community Protection

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

Fees and Charges

Fees and charges were less than budget due to building unit revenue less than forecasted due to economic downturn, partially offset by less costs.

Building Services

Building Services were less than budget due to lower demand, led to deferment in filling staff vacancies until demand increases.

Community Development Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	932	1,091	850
Interest	3	1	7
Fees and Charges	1,269	1,316	1,165
Subsidies	445	1,646	292
TOTAL REVENUE	2,649	4,054	2,314
Operating Expenditure			
Community Development	860	999	859
Safer Communities	213	307	213
Youth Development	286	335	275
Housing for the Elderly	1,888	2,494	2,215
Community Housing	6	-	-
	3,253	4,135	3,563
Internal Interest Elimination	35	33	11
TOTAL OPERATING EXPENDITURE	3,218	4,102	3,552
OPERATING SURPLUS/(DEFICIT)	(569)	(48)	(1,238)
Capital Expenditure			
Renewals	93	446	651
New Works	241	1,250	41
Loan Repayments	145	145	135
TOTAL CAPITAL EXPENDITURE	480	1,841	827
Funded by			
Loans	-	8	-
Reserves	283	746	827
Cash from operating	197	1,087	-
TOTAL FUNDING	480	1,841	827

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	168	224	163
Depreciation	766	1,135	1,176
Corporate services overhead	362	302	280
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(55)	(158)	Not applicable
Subsidies and grants for capital expenditure	252	1,243	
Depreciation	(766)	(1,135)	
OPERATING SURPLUS (DEFICIT)	(569)	(48)	

Community Development

Explanations of significant variances for the activity

Subsidies

Subsidies were less than budget due to housing project. Design and consenting is underway.

Operational Expenditure

Housing for the Elderly expenditure was less than budget due to pensioner housing improvements which have extended their useful life and therefore reduced depreciation.

Property Management Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
Forestry revenue	540	25	395
Investment property revenue	152	169	78
Other revenue	244	25	325
Subsidies	-	-	11
Interest	532	326	725
Dividends	757	735	444
Gain on revaluation of forestry assets	274	-	-
Gain on revaluation of investment property	533	-	-
Gain on sale	-	122	-
TOTAL REVENUE	3,032	1,402	1,978
Operating Expenditure			
General Management	598	639	748
Service Centres	(108)	42	(8)
Investment property	220	246	308
Other Property	519	520	493
Forestry	800	216	829
Investments	(341)	(26)	43
	1,688	1,637	2,413
Internal Interest Elimination	36	26	11
TOTAL OPERATING EXPENDITURE	1,652	1,611	2,402
Less Taxation expense	-	-	-
OPERATING SURPLUS/(DEFICIT)	1,380	(209)	(424)
Capital Expenditure			
Renewals	113	613	121
New Works	58	185	337
Loan Repayments	133	86	127
TOTAL CAPITAL EXPENDITURE	304	884	585
Funded by			
Capital Revenue	-	487	-
Loans	-	-	-
Reserves	-	(84)	209
Cash from Operating	304	481	376
TOTAL FUNDING	304	884	585
Operating Expenditure includes:			
Interest	172	177	166
Depreciation	694	813	800
Corporate services overhead	(1,855)	122	(1,754)

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	548	(254)	Not applicable
Depreciation	(694)	(813)	
Dividends	757	735	
Revaluation gain/(loss) on investment properties	533	-	
Gain/(Loss) on assets sale	(237)	122	
Revaluation gain/(loss) on forestry assets	274	-	
Water Unit internal surplus	199	-	
Taxation expense	-	-	-
OPERATING SURPLUS/(DEFICIT)	1,380	(209)	

Property Management

Explanations of significant variances for the activity

Forestry Revenue

Forestry revenue is more than budget due to forestry cost of sale is now disclosed in expenditure. Previously the cost offsets with the revenue and the net amount was disclosed as a net gain/(loss).

Other Revenue

Other revenue is more than budget due to Water Model builds and Finished Floor Level fees not budgeted.

Interest

Interest received on surplus funds was more than budget due to higher interest rates.

Gain on Revaluation

Gain on revaluation of investment properties and forestry assets were not budgeted.

Operational Expenditure

Forestry expenditure more than budget mainly due to forestry cost of sale is now disclosed in expenditure. Previously the cost offsets with the revenue and the net amount was disclosed as a net gain/(loss).

