

BUILDING A RESILIENT FUTURE FOR KĀPITI

Te whakatupu i te anamata
manawaroa mō Kāpiti



Annual Report 2024/25
Ripota ā tau 2024/25


Kāpiti Coast
DISTRICT COUNCIL
Me Huri Whakamuri, Ka Tītiro Whakamua

HOW TO CONTACT US

Te whakapā mai ki a mātou

Visit our website: www.kapiticoast.govt.nz

Email us: kapiti.council@kapiticoast.govt.nz

Call us: 04 296 4700 or freephone 0800 486 486 (including after hours)

Visit us:

Civic Building Service Centre
175 Rimu Road, Paraparaumu
9am–5pm, Monday to Friday

Or our other service centres:

Waikanae Library, Mahara Place, Waikanae
Ōtaki Library, 81–83 Main Street, Ōtaki
9am–5pm, Monday, Tuesday, Thursday, Friday
and 10am–5pm Wednesdays

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NAU MAI, HAERE MAI

A MESSAGE FROM OUR MAYOR AND CHIEF EXECUTIVE

He Karere nā te Koromatua me Te Tumuaki

Nau mai haere mai, welcome to the Kāpiti Coast District Council's Annual Report for the 2024/25 year.

This is the first Annual Report outlining our progress against the Kāpiti Coast District Council's Long-term Plan (LTP) for 2024-2034.

It provides a snapshot of how we've performed against the goals we set out in the plan, including how we've managed our finances, delivered core services, and implemented initiatives designed to deliver on our community outcomes of place, people, and partnership, as well as our top 10 priorities for the year.

Despite a shifting operating environment including ongoing central government reforms, rising costs, and the challenges of growth and a changing climate, we've achieved a lot over the past year. Our progress reflects not only the resilience of our organisation but also the strength of our partnerships and our commitment to make Kāpiti a thriving, inclusive, and future-ready district.

Performance measures

Over the past year, we've delivered on our Annual Plan commitments, achieving or setting baselines for 91 percent of our strategic impact measures and 90 percent of level of service measures during the reporting period.

We also made good headway on our top 10 strategic priorities with 89 percent of the actions we committed to progressing on track. This included advancing work to address inland flooding, progressing climate change initiatives, investigating an Urban Design Panel, and establishing the Kāpiti Housing Solutions Trust. We also produced a new walking and cycling network plan, implemented our workforce plan and worked closely with the Kāpiti Health Advisory Group to advocate for our district's health needs.

Strengthening our partnership with Mana Whenua

Our partnership with Mana Whenua remains a foundation of our mahi. This year we completed our review of Te Whakaminenga o Kapiti and renewed our long-standing partnership agreement with our three local Iwi - Ngāti Toa Rangatira, Ātiawa ki Whakarongotai, Ngā Hapū o Ōtaki hāpū and whānau.

Council staff supported Ngā Hapū o Ōtaki with their Waitangi ki Taumanuka commemorations in Ōtaki and supported the delivery of mihi whakatau, powhiri, openings and tikanga at significant events, including the opening of the new Ōtaki water reservoir and five citizenship ceremonies during the year welcoming 375 new citizens from a diverse range of countries to our district.

Delivering on our financial strategy

Despite challenging economic conditions, we maintained a prudent financial approach, reducing debt and our operating costs while continuing to invest in our core assets. S&P Global downgraded our credit rating to AA- Stable outlook in March along with 17 other councils, in response to increasing fiscal pressure and policy uncertainty in the local government sector.

Investing in growth and resilience

We delivered \$63.2 million in capital works this year. A major milestone was the completion of the 5.5 million litre Ōtaki Reservoir in June, part of a broader programme of works to strengthen community resilience. We also made strong progress on other large infrastructure projects including:

- Completing the \$4.2 million upgrade of MacLean Park, which involved constructing a new skatepark, amenity block, and upgrading the basketball court and has significantly increased the vibrancy of the area.



Powhiri at Raukawa Marae for the signing of renewed Partnership Agreement, Te Whakaminenga o Kapiti - He Whakaaetanga Hononga

- Completing playground renewals at the Waikanae War Memorial, Blue Gum Reserve, Manawa Ave and Gandalf Crescent.
- Upgrading the Waikanae Water Treatment Plant to increase earthquake resilience and replace aging infrastructure. The project is 69% complete and on track for completion in August/September 2026.
- Upgrading our Hautere, Rangiuuru, Tasman Road, Paekākāriki water treatment plants.
- The refurbishment of Te Ara Whetū (the former Waikanae Library building). The developed design is underway and enabling works commenced in June 2025.
- Undertaking Blue Bluff Road slip repairs. After almost five years of being closed, and five months of hard graft to remove approximately 16,000 cubic metres of rock material and realign the road, the road re-opened in July 2025.
- Upgrading the Kenakena catchment stormwater system. Physical works commenced on site and this work will continue throughout 2025/26.
- The replacement of the timber Paekākāriki Seawall. Detailed design is complete, with physical works expected to commence in late November 2025.

- Upgrading our wastewater network with upgrades to the Paraparaumu and Ōtaki wastewater treatment plants almost complete at the time of writing this report, and work to upgrade the Ōtaki Gravity Trunk Sewer Main 70% complete, with a further stage currently being planned.
- Work commenced to inform concept designs for the upgrade/renewal of the Waikanae Park playground and skatepark.

Empowering the voice of our community

Ensuring the voices of our communities are heard was also top of mind for us throughout the year and we made good progress on strengthening our advisory groups - Disability Advisory Group, Youth Council, and Older Persons' Advisory Group - through a co-design process with advisory group chairs. We also engaged widely with our community on topics including refreshing our district's economic development strategy, freedom camping, flood models, beach accessways, emissions reduction, representation arrangements, playground upgrades, draft district plan changes, and our youths' aspirations for living in our district.

As part of the Government's Local Water Done Well reform, Council consulted with the community and resolved to retain the delivery of drinking water, wastewater, and stormwater services in-house. A Water Services Delivery Plan has been submitted to

the Department of Internal Affairs for approval. At the time of writing, no decision has been received, and the outcome of Council's decision remains subject to confirmation.

Council also reaffirmed its decision to establish a Māori ward and confirmed its representation arrangements for the new triennium. This was an important step in ensuring inclusive governance and that the voice of our community is adequately represented across Council governance structures.

Seed funding delivers results

Our Major Events Fund delivered an exceptional return for the year, with \$6.7 million injected into the local economy from \$200,000 of investment. Ten events were supported throughout the 2024/25 year, attracting 80,000 participants which is a real win for our district and a good example of how Council seed funding, backed by a solid strategy, can deliver tangible results.

We also supported six social enterprises/organisation projects through our Community and Affordable Housing Seed Fund. These projects, due for completion in December, will help identify opportunities to increase community and affordable housing supply and support people in housing need.

Increasing participation in our parks and community facilities

Our parks and community spaces came alive with events like Movies in the Pool, our inaugural Christmas on the Coast Festival and Parade at Mazengarb Park, Movies in the Park at Waikanae Park, Lunar New Year celebrations at Paraparaumu Library, and school holiday activities across our libraries and aquatics facilities. We also opened our 'MakerSpace' in the Paraparaumu Library in February. Offering programmes in 3D printing, coding and AI, this space provides a creative, relevant, and hands-on learning environment for all ages.

Building strong and resilient communities

Supporting our people and communities to thrive is at the heart of what we do but we can't do it on our own. Through our Social Investment Fund and grants programmes we supported a wide range of community initiatives, this included mentoring support for community leaders and rangatahi, training for our not-for-profit sector, support for 30 arts projects, and community resilience and neighbourhood safety projects. We also partnered with sector organisations and community groups to activate our Age-friendly Approach, with highlights including the Toiora Kaumātua programme, and the establishment of Digital Senior Hubs in our libraries which have supported 242 older people with digital skills.

Emergency Management

With the increasing impacts of climate change, emergency preparedness remains a key focus. This year, 68 Council staff completed WREMO foundation training, and 46 staff completed the Working in an EAC course, boosting our capacity to respond to any significant events. Our 'all-in' approach to emergency management ensures we're better equipped to support our communities in times of need.

Finally, we're proud to serve our community and with your support, and the input and support of our iwi partners, stakeholders, and community and volunteer groups - this includes those recognised at our Good Sorts and Wellington Regional Airport Community Awards - we've accomplished a lot. Your input has helped us traverse some big decisions and there are plenty more to come as we continue on our journey to build a resilient future for Kāpiti - a future that we can all be proud of and a future that secures the liveability of our district for generations to come.

*Toitū te whenua, toitū te wai, toitū te tāngata –
toitū Kāpiti.*



Janet Holborow

Mayor of Kāpiti Coast District Council
Koromatua o te Kaunihera a Rohe o Kāpiti



Darren Edwards

Chief Executive
Te Tumuaki Rangatira

WE'VE HAD A BIG YEAR

- We responded to nearly **100,000** customer service enquiries—connecting with our community in person, online, and over the phone to make sure you got the info and support you needed.
- We've cleaned **35.5km** of open waterways — restoring nature, reducing flood risk, and creating healthier spaces for our communities to thrive.
- **Over 15km** of local roads got a fresh new look by being resurfaced, making your journey smoother, safer and more comfortable.
- We've built **1.2km** of new footpaths, making it easier and safer for everyone to walk, roll, and move around their neighbourhoods.
- We delivered **over 6 million cubic metres** of safe, treated drinking water to households - keeping our communities healthy, hydrated, and flowing smoothly every day
- **20** new or upgraded streetlights are now shining across the District — making our streets brighter, safer, and more welcoming after dark.
- We treated over **4.4 million cubic metres** of wastewater - that's like cleaning the equivalent of 1,776 Olympic-sized swimming pools or nearly 30 million bathtubs!
- We helped **182** dogs who came into our care, reuniting them with their families or finding them loving new homes and a fresh start.
- Our libraries inspired **8,513** people through our **465** programmes, while **983** sparked creativity in the new Makerspace—fostering learning, connection, and innovation.
- Our district welcomed around **20,000** visitors during the Kāpiti Arts Trail, where **147** talented artists showcased the vibrant creative spirit of our community.
- Over **1,500** people rolled out their picnic blankets for Movies in the Park at Waikanae— taking time to connect and soak up the February sunshine.
- **Around 7,000** enjoyed our coast / sunshine at our council led community events
- Over **250** school children enjoyed getting muddy and shaping a greener future, planting 1,800 trees (that's 10% of the **18,000** Dune, forest, and wetland plants we planted this year).
- We clocked up **6,643 hours** of weed eating to help keep our parks, paths, and public spaces tidy and welcoming.
- With almost **10,000 hours** on mowers and tractors, we've been keeping our green spaces looking sharp for our communities to enjoy.
- We spent **1,500 hours** using leaf blowers, making sure our communities were blown away by our tidy paths and spaces.



- From clearing hazards to tidying up storm damage, we've been cutting through the tough stuff to keep Kāpiti safe and tidy, with **over 61 hours** operating chainsaws.
- Sustainable September brought **over 850 people** together for 30+ events and workshops – supporting community connection, resilience, and local sustainability initiatives.
- We teamed up with the Youth Council to run a youth survey with **over 1,000 young people** sharing what it's like growing up in Kāpiti — that's more than 10% of our youth! Their voices will help shape future plans and services.
- With over **7,357 registrations**, our water safety programmes made a splash — giving our community vital skills and confidence to stay safe in the water.
- Our community made waves in **1,320 aquafit classes** — boosting health, fitness, and connection through fun and movement!
- Council is “all in” for emergency preparedness with **106 staff** completing emergency management or emergency assistance training, strengthening our ability to respond swiftly and effectively when it matters most.
- **375 new citizens** were welcomed to our district over five citizenship ceremonies throughout the year.



TE MOEMOEĀ O TE TANGATA WHENUA

The aspirations of tangata whenua

In developing the Long-Term Plan (LTP) 2021–2041, mana whenua of the district and Kaunihera [the council] chose *Te Pā Harakeke*—the flax bush—as a guiding metaphor for their partnership. The flax bush represents protection, collective strength, and the nurturing of our most vulnerable. It symbolises deep connection to *whenua* (land), to *Papatūānuku* (earth mother), and to *whānau*—past, present, and future.

At the heart of this metaphor are the *roots* of the Pā Harakeke: the values and principles agreed upon by iwi representatives and councilors to guide our mahi together:

- **Kaitiakitanga** – Guardianship, Sustaining the environment and people
- **Ukaipotanga** – Identity
- **Whanaungatanga** – Connectedness
- **Pukengatanga** – Preserving, creating, teaching and knowledge
- **Manaakitanga** – Supporting each other.

On 27 June 2025, this shared vision was reaffirmed through the signing of a new partnership agreement *Te Whakaminga o Kāpiti – He Whakaaetanga Hononga at Raukawa Marae*. This was a significant milestone—recognising not just the present relationship, but also honouring those who came before and those who will follow. The values expressed in the agreement are a living expression of the principles embedded in *Te Pā Harakeke*.

Equally important as the signing of the iwi partnership agreement was the journey that led us there. Along the way, mana whenua and councillors came together to reflect deeply on our histories, acknowledge our shared responsibilities, and develop a collective vision for the future. This process was grounded in mutual respect, open dialogue, and the commitment to work together for the wellbeing of our communities.

The *matapono* (guiding principles) in the partnership agreement are more than aspirations—they are the foundation of a relationship built on trust, understanding, and shared purpose. They reflect not only the values of *Te Pā Harakeke*, but also our commitment to the principles of *Te Tiriti o Waitangi*.

The journey that we have been on together over the last triennium is a perfect example of what Partnership, Protection and Participation looks like in action which is the ultimate expression of Kotahitanga.

Over this triennium, we have begun to see how the values of **Kotahitanga**, **Manaakitanga**, **Rangatiratanga** and **Kaitiakitanga** can help ensure our whole community thrives. With each step, our partnership grows stronger.

Yet, this mahi is ongoing. Strengthening our relationship is not a destination, but a continual journey. The challenge ahead is to keep moving forward—learning from the past to guide our future.

Me huri whakamuri, ka titiro whakamua - using our past to inform our future.

SUMMARY OF COUNCIL'S PERFORMANCE FOR THE YEAR

FINANCIAL PERFORMANCE

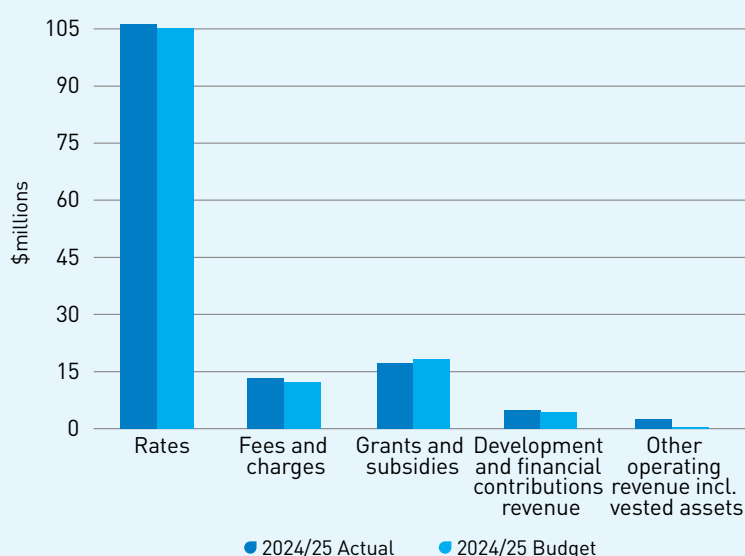
REVENUE

for the year was

\$144.4m

Revenue for the year was \$144.4 million, \$4.0 million ahead of budget. Revenue was mostly from rates (\$106.4 million), fees and charges (\$13.4 million), grants and subsidies (\$17.3 million), and development contributions (\$5 million).

Revenue vs. Budget



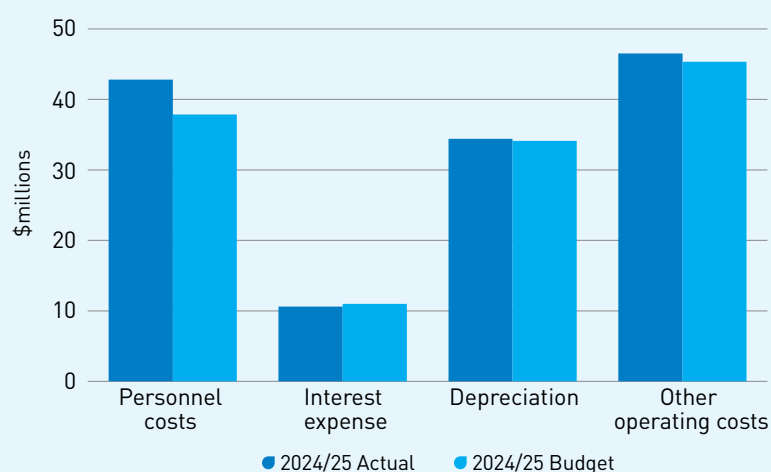
TOTAL EXPENSES

for the year were

\$134.3m

Expenses were \$134.3 million, \$5.9 million higher than budget. Expenses include personnel (\$42.8 million), other operating expenses (\$46.5 million), depreciation (\$34.4 million) and net interest (\$10.6 million).

Operating Expenditure



OPERATING SURPLUS

for the year

\$10.1m

Our operating surplus was \$10.1 million, \$1.9 million below budget.

We record a surplus because capital related receipts (capital grants and subsidies and development contributions) are recorded as revenue, but they are not available to fund operating expenses. This does not represent a cash surplus.

CAPITAL SPEND

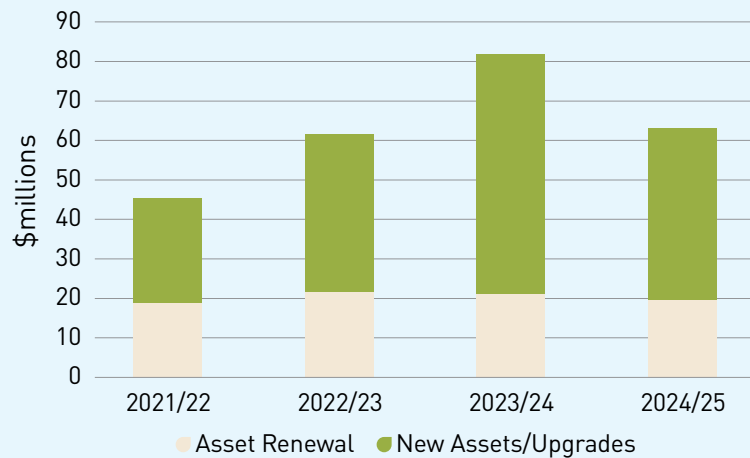
for the year

\$63.2m

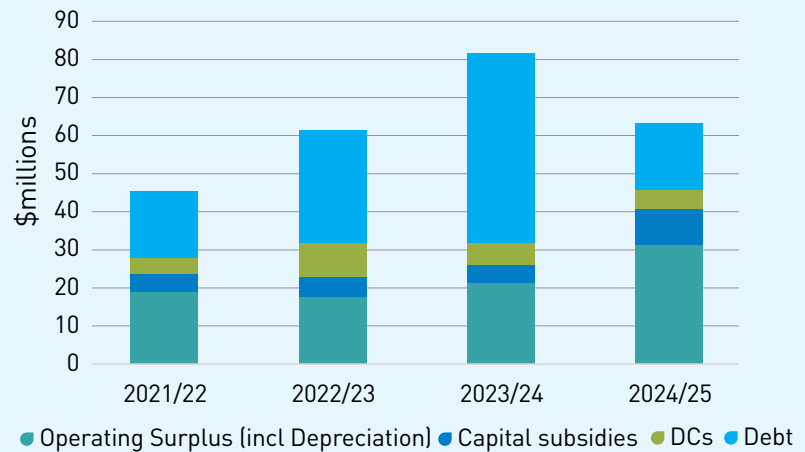
Our capital spending for the year was \$63.2 million, mostly Three Waters (\$39.2 million), Access and Transport (\$11.2 million), and Community Facilities (\$4.9 million).

An increasing proportion of our capital funding requirements was met through rates (i.e. depreciation funding) and capital revenues (grants and subsidies and development contributions), with less reliance on additional debt as a result.