Investments surplus was made by Water Unit and Project Delivery Unit. Water Unit dealt with increased number of reactive maintenance jobs from Water and Sewer operations while the Project Delivery Unit was engaged in Council's growing utility capital programme.

Earthquake Recovery and Regeneration Cost of Activity Statement

	2025 Actual	2025 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Revenue			
Rates	3,504	3,490	3,335
Subsidies/Grants	25	-	45
TOTAL REVENUE	3,529	3,490	3,380
Operating Expenditure			
General Response and Recovery	42	-	54
Roading	336	-	-
Red Zone Regeneration	282	251	261
Interest	3,205	3,032	2,915
	3,865	3,283	3,230
Internal Interest Elimination	665	445	196
TOTAL OPERATING EXPENDITURE	3,200	2,838	3,034
OPERATING SURPLUS/(DEFICIT)	329	652	346
Capital Expenditure			
Renewals	544	1,328	292
New Works	596	845	1,499
Loan repayments	2,093	2,551	1,885
TOTAL CAPITAL EXPENDITURE	3,234	4,724	3,676
Funded by			
Loans	3,401	798	4,316
Reserves	(496)	3,274	(986)
Cash from operating	329	652	346
TOTAL FUNDING	3,234	4,724	3,676
Operating Expenditure includes:			
Interest	3,205	3,032	2,915
Depreciation	-	-	-
Corporate services overhead	34	-	32
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	329	652	Not applicable
Depreciation	-	-	
Subsidies and grants for capital expenditure	-	-	
OPERATING SURPLUS/(DEFICIT)	329	652	

Earthquake Recovery and Regeneration

Explanations of significant variances for the activity

Capital Expenditure

Capital expenditure was less than budget due to projects complexities.

EQ rates were set to increase progressively over years thus less cash is available to repay the loan. Loan repayment will increase in later years.



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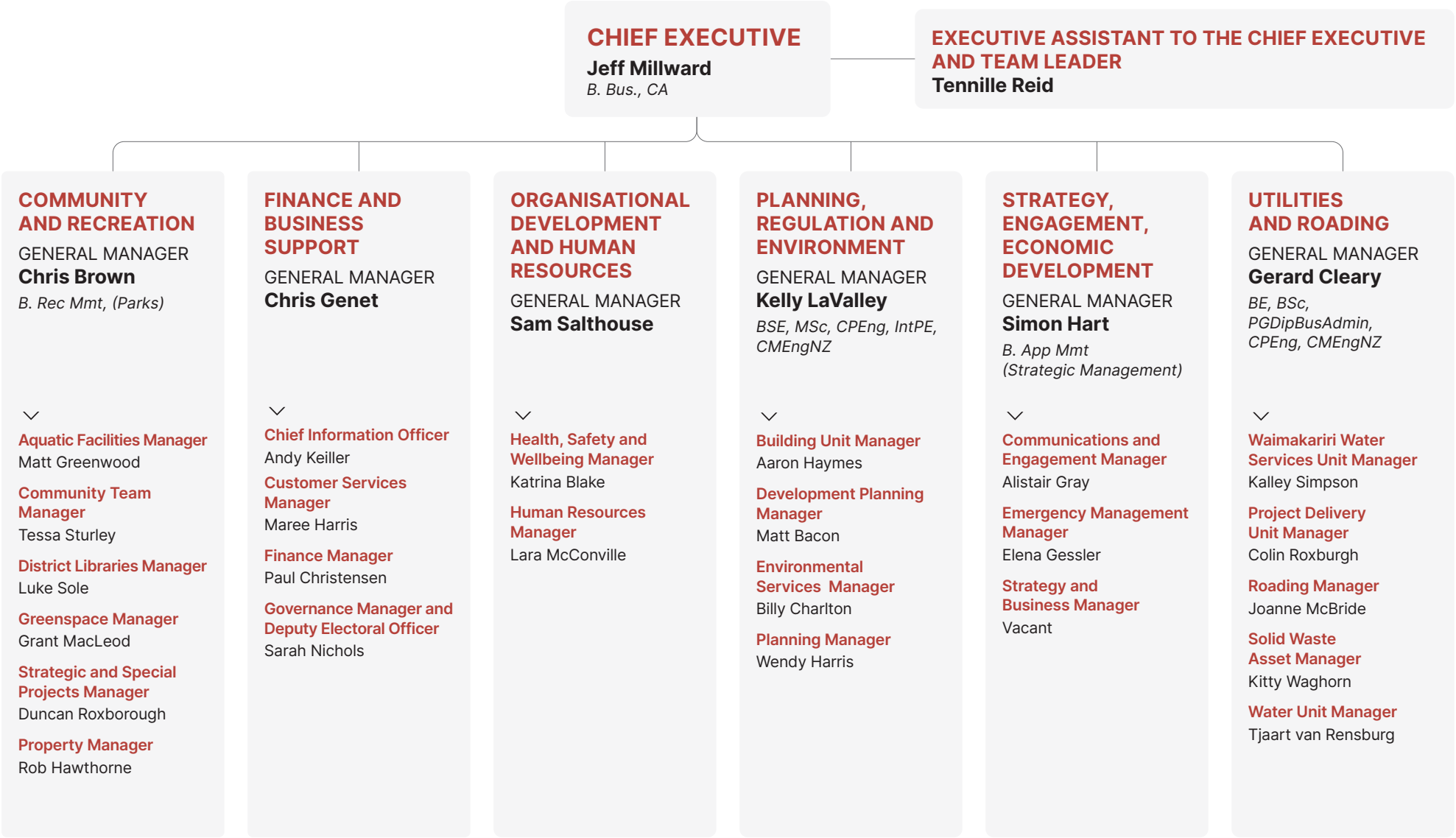
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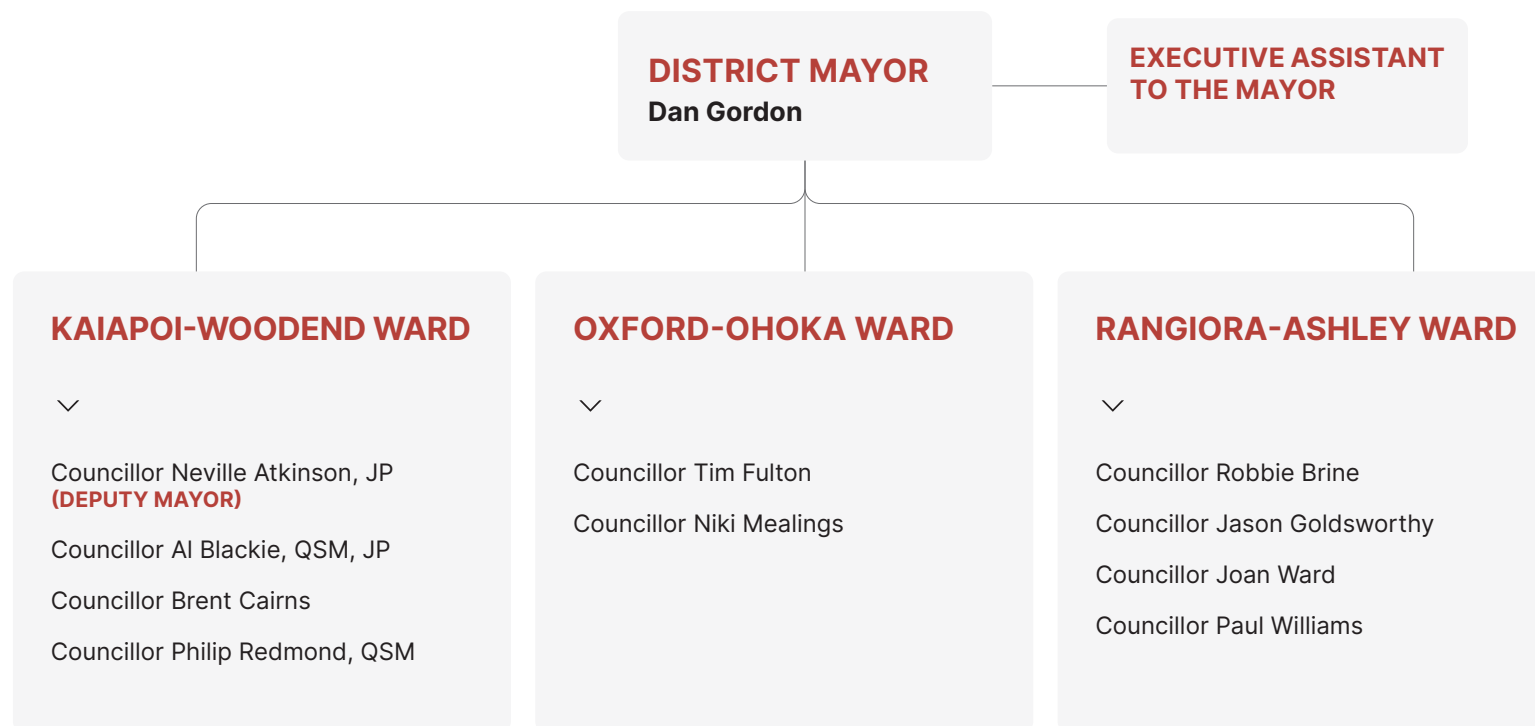
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Staff Structure to Level Three