Capex by expenditure type



Capex by funding source



NET DEBT

was

\$269.9m

Gross borrowings	\$365.0m
Less	
- Cash & cash equivalents	\$13.4m
- Term Deposits	\$70.0m
- Borrower notes	\$11.5m
Net borrowings	\$269.9m

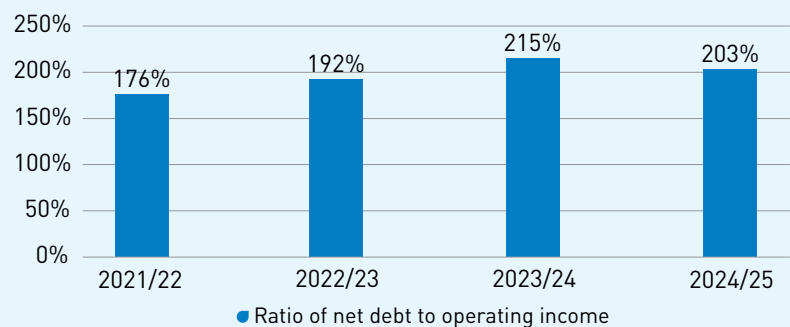
NET DEBT TO REVENUE

was

203%

Our ratio of net debt to revenue at 30 June 2025 was 203%, a reduction on the previous year.

Net debt/Total operating income ratio



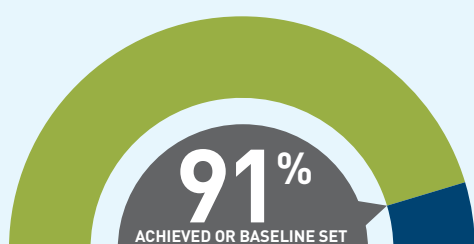
PROPERTY, PLANT
AND EQUIPMENT

were

\$2.3b**\$1,341m**Infrastructure -
Roading and bridges**\$193m**Restricted reserved
land, buildings and
parks assets**\$86m**Infrastructure -
Under construction**\$514m**Infrastructure -
Three Waters**\$169m**Council land,
building and other
operational assets**\$9m**Infrastructure -
Coastal erosion and
flood protection

NON-FINANCIAL PERFORMANCE

Strategic impact measures



17 Achieved 40% 22 Baseline Set 51%
4 Not Achieved 9%

**PLACE**
85%**PEOPLE**
89%**PARTNERSHIP****100%**

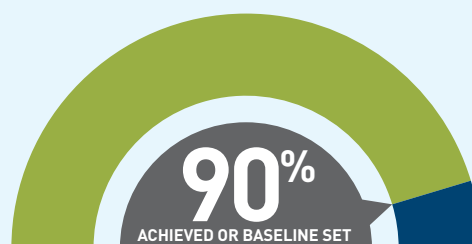
TOP 10 PRIORITIES

progress

89%

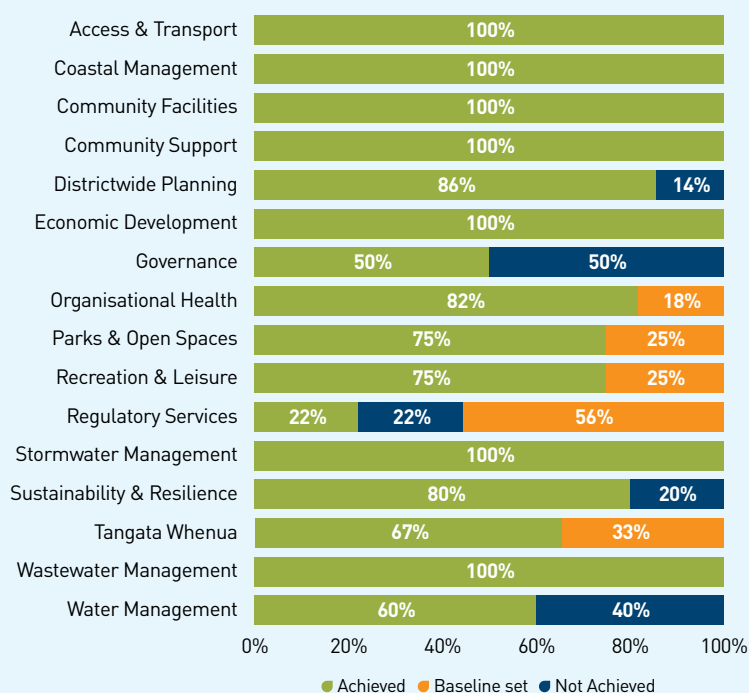
89% of our priority actions are
on track. Two actions have been
delayed, and one has
been completed.

Level of service measures



56 Achieved 78% 9 Baseline Set 12%
7 Not Achieved 10%

Level of service performance by activity



ACTIVITY COST PER RATEPAYER

The information below highlights what Council delivers and what ratepayers actually pay for these services. More detailed financial information can be found in the Funding Impact Statement for each activity - click on the symbol beside the activity (e. g.  for water management) to view.

Council services provided	Total operating costs [⊕]	Income to offset operating costs [⊖]	Net operating cost [⊖]	Cost per rating unit per week [⊠]
 Water Management	\$13.5m	\$1.6m	\$11.9m	\$8.94
 Wastewater Management	\$11.5m	\$1.1m	\$10.4m	\$7.81
 Stormwater Management	\$8.0m	\$1.3m	\$6.7m	\$5.03
Three Waters Total	\$33.0m	\$4.0m	\$29.0m	\$21.78
 Access & Transport	\$24.7m	\$7.9m	\$16.8m	\$12.62
 Recreation & Leisure	\$17.6m	\$2.4m	\$15.2m	\$11.42
 Regulatory Services	\$15.5m	\$6.0m	\$9.5m	\$7.14
 Parks & Open Spaces	\$10.1m	\$0.9m	\$9.2m	\$6.91
 Community Facilities	\$10.0m	\$2.2m	\$7.8m	\$5.86
 Districtwide Planning	\$7.6m	\$0.6m	\$7.0m	\$5.26
 Governance	\$3.6m	\$0.1m	\$3.5m	\$2.63
 Tangata Whenua	\$2.8m	\$0.1m	\$2.7m	\$2.03
 Sustainability & Resilience	\$3.4m	\$0.7m	\$2.7m	\$2.03
 Community Support	\$2.6m	\$0.1m	\$2.5m	\$1.88
 Economic Development	\$2.6m	\$0.2m	\$2.4m	\$1.80
 Coastal Management	\$1.1m	\$0.1m	\$1.0m	\$0.75
Total rest of Council	\$101.6m	\$21.3m	\$80.3m	\$60.33
Total	\$134.6m	\$25.3m	\$109.3m	\$82.11

- ⊕ Costs include day-to-day expenses including staff costs, overheads, utilities, maintenance, supplies, interest on debt, and asset depreciation.
- ⊖ Ratepayer funded operating costs are those funded only by rates. Costs covered by government subsidies and user fees and charges are excluded.
- ⊖ Net operating cost is net of rates remissions and rates paid on Council-owned properties of \$2.6 million.
- ⊠ Number of rating units 26,195. The impact on your property depends on its value, type, location and amount of water consumed.



STRATEGIC DIRECTION

COUNCIL'S STRATEGIC DIRECTION

OUR VISION

TOITŪ KĀPITI

Supporting sustainable development and communities by a strengthened focus on place, people, and partnership.

OUR COMMUNITY OUTCOMES

Our community outcomes help us respond to our challenges and keep our focus on what matters most – the cultural, economic, environmental, and social wellbeing of all the people in our district.

Working with our mana whenua partners

We are committed to our partnership with mana whenua, and ensuring we address and prioritise issues of importance for our iwi partners. Appointed mana whenua representatives have a seat at our governance table, and we work together in mana-enhancing ways for our community.



Place

Our place is resilient and liveable for current and future generations.

Our natural environment, water, land, and infrastructure remains accessible, well maintained and protected from degradation, including climate change impacts as we grow.

People

Tāngata/people are supported to live, work, and play in our district.

Our people have access to services, resources, and opportunities that enable them to lead healthy, fulfilling lives and feel connected within their communities.

Partnership

We partner with others to connect, facilitate, and advocate for the good of all in Kāpiti.

Our community is involved in decisions that affect Kāpiti, and business, government, and community groups work together to ensure resources and funds support our economic needs.

PROGRESS AGAINST TOP 10 PRIORITIES

Council's top 10 priorities help deliver on our community outcomes. The priorities are mapped across the needs of the community:

PLACE

We'll prioritise making Kāpiti resilient and liveable for current and future generations through various actions, including developing plans and strategies to better cope with weather events, balance community needs and the needs of our environment, and reduce emissions.

PEOPLE

We'll prioritise supporting people to live, work, and play in our district through various actions, including ensuring everyone has recreation and employment opportunities, the district is promoted as a good place to visit and do business, and health and housing strategies are implemented for the benefit of our communities.

PARTNERSHIP

We'll prioritise partnering more effectively with iwi partners and others to connect, facilitate, and advocate for the benefit of everyone that calls Kāpiti home. This includes having a shared vision for our district, and improving Council's accountability so our activities are seen as good value.

To read more about Council's top 10 priorities visit our website - www.kapiticoast.govt.nz/council/about-council/our-vision-and-direction.



PLACE

YOUR NEEDS	OUR PRIORITY	TARGETED ACTION	PROGRESS TO DATE	STATUS
Looking after our rivers, streams, and oceans; and ensuring supporting infrastructure is resilient and in top condition	A Develop a plan to address inland flooding and ponding – stormwater, infrastructure, and the impacts of three-waters reforms.	Set out a plan for the health and restoration of streams.	- Progressing Waikanae Ki Uta Ki Tai and Raumati Community Board's work on Wharemauku Stream. - Agreed to readopt the Water Supply Bylaw. Report to be prepared by end of 2026 to reflect Local Water Done Well arrangements.	On track
		Use "whole-of-catchment" focus to manage quality, flow, and sediment levels.	Completed consultation on draft flood maps. Feedback now being worked through.	On track
		Optimise water reforms, transition, incl delivery of infrastructure plans.	- Agreed to keep water services delivery in-house following public consultation. - Construction of Ōtaki Reservoir completed. - Upgrade to Ōtaki Wastewater Treatment Plant aeration lagoon; and Paekākāriki Water Treatment Plant. - Waikanae Water Treatment Plant upgrade progressing well.	On track
Making the most of our land so that we meet the needs of current and future residents in a sustainable way.	B Implement a 'good' growth strategy that balances needs for housing & our environment, via appropriate district & regional spatial planning.	Revisit implementation of Te Tupu Pai so that environmental wellbeing and open spaces are optimised.	Scheduled for discussion with Council in mid-2025, refresh programme for "Te Tupu Pai" to be considered through Vision Kāpiti stage two master planning.	On track
		Take a more balanced regulatory approach to consenting to drive 'good growth'.	- Update provided to Te Whakaminenga o Kapiti (TWOK) on draft Plan Change 1E (Indigenous Biodiversity). - Discussion with the Climate and Environment (CEC) and Social Sustainability (SSC) Committees on a preliminary investigation into inclusionary zoning. Council will work with the Wellington Regional Leadership Committee to explore a potential regional approach to inclusionary zoning. - Update provided to Strategy, Operations and Finance Committee (SOF) on review of local regulatory system, with report-back due in mid-2025. - Agreed to the scope and timing of a review of coastal District Plan provisions.	Ongoing

PLACE

YOUR NEEDS	OUR PRIORITY	TARGETED ACTION	PROGRESS TO DATE	STATUS
A healthy, enhanced natural environment for us to live as a part of, so that we are resilient to climate change, as our population grows.	C Develop a climate strategy, to reach our bold emissions reduction goals, and an environment strategy to set out the state of the environment, and how we enhance it.	Introduce climate and environment action plan	Consulted on Emissions Reduction Strategy. Briefing to Council in August, with Strategy to be finalised in September 2025.	On track
		Report on state of the environment.	- Revised timeframes, with Environment Strategy in development including dashboard for reporting. Currently awaiting advice from iwi partners on progressing co-design of the Strategy. - Releasing webpage outlining progress in environmental management, already underway.	Delayed
		Activate community response to waste management and minimisation.	- Update to the CEC on Greener Neighbourhoods programme and Climate Action Grants. - Implementation update provided to the CEC on the Waste Management and Minimisation Plan (2023-29). - Briefing on Otaihangā waste facilities. - Waste Levy Grants open for applications.	Ongoing
		Be a role model - implement sustainable practices.	- Approved amended Memorandum of Understanding (MOU) with Ngā Manu Trust. - Hearing of submissions on the Freedom Camping Bylaw. - Update published on Council corporate emissions profile. Emissions reduced by 11.3% in 2023/24. - Love Your Compost workshops restarted at Otaihangā Zero Waste.	Ongoing
		Improve access to active transport to reduce emissions.	Pathways Network Plan completed and accepted by SOF. Plan to inform activity management plans with approval for specific projects to be sought through the LTP.	Ongoing

PEOPLE

YOUR NEEDS	OUR PRIORITY	TARGETED ACTION	PROGRESS TO DATE	STATUS
Supporting the rights of all people in Kāpiti to connect and participate in community life now and in the future.	D Increase inclusive spaces and creative opportunities for all, and ensure intergenerational inequity is addressed.	Progress review of community safety and initiate Culture and Creativity Strategy	• Ōtaki Community Board working with local business and police to use CCTV via the Horowhenua Community Safety Trust, following the Ōtaki Safety Symposium • Economic Development Kotahitanga Board (EDKB) engaging with creative industries for the Culture and Creativity Strategy. Staff developing an approach to progress the wider Strategy. Expect to discuss in early 2026.	On track
		Partner with iwi to progress 'by Māori for all solutions.	• Confirmed mana whenua focus and priorities for district planning for next triennium • Refreshed Partnership Agreement between Iwi and Council completed and signed.	Ongoing
		Progress community hubs in Paraparaumu, Waikanae, and Ōtaki Libraries.	• Update provided to Council on the progress of Te Ara Whetū (Waikanae Library), with early construction commencing in June 2025.	On track
Ensuring the Kāpiti economy thrives, so that people can 'make a living' in our District.	E Enable residents to earn a living in Kāpiti, through increased tourism and economic development.	Refresh the Economic Development Strategy.	• Economic Development Strategy refreshed, and new website released. • Implementation of new operating model underway. Council trustee to the Economic Development Trust appointed. Remaining Trustees to be appointed by end August 2025. • Return on Investment for Major Events Fund (MEF): \$6.7m to local business. Round of MEF progressed. • Update provided to SOF on the establishment of the Ōtaki and Te Horo Business Association.	On track
		Implement the Workforce Strategy.	• ThinkTech Kāpiti event held successfully. • Mills Albert Skills and Training hub completed first intake and graduations. • Mayors Taskforce supported 20 youth into employment. New Mayors Taskforce funding application approved for 2025/26.	Ongoing

PEOPLE

YOUR NEEDS	OUR PRIORITY	TARGETED ACTION	PROGRESS TO DATE	STATUS
Improving access to affordable, warm, dry and safe housing options that meets our local need.	F Implement the housing strategy.	Introduce the new Affordable Housing* Entity or approach to improve access to long- term housing options.	- Update provided to the SSC on new Social Housing Allocation model applied in Kāpiti, as a result of engagement with Kāinga Ora, the Ministry of Social Development (MSD), and iwi partners. - Finalised establishment of Kāpiti Housing Solutions and transferred Rangiuru Road property to support first project.	On track
		Develop older persons housing.	- Prospectus of options with interested parties in development for future delivery of older persons housing. To be considered in line with LTP consultation by Elected Members in 2027. - Delayed to align with reform changes to housing subsidy and Community Housing Provider (CHP) priorities.	Delayed
Improving our overall health through access to affordable health services in our community.	G Shape the design for a health strategy to create more coordination and more service.	Advocate local solutions to health needs to central government and Ministers.	- Agreement from Council to develop an MOU with Health NZ on access to health services in Kāpiti. - Kāpiti Housing Advisory Group (KHAG) deputations to SSC on mental health work programme and the Kāpiti Polyclinic. - Engaged with THINK Hauora as part of consultation on the Health Strategy, in advance of Health hui in August 2025.	Ongoing
		Implement the Health Strategy action plan.	Progressing Health hui with key stakeholders in August 2025, as part of gaining support for the draft Health Strategy and to develop collective action plans.	On track

*Affordable housing options equate to 30% of average salary in the Kāpiti community.

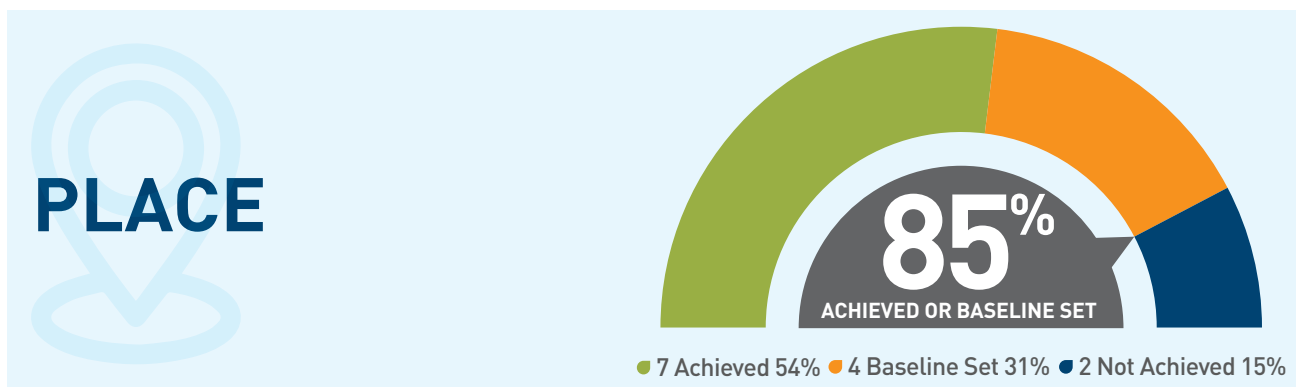
PARTNERSHIP

YOUR NEEDS	OUR PRIORITY	TARGETED ACTION	PROGRESS TO DATE	STATUS
Ensuring the community is involved in decisions about Kāpiti's future.	H Create a shared vision for Kāpiti.	Land aspirations for Kāpiti life in 2060+.	- Vision Kāpiti Stage Two remains in development. - Town centre planning progressed to land principles to support engagement with developers and investors in the short-term.	On track
		Secure central government & other funding sources.	- Briefing provided on funding and support for the community and social sector. - Regional Economic Development fund application for \$80m for restoration of Wharemauku Stream accepted by Ministers. Invited to prepare economic case for next step. - Application for new funding from Mayors Taskforce and MSD accepted.	Ongoing
		Introduce a 'master plan' to deliver on our aspirations.	Progressed discussion on draft town centre planning principles with community boards.	On track
		Review our ratings system.	- Our rating system will be reviewed as part of the 2027-37 LTP determination. - Adopted the Annual Plan 2025/26 with an average 6.9% rates increase.	Ongoing
Ensuring Kāpiti Council engages well, and delivers value locally.	I Lift mana and pride in KCDC's operational culture so that we deliver more value to you.	Create meaningful engagement with central government.	- Regular engagements now in place between Council and central government. New engagement with Ministry for Regulation, who will be a 'critical friend' in review of the local regulatory system. - Council commencing discussions with Health NZ on a possible MOU to support access to health services in Kāpiti. - Submissions made on water services, public transport, Building Act reform and waste minimisation.	Ongoing
		Introduce 'values-based' engagement approach and goals, on the back of engagement with communities.	- Update provided to SSC on advisory groups following the recent review. - Representation arrangements for 2025 Local Elections confirmed by the Local Government Commission. - Local government elections commenced.	Ongoing

PARTNERSHIP

YOUR NEEDS	OUR PRIORITY	TARGETED ACTION	PROGRESS TO DATE	STATUS
Improving trust and confidence in our role and service for the community we serve.	J Support KCDC to remain on-track and improve accountability.	Report meaningfully on progress including our effectiveness in addressing need and improving wellbeing.	• Work ongoing to improve accessibility of information in Council documents including reporting cost per service in the Annual Plan/Annual Report. • The 2025/26 Annual Plan and Performance Report for the eight months ended February 2025 published in the fourth quarter. • Social Needs Assessment in planning stage. To be progressed during 2026.	On track
		Review the strategic use of debt to optimise investment, rather than spending.	• Council credit rating reaffirmed as AA-, now with stable outlook by S&P Global. • Maintained full alignment with the 2024-34 LTP financial strategy throughout the year.	Complete