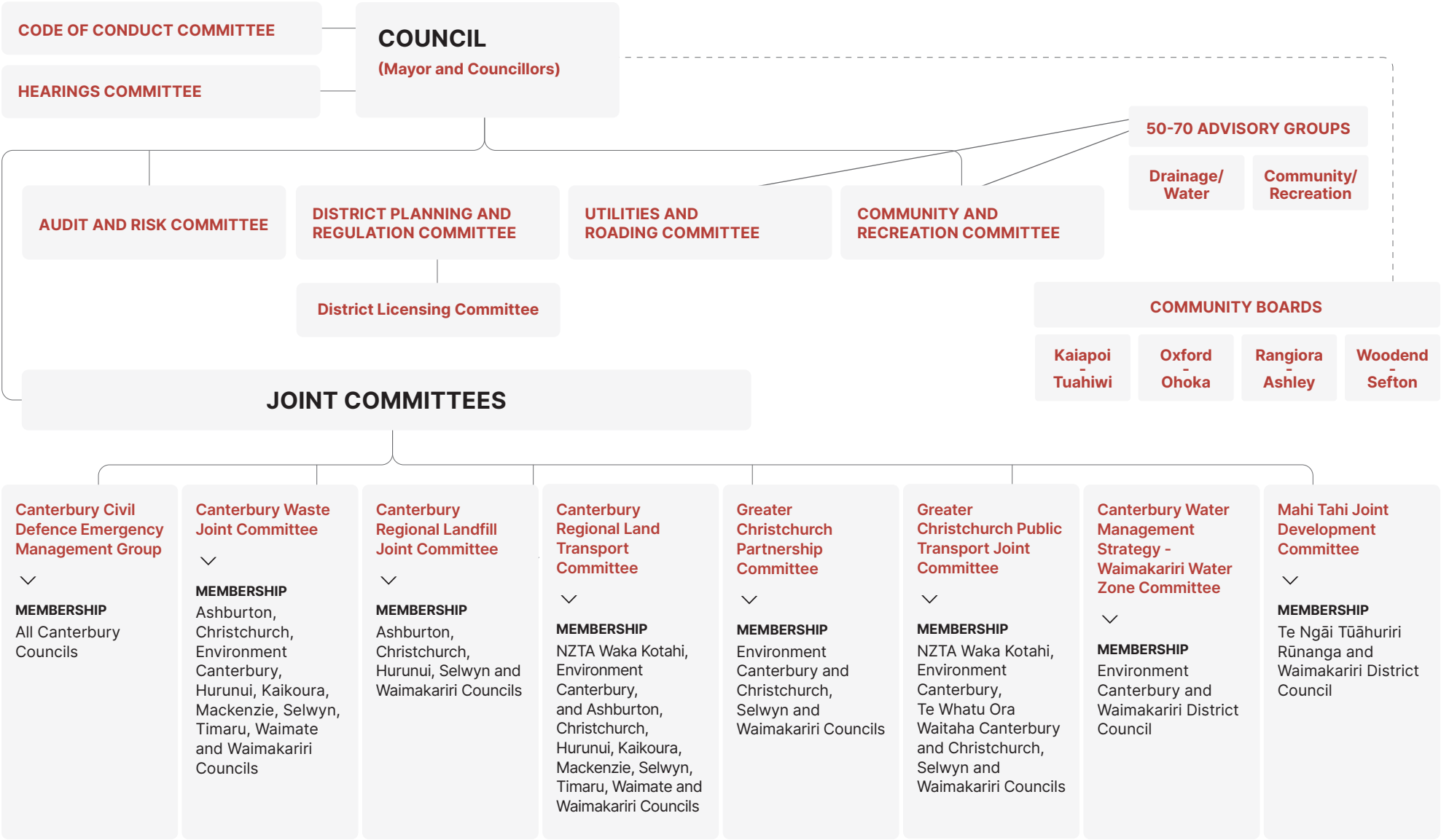


Structures of Elected Members

The Structure of Council - Wards



Council and Committees Structure



Structure of Council - Committees and Community Boards

STANDING COMMITTEES

Audit and Risk Committee

Neville Atkinson, JP
Tim Fulton
Jason Goldsworthy
Joan Ward
Paul Williams

Utilities and Roading Committee

Robbie Brine
Niki Mealings
Philip Redmond, QSM
Joan Ward
Paul Williams

Community and Recreation Committee

Al Blackie, QSM, JP
Robbie Brine
Brent Cairns
Niki Mealings
Philip Redmond, QSM

District Planning and Regulation Committee

Neville Atkinson, JP
Al Blackie, QSM, JP
Brent Cairns
Tim Fulton
Jason Goldsworthy

COMMITTEES

Mahi Tahi Joint Development Committee

Mayor Dan Gordon
Neville Atkinson, JP
Niki Mealings
Up to three representatives of
Te Ngai Tūāhuriri Rūnanga

District Licensing Committee

Neville Atkinson, JP
Wendy Doody, JP
Jim Gerard, QSO
Philip Redmond, QSM
Paul Williams

Greater Christchurch Partnership

Mayor Dan Gordon
Neville Atkinson, JP
Niki Mealings

Chief Executive Review Committee

Mayor Dan Gordon
Neville Atkinson, JP
Robbie Brine
Philip Redmond, QSM
Joan Ward

The Mayor is ex officio to all Council Committees and working parties.

COMMUNITY BOARDS

Kaiapoi-Tuahiwi Community Board

Jackie Watson (Chair)
Sandra Stewart (Deputy Chair)
Neville Atkinson, JP
Tim Bartle
Al Blackie, QSM, JP
Tracey Blair
Russel Keetley

Oxford-Ohoka Community Board

Thomas Robson (Chair, until 30 April 2024)
Sarah Barkle (Chair, from 1 May 2024)
Mark Brown
Tim Fulton
Ray Harpur
Niki Mealings
Pete Merrifield
Michelle Wilson

Rangiora-Ashley Community Board

Jim Gerard, QSO (Chair)
Kirstyn Barnett (Deputy Chair)
Robbie Brine
Ivan Campbell
Murray Clarke, JP