MEASURING OUR STRATEGIC IMPACT



KEY: ✓ Achieved B First year results are baseline for future target X Not achieved - Not applicable

MEASURES	TARGET	RESULT	STATUS	COMMENT
The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number. (PL-AT-IMP001)	Five-year rolling average is maintained or decreased	14 fatal and serious crashes on the KCDC roading network in the 2020-25 five year period.	X	The five-year rolling average for death and serious injury (DSI) crashes has increased from 13 in the 2019-24 period to 14 in the 2020-25 period. The number of DSI crashes on the KCDC roading network in 2024/25 was 15. The safety improvement and promotion programmes continue to be implemented. The planning and designs developed in 2024/25 period are due for construction in the upcoming summer. The 2023/24 result was not achieved (11 crashes).
Mitigation/adaptation actions continues current level of protection/useful life of Council assets, (PL-CM-IMP001)	Achieve	\$99,984 was spent on coastal maintenance.	B	
Dune restoration effective in supporting stability or accretion, in accordance with the appropriate response for each adaptation area. (PL-CM-IMP002)	Maintain	8,700 dune plants were planted during the 2024/25 year as planned.	B	

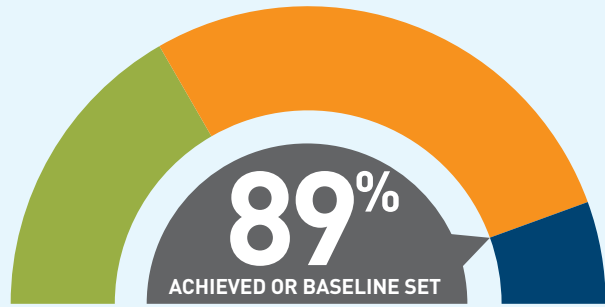
KEY:  Achieved  First year results are baseline for future target  Not achieved  Not applicable

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number and percentage% of people (per adaptation area) who provide feedback into coastal adaptation next steps in 2024/25, as agreed by Council. (PL-CM-IMP003)	Increase	Not applicable		Council is yet to confirm next steps in the Takutai Kāpiti programme. Results against this measure will be reported in future years as the programme gets underway again.
The District Plan reflects national and regional policy requirements. (PL-DP-IMP002)	Maintain 100% consultation timeframes met	100%		
% and total value of funding of central and regional government expenditure in Kapiti (by health, transport, housing and infrastructure) resulting from MOU or proposals for funding. (PL-DP-IMP001)	Increase	No funding resulting from MOU or proposals.		
Interment capacity to support current and future needs. (PL-PO-IMP001)	Maintain burial capacity sufficient for at least next 10 years	Achieved		While across the district Council has capacity for 10 years, the Waikanae cemetery has less than that. Land acquisition is underway for a new Districtwide cemetery.
Number and % of building consents, resource consents and land information memorandums issued within relevant statutory timeframes. (PL-RS-IMP001)	Maintain 100%	84%		Performance improved steadily over the year, with 84% of results completed within 18–20 days by year-end. Regulatory processes affecting these outcomes are being reviewed for lift this achievement.
Number and % of regulatory actions undertaken as a result of monitoring and complaints. (PL-RS-IMP002)	Maintain	39%		Performance improved steadily over the year. By year-end, 84% of results were delivered within 20 days, with 45% in the 18–20 day range and 39% in 1–17 days. Only 16% fell outside the 20-day mark, largely due to the complexity of certain applications requiring input from multiple internal teams and external agencies, including the regional council and relevant ministries.

KEY:  Achieved  First year results are baseline for future target  Not achieved  Not applicable

MEASURES	TARGET	RESULT	STATUS	COMMENT
Corporate emissions reduction target is on track (PL-SR-IMP001).	Maintain	Achieved		82.8% reductions (excluding wastewater emissions) from 2009/10 baseline year achieved. Category 1 and 2 emissions reduced by a further 24.7% from the 2022 baseline year.
Corporate waste minimisation / reduction target is on track. (PL-SR-IMP002)	Maintain Statutory Compliance (MfE)	Annual Waste Levy spend report submitted and approved by Ministry for the Environment.		
Number of buildings (habitable floors) reported to be flooded as a result of a less than 1-in-50-year rain event. (PL-SW-IMP001)	Maintain less than 3 per 1,000 properties connected to the Council's stormwater system	0.04 complaints per 1,000 connections		The 2023/24 result was achieved (no habitable floor flooding).
Number of complaints received by Council about any of the following: a) sewage odour b) sewage colour c) sewerage system faults d) sewerage blockages e) Council's response to issues with the sewerage system expressed per 1,000 connections. (PL-WW-IMP001)	Maintain Less than 7.2 complaints per 1,000 connections to Council's sewerage system	3.3 complaints per 1,000 connections		The 2023/24 result was 4.04 complaints per 1,000 connections (achieved).
Total number of complaints per 1,000 connections received by Council about the networked reticulation system, in regard to any of the following: a) Drinking water clarity b) Drinking water taste c) Drinking water odour d) Drinking water pressure or flow e) Continuity of supply f) Council's response to any of these issues. (PL-WM-IMP001)	Maintain At or below 6.2 complaints per 1,000 connections	4.91 complaints per 1,000 connections.		The 2023/24 result was 5.62 complaints (achieved).

PEOPLE



KEY: Achieved First year results are baseline for future target

MEASURES	TARGET	RESULT	STATUS	COMMENT
Utilisation of public halls. (PP-CF-IMP001)	Increase	Achieved		4% increase achieved - 15,666 hours booked in 2024/25 compared to 15,042 hours in 2023/24
Utilisation of public toilets. (PP-CF-IMP002)	Maintain	551,156 users recorded		
Utilisation of Council's older persons housing. (PP-CF-IMP003)	Maintain 97% Occupancy rate	99%		
Council mandated advisory groups feel genuinely enabled and supported to inform the development and execution of approaches, strategies, and work programmes (as applicable). (PP-CS-IMP001)	Maintain	Achieved 93.3% satisfaction.		Cycleway, Walkway and Bridleway (CWB) advisory group results were not measured. This will be rectified in the 2025/26 year.
Social investment funding results in evidenced positive social impacts, as agreed in contracted services agreements. (PP-CS-IMP002)	Maintain	Achieved		All active social investment grants for the year have met the terms of funding agreements.
Number and % mix of housing typology consented for development across the housing continuum. (PP-DP-IMP001)	Increase	227 building consents granted - 44% 1-2 bedroom, 66% 3-4 bedroom. A further 26 public housing units were consented - mostly 2 and 3 bedroom.		

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Percentage and total value of central and regional government expenditure in Kapiti, by health, resulting from MOU or proposals for funding. (PP-DP-IMP002)	Increase	\$7,769,740 committed, 32 new Kainga Ora houses.		
Number and % business and industry groups that agree they are supported by the EDKB, KCDC and the start-up ecosystem. (PP-ED-IMP001)	Achieve per agreed engagement schedule	Achieved		290,027 visitors received during 2024/25
GDP per capita. (PP-ED-IMP002)	Increase	Not achieved		GDP decreased 1.9% in the year to March 2025. GDP also declined nationally (1.1%).
Number and % increase in tourism visitors and spend. (PP-ED-IMP003)	Increase	Not achieved		Tourism expenditure decreased 1% and guest nights reduced 18.8% in the year to March 2025.
Use of open spaces. (PP-PO-IMP001)	Maintain	Use of sports grounds is recorded as in use 97% of all available days after scheduled closures.		Measuring public use of open spaces across the district is difficult. For the 2024/25 year we have focused on public use of sports grounds, and we intend to find ways to measure other facilities over time.
Use of CWB network. (PP-PO-IMP002)	Maintain	Traffic counters recorded 330,035 people enjoying Waikanae River Trail, Escarpment, Hemi Matenga and Whareroa Farm facilities.		Measuring public use of cycleways, walkways, and bridleways across the district requires the use of traffic counting technology. Four well-used tracks have this technology. We hope to increase the reporting of CWB facility use in future years as funding is available to implement the necessary technology.
Number of attendances to our aquatic facilities. (PP-RL-IMP001)	Maintain >= 290000	Achieved		290,027 visitors received during 2024/25

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number and % of heritage and art institutions indicate they are well supported by Council. (PP-RL-IMP002)	Maintain	83% of respondents (150 of 180 surveyed) indicate they are well or very well supported by Council.		
Number of people who use Council libraries in Kāpiti. (PP-RL-IMP003)	Maintain at or above 300,000 annually	Achieved		Foot traffic counters recorded 291,707 users, but unfortunately the counters at Waikanae and Paraparaumu were fault for the past 6-7 months. Given the high level of traffic to that point and past performance (330,364 in 2023/24) staff estimate the likely traffic exceeded the target. An upgrade to the counter technology is being considered.
Number of licensees that comply with conditions of their license/trade waste consent. (PP-RS-IMP001)	Increase	763 licensees complied with consent conditions. A small number (0.5%) did not.		
Number and % of regulatory parties non-compliant with council policy regulations or requirements identified from complaints and monitoring. (PP-RS-IMP002)	Decrease	558 parties (61%) were non-compliant		
% of people who know the purpose of a community emergency hub and where their closest one is located. (PP-SR-IMP001)	Increase	62% of those surveyed know the purpose of a community emergency hub and 46% are aware of where their closest hub is.		As this is a newly introduced measure, the results from the first year will serve as the baseline for future comparison.

PARTNERSHIPS



■ 4 Achieved 33% ■ 8 Baseline Set 67% ■ 0 Not Achieved 0%

KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number feedback points received from residents on the direction of Kapiti. (PN-DP-IMP001)	Increase	134 feedback points received.	B	
Number of requests for changes to Council policy or bylaws outside of review programme. (PN-DP-IMP002)	Maintain	One request received.	B	
Number and % of elected members that annually agree they could a) inform development of strategies, policies and planning, and b) were supported to make informed decisions c) were provided with personal development opportunities. (PN-GV-IMP001)	Maintain	Overall average survey rating of 8.0 out of 10	B	31 elected representatives were invited to participate in the Elected Member Survey 2025. The survey included three questions relating to this measure. 19 responses were received. Average scores were 8.3, 8.1 and 7.5 out of 10 respectively, giving an overall average of 8.0.
Council achieves no less than 75% of all LOS performance measures and delivers no less than 70% of the impact measures, measured annually as at 30 June each year. (PN-OH-IMP001)	Maintain	Achieved - level of service 85% achieved, impact 88% achieved.	✓	Of the 116 measures in the performance framework established in the 2024–34 LTP, 32 do not yet have targets, as the first year of reporting is intended to establish baselines, and two measures are not applicable as they relate to the coastal work programme that is under review and not currently operational. These 34 measures have been excluded from the results for this year.
The level at which Council operates within its financial strategy limits (measured annually). (PN-OH-IMP002)	Maintain	Achieved	✓	Council operated within all financial strategy limits in 2024/25.

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Annual satisfaction from Risk & Assurance Committee that Council is appropriately identifying and managing top 10 organisational risks. (PN-OH-IMP003)	Maintain	Average survey result of 3.14 - satisfied		The seven voting members of the Risk and Assurance Committee participated in a survey to assess their satisfaction with Council's management of its top 10 risks. The survey used a four-point scale, where 1 indicated "not at all satisfied" and 4 indicated "very satisfied." The average score was 3.14, reflecting a positive level of satisfaction among members and indicating general confidence in the Council's risk identification and management processes.
Staff and elected members report increased participation and understanding of health and safety initiatives in the workplace. (PN-OH-IMP004)	Maintain	Average survey rating of 6.9 out of 10.		31 elected representatives were invited to participate in the Elected Member Survey 2025. The survey asked the respondent whether they felt their understanding of workplace health, safety, and wellbeing for the Council has increased over the past 12 months. 19 responses were received, with an average rating of 6.9 out of 10. No annual staff engagement survey was carried out during 2024/25 to assess staff feedback on this topic because the survey provider was changed and results are not yet available. Staff results will be reported in 2025/26 and subsequent years.
Number and % of complaints referred and upheld to the Ombudsman, Public Services Commissioner and Auditor General. (PN-OH-IMP005)	Decrease	15% of complaints upheld		Of 10 Ombudsman investigations into complaints during 2024/25 four were dismissed, four were resolved or withdrawn, one was upheld and one was partially upheld.
KCDC remains an employer of choice in the region with staff turnover sustainable to retain fit for purpose delivery (up to 20% when measured across three year averages). (PN-OH-IMP006)	Maintain	Staff turnover was measured at 15% for the 2024/26 year. Employer of choice measurement will not be in place until 2025/26.		While a formal mechanism to assess KCDC's status as an employer of choice in the region has not yet been established, a new staff engagement tool is planned for implementation in 2025/26 to refine the baseline. In the interim, staff turnover for the 2024/25 year was recorded at 15%, which is within the sustainable threshold of 20% and supports the organisation's ability to maintain fit-for-purpose service delivery.

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Council delivers the planned three year capital works programme within the total three year budget via prioritisation. (PN-OH-IMP007)	Maintain	Achieved		Delivery was managed within budget for year one of the LTP, and the Capital Programme Board is confident that the three-year capital works programme will be delivered within the approved three-year budget envelope.
Number and % of satisfaction on customer service (including regulatory service) from feedback surveys. (PN-RS-IMP001)	Increase	94%		
% Iwi partners satisfied with their participation in the Councils annual work programme. (PN-TW-IMP001)	Maintain	While no percentage of satisfaction has been calculated, a high level of satisfaction was evident throughout development of the partnership agreement.		During 2024/25, Council and Mana Whenua partners (Ātiawa ki Whakarongotai, Ngā Hapū o Ōtaki and Ngāti Toa Rangatira) prioritised reviewing the Te Whakaminenga o Kapiti - Partnership Agreement, which was signed in June 2025. This Agreement, underpinned by Te Tiriti o Waitangi, establishes how both partners will build and lead together. It requires Council to exercise kāwanatanga through stewardship alongside mana whenua, and to actively express ōritetanga through equitable outcomes in governance and decision-making. The Partnership Agreement is essential to prepare for the future and create meaningful work programmes that acknowledge both Council and mana whenua priorities.

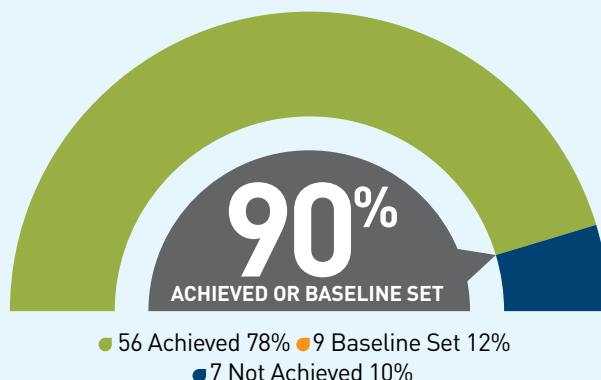
WHAT WE DELIVERED

SERVICE PERFORMANCE OVERVIEW

The new performance framework introduced through the 2024–2034 LTP came into effect in the 2024/25 financial year. It includes 44 strategic impact measures and 73 operational level of service targets across 16 activity areas. This section reports on performance against the level of service targets set in the LTP.

In 2024/25, the first year of reporting under the new framework, Council achieved 78% of its level of service performance measures. An additional 12% had baselines established for future reporting, resulting in 90% of measures either achieved or with baselines set for subsequent years. Seven targets were not met.

Council's overall level of performance



INFRASTRUCTURE

88%

ACHIEVED OR BASELINE SET

21 Achieved 88% • 0 Baseline Set 0%
3 Not Achieved 12%



SERVICES

100%

ACHIEVED OR BASELINE SET

9 Achieved 82% • 2 Baseline Set 18%
0 Not Achieved 0%



PARTNERSHIPS

90%

ACHIEVED OR BASELINE SET

9 Achieved 90% • 0 Baseline Set 0%
1 Not Achieved 10%



PLANNING AND REGULATORY

81%

ACHIEVED OR BASELINE SET

8 Achieved 50% • 5 Baseline Set 31%
3 Not Achieved 19%



ORGANISATIONAL HEALTH

100%

ACHIEVED OR BASELINE SET

9 Achieved 82% • 2 Baseline Set 18%
0 Not Achieved 0%

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INFRASTRUCTURE



ACCESS AND TRANSPORT

KEY HIGHLIGHTS

East-west connection in Paraparaumu (Arawhata Road to Ihakara Street link)

Last year Council purchased the land for the road from the developer, who is expected to contribute to construction costs. This is currently under negotiation. The New Central Park development is listed under the Fast Track Approval Act 2024. A resource consent application with Greater Wellington Regional Council (GWRC) and KCDC is on hold pending further information but may be withdrawn in favour of the Fast Track process. The business case is still in progress, and these factors have affected the overall project status.

Blue Bluff

Ōtaki Gorge Road Blue Bluff slip repairs began in February 2025, with earthworks to remove the slip material and realign a section of the road. The project was completed well within budget and the road was reopened in July 2025.

Did you know... 

Our main chipsealing programme runs from mid-November to March and involves an average 15km of road surface.

SH1 revocation (PP20)

The Peka Peka to Ōtaki (PP20) revocation is progressing. This includes changing the road layout from a high-volume state highway to a local activity street in Ōtaki and a rural connector route from Ōtaki to Peka Peka. The design for the urban section through Ōtaki is well progressed. Works are already underway on the rural section from Ōtaki



Earthworks started in February to clear the two slips at Blue Bluff on Ōtaki Gorge Road



Work underway at the Te Horo intersection where the road is being resurfaced, and a new bus stop and kerb and channel are being installed.

to Peka Peka with a new curb and channel being installed at Te Horo Beach Road. Work in the Ōtaki shopping strip was started in May 2025.

Procurement

Various long-term maintenance contracts are coming to an end. These are progressively being renewed through a competitive tendering process. The current status is:

- The Road Maintenance and Street Light Maintenance contracts have been awarded and both commenced on 1 July 2025
- The Asphalt contract has been awarded
- The tender for the Roadmarking contract is planned for release in August 2025
- The tender for the Speed Management Plan – Pedestrian Crossings contract is planned for release in October 2025
- The Variable Electronic Speed Signs contract variation will be issued later in 2025 to enable 30km/h speed limits and associated infrastructure to be installed around the remaining schools.

Pavement maintenance, surfacing, and rehabilitation

Increased funding has supported seasonal pre-resurfacing and general repairs, with key sites like Hinemoa Street and Raumati Road completed. The full asphalting and chipseal programmes are finished, including 15km of resurfaced roads and upgrades to the Marae Lane/Apatu Carpark in Waikanae.

Footpath and pathway maintenance renewals

Subsidy funding for footpaths and pathways has been reduced, which puts more pressure on the delivery of works to keep our walking and cycling network safe and reliable. Trip hazards and poor pathway sections are being targeted with localised repairs to deliver core maintenance needs.

We have completed two footpath renewals on Warrimoo St: a 1.8m-wide footpath to the Medical Centre; and on Raumati Road from the old State Highway to Rimu Road.

A new 3m wide shared path was constructed along Riverbank Road in June 2025.

Bridges and retaining walls

The Kāpiti Road and Marine Parade culvert assessments were completed in January 2025 with options for renewal being reviewed. The Matatua Road twin culverts have been inspected and have revealed continued deterioration. Options are being considered, with substantial maintenance likely.

The second of two retaining walls has been constructed on Paekākāriki Hill Road to respond to damage from storms in August 2024. Two retaining walls are also now complete in Ōtaki Gorge Road, one from a dropout and the other was completed once the Blue Bluff section was reopened.

An inspection of all bridges in our network has been completed and minor works have started.

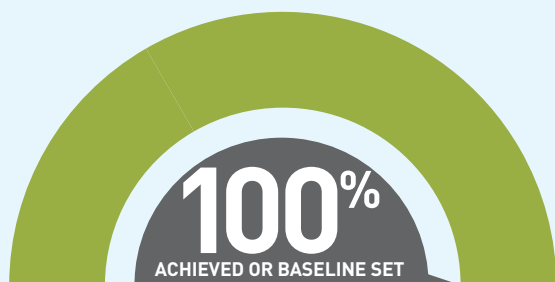
Emergency events

A large dropout on Mangaone South Road impacted access to the end of the road in September 2024. Urgent planning and works have been completed, with full access restored in December 2024. This included stabilising the dropout face and retreating the road back into the bank.

Minor safety improvements (Speed Management/Resilience)

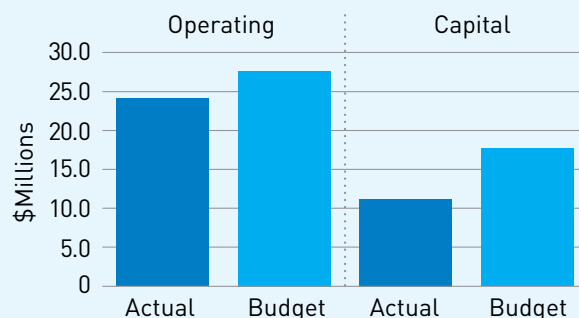
On 7 April 2025, the NZ Transport Agency (NZTA) approved two funding requests: one for 51% of the \$1.85 million Speed Management Plan Implementation, and another for 51% of the \$2.5 million resilience projects covering Te Horo Beach Road and Ringawhati Bridge.

HOW WE PERFORMED



4 Achieved 100% 0 Baseline Set 0% 0 Not Achieved 0%

Operating and capital expenditure



Capex underspend mainly due to SH1 revocations (\$2.5m), town centres (\$2.0m), and Link Road (\$1.9m), offset by Blue Bluff (\$1.7m above budget).

KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
The percentage of sealed local road network that is resurfaced. (PL-AT-LOS001)	3.9%	3.90%	✓	The 2023/24 result was 1.3% (not achieved)
The average quality of ride on a sealed local road network, measured by smooth travel exposure.(PL-AT-LOS002)	>80%	86%	✓	The 2023/24 result was 85% which was not achieved at the time. The target for this measure was amended in the 2024-34 LTP.
Service requests relating to roads and footpaths responded to within 24 hours (urgent), 15 days (non-urgent). (PL-AT-LOS003)	85% urgent 85% non-urgent	90% urgent 90% non-urgent	✓	The 2023/24 results for roading and footpath response were reported separately as four distinct results. For roading the target for urgent requests was not met (60%), but the target for non-urgent was (90%). For footpaths the target for urgent and non-urgent requests were achieved (at 95% and 93% respectively). In the 2024-34 LTP these measures have been simplified into one.
Percentage of footpaths that fall within the service standard for the condition of footpaths as set out in the activity management plan. (PL-AT-LOS004)	85%	97%	✓	The 2023/24 result was 97% (achieved).

Access and Transport funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	546	679	(3,135)
Targeted rates	12,097	19,371	19,470
Grants and subsidies for operating purposes	2,581	3,270	3,074
Fees and charges	209	91	78
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	38,306	316	1,178
Total operating funding	53,740	23,727	20,665
Applications of operating funding			
Payment to staff and suppliers	5,802	9,163	8,368
Finance costs	3,252	6,763	2,370
Internal charges and overheads applied	829	-	1,397
Other operating funding applications	-	-	-
Total applications of operating funding	9,884	15,926	12,135
SURPLUS/(DEFICIT) OF OPERATING FUNDING	43,856	7,801	8,530
Sources of capital funding			
Grants and subsidies for capital expenditure	5,633	5,867	5,028
Development and financial contributions	433	385	406
Increase (decrease) in debt	7,951	8,374	3,502
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	14,017	14,625	8,935
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	600	577	89
to improve the level of service	10,278	9,999	5,130
to replace existing assets	6,004	7,135	5,963
Increase (decrease) in reserves	40,991	4,715	6,284
Increase (decrease) in investments	-	-	-
Total applications of capital funding	57,873	22,426	17,465
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(43,856)	(7,801)	(8,530)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

The method for allocating finance costs to activities was changed during the year to better align with underlying debt, causing a notable variance to budget in this activity.

INFRASTRUCTURE



COASTAL MANAGEMENT

KEY HIGHLIGHTS

Paekākāriki and Raumati seawalls

These are currently in the design and consenting phase with budget being spread across both projects.

The beach level has dropped due to several storms. An updated physical inspection of each seawall is being undertaken to revise phasing of maintenance repairs.

Repairs to a section of the Raumati Seawall, south of the Waterfront Bar and Kitchen near the PSA holiday units, have just been completed. The work addressed large holes that had formed beneath the accessway atop the seawall.

Paekākāriki stormwater outfall

The lower section of the outfall was removed in the early part of 2024, but due to the presence of penguins the work has been put on hold. Reassessment and removal of the remaining section of the outfall is subject to Wildlife Act

Did you know... 

During our flood map engagement with our community, we had 202 conversations in our drop-in sessions and received 150 phone calls and emails. This resulted in 875 submissions.

permits. The construction of a new outfall is not necessary and there is no risk to the public. Community engagement is ongoing.



Ōtaki dunes



Wharemauku block wall

The preferred option design was submitted to GWRC in May 2024, 12 months prior to the consent's expiry, in accordance with the current consent condition. Following meetings with GWRC, work has commenced on re consenting the block wall and pathway to its replacement.

The temporary solution put in place is working well and renders the wall fit for purpose.

Community engagement on flood maps

Community engagement ran from 28 April to 8 June 2025 and involved a number of activities to gain awareness of the campaign and involve the community. This included a webinar, which was made available online afterwards, and five drop-in sessions at key locations across the district.

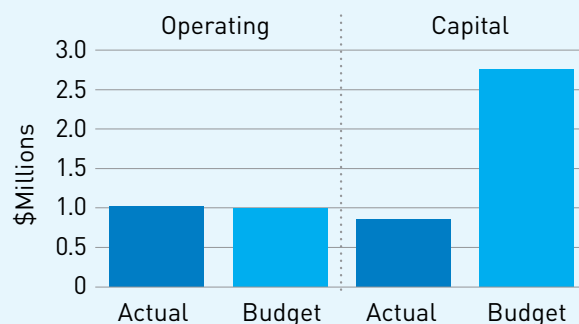
We received 875 submissions, 682 via the Have Your Say online platform, and 200 through email or written submissions (noting some submitters provided feedback through both methods). Given the high number of submissions, this detailed review is expected to take approximately six to eight months, during which Council's expert consultant hydrologists and flood modellers will undertake a detailed technical review of all submissions and then adjust the model.

HOW WE PERFORMED



● 2 Achieved 100% ● 0 Baseline Set 0% ● 0 Not Achieved 0%

Operating and capital expenditure



Capex underspend due to Paekākāriki Seawall Replacement deferral (\$1.9m).

KEY: ✓ Achieved ● First year results are baseline for future target ✗ Not achieved – Not applicable

MEASURES	TARGET	RESULT	STATUS	COMMENT
Respond within 48 hours to urgent requests to repair council seawalls or rock revetments (service requests). (PL-CM-LOS001)	85%	100%	✓	The 2023/24 result was 100% (achieved).
Number of new plantings on sand dunes in Kāpiti. (PL-CM-LOS002)	Achieve against agreed schedule of 7,500 dune plants per year.	8,700 dune plants were planted in 2024/25.	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of Takutai Kapiti community engagement (per adaptation area) on next steps in 2024/25. (PL-CM-LOS003)	Number of Takutai Kāpiti community engagement (per adaptation area) on next steps in 2024/25	Not applicable	–	Council is yet to confirm next steps in the Takutai Kāpiti programme. Results against this measure will be reported in future years as the programme gets underway again.

Coastal Management funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	3,256	1,369	883
Targeted rates	-	-	-
Grants and subsidies for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	78
Total operating funding	3,256	1,369	961
Applications of operating funding			
Payment to staff and suppliers	1,471	282	(55)
Finance costs	510	196	256
Internal charges and overheads applied	538	-	269
Other operating funding applications	-	-	-
Total applications of operating funding	2,518	479	470
SURPLUS/(DEFICIT) OF OPERATING FUNDING	738	890	491
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,201	67	96
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	1,201	67	96
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	1,201	67	96
to replace existing assets	6,246	2,684	756
Increase (decrease) in reserves	(5,507)	(1,794)	(265)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	1,939	957	587
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(738)	(890)	(491)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

INFRASTRUCTURE



STORMWATER AND FLOOD PROTECTION

KEY HIGHLIGHTS

Projects and contracts continue throughout the district, including our priority project in Kenakena and ongoing maintenance of our stormwater network.

Flood hazard models

We have prepared draft flood hazard models and maps that present potential impacts from a 1-in-100-year rainfall event under current climate conditions, and climate change +1.8°C and +3.7°C scenarios for all of the district's urban catchments.

From April to June 2025, we sought community feedback on whether our maps reflected what people see and experience on their properties and local areas of interest. We had more than 180 conversations at our five drop in sessions and responded to over 150 phone calls and 200 emails. We also received 875 submissions.

The next step of the flood hazard model update involves validating and refining the maps based on a technical review of the feedback we received.

We're also defining the scope for integrated catchment management planning across urban catchments.

Stormwater projects

A \$100,000 minor capex works project to reduce flooding in the Waikanae Huia Street area has been completed.

A constructed wetlands maintenance programme has been developed and tendered with a contract awarded for 2025/26 to ensure man-made/stormwater devices built to reduce flooding are maintained and operational.

Kenakena catchment stormwater upgrade

Our major capex stormwater project in Kenakena will improve the resilience of the 500 homes in the Paraparaumu neighbourhood and environmental conditions in the Te Atiawa stream. This work

Did you know... 

We're responsible for 52.7 kilometres of open drains across the district.

began in January 2025, with a designed for a one-in-50-year rainfall event and a pump configuration providing an adaptive management approach for events up to a one-in-100 rainfall event.

Two high-volume, fish-friendly, positive displacement pumps have arrived from overseas and will soon be placed in the stream near Manly Street.

The project encountered issues with groundwater entering the cofferdam (excavation for pump station build). We worked closely with our contractor and found a solution to enable the pump station works to progress. This has led to delays starting the bridge construction and our ability to reopen the road by April, as originally planned. The project is now expected to be completed by October 2025.

Open channel inspections

In 2024/25, 26.5 kilometres of open drains were cleaned by hand and 9 kilometres were cleaned by machine.

Our maintenance contract has been retendered and issued for ongoing maintenance of open water courses to reduce flood risk.

Planning for 2025/26

The project team have scoped several urgent minor works for completion in 2025/26 (timing dependant on consenting requirements and budgets). We continued with water quality monitoring,



Mazengarb stream flooding

districtwide flood modelling, and providing technical inputs for subdivision applications.

We're continuing to progress applications to GWRC for the discharge of stormwater and maintenance of our open channel stormwater network and respond to information requests.

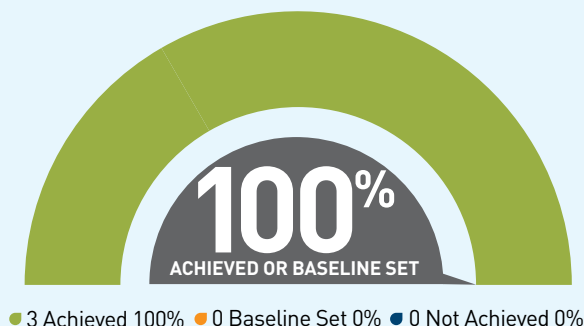
Delays and challenges

Consenting requirements and the uncertainty associated with the National Policy Statement for Freshwater Management requirements, and the fast-tracking of some land development proposals, are challenges impacting on the stormwater space. The government intends to make it easier to build new infrastructure and maintain existing infrastructure under the new requirements.

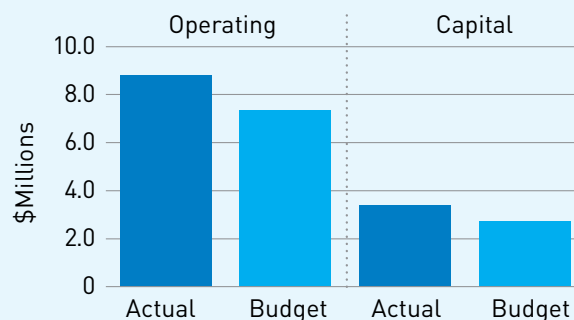
Ratepayers often have unrealistic expectations of Council's ability to 'fix' the situation and ratepayers living in rural (non-stormwater-rated) areas often expect the same or similar level of service to ratepayers in urban (stormwater-rated) areas.

The GWRC's Whaitua Implementation Plan has the potential to impact Council's ability to maintain and operate its stormwater network. The Plan has been received from GWRC, and we are currently working through its implications.

HOW WE PERFORMED



Operating and capital expenditure



KEY: Achieved First year results are baseline for future target Not achieved Not applicable

MEASURES	TARGET	RESULT	STATUS	COMMENT
Median response times to attend a flooding event from notification to attendance on site. (PL-SW-LOS001)	Urgent: 24 hours Non-urgent: 5 days	Urgent - 43 minutes Non-urgent: 15 hours 33 minutes		The 2023/24 result was urgent: 2.2 hours (achieved) and non-urgent: 28.9 hours (achieved).
Number of complaints received about the performance of the District's stormwater system, expressed per 1,000 properties connected to the Council's stormwater system. (PL-SW-LOS002)	Fewer than 30 per 1,000 connections	19.96 complaints per 1,000 connections		The 2023/24 result was 6 per 1,000 connections (achieved).
Major flood protection and control works (as defined under Department of Internal Affairs' supporting guidance for flood protection and control) are maintained, repaired, and renewed to the key standards as defined in the Council's activity management plan. (PL-SW-LOS003)	Achieve	Not applicable. No major works planned in 2024/25 following the completion of the Amohia stormwater project.		The 2023/24 result was achieved.
Compliance with Council's resource consents for discharge from its stormwater system by the number of: a) Abatement notices b) Infringement notices c) Enforcement orders d) Successful prosecutions, received by the Council in relation to those resource consents. (PL-SW-LOS004)	No notices, orders, or convictions	No notices, orders, or convictions.		The 2023/24 result was achieved.

Stormwater Management funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	1,603	2,578	3,952
Targeted rates	2,266	3,283	3,236
Grants and subsidies for operating purposes	1,965	-	20
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	1,188
Total operating funding	5,835	5,862	8,396
Applications of operating funding			
Payment to staff and suppliers	2,545	3,010	1,948
Finance costs	1,964	1,489	3,825
Internal charges and overheads applied	534	-	529
Other operating funding applications	-	-	-
Total applications of operating funding	5,043	4,499	6,301
SURPLUS/(DEFICIT) OF OPERATING FUNDING	792	1,363	2,095
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	9
Development and financial contributions	226	216	138
Increase (decrease) in debt	5,918	2,108	1,152
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	6,145	2,324	1,300
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	562	157	315
to improve the level of service	5,357	1,951	846
to replace existing assets	1,067	603	2,245
Increase (decrease) in reserves	(48)	977	(11)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	6,937	3,688	3,395
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(792)	(1,363)	(2,095)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

The method for allocating finance costs to activities was changed during the year to better align with underlying debt, causing a notable variance to budget in this activity.

INFRASTRUCTURE



SUSTAINABILITY AND RESILIENCE

KEY HIGHLIGHTS

Climate Emergency Action Framework

We've made strong progress across several climate and sustainability initiatives this year. Council's corporate emissions have dropped 72% since 2010, thanks to operational improvements at wastewater plants, swimming pools, and community halls that also improved energy efficiency and reduced costs. We're developing an Emissions Reduction Strategy to guide progress toward Kāpiti's district-wide net zero 2040 goal.

Council became the fourth council in New Zealand to secure a Climate Action Loan through the Local Government Funding Agency (LGFA), reducing lending costs as a reward for climate leadership. We're also improving climate resilience by upgrading transport and stormwater infrastructure to better manage surface water.

To support community transition, we've allocated Climate Action Grants, run sustainability workshops, supported local businesses, and continued our district-wide waste minimisation education programme. Internally, we're embedding sustainability through climate education workshops and active working groups across Council teams.

Council's emissions reduction programme

A highlight from our 2023/24 carbon inventory is an 11.3% reduction in Council's total emissions compared to the previous year, driven mainly by improvements in wastewater processing and sustained lower electricity emissions. Since 2010, emissions have dropped by 72%, and we remain on track to meet our target of a further 15.5% reduction in direct emissions by 2032, based on a 2022 baseline.

We continue to monitor and report indirect supply chain emissions and have engaged with several major suppliers. Efforts to reduce corporate emissions and operational costs are ongoing, including energy efficiency upgrades, fleet decarbonisation, the Civic solar project, and converting Ōtaki Pool to electric heat pumps.

Did you know... 

As part of Council's "all in" approach to emergency management, to date 106 staff have been trained as surge staff.

Council has also joined the Local Emissions Data Platform Initiative, alongside 18 other councils, to help develop a standardised and cost-effective approach to emissions modelling that supports better climate-related decision-making.

Supporting community transition

In 2024, Council distributed \$107,000 in Climate Action Grants, funded through central government's Better Off programme. Projects are being tracked for accountability, with final reports due by December 2025.

Sustainable September 2024 featured over 30 events and workshops celebrating sustainability, climate action, and community connection across Kāpiti, attracting more than 850 participants. The programme will return in 2025 as Sustainable Spring.

The Aotearoa Bike Challenge ran again in February 2025, encouraging cycling to reduce emissions, save money, and support physical and mental wellbeing.

Launched in April 2025, Greener Neighbourhoods supports five household groups to deliver local sustainability projects, build resilience, and strengthen community connections over a seven-month programme.

Enviroschools support has expanded, with contracts renewed for another three years.



Pharazyn Reserve planting

We're also working with Council's Economic Development team to support local businesses through sustainability workshops and initiatives, including the development of sustainable building technologies.

Waste Minimisation and resource recovery

Otaihanga Zero Waste Hub

The site officially opened in September 2024 and is expanding operations including increased opening hours and various subleases to waste minimisation groups.

Phase 2 is underway with planning for a new Reuse Shop on the Otaihanga Zero Waste Site.

Waste Management and Minimisation Plan (2023-2029)

We continue to progress the local actions for Kāpiti in the Wellington Region Waste Management and Minimisation Plan for 2023-29 that was adopted in 2023. 17 local actions will help reduce waste, including ongoing support for the Zero Waste Education programme, Paper4Trees, cloth nappies trial for pre-schools, waste minimisation grants, and resources for waste-free events in the district.

Waste Minimisation Grants

The latest round of Waste Minimisation Grants is complete, with four business waste grants for a total of \$8,760 and 10 community grants for a total of \$30,000.

Emergency Management

Eight community emergency water tanks, along with ancillary equipment, have been purchased, with installation set to begin in August 2025 under a signed contract.

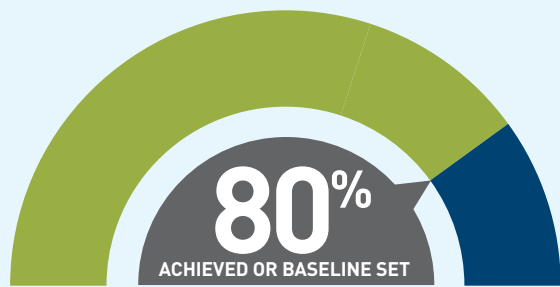
Council's "all-in" approach to emergency preparedness saw the rollout of foundation training from 1 July 2024. Over the past year, 68 staff completed Emergency Management Foundation Training and 46 completed Emergency Assistance Centre training.

The Emergency Management team from Council and the Wellington Region Emergency Management Office (WREMO) is actively engaging with Community Boards to raise awareness and clarify their role in readiness and response.

A meeting held in March 2025 initiated discussions on how board members can support local preparedness, promote engagement, and strengthen neighbourhood resilience. The goal is to bring together emergency 'champions' from each board by the end of March 2026.

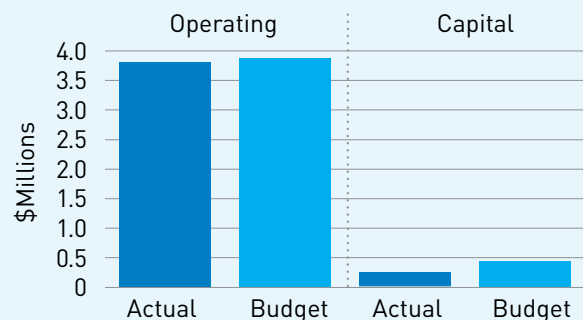
Ongoing engagement will focus on building capability, defining roles during emergencies, and fostering stronger connections between Community Boards and the Emergency Operations Centre.