Monique Fleming
Jason Goldsworthy
Liz McClure
Bruce McLaren, JP
Joan Ward
Steve Wilkinson
Paul Williams

Woodend-Sefton Community Board

Shona Powell (Chair)
Mark Paterson (Deputy Chair)
Ian Fong
Rhonda Mather
Andrew Thompson
Brent Cairns
Philip Redmond, QSM

Glossary

Activity

Related or like services that are grouped together for management and budgeting purposes.

Allocated Costs

A form of spending where one Council department pays for services provided by another department.

Annual Plan (AP)

This Plan is prepared annually and reflects the overall structure and focus of the Long Term Plan (LTP) for that given year.

Assets

Assets are things that the Council owns such as roads, parks, footpaths, buildings.

Capital Expenditure

This is spending on new Council assets or replacing existing assets.

Central Business District (CBD)

Central Business Districts of Kaiapoi and Rangiora.

Capital Value

The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.

Community Outcomes

How the community wants the District to be, to make it a better place to live, work and play.

Community Board

Selected community members/ward councillors to represent the interests of the community to Council.

Contestable Fund

Funding, often supplied by central Government, for which individuals and organisations, including District councils, may apply.

Council-Controlled Organisation (CCO)

A Council-controlled organisation is a company in which equity securities carrying 50% or more of the voting right at a meeting of the shareholders of the company are held by one or more local authorities; or controlled, directly or indirectly, by one or more local authorities; or in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company.