HOW WE PERFORMED



4 Achieved 80% 0 Baseline Set 0% 1 Not Achieved 20%

Operating and capital expenditure



KEY: ✓ Achieved ✗ Not achieved B First year results are baseline for future target

MEASURES	TARGET	RESULT	STATUS	COMMENT
Corporate climate action plan delivered to schedule. (PL-SR-LOS001)	Achieve against agreed schedule of emissions reduction projects.	Achieved	✓	Projects within the corporate climate action plan, for example the conversion of Council's gas boilers to electric heat pumps, are being delivered according to the agreed schedule in Council's Greenhouse Gas Emissions Inventory and Management Report 2023/24. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of education programmes on reducing Kāpiti Coast District's carbon footprint completed. (PL-SR-LOS002)	Achieve against agreed schedule of community-led events, the EnviroSchools programme, Greener Neighbourhoods, and supporting five community groups with grant funding.	Achieved	✓	Climate education programmes delivered including 30 community led events and workshops with 850 participants during Sustainable September 2024. The EnviroSchools programme continued with 13 schools and five early childhood centres. Greener Neighbourhoods 2025 launched with five community Groups. Climate Action grants 2024/25 also funded five community projects that focus on sustainable education outcomes. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number of education programmes on waste minimisation in Kāpiti Coast District completed. (PL-SR-LOS003)	Achieve against agreed schedule of Zero Waste education delivered to four schools.	Achieved		827 students across five schools attended Zero Waste education programmes. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Illegally dumped waste is removed within two working days. (PL-SR-LOS004)	85%	71%		Requests received late on a Friday could not be addressed until the following Monday. In some cases, the reported rubbish could not be found and/or accessed due to road closures and police activity. The 2023/24 result was 91% (achieved).
Number and % of education programmes on emergency management response, and preparedness (incl recovery). (PP-SR-LOS001)	Equivalent to prior year - 2023/24 WREMO events 30	41 events were run by WREMO in the 2024/25 year.		

Sustainability & Resilience funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	1,478	2,572	2,310
Targeted rates	-	-	(72)
Grants and subsidies for operating purposes	-	-	108
Fees and charges	1,024	1,053	1,659
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	36
Total operating funding	2,502	3,624	4,040
Applications of operating funding			
Payment to staff and suppliers	1,524	3,326	2,394
Finance costs	88	86	118
Internal charges and overheads applied	711	-	1,127
Other operating funding applications	-	-	-
Total applications of operating funding	2,323	3,413	3,638
SURPLUS/(DEFICIT) OF OPERATING FUNDING	179	212	402
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	124	114
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	124	114
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	-	124	114
to replace existing assets	114	313	146
Increase (decrease) in reserves	65	(101)	256
Increase (decrease) in investments	-	-	-
Total applications of capital funding	179	336	516
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(179)	(212)	(402)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

INFRASTRUCTURE



WASTEWATER MANAGEMENT

KEY HIGHLIGHTS

Paraparaumu Wastewater Treatment Plant

We are still awaiting cleanfill to complete the decommissioning of the old sludge beds. Efforts are underway to source material through earthworks contractors, with plans to use 3,500m³ of topsoil stockpiled from NZTA's expressway project. While some filling occurred in March/April 2025, large sections still require completion.

A new 1250kVA standby diesel generator is scheduled for installation and commissioning in May 2025.

Ōtaki Wastewater Treatment Plant

Desludging of the aeration lagoon, concrete sealing of its base, and an upgrade of the aeration system are expected to be completed by May 2025.

The resource consent process is underway for the upgrade of the Land Disposal Treatment Area (LDTA), which includes renewing laterals, installing risers and sprinklers, replenishing soil,

Did you know... 

Replenishment of the land disposal treatment area at Ōtaki wastewater treatment plant requires 40,000m³ of soil.

and planting around the site. Testing of the laterals and new sprinklers, a prerequisite for consenting, was completed in July 2024, and GWRC is now progressing the consent application.

While the project was initially scheduled for completion by 30 June 2025, delays in the consent process may affect delivery timelines. The revised target for completion is now June 2026.



Installing new wastewater pipes along Mill Road and Aotaki Street, Ōtaki, as part of a major upgrade



Installation of a manhole on Riverbank Road, Ōtaki

Wastewater network upgrade

Work on the Ōtaki Gravity Trunk Sewer Main along Aotaki Street and Mill Road began in late August 2024 and is progressing steadily, despite early challenges with high groundwater and heavy rainfall. To date, 91% of the pipe laying in Aotaki Street and 71% in Mill Road has been completed.

The 300mm diameter, 205-metre-long Ratanui sewer pipeline was completed in November 2024.

Other progress across the wastewater network

Concept design for hydraulic debottlenecking of Clarifier 3 outflow and the UV system upgrade has been completed. Supplier consultation is ongoing, but final design will proceed once GWRC confirms consent conditions and the required UV specifications.

The RAS-1 pump station upgrade was 90% complete as of April 2025 and is awaiting installation of the penstock gate, with full completion expected by June. The A-recycle pump upgrade is also progressing and scheduled for completion by the end of April.

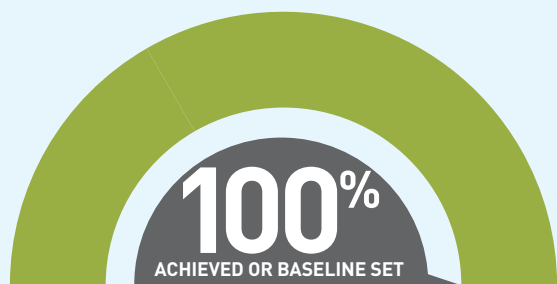
Following a condition assessment, a new scrubber arm for Clarifier 3 was procured. Installation is planned for Q2 of the 2025/26 financial year, pending suitable dry weather.

Survey and design for the southern section of the Waikanae duplicate sewer rising main were completed by June 2025, with site reinstatement expected by mid-July.

For the northern section, consultation with property owners and iwi is ongoing. A potential easement corridor has been identified, and discussions are underway to finalise easement options and begin surveying.

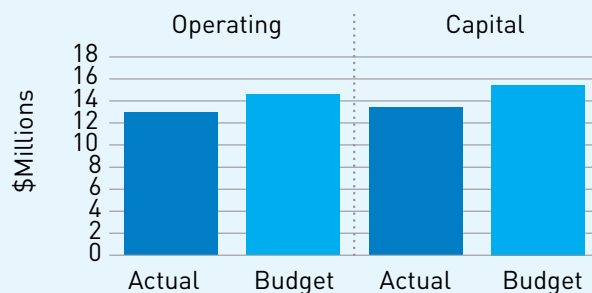
Concept design for the Paraparaumu WWTP inlet is complete, and procurement for preliminary and detailed design services is underway.

HOW WE PERFORMED



4 Achieved 100% 0 Baseline Set 0% 0 Not Achieved 0%

Operating and capital expenditure



KEY: ✓ Achieved ✗ Not achieved B First year results are baseline for future target

MEASURES	TARGET	RESULT	STATUS	COMMENT
Median response times to sewage overflows resulting from a blockage or other fault measured by attendance time (from the time Council receives notification to the time that staff are on site). (PL-WW-LOS001)	1 hour or less	24 minutes	✓	The 2023/24 result was 24 minutes (achieved)
Median response times to sewage overflows resulting from a blockage or other fault measured by resolution time (from the time that Council receives notification to the time that staff confirm resolution). (PL-WW-LOS002)	5 hours or less	1 hour 30 minutes	✓	The 2023/24 result was 1 hour 15 minutes (achieved)
Number of dry weather sewage overflows expressed per 1,000 connections. (PL-WW-LOS003)	At or below 2 per 1,000 connections to Council's sewerage system	1.81 overflows per 1,000 connections	✓	The 2023/24 result was 1.34 overflows per 1,000 connections (achieved)
Compliance with Council's resource consents for discharge from its sewerage system measured by the number of: a) Abatement notices b) Infringement notices c) Enforcement orders, and d) Convictions, received by Council in relation to those resource consents. (PL-WW-LOS004)	No notices, orders, or convictions	No notices, orders, or convictions	✓	The 2023/24 result was achieved.

Wastewater Management funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	-	-	166
Targeted rates	9,214	13,129	11,125
Grants and subsidies for operating purposes	1,220	-	290
Fees and charges	1	44	27
Internal charges and overheads recovered	1,593	-	1,290
Local authorities fuel tax, fines, infringement fees, and other	-	5	615
Total operating funding	12,028	13,179	13,513
Applications of operating funding			
Payment to staff and suppliers	5,711	6,086	3,284
Finance costs	162	2,507	2,001
Internal charges and overheads applied	2,135	-	2,596
Other operating funding applications	-	-	-
Total applications of operating funding	8,008	8,594	7,881
SURPLUS/(DEFICIT) OF OPERATING FUNDING	4,020	4,585	5,633
Sources of capital funding			
Grants and subsidies for capital expenditure	984	5,920	5,600
Development and financial contributions	141	154	293
Increase (decrease) in debt	4,274	7,642	6,007
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	5,399	13,716	11,900
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	2,183	4,113	3,454
to improve the level of service	3,075	9,449	8,153
to replace existing assets	3,285	1,836	1,811
Increase (decrease) in reserves	877	2,903	4,115
Increase (decrease) in investments	-	-	-
Total applications of capital funding	9,419	18,301	17,533
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(4,020)	(4,585)	(5,633)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

INFRASTRUCTURE



WATER MANAGEMENT

KEY HIGHLIGHTS

Ōtaki Fire Loop

The Ōtaki Fire Loop Watermain Installation (stage 1) was completed in December 2024. Final testing and connection to the Mill Road main was undertaken in January 2025.

Hautere Water Treatment Plant

The project is 52% complete. Works for flush-to-land pipework have been completed with civil works around the main building and new fencing inside the easement being completed in January 2025. The project pricing has been updated, and a contract signed for the design and build of the new water treatment plant building which will now start in the FY2025/26. A contract has yet to be signed for the mechanical works. The budget has now been reviewed for the 2025/26 financial year.

Did you know... 

The new reservoir in Ōtaki is designed to hold 5.5 million litres of water.

Rangioru Water Treatment Plant

The new chlorine precast concrete bunker has been fitted out with new safety equipment and is now waiting for the electrical work needed to commission this part of the plant.

The old emergency generator has been replaced and a new weatherproof enclosure around the new generator has been completed.



Formwork being installed at the new Ōtaki reservoir to prepare for the pouring of the concrete roof



The new clarifier, a large tank which helps remove tiny particles from the river water, being built at Waikanae Water Treatment Plant

Tasman Road (Ōtaki) Water Treatment Plant

Having received consent approval from GWRC in October, we are now progressing this project. Updated pricing from the well drilling company for the new Tasman Road bore is currently under review. Documentation regarding the temporary road works has been provided for discussion with the landowner. Work on the new bore is planned to start mid to late 2025.

Paekākāriki Water Treatment Plant upgrade

The project is 99% complete, and the plant is now in full operation. The electrical contractors are yet to complete some minor electrical changes.

The retaining wall and drainage bunding around the new balance tanks is complete along with the additional retaining wall around the building.

Waikanae Water Treatment Plant (Stage 2)

The project is 68% complete and on track for completion in August/September 2026.

The new 2,500,000 litre clarifier has been filled and passed the soak and leak test. The mechanical mechanism installation is complete, and the structure is now waiting for final commissioning in 2026. The structure for the rapid mix tank has been

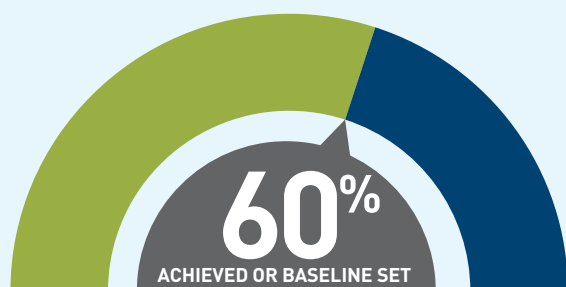
completed and currently waiting for mechanical fitout. Backfilling around the clarifier and rapid mix tank and surrounding area is 90% complete.

Work has been completed on the 600mm raw-water feed pipe for one of the new surge vessels. This involved some major ground works, and a plant shut down.

To date, the new chlorine building has been completed and is now in operation, the two new blowers have been installed and are in operation, the Paraparaumu surge vessel is undergoing final commissioning. The new fluoride dosing equipment has been installed with electrical and mechanical connections well underway.

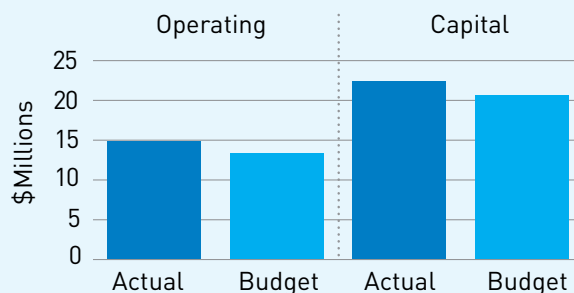
While there is sufficient budget for the project overall, \$5.5m of the required budget is allocated in 2027/28, after project completion in early 2026/27. This will require bringing funding forward and reprioritisation of the capex programme.

HOW WE PERFORMED



● 3 Achieved 60% ● 0 Baseline Set 0% ● 2 Not Achieved 40%

Operating and capital expenditure



Capex overspend mainly due to Waikanae water treatment plant upgrade running ahead of budget (\$2.0m).

KEY: ✔ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Compliance of the district's drinking water supply with: Taumata Arowai Drinking Water Quality Assurance Rules: T3 – Treatment Requirements for Protozoal Monitoring D3 – Distribution Requirements for Bacterial Monitoring. DWQAR Aggregate compliance. (PL-WM-LOS001) Note: The Department of Internal Affairs updated this mandatory performance measure after the council had published our LTP, 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.	Protozoal compliance, bacterial compliance, DWQAR aggregate compliance - all met	Protozoal compliance: all met (100%) Bacterial compliance: almost met (99%) DWQAR aggregate compliance: all met (100%)	X	Technical non-achievement of bacterial compliance occurred in a routine water test in November 2024 that found E. Coli at Te Manuao Road. Council took steps to flush out any possible contamination. The followup report to Taumata Arowai advised that the E. Coli reading of 17.8 MPN/100mL was likely a false positive, possibly due to bad weather causing sample contamination. This was one test of over 480 carried out at 121 sites throughout the year. This result did not compromise public health. The 2023/24 result was 100% (achieved).

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Percentage of current real water loss from the Council's networked reticulation system calculated per in compliance with Taumata Arowai measures. (PL-WM-LOS002)	At or below 23.6%	25.10%		Water consumption and leakage have been reducing over time, with a 4.5% reduction in 2024/25. With ongoing proactive leak detection and pressure management now achievable in Otaki following the commissioning of the new reservoir we expect a further reduction in the 2025/26 year. Leak investigations across all networks have been commissioned. The 2023/24 result was 29.6% (not achieved)
Median response times to a fault or unplanned interruption to our water network measured by attendance time (from the time Council receives notification to the time that staff are on site). (PL-WM-LOS003)	Urgent : less than or equal to 1 hour Non-urgent: 3 days or less	Urgent: 10 minutes Non-urgent: 5 hours 45 minutes		The 2023/24 result was urgent: 9 minutes and non-urgent: 21 hours 41 minutes (achieved)
Median response times to a fault or unplanned interruption to our water network measured by resolution time (from the time Council receives notification to the time that staff confirm resolution). (PL-WM-LOS004)	Urgent: 5 hours or less Non-urgent: 4 days or less	Urgent: 1 hour 9 minutes Non-urgent: 1 hour 19 minutes		The 2023/24 result was urgent: 54 minutes and non-urgent: 1 day 23 hours 35 minutes (achieved)
Average water consumption in litres per person per day. (PL-WM-LOS005)	At or below 325 litres per person per day	280 litres per person per day		The 2023/24 result was 268 litres per person per day (achieved).

Water Management funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General Rate, Uniform Annual General Charge, Rates Penalties	-	(569)	2,194
Targeted rates	10,640	10,352	12,076
Grants and subsidies for operating purposes	-	-	-
Fees and charges	45	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	54	1,328
Total operating funding	10,685	9,837	15,598
Applications of operating funding			
Payment to staff and suppliers	4,028	3,840	3,750
Finance costs	1,441	2,596	4,127
Internal charges and overheads applied	1,304	-	1,393
Other operating funding applications	-	-	-
Total applications of operating funding	6,774	6,436	9,269
SURPLUS/(DEFICIT) OF OPERATING FUNDING	3,911	3,401	6,329
Sources of capital funding			
Grants and subsidies for capital expenditure	5,145	3,009	2,108
Development and financial contributions	893	984	1,337
Increase (decrease) in debt	16,610	16,361	18,757
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	22,648	20,353	22,203
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	2,340	6,878	6,973
to improve the level of service	19,415	12,491	13,892
to replace existing assets	1,945	1,306	1,534
Increase (decrease) in reserves	2,860	3,078	6,132
Increase (decrease) in investments	-	-	-
Total applications of capital funding	26,560	23,754	28,532
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(3,911)	(3,401)	(6,329)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

The method for allocating finance costs to activities was changed during the year to better align with underlying debt, causing a notable variance to budget in this activity.

SERVICES



COMMUNITY FACILITIES

KEY HIGHLIGHTS

Te Ara Whetū (Waikanae Library and Hub)

With the old library now stripped out and the site decontaminated, the completed concept design, including a 3D fly-through model, was shared with elected members and the community through an engagement programme in the old library building foyer. The developed design is now underway, and the programme remains on track for building work to start late-2025.

Te Newhanga Kāpiti Community Centre

Demolition of the Te Newhanga Kāpiti Community Centre has been completed and the site cleared, topsoiled, and grass seed planted. Safety bollards have been installed around the site. This remains a functional open space while options for the future of Te Newhanga are considered. The Meanwhile Space remains accessible to the public.

Did you know ... 

Our 11 community venues have been hired out for a total of 15,666 hours this financial year.

Public toilets

New public toilets have been installed at several locations across the district, including Ashford Park near Crystals Bend on the Ōtaki River, the Tui Road entrance to Hemi Matenga Reserve in Waikanae, the Waikanae River Trail where it meets the Kāpiti Coast cycle trail, Waikanae Beach near the boating club, and beside the playground and new skatepark on Maclean Street.



Exeloo toilet block at the Waimea Road beach access at Waikanae Beach



Finalised concept plans for Waikanae's new library, Te Ara Whetū

Upgrades and renewals were also carried out at existing facilities. The Paekākāriki toilets at Wellington and Beach Roads were fully repainted, while Raumati Beach South received new paint and entrance door control equipment. Repainting was also completed at Ōtaki main street, Waikanae Beach central, Paekākāriki Campbell Park, and Kāpiti Lights. Te Horo Beach toilets were repainted inside and out, with an exterior shower added.

New or upgraded toilets are being considered for Waikanae Park, Ōtaki South marketplace, Waikanae Estuary, and Waterstone Reserve in Paraparaumu. A regular maintenance programme continues to address vandalism and graffiti across all public toilet facilities on the Kāpiti Coast.

Ōtaki Theatre earthquake strengthening

Preparations for the upgrade are well underway. Planning, design, and the procurement plan have been completed with the tender awarded. Work is expected to be complete in early 2026.

Raumati pool and Waterfront Bar

Council has been working with the tenants operating the Waterfront Bar to enable their business to continue operating while seismic work is being carried out. Work is expected to begin in August 2025.

Older persons housing renewals

With healthy homes standards now achieved at all Council-owned properties, the refurbishment of

Older Persons' Housing units continues at pace, with 98 of the 118 units completed. The remaining units will be upgraded as funding becomes available.

Reikorangi Hall upgrade

The northern wall, including windows, were replaced due to rot. We took the opportunity to complete other necessary maintenance work at the same time.

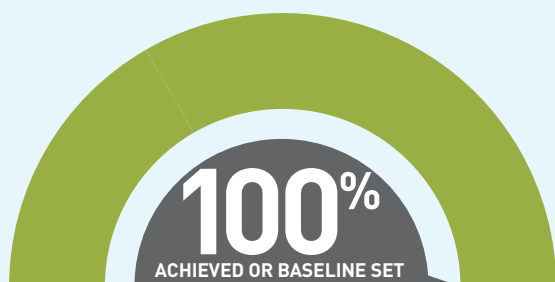
Seismic Works

Several steps have been taken to improve the Property and Facilities Maintenance team's response in a seismic event. Seismic sensors have been installed at multiple sites around the Kāpiti district. Data during and following an event is transmitted to the team to assist with the size of the event and identifying risk levels.

Vandalism

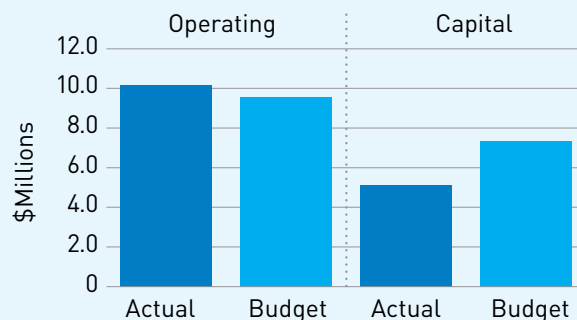
On average repairing wilful damage costs Council \$10,000 every month. Measures Council takes to limit this include reduced toilet opening times, with most facilities open from dawn until dusk, with the exception of selected facilities along key transport routes that are made available 24 hours a day 7 days a week. We continue to improve facility design, using fittings and fixtures that are harder to tear out, smash, and remove. CCTV and additional lighting are being considered. A consistent repair programme to address vandalism and graffiti across the Kāpiti Coast continues.

HOW WE PERFORMED



3 Achieved 100% 0 Baseline Set 0% 0 Not Achieved 0%

Operating and capital expenditure



Capex underspend mainly due to timing of the Te Ara Whetu project (\$1.5m).

KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number and % of council owned halls are safe and compliant. (PP-CF-LOS001)	85%	100%	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Urgent requests relating to public toilet facilities that are responded to within 4 hours (service requests). (PP-CF-LOS002)	98%	98.18%	✓	The 2023/24 result was 99.4% (achieved).
Number and % maintained to comply with the Residential Tenancy Act. (PP-CF-LOS003)	85% compliance	100%	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

Community Facilities funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	1,037	1,848	[1,375]
Targeted rates	4,333	4,883	9,130
Grants and subsidies for operating purposes	-	-	-
Fees and charges	1,639	1,825	1,827
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	5	5	223
Total operating funding	7,013	8,562	9,805
Applications of operating funding			
Payment to staff and suppliers	2,718	5,442	4,237
Finance costs	715	430	703
Internal charges and overheads applied	1,295	-	1,731
Other operating funding applications	-	-	-
Total applications of operating funding	4,729	5,872	6,671
SURPLUS/(DEFICIT) OF OPERATING FUNDING	2,285	2,690	3,134
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	164
Development and financial contributions	363	303	344
Increase (decrease) in debt	1,822	2,768	1,239
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	2,184	3,071	1,747
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	1,822	2,768	1,403
to replace existing assets	6,015	4,576	3,706
Increase (decrease) in reserves	[3,368]	[1,583]	[228]
Increase (decrease) in investments	-	-	-
Total applications of capital funding	4,469	5,761	4,881
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	[2,285]	[2,690]	[3,134]
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

SERVICES

PARKS AND OPEN SPACES

KEY HIGHLIGHTS

Maclean Park renewal

The Maclean Park skate park has seen a phenomenal amount of usage since it re-opened after its complete renewal and upgrade. Complimented by the resurfaced half-court basketball court and new accessible toilets, this park once again lives up to its reputation as one of our premier 'destination' parks.

Cemeteries

New ashes gardens were installed at Paraparaumu Beach and Waikanae Cemeteries, along with a monumental beam at Waikanae.

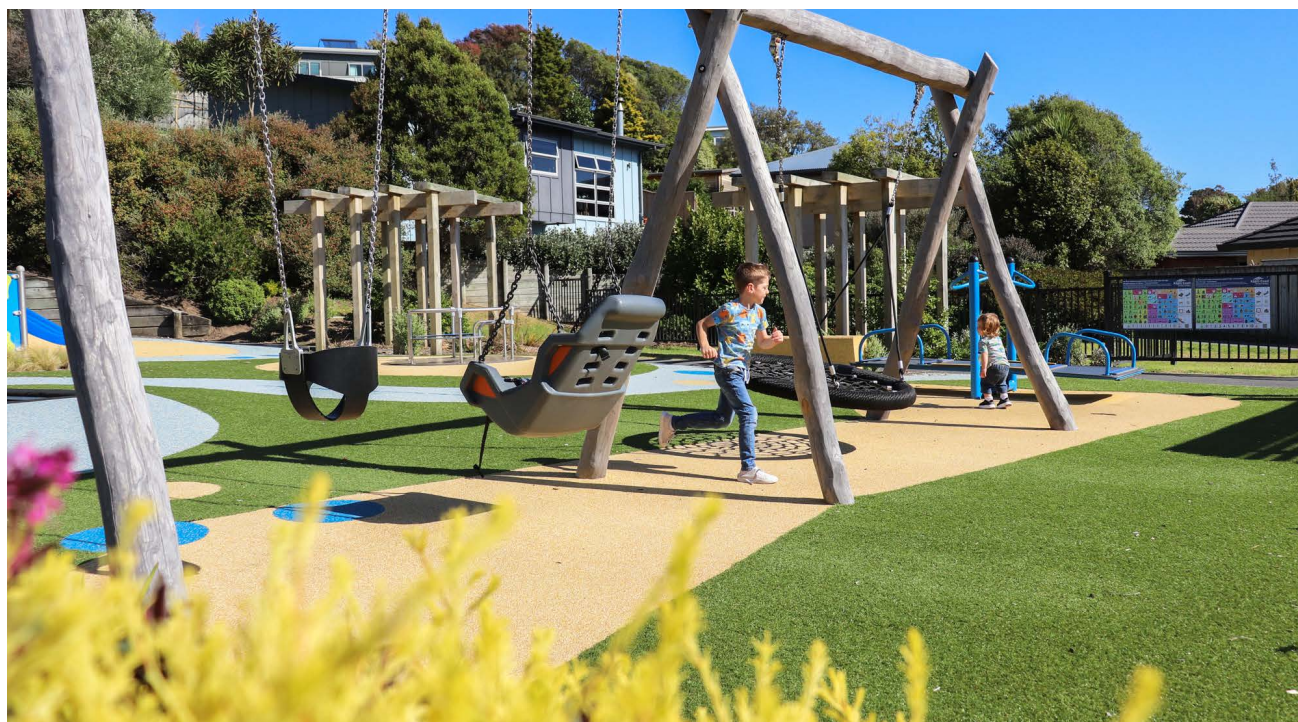
The Datascape cemetery management system continues to improve as we resolve post-launch issues. Work on the GIS component is progressing well in the test environment, though a public launch date is yet to be confirmed.

Planning has begun to identify land for a new district-wide cemetery to meet community needs

Did you know... 

97% of the 26,542 properties in our urban zones are within a reasonable walking distance (400m) of an open space zone.

over the next 50 years. Waikanae Cemetery is nearing capacity, and an initial report on land acquisition has been presented to the Senior Leadership Team. A final site selection report is expected by mid-2026



Raumati South's Lorna Irene Drive Reserve playground

Marine Gardens renewals

The upgrade of the splash pad was delayed to keep it open during the summer. The pump house upgrades have since been completed, with an additional 10,000 litre water tank installed under the sand area. The playground equipment that was removed during the underground work will now be reinstated, however some play elements in the wider play space will be replaced due to poor condition early in the 2025/26 financial year. The splash pad itself was assessed as useable for at least another 5 years following these upgrades.

Playground renewals

An accessible ramp at the Paraparaumu Library was completed. The Parks team continues to work with Library staff to activate the space.

In a joint venture with Reikorangi community group and supported by the Waikanae Community Board, we installed our 50th playground adjacent to the tennis court and Hall.

We also continued to deliver our renewal and upgrade programme, with work completed at playgrounds at Bluegum Reserve, Gandalf Crescent, Manawa Avenue and Waikanae Memorial Park. The Waikanae Memorial Park was fully fenced.

A condition assessment of the four skate parks in our District was carried out.

We continue to support the fastest growing sport in the world, pickleball, by marking an additional five courts over existing tennis courts this year.

Reserve management plans

This year, we worked closely with our Mana Whenua partners to review over 400 land parcels across 130 parks and reserves. This was part of tidying up legal classifications in preparation for developing an Omnibus Reserve Management Plan.

In the coming months, we'll engage with the community to understand their vision for the use, management, and development of our reserves. This input will help shape a management plan that supports well-informed decisions for these valued spaces.

Providing for future growth

As the district continues to grow so does the demand for quality open spaces and reserves which contribute to happy, healthy and well-connected communities and protect our environment. We

have been working with subdivision developers to ensure that we can incorporate a variety of quality accessible parks and reserves where they will be needed the most. We are currently assessing the potential for six new reserves through this process.

Events and activities

The Parks team is developing a clear process to manage new activities and events on parks and reserves. This will help prevent conflicts between users and protect our public spaces from damage.

Biodiversity and restoration plantings

Most restoration planting happens between June and September. Fifteen thousand plants have been ordered for the winter 2025 planting season, and we are busy working with schools, community conservation groups, iwi, Department of Conservation (DOC), GWRC, Council staff and contractors to get these plants in the ground across more than 30 sites.

Council is also supporting the establishment of a community-led steering group for Predator Free Kāpiti Coast and this year has seen momentum grow in this space.

School sports programme

This year we launched the Ki o Rahi Games Day at Mathews Park, with over 600 tamariki participating in this traditional Māori game that promotes teamwork, activity, and cultural connection.

The Swimming Festival at Coastlands Aquatic Centre brought together students from across the district for a day of fun, skill-building, and friendly competition.

Our annual Interschool Cross Country was held at Queen Elizabeth Park for the second year, with over 1,000 runners from Kāpiti primary schools competing for a spot at Regionals.

The team also secured a new basketball hoop for Ōtaki Beach through Basketball New Zealand's Schick Neighbour 'Hoops' Campaign, boosting recreational options for local rangatahi.

Looking ahead, we're supporting events including Girls' Football and Tennis 'Have-a-Go' days, winter tournaments, athletics, and multiple basketball competitions.

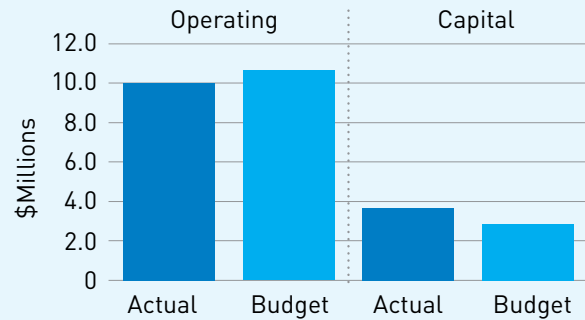
All events aim to provide inclusive, engaging opportunities for tamariki of all abilities to be active and connect through sport.

HOW WE PERFORMED



3 Achieved 75% 1 Baseline Set 25% 0 Not Achieved 0%

Operating and capital expenditure



KEY: Achieved First year results are baseline for future target Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Districtwide interment capacity is maintained in accordance with the Burials and Cremation Act 1964. (PL-PO-LOS001)	Interment capacity is sufficient for at least the next 10 years.	Achieved		While across the district Council has capacity for 10 years, the Waikanae cemetery has less than that. Land acquisition is underway for a new Districtwide cemetery. The 2023/24 result was achieved.
Number and % of urban dwellings within a realistic walking distance of an openspace as defined in the Open Space Strategy. (PP-PO-LOS001)	85%	97%		The 2023/24 result was 100% (achieved).
% and number of days council sportsgrounds districtwide are open and available for scheduled competitions. (PP-PO-LOS002)	85%	88.75%		The 2023/24 result was 99% (achieved).
Number and % of Council maintained CWB assets with a condition assessment completed. (PP-PO-LOS003)	Equivalent to prior year	281 assets, 7% condition assessed.		7% condition assessed is considered low. We continue to improve our assessment process and implement a new maintenance contract for roading CWB assets. The method by which non-roading asset condition assessments will be recorded is being considered.

Parks and Open Spaces funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	174	429	455
Targeted rates	7,374	9,940	7,905
Grants and subsidies for operating purposes	-	-	32
Fees and charges	533	474	566
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	(42)
Total operating funding	8,081	10,843	8,917
Applications of operating funding			
Payment to staff and suppliers	3,623	7,617	4,627
Finance costs	445	817	(144)
Internal charges and overheads applied	1,995	-	3,256
Other operating funding applications	-	-	-
Total applications of operating funding	6,064	8,434	7,739
SURPLUS/(DEFICIT) OF OPERATING FUNDING	2,017	2,409	1,178
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	230
Development and financial contributions	1,807	2,200	2,494
Increase (decrease) in debt	4,064	1,911	1,899
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	5,871	4,111	4,623
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	1,263	18	882
to improve the level of service	4,064	1,894	1,635
to replace existing assets	2,685	938	1,173
Increase (decrease) in reserves	(124)	3,671	2,111
Increase (decrease) in investments	-	-	-
Total applications of capital funding	7,888	6,520	5,801
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(2,017)	(2,409)	(1,178)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

The method for allocating finance costs to activities was changed during the year to better align with underlying debt, causing a notable variance to budget in this activity.

SERVICES



RECREATION AND LEISURE

KEY HIGHLIGHTS

Library services

Despite the advancement in technology and online platforms data tells us that people still love browsing shelves full of books and reading old schoolbooks. In fact, our books are more popular than ever – their usage steadily increasing at the same time as the issuing of ebooks booms. In the 24/25 year in excess of 100,000 ebooks were issued and the community tapped into our free public WIFI 24,408 times.

The Makers Space at Paraparaumu Library opened its doors to the public in February this year and since then has engaged with 1959 people regarding what the space can offer them and their community. Of those, 1282 people have actively engaged by dropping in or attending a workshop or lesson. The Makers Space is also offering satellite programming at the Ōtaki Library.

This year planning for Te Ara Whetu, our new Waikanae Library Hub has reached the point of detailed design. Planning activation of this

Did you know... 

The main pool at the Coastlands Aquatic Centre is 25m², and one half of the pool has a floor that can be adjusted up or down, from 100mm above the water level to 2.2 m deep.

dynamic new community resource is the focus of multiple teams in the Council and generating high excitement in regard to the new opportunities it presents.



The new skatepark at Maclean Park was designed in collaboration with the community and is already proving popular



A mural commissioned by the Paekākāriki Community Board by artist Miriama Grace-Smith (Ngāti Hau, Ngāti Maniapoto, Te Arawa, Ngāti Toa Rangatira and Ngāti Porou).

Ōtaki pool

Following engagement with the Ōtaki Community Board and significant stakeholders to understand the community's needs, the design has been completed, and work is underway on a cost estimate. We have addressed buildability and value engineering to reduce costs. The project includes upgrading the heating systems and changing amenities to current building standards and improving both the building envelope and accessibility to the facility. Geotech, parking, and planning report assessments are complete, confirming preliminary resource consent requirements.

Aquatic centres

Attendance at our aquatics facilities is tracking slightly ahead of the same period last year, the highlight being patronage at Ōtaki Pool, which is up 12%.

41,400 patrons visited Waikanae Pool, typical for the year to date despite the initial cool weather.

Our outreach initiatives resulted in 3,400 water safety programme participants, which has exceeded all expectations.

The pilot Kauora Aquatics Outreach programme at Ōtaki Pool was a resounding success. In February 2025, we transitioned Kauora into our water safety programmes available at Ōtaki Pool. For Term 1 of 2025, we had 200 enrolments. We continue to develop this programme.

A new initiative is our pilot Water Safety Programme at the Coastlands Aquatic Centre. This eight-week programme focuses on working with year five and six students to achieve Water Skills for Life certification. Stage 1 of the pilot was a success, and Stage 2 is underway.

Capital renewal programmes at Waikanae Pool have delivered considerable savings in both water and energy use, contributing positively to our CO2 reduction goals.

Arts and Heritage

Council supported a range of arts and heritage activities and organisations through regular and contestable funding and delivered several public art projects and a highly successful Kāpiti Coast Art Trail showcasing a huge range of artists that attracted thousands of community members and visitors to the region.

Public art highlights were the completion of several vibrant murals in Paekākāriki by Miriama Grace-Smith, commissioned by the Paekākāriki Community Board, completion of five “cabinet art” murals (sponsored by Chorus) by local artists ranging from the very young to one of our best-loved artists Bodhi Vincent, and a community art event where around 50 community members painted the walls of the new Waikanae pop-up with brilliant summer flowers.

The annual Kāpiti Coast Heritage Clue Hunt, a family event offering discovery of our heritage sites and museums and of our history, has been very effective in increasing the community’s awareness of our museums. The participating sites recorded just over 2,300 visits across the district, with 1,700 entries into the popular Clue Hunt competition. Council also supported the Wellington Heritage Festival which showcased museums and heritage sites in the Kāpiti District including a mana whenua-led event at Whakarongotai Marae that offered locals a rare opportunity to connect with the site’s deep history and mana whenua storytelling.

Council supported several other projects through two development funds, the Arts Sustainability Fund and the Museums and Heritage Development Fund. 2024/25 saw delivery of several projects funded these funds, including the highly successful Ōtaki Pottery Club Star Glaze festival at Matariki 2024 and 2025, Kia Emiemi, a deep collaboration on toi Māori between Toi Mahara and Te Wānanga o Raukawa, production of storytelling videos of our history by the Kilns at Te Horo and the Friends of the Ōtaki Rotunda, development of a new literary and story-telling festival, Bookmark Kāpiti, launching in August 2025, and the Paekākāriki History Weekend at Matariki 2025. All of these projects, mostly carried out by volunteers, have raised the profile of arts and heritage in our community.

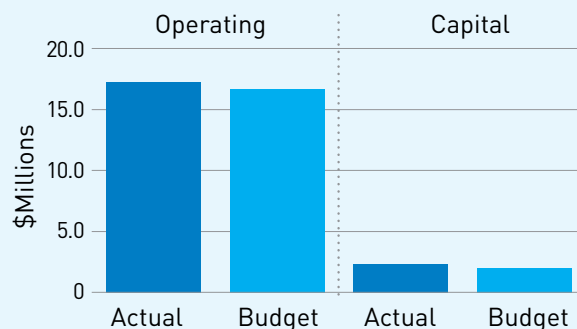
Through the Festival Fund, Council also supported the Shakespeare in the Park production of A Midsummer Night’s Dream in Paekākāriki as part of Wellington’s Fringe Festival 2025.

HOW WE PERFORMED



● 3 Achieved 75% ● 1 Baseline Set 25% ● 0 Not Achieved 0%

Operating and capital expenditure



KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Maintain annual PoolSafe accreditation. (PP-RL-LOS001)	Achieve	Achieved	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of registrations in water safety programmes. (PP-RL-LOS002)	Target 4000 per year	7357 registrations	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of heritage and art institutions supported by Council funding. (PP-RL-LOS003)	Equivalent to prior year	197	B	
Number of items accessed annually from Kāpiti libraries, including onsite, offsite and online services. (PP-RL-LOS004)	520,000 items	729,427 items accessed	✓	The 2023/24 result was 694,560 items accessed (achieved).