Council-Controlled Trading Organisation

Is a Council-controlled organisation that operates a trading undertaking for the purposes of making a profit.

Depreciation

This accounts for the annual cost of the wearing out of or the economic use of our assets. It is generally based on the value of the asset divided by its remaining life.

Development Contributions

Money required from developers to recover the cost of providing infrastructure that caters for future growth.

Expenditure

Spending by Council.

Financial Year

Council's financial year runs from 1 July to 30 June the following year.

General Rate

A rate based on the value of every property in the District.

Indigenous Vegetation Site

Areas of indigenous vegetation listed in and protected through the provisions of the Council's District Plan.

Hearing

Your chance for your views to be expressed in person to the Council, following its receipt of your written submission.

Hearing Panel

A selection of councillors who will hear all submissions made in person.

In-house Business Unit

The Council retains direct responsibility for managing and operating water infrastructure and services. The In-house Business Unit (IBU) operates within the Council's organisational structure

Infrastructural Assets

Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradeable. These assets include roads, waste, sewerage and stormwater systems.

Internal Recoveries

Payment by one Council department to another in return for a service provided.

Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up, flood protection.

Loan Funds

This is money used by Council that it has obtained by raising a loan.

Long Term Plan (LTP)

A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes.

Local Government Act 2002

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

Main District Towns

Kaiapoi, Oxford, Pegasus, Rangiora and Woodend.

Mission

This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

Operating Expenditure

Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.

Outline Development Plan (ODP)

Outline Development Plan means a plan of a specified area, included in the District Plan, which identifies, in a general manner, the road layout, any stormwater facilities, reserve areas or other matters required to be provided for, or included in, any subdivision or development within the area of the Outline Development Plan.

Output

Services, activities or goods produced by Council.

Policy

Guidelines to support effective decision making.

Public Benefit

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

Private Benefit

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, though there are exceptions to the rule.

Rate

Funds collected from property owners in the District.

Regional Policy Statement (RPS)

Regional Policy statements must be prepared for each region in line with the requirements of the Resource Management Act. They enable regional councils to provide broad direction for all of the territorial local authorities in their region and a framework for resource management which each District Plan must give effect to.

Renewal Expenditure

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

Residual Waste

The final waste product that has no resource content and currently goes to landfill.

Resource Consent

This is permission to use resources such as land, water and air, granted under the Resource Management Act 1991.

Restricted Assets

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the Reserves Act 1977, endowments and property held in trust for specific purposes.

Revenue

Money received by Council.

Revenue and Financing Policy

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.

Service Levels and Performance Targets

A measure of the service that the activities deliver i.e. number of sports fields available for use, library opening hours, water quality etc.

Significance

This is the degree of importance of an issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impacts and or likely consequences.

Special Funds/Reserve Funds

Money set aside for a specific purpose.

Strategy

Outlines how the District is going to undertake particular actions to deliver the community outcomes.

Submission

Your opportunity to tell the Waimakariri District Council your views on the LTP and/or AP. Submissions need to be made in writing.

Targeted Rating Area

A defined geographical area which attracts a specific rating requirement.

Uniform Annual Charge (UAC)

A specific levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

User Fees and Charges

Fees charged to the community for use of specific services and facilities provided by the Council.

Variants (low/medium/high)

In the case of the LTP this normally applies to low, medium or high population growth estimates made by statistics.

Vested Assets

Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets, passes to Council.

Vision

Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.

Directory

POSTAL ADDRESS

Waimakariri District Council

Private Bag 1005
Rangiora 7440
New Zealand

LOCATIONS

Head Office

215 High Street
Rangiora 7400

Oxford Service Centre

34 Main Street
Oxford 7430

Ruataniwha Kaiapoi Civic Centre

172 Williams Street
Kaiapoi 7630

Phone: 0800 965 468

Facsimile: 03 313 4432

Website: waimakariri.govt.nz

BANKERS

ANZ Banking Group

85 High Street
Rangiora 7400

AUDITOR

Audit New Zealand

PO Box 2
Christchurch 8140

On behalf of: Auditor General
Audit Office
Wellington

SOLICITORS

Buddle Findlay

83 Victoria Street
PO Box 322, Christchurch 8140

Corcoran French

The Crossing
Cnr Williams and Hilton Streets
PO Box 15, Kaiapoi 7644

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