Recreation and Leisure funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	1,301	1,610	4,662
Targeted rates	10,566	11,937	9,540
Grants and subsidies for operating purposes	379	63	49
Fees and charges	1,889	1,830	1,891
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	21	257
Total operating funding	14,134	15,460	16,399
Applications of operating funding			
Payment to staff and suppliers	8,582	12,923	9,075
Finance costs	875	650	767
Internal charges and overheads applied	2,727	-	5,387
Other operating funding applications	-	-	-
Total applications of operating funding	12,184	13,572	15,229
SURPLUS/(DEFICIT) OF OPERATING FUNDING	1,951	1,888	1,170
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	168	1,055	1,202
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	168	1,055	1,202
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	168	1,055	1,202
to replace existing assets	2,850	910	1,084
Increase (decrease) in reserves	[899]	978	86
Increase (decrease) in investments	-	-	-
Total applications of capital funding	2,119	2,943	2,372
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(1,951)	(1,888)	(1,170)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

PARTNERSHIPS



TANGATA WHENUA

āKEY HIGHLIGHTS

Te Whakaminenga o Kapiti Review and Celebrations

Council successfully completed a review of its partnership with Mana Whenua, delivering on a key LTP commitment. The result is a refreshed, future-focused agreement that reflects Te Tiriti o Waitangi, shared mātāpono (guiding principles), and high-level mechanisms for an enduring partnership.

This year-long process concluded with the signing of the renewed agreement at Raukawa Marae, coinciding with the celebration of Te Whakaminenga o Kapiti's 30th anniversary - a milestone moment between local government and iwi. The focus is now on the next phase of work to further support Council's partnership with iwi.

Leading Mana Whenua Engagement

The Iwi Partnerships Group focused its resources on completing the Partnership review. In doing this a high-level engagement approach was adopted to ensure this important kaupapa landed where it has.

The Group continues to work alongside Council staff on a broad programme of kaupapa that requires iwi engagement.

Supporting Māori Economic Development

Council continues to support Māori economic aspirations of Kāpiti through the administration of the Māori Economic Development Fund. This recent funding round received an increased number of applications, signalling a need for the Māori Economic and Wellbeing Policy to be reviewed. This mahi reflects our commitment to unlocking economic potential in ways that are beneficial to Māori, driven by Māori and of benefit to the wider community.

Did you know... 

Te Whakaminenga o Kapiti was established in 1994 and was one of the first formal partnerships in Aotearoa.

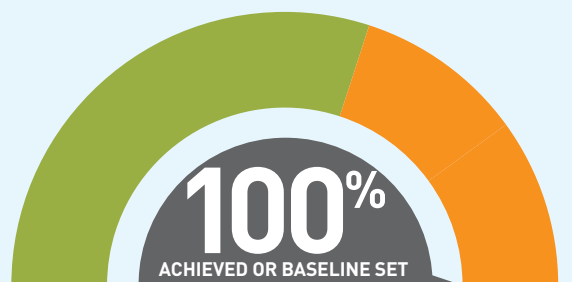
Tikanga and Events Support

We continued to provide tikanga guidance and support across a wide range of Council events and milestones. This year, our Rōpū supported the delivery of mihi whakatau, powhiri, openings and tikanga at significant events such as the opening of the new Ōtaki water reservoir, citizenship ceremonies and Te Wā o Puanga exhibition at Ōtaki Library.

Embedding Mātāpono across Council

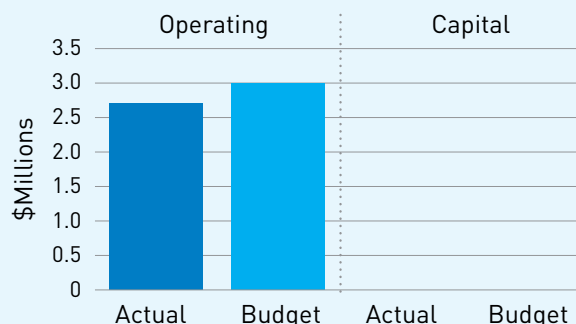
The Iwi Partnerships Group has worked to ensure kaupapa Māori, including mātāpono (guiding principles), are embedded across key internal policies. A priority for the next financial year is to establish an approach that supports the integration of mātāpono into Council kaupapa, alongside the development of the internal Māori Capability Framework. As these two areas are closely linked, they will be developed in parallel.

HOW WE PERFORMED



2 Achieved 67% 1 Baseline Set 33% 0 Not Achieved 0%

Operating and capital expenditure



KEY: ✓ Achieved ✗ Not achieved B First year results are baseline for future target

MEASURES	TARGET	RESULT	STATUS	COMMENT
Total funding (and % total KCDC spend) allocated to support iwi capacity initiatives and engagement on Council activity. (PN-TW-LOS001)	Equivalent to last year	\$196,000 allocated	B	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Iwi have the opportunity for representation on standing committees of Council, and mana whenua have opportunities to contribute to Council work programmes. (PN-TW-LOS002)	Achieve	Achieved	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Partnership agreement reviewed as agreed in 2024/25. (PN-TW-LOS003)	Achieve	Achieved	✓	The Partnership Agreement was adopted by Council on 19 June 2025, and signed by partners on 27 June 2025. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

Tangata Whenua funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	1,282	1,754	2,288
Targeted rates	-	-	-
Grants and subsidies for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	12
Total operating funding	1,282	1,754	2,300
Applications of operating funding			
Payment to staff and suppliers	1,070	1,754	1,708
Finance costs	-	-	-
Internal charges and overheads applied	212	-	1,055
Other operating funding applications	-	-	-
Total applications of operating funding	1,282	1,754	2,763
SURPLUS/(DEFICIT) OF OPERATING FUNDING	-	-	(463)
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	168	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	168	-	-
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	168	-	-
to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(463)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	168	-	(463)
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	-	-	463
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

PARTNERSHIPS



COMMUNITY SUPPORT

KEY HIGHLIGHTS

Our Social investment fund: Driving Positive Change

In 2024/25 we entered the third and final year of our Social Investment funding agreements, supporting eight Social Investment Contestable Funding partners to deliver initiatives across three priority outcome areas:

- 1. connected communities:** strong and resilient Māori communities, unmet needs of our most vulnerable people
- 2. safe communities:** our communities are safe; neighbourhood safety is strategic and joined up.
- 3. a capable sector:** supporting our community and social sector to be capable, effective and resilient.

These initiatives have delivered real impact – mentoring for community leaders, training for Kāpiti's not-for-profit sector and collaborative, community-led projects.

Highlights include activities for wahine māori in Ōtaki, intergenerational connections with whānau-friendly events, mentoring support for LGBTQIA+ young people and the expansion of a pilot to support tenants in healthier homes.

Age-friendly approach: Supporting older people to thrive

Our Age Friendly Approach implementation continued to roll out with six community led initiatives underway, utilising Better of Funding. Key achievements include:

- A successful partnership with Age Concern Kāpiti, delivering three weeks of community-led events for older people with 41 initiatives promoted. This initiative was so successful Age Concern Kāpiti has been able to source alternative support and funding to run again in October 2025.
- Establishment of Digital Senior Hubs in Waikanae, Paraparaumu, and Paekākāriki libraries, in partnership with Digital Seniors, supporting 242 older people with digital skills.

Did you know...



In November the Meanwhile Space at the former Te Newhanga Kāpiti community centre site was named the Most Outstanding Project (under \$500,000) at the 2024 Recreation Aotearoa Awards.

- A refreshed Toiora Kaumātua programme, now coordinated by Hora Te Pai, co-designed with kaumātua to better meet their needs.

Over the Fence Cuppas: Neighbours Connecting

In March, 52 neighbourhood events brought over 1,000 people together from Ōtaki to Paekākāriki. With 21 new hosts stepping up, these gatherings fostered stronger local connections—from intimate cuppas to lively street events.

Advisory Groups: Strengthening Voices

We've strengthened our three advisory groups - Older Persons, Disability, and the Youth Council – by working alongside these groups through consultation, co-design and recruitment, to ensure new Terms of Reference and best practice engagement guidelines are now in place, ensuring diverse representation and meaningful collaboration.

These groups have actively contributed to projects like Te Ara Whetū, the Maclean Park upgrade, and discussions on road safety, housing, and accessible tracks and emergency management.



Our award-winning Meanwhile Space

Disability Advisory Group: The Highlights

We've started a number of successful initiatives this year using the guidance and support from our Disability Advisory Group. Highlights include:

- Initiated a popular sensory hour at Paraparaumu Aquatic Centre.
- Co-designed and delivered a low sensory Christmas event.
- Launched an accessibility awareness video, that was designed with and included people from our Disability Advisory Group, with over 4,800 views.

Youth Survey: Youth Voice in Action

In early 2025, we partnered with the Youth Council to co-design and distribute a district-wide youth survey. Over 1,000 young people aged 12–24 responded—more than 10% of Kāpiti's youth population. The survey captured diverse perspectives on what it means to grow up in Kāpiti today and will inform future planning and services.

Youth Development: Empowering Rangatahi to Lead and Thrive

Our approach to youth development is grounded in creating safe, inclusive, and empowering spaces where young people can connect, grow, and lead. We support two key youth development hubs across the district:

- **Zeal Youth Trust (South Kāpiti):** Since 2015, Zeal has provided a vibrant space for rangatahi aged 14–17 to engage in free, structured and unstructured activities. In 2024/25, over 5,000 young people participated in events, programmes, and workshops. Evaluation results show:
 - 100% of participants rated the programme positively.
 - 87% reported feeling more skilled.
 - 77% noted improved life skills.

Zeal's work continues to foster confidence, creativity, and leadership among Kāpiti's youth.

- **Te Haemata Youth Space Hub (Ōtaki):** Delivered by Te Puna Oranga o Ōtaki, this three-year pilot is now in its second year. In just nine months, over 1,800 young people attended events, pop-ups, and drop-ins.

The space is especially significant for:

- 93% rangatahi Māori participation.
- 71% of attendees aged 12–13.

Te Haemata is a culturally grounded, welcoming space where young people feel seen, supported, and celebrated.

Grant Funding: Empowering Local Creativity and Action

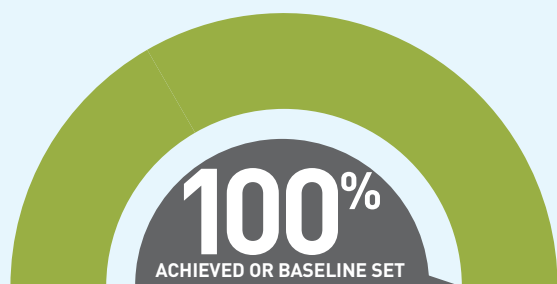
Our grant funding programmes continue to support grassroots initiatives that bring people together, celebrate creativity, and respond to community needs. In 2024/25, we funded a wide range of projects through three key schemes:

- **Creative Communities Scheme** supported 30 arts projects, including dementia-friendly classes, disability-inclusive workshops, and mātauranga Māori-inspired performances.
- **Community Grants** funded 25 initiatives, from food support to environmental projects and volunteer engagement.
- **Think Big Grants** backed youth-led projects like a Pride Youth Ball, hauora wānanga, and school leadership initiatives.



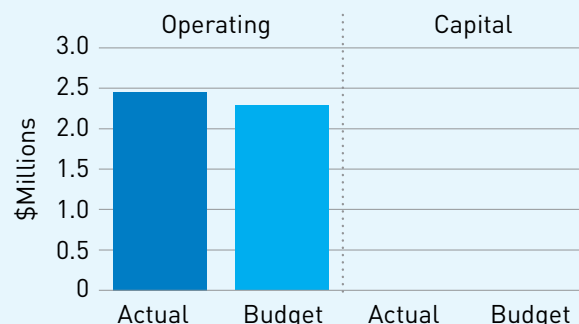
Participants of a workshop for people working with young people in Kāpiti

HOW WE PERFORMED



3 Achieved 100% 0 Baseline Set 0% 0 Not Achieved 0%

Operating and capital expenditure



KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number and % scheduled engagements for all Council mandated advisory groups. (PP-CS-LOS001)	Achieve per agreed engagement schedule	100%	✓	Of 32 scheduled meetings and workshops, one did not proceed for the Youth Advisory Group due to and insufficient number of attendees.
Number and % of mandated advisory group actions delivered. (PP-CS-LOS002)	Achieve against agreed work programme	97.25%	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Council's social investment fund is fully allocated to contracted social investment services/projects. (PP-CS-LOS003)	Achieve against agreed work programme	97.25%	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

Community Support funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	3,165	1,974	1,977
Targeted rates	-	-	-
Grants and subsidies for operating purposes	100	-	100
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	2
Total operating funding	3,265	1,974	2,080
Applications of operating funding			
Payment to staff and suppliers	2,430	1,974	1,860
Finance costs	14	-	8
Internal charges and overheads applied	822	-	617
Other operating funding applications	-	-	-
Total applications of operating funding	3,265	1,974	2,485
SURPLUS/(DEFICIT) OF OPERATING FUNDING	-	-	(406)
Sources of capital funding			
Grants and subsidies 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			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	-	-	-
to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(406)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	-	-	(406)
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	-	-	406
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

PARTNERSHIPS



GOVERNANCE

KEY HIGHLIGHTS

Māori participation in governance

On 14 November 2023, Council resolved to establish a Māori ward for the 2025 local body election, which triggered a representation review under the provisions of the Local Electoral Act 2001. As required under the Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Act 2024, which passed on 30 July 2024, Council affirmed this decision on 6 August 2024. This means that for the first time, a Māori ward councillor will be elected to Council at the 2025 local body elections taking place in October this year.

Mana whenua representatives have been appointed to Council's committees since the beginning of the triennium. Representatives have a non-voting seat at the Council table, as well as voting rights across other Council committee structure. Ensuring meaningful participation for mana whenua within the governance structure remains an ongoing priority for Council to further strengthen the partnership that Council has with iwi, and funding is available to support this participation.

Elections

The local body election 2025 will take place on 11 October 2025 with the election preparation process underway. Through the first part of 2025, campaigns to advertise enrolment to vote and standing for office were launched with and the candidate nomination period was open from 4 July to 1 August 2025. The candidate names were announced on 6 August 2025 and the voting period commenced on 9 September 2025.

Council and Committee meetings

Between 1 July 2024 and 30 June 2025, the following Council, committee and community board meetings took place:

- 19 Council meetings
- Eleven Strategy, Operations and Finance Committee meetings

Did you know... 

We've upgraded our governance software to improve efficiency and transparency for Council, Committee and Community Board meetings making access to meeting documents and the livestreams easier for both the community and elected members.

- Four Risk and Assurance Committee meetings
- Seven Social Sustainability Committee meetings
- Seven Climate and Environment Committee meetings
- 33 Community Board meetings
- 100 briefings and workshops
- Six Te Whakaminenga o Kapiti meetings
- Six Chief Executive Performance and Employment Committee (CEPEC) meetings
- Two Campe Estate subcommittee meetings
- Eight Grants Allocation Committee meetings

Official information requests

Between 1 July 2024 and 30 June 2025 Council received 371 requests for information under the Local Government Official Information and Meetings Act 1987 (LGOIMA).



Te Whakaminenga o Kapiti 30 year Exhibition, installed at Raukawa Marae to compliment the signing on the renewed partnership agreement

Two requests were recorded as non-compliant (response sent after the maximum 20 working days without a valid extension under section 14 of the Local Government Official Information and Meetings Act 1987).

Citizenship ceremonies

Council held five citizenship ceremonies at Te Raukura ki Kāpiti during the period July 2024 to February 2025, with 375 people receiving their New Zealand citizenship.

The new citizens hailed from a diverse range of countries, including: :

Australia, Brazil, Canada, Chile, China, Colombia, Croatia, Denmark, Ethiopia, Fiji, France, Germany, Ghana, Hong Kong, Hungary, India, Ireland, Israel, Italy, Japan, Kenya, Kiribati, Libya, Lithuania, Malta, Mexico, Netherlands, Nigeria, Oman, Philippines, Poland, Russia, Russian Federation, Solomon Islands, South Africa, Spain, Sri Lanka, Taiwan, Thailand, Turkey, United Kingdom, United States of America, Venezuela, Zambia, Zimbabwe.

Representation Review – Māori Ward Establishment

In November 2023, Council resolved to establish a Māori ward for the 2025 local body election. As a result of the Local Government (Electoral

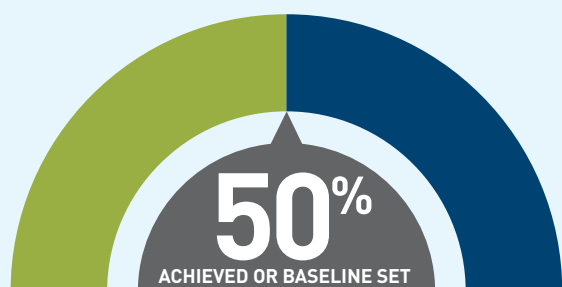
Legislation and Māori Wards and Māori Constituencies) Amendment Act 2024 passed in July 2024, Council was required to reaffirm its decision to establish the Māori ward, which occurred on 6 August 2024.

Due to the provisions in the Amendment Act 2024 and the fact that Council established a Māori ward without a poll, which under the provisions of legislation at the time was possible, Council is now required to hold a poll at the same time as the 2025 local body election to determine the future of the Māori ward. If the poll outcome is to retain the Māori ward, the Māori ward seat will be in place for the 2028 and 2031 local body elections.

If the outcome of the poll is to disestablish the Māori ward, a further representation review will need to be undertaken in 2027 ahead of the 2028 local body election.

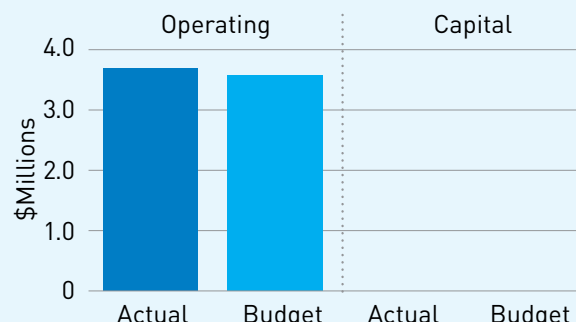
On 31 October 2024, Council resolved its final representation proposal, which was subsequently publicly notified on 1 November 2024. As one valid appeal was received on the final proposal, the decision on the district's representation arrangements was referred to the Local Government Commission. The Commission made a final determination in April 2025 confirming the arrangements resolved by Council in October 2024 which now form the basis of election.

HOW WE PERFORMED



1 Achieved 50% 0 Baseline Set 0% 1 Not Achieved 50%

Operating and capital expenditure



KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Council meeting agendas are available in Council service centres and/or district libraries within two working days prior to the meeting. (PN-GV-LOS001)	100%	100%	✓	The 2023/24 result was 99% (not achieved).
Official information requests are responded to within 20 working days or by date of valid extension. (PN-GV-LOS002)	100%	99.48%	X	Between 1 July 2024 and 30 June 2025, 371 information requests were received. Two responses exceeded the 20-working-day limit without valid extensions. One was delayed by one day due to illness-related sign-off issues. The other was misidentified and sent to the Legal Compliance and Complaints team after day 20, but was addressed within a week. The 2023/24 result was 98.9% (not achieved).

Governance funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	4,269	6,746	2,570
Targeted rates	374	415	404
Grants and subsidies for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	17
Total operating funding	4,643	7,161	2,991
Applications of operating funding			
Payment to staff and suppliers	2,878	7,197	2,406
Finance costs	7	1	10
Internal charges and overheads applied	1,793	-	1,324
Other operating funding applications	-	-	-
Total applications of operating funding	4,678	7,198	3,740
SURPLUS/(DEFICIT) OF OPERATING FUNDING	(35)	(37)	(749)
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	(133)
Gross proceeds from sale of assets	-	-	133
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	-	-	-
to replace existing assets	-	-	-
Increase (decrease) in reserves	(35)	(37)	(749)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	(35)	(37)	(749)
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	35	37	749
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

PARTNERSHIPS



ECONOMIC DEVELOPMENT

KEY HIGHLIGHTS

The Economic Development Kotahitanga Board (EDKB) supported by the Economic Development Team and working Iwi, businesses, investors and key partners and stakeholders has completed a refresh and is now implementing the Kāpiti Coast Economic Development Strategy 2025-27.

As part of the refresh, Council approved a new operating model for the delivery of economic development activity.

A key part of this change is the transition from the current EDKB to two new independent entities comprising an independent Charitable Trust and a Limited Liability Company (LLC), owned by the Trust.

The LLC will undertake economic development activities and will be able to establish new subsidiaries for specific commercial initiatives. This new model will save Council money in the medium and long-term, with the LLC also able to access funding and undertake investment that Council is unable to do.

Additional highlights include:

- The Ōtaki & Te Horo Business Association (OTHBA) was formed, with over 100 members, this was supported from inception to help establish a strong, locally led business network.
- The launch of Business Kāpiti and Visit Kāpiti websites, providing dedicated platforms to support businesses, promote the region, and deliver tools such as the Kāpiti Destination Story and marketing toolkit. Dedicated social media channels have also been established. A recent highlight includes the Hot Chocolate Competition which generated \$100,000+ in local spend in just 15 days and drove 180,000+ website views, proving the power of creative, low-cost activations.

Did you know... 

The Major Events Fund delivered a \$6.7m return to the local economy, attracting over 80,000 attendees at local events.

- Over 100 businesses are now part of the Kāpiti Food & Beverage Cluster, with local businesses showcased at Fine Food Auckland; for the second year running the Sheffield and Birmingham St Block Party was held with over 1,000 people in attendance and a commercial kitchen database has been launched, providing affordable access to local producers looking to move from home-based operations to scalable businesses.
- Five local food and beverage producers from the Cluster won medals at the 2024 NZ Artisan Awards.
- Kāpiti Island went global with its debut in the Minecraft gaming platform, placing it alongside New Zealand icons like Rotorua and Fiordland. With 140 million players worldwide, the exposure was immense and was supported by Tourism NZ.
- With our support, Pipi Learning was accepted into the Ministry of Awesome, a national accelerator that helps Kiwi startups gain traction and scale globally.
- The inaugural ThinkTech Kāpiti event at Southwards brought together over 120 founders, tech professionals, students, and ecosystem supporters, with Tech Sector Action Plan completed and now in implementation.



Over 12,000 people attended the Kāpiti Food Fair on 5 December.
Photo credit kapitifoodfair.co.nz

- In partnership with Mills Albert and the Ministry of Social Development the Mills Albert's Pathways Programme was launched with 19 local young people trained and supported into employment.
- The Ministry of Social Development funded Mayors' Taskforce for Jobs (MTFJ) programme delivered by Council supported 17 young people to be placed in roles across various industries

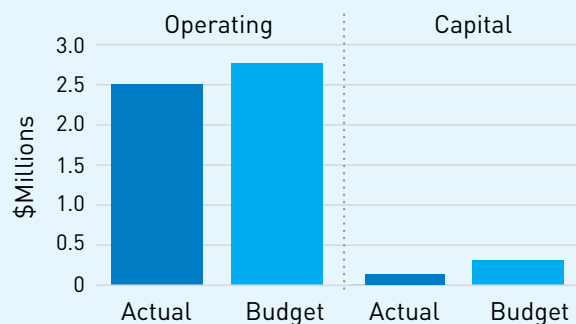
including retail, construction, and early childhood education, with over 40 young people assisted in getting their learners drivers licence and seven progressing to either their restricted or full licences. This included four paid internships for young people within Council, with two of the interns now employed by Council.

HOW WE PERFORMED



2 Achieved 100% 0 Baseline Set 0% 0 Not Achieved 0%

Operating and capital expenditure



KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number of engagements with business and sector clusters (including technology, creative and food and beverage), relevant to the ED Strategy in Kāpiti. (PP-ED-LOS001)	Achieve per agreed engagement schedule	Achieved	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of engagements with the sector to market Kāpiti as a destination, and to implement the Destination Management Plan. (PP-ED-LOS002)	Achieve per agreed engagement schedule	Achieved	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

Economic Development funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	3,340	2,801	1,408
Targeted rates	-	-	673
Grants and subsidies for operating purposes	475	-	192
Fees and charges	11	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	-
Total operating funding	3,826	2,801	2,273
Applications of operating funding			
Payment to staff and suppliers	3,336	2,755	1,793
Finance costs	(60)	47	-
Internal charges and overheads applied	549	-	771
Other operating funding applications	-	-	-
Total applications of operating funding	3,826	2,801	2,565
SURPLUS/(DEFICIT) OF OPERATING FUNDING	-	-	(292)
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	154	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	154	-
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	-	154	-
to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(292)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	-	154	(292)
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	-	-	292
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

PLANNING AND REGULATORY SERVICES



DISTRICTWIDE PLANNING

KEY HIGHLIGHTS

Support community input to Council strategic direction

In the last year we:

- Completed community engagement on stage one of Vision Kāpiti to confirm the community's aspirations for the long-term future of Kāpiti. We have initiated stage two to progress master planning and the development of a blueprint for the district to deliver on the aspirations of our community, including town centre planning, with draft town centre principles developed for four towns and a further three commencing next year. Spatial plans for each of these town centres will be developed in consultation with the community.
- Completed our refresh of the Economic Development Strategy.
- Consulted with the community on a draft Emissions Reduction Strategy.
- Agreed a new policy work programme for 2024-2027 and completed reviews of the Class 4 Gambling & TAB Venue Gambling Policy, Dangerous, Affected, and Insanitary Building Policy, re-adopted the Water Supply Bylaw 2013 and consulted on a proposed bylaw to manage freedom camping in the district.
- Made 24 submissions on regional and national change proposals.

Support and enable increased supply and development of housing including land acquisition

We're currently working with developers, including community housing providers, iwi, and central government, to support the delivery of over 3,000 new homes in the district over the next five years. This work has also informed an internal report outlining key development trends, issues, and commentary.

Following the introduction of the Fast Track legislation, we've established an internal process to ensure Council can provide timely input and feedback on proposals before they enter the Fast Track consenting process.

Did you know...



That Council has supported six local community-based organisations to progress early-stage community housing initiatives across the district, with at least 10 affordable rentals units currently seeking consent and a variety of support programmes for over 65s in housing difficulty now being delivered.

Current work includes the following:

We're continuing work on the Environment and Health Strategies to deliver on the top 10 priorities, alongside further development of Council's climate-related strategies.

Work is also underway to create an Outcomes Framework and assess the district's social needs, providing evidence and measures to guide Council and stakeholder efforts toward achieving community outcomes.

District Plan changes are progressing, including the processing of two private plan change applications.



Members of our newly established Kāpiti Housing Solutions Trust

Housing

Affordable Housing Trust

The Kāpiti Housing Solutions Trust was incorporated under the Charitable Trust Act on 3 February 2025. The Trust has now commenced work on its first housing project.

Council has agreed to transfer a Council owned property in Ōtaki to the Trust to enable the construction of 21 affordable rental units. The Ministry of Housing and Urban Development grant funding of \$6.8m secured by Council to support the delivery of affordable housing has been transferred to the Trust to enable this project to commence.

Review of Older Persons' Housing

An independent condition assessment of the older persons housing portfolio has been undertaken to inform future financial modelling and enable potential ownership and management models to be developed that ensure the continued provision of older persons housing in the community, in addition to the future expansion of the portfolio.

Better Off Funding Projects

In 2023/24, Council allocated \$500,000 of funding from central Government's Better Off Funding to support the delivery of the Housing Strategy. In the current financial year, we have used this funding to:

- Kāpiti Rapid Rehousing Advocate: Support the continuation of the advocate service which works with people who are homeless or face precarious housing situations. The service continued to operate until the end of December 2024 as a result of the increased funding. Alternative delivery options of this service are now being advocated for with central government given the continued need in the community.
- Affordable Housing seed fund: Following the completion of a contestable process, funding of \$200,000 was distributed to six organisations to undertake housing projects throughout the district

The Fund has also been used to:

- Confirm the feasibility of constructing ten affordable housing units in Paekākāriki
- Establish a Trust to assist older people in housing need by developing initiatives

such as house sharing and development of individual housing plans

- Support a local kura to work with students to construct transportable units
- Complete feasibility assessments of a number of housing projects that will lead to the construction of affordable housing across the district.
- **Housing typology:** A project has been established to promote the supply of more one and two bedroom dwellings in residential areas, by providing information and guidance to property owners considering building an additional dwelling on their property.

Progressing District Plan changes

Following introduction of Plan Change 2 (Intensification) in August 2023 work was progressed to develop to options for discussion on the follow-up actions which were reported to Council in December 2024.

To ensure Council meets its statutory obligations under the Resource Management Act 1991 to protect waahi tapu, Council publicly notified Proposed Plan Change 3 to its District Plan on 18 September 2024, with the further submissions completed in March 2025.

This plan change, which had immediate legal effect from notification, reintroduces the waahi tapu listing over Karewarewa Urupa to the District Plan. Submissions on the plan change closed on 1 November 2024, and will be followed by further submissions, with a hearing to be scheduled for 2025

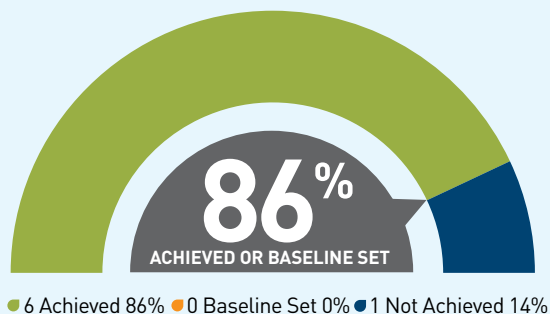
Six omnibus plan changes were made operative by Council in the first quarter of the year, including Plan Changes 1A (Accessible Carparking), 1C (Cycle Parking), 1D (Street Reclassifications), 1F (Modification of Indigenous Vegetation and Update to Key Indigenous Tree Species List), 1K (Election Signage) and 1L (Council Site Rezoning).

Work has also progressed on the preparation of Draft Plan Change 1E (Rural Indigenous Biodiversity Incentives), with consultation open from December 2024 – February 2025, and two private plan changes continuing to progress through the consideration process, with submissions on Proposed Plan Change 4 (Welhome) recently closing on 1 July 2025.

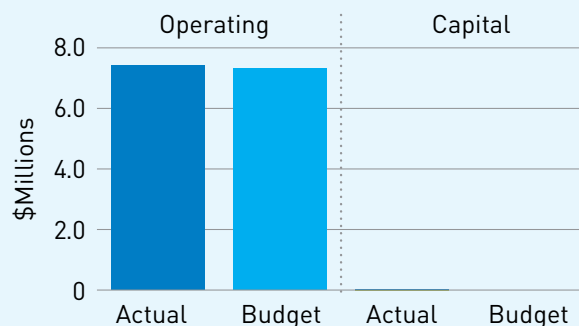


Drop-in sessions were held at libraries to give people a chance to give feedback on Vision Kāpiti and ask questions

HOW WE PERFORMED



Operating and capital expenditure



KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number of engagements with regional and central government to bring needed health, housing, infrastructure, and public transport services to Kāpiti. (PL-DP-LOS001)	Achieve per agreed engagement schedule	34 engagements as planned	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
The number and percentage of District Plan changes meeting consultation and statutory timeframes. (PL-DP-LOS002)	100%	100%	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of district plan changes progressed against agreed schedule. (PL-DP-LOS003)	Achieve	100%	✓	The 2023/24 result was 100% (achieved).
Number engagements with the community to develop vision, strategy and other pathway documents to share Kāpiti community's direction. (PN-DP-LOS001)	Achieve per agreed engagement schedule	Achieved 100% of 23 planned engagements	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of reports and submissions completed in relation to national direction, legislative change, regional requirements, or Council policies and bylaws. (PN-DP-LOS002)	Achieve per agreed engagement schedule	Achieved 100% of 13 planned reports and submissions	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number and percentage of policy projects completed against the currently agreed Policy Work Programme and timeframes. (PN-DP-LOS003)	Achieve per agreed engagement schedule	50% of planned policy projects completed		Three of six projects were completed according to schedule. The Economic Development Strategy, Water Supply Bylaw and Dangerous and Insanitary Buildings Policy were completed on time. The review of the Major Events Policy, Freedom Camping Policy and Health Strategy are expected to be completed within coming months. Developing a Backflow Prevention Policy was agreed to be moved to 2026 for review alongside an updated Water Supply Bylaw once the new internal business unit for Three Waters has been established. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number and % of engagements and partnerships with iwi and the sector to increase provision of social and affordable housing in Kāpiti and to implement the housing strategy. (PP-DP-LOS001)	Achieve per agreed engagement schedule	48 engagements with iwi, community housing organisations, central government and local authorities as planned.		This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

Districtwide Planning funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	4,023	6,710	5,800
Targeted rates	-	-	-
Grants and subsidies for operating purposes	450	-	233
Fees and charges	-	-	117
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other	-	-	147
Total operating funding	4,473	6,710	6,298
Applications of operating funding			
Payment to staff and suppliers	3,600	6,710	4,578
Finance costs	-	-	33
Internal charges and overheads applied	873	-	2,814
Other operating funding applications	-	-	-
Total applications of operating funding	4,473	6,710	7,426
SURPLUS/(DEFICIT) OF OPERATING FUNDING	-	-	(1,128)
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,000	-	19
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	1,000	-	19
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	1,000	-	19
to replace existing assets	-	-	-
Increase (decrease) in reserves	-	-	(1,128)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	1,000	-	(1,108)
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	-	-	1,128
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

PLANNING & REGULATORY SERVICES

REGULATORY SERVICES

KEY HIGHLIGHTS

Improved delivery for Resource Consents

229 resource consent applications have been processed this year, with 84% completed within an average of 19 days or less, maintaining our strong performance targets. This is a slight increase from last year's volume, indicating sustained development activity. 54% of applications were processed in-house, while the remaining 46% were outsourced to external consultants, primarily to manage peak periods and access specialist expertise.

We've made good progress on reviewing and modernising key regulatory processes, focusing on simplifying complex statutory requirements for applicants. Updates to guidance materials and internal workflows are already delivering improved consistency and reducing rework.

Customer service

During the 2024/25 year our call centre handled 39,100 calls, answering 75% of all inquiries while referring the remainder to the right person. Calls were answered within an average of 19 seconds. Our after-hours team managed a further 5,795 calls.

Our Customer Engagement team responded to 12,981 customer contacts via the Antenno App, direct email, and our website.

Our front counter and Service Centres provided personalised assistance to 26,783 customers.

Oversight of verifications under the Food Act during 2024

Our **Environmental Health and Licensing** team received recognition from New Zealand Food Safety for their timeliness in verifying and reporting on food safety requirements, ensuring the 309 registered food businesses in our district are providing safe and suitable food across 319 active sites.

Did you know... 

The Environmental Standards Compliance team responds to and investigates around 9,000 requests for service annually.

Vehicles on Beach Patrols

The Public Spaces and Compliance teams conducted regular beach patrols, in tandem with social media and radio messaging, throughout summer to ensure that our beaches are safe, and everyone gets to enjoy their favourite summer activities.

Building Consents

During the 24/25 period we processed 899 applications with 98.22% (883) delivered within the 20-working days timeframe. The average number of processing days for this period was eight days.

We also completed 8,081 building consent inspections during the 24/25 year, with 4,815 (60%) being passed. The remaining 3,266 (40%) inspections were noted as a 'fail'. A failed inspection does not automatically mean the inspected work was defective; in most cases a failed inspection simply means work is not complete or there may be outstanding items such as engineer's producer statements or product certification.

While many regions experienced a slowdown in building consents due to higher interest rates and slower immigration, sector activity remains reasonably steady in the Kāpiti Coast with the number of applications remaining close to historical norms.

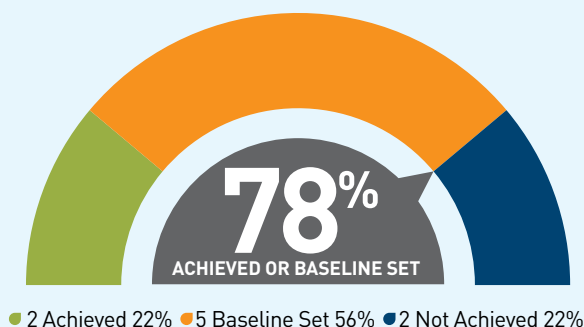


Staff educating beach users with support from the Police

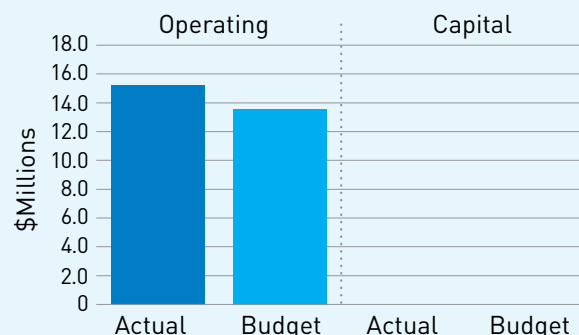
Land Information Memoranda

We processed and issued 1,369 LIMs in the 2024/25 year. All were issued within the 10-day statutory timeframe. There has been an exponential increase in the number of LIMs being requested as more purchasers undertake a higher level of due diligence before deciding to purchase a new home. The increase in LIM requests has seen an increase in the number of building file requests being made.

HOW WE PERFORMED



Operating and capital expenditure



KEY: ✓ Achieved B First year results are baseline for future target X Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Building consents are issued within an average of 17 working days, as calculated under the relevant legislation. (PL-RS-LOS001)	95%	98.22%	✓	This measure was updated in the 2024-34 LTP, shifting from reporting the average number of days to issue consents to tracking the proportion of consents processed within 17 days. In 2023/24 the result reported was average on 10 working days to issue building consents (achieved).
Average working days to process non-notified resource consents will not exceed 17 days, as calculated under the relevant legislation. (PL-RS-LOS002)	95%	84%	X	Council currently has an internal target of 17 days for processing non-notified resource consents, which aligns with the previous performance framework. We processed 229 non-notified resource consents. However, 139 applications exceeded the 17-day target, resulting in a 39% achievement rate. Despite this, 84% of applications were processed within the statutory timeframe of 20 days, with 37 applications not meeting this timeframe. We plan to adjust this measure to the 20-day statutory timeframe in the 2027-37 LTP. In 2023/24 the result reported was average of 21 working days to issue non-notified resource consents (achieved).
Land Information Memorandums are issued within an average of 10 working days, as calculated under the relevant legislation. (PL-RS-LOS003)	100%	100%	✓	This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Number and % of final building inspections passed on first inspection. (PL-RS-LOS004)	Equivalent to prior year	1,276 final inspections were carried out. 718 (56% passed).		558 (44%) final inspections either failed or had outstanding paperwork, indicating that many of the issues were related to missing documentation rather than problems with the building work itself.
Number and % of land use consents monitored. (PL-RS-LOS005)	Equivalent to prior year	84%		Performance improved steadily over the year. By year-end, 84% of results were delivered within 20 days, with 45% in the 18–20 day range and 39% in 1–17 days. Only 14% fell outside the 20-day mark, largely due to the complexity of certain applications requiring input from multiple internal teams and external agencies, including the regional council and relevant ministries
Number and % of service requests responded to in agreed timeframes. (PN-RS-LOS001)	Equivalent to last year	88%		18,554 service requests were received throughout the year, 88% were responded to within agreed timeframes.
Number and % of service requests closed. (PN-RS-LOS002)	Equivalent to last year	98%		18,554 service requests were received throughout the year, 88% were responded to within agreed timeframes.
Number of regulatory actions (licences and inspections) undertaken for food, alcohol, funeral homes, campgrounds, amusement devices, hairdressers, public place trading and trade waste. (PP-RS-LOS001)	Equivalent to prior year	627 inspections were carried out, and 724 licences issued or re-issued (renewed).		
Number and % of regulatory actions (licences and infringements) undertaken for dog and animal control, freedom camping, and traffic/parking in Kāpiti under current bylaws or legislation. (PP-RS-LOS002)	Equivalent to prior year	114 dog and 897 parking infringements issued, no freedom camping infringements occurred. 8,305 dog registrations processed.		

Regulatory Services funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2024/25 Budget \$000	2024/25 Actual \$000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	5,861	6,050	7,486
Targeted rates	-	-	-
Grants and subsidies for operating purposes	-	72	-
Fees and charges	6,232	5,900	5,795
Internal charges and overheads recovered	1,374	-	-
Local authorities fuel tax, fines, infringement fees, and other	98	101	80
Total operating funding	13,565	12,123	13,360
Applications of operating funding			
Payment to staff and suppliers	8,495	12,053	7,177
Finance costs	10	8	-
Internal charges and overheads applied	5,027	-	7,998
Other operating funding applications	-	-	-
Total applications of operating funding	13,531	12,061	15,175
SURPLUS/(DEFICIT) OF OPERATING FUNDING	34	62	(1,814)
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	41	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	41	-	-
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	41	-	-
to replace existing assets	-	-	-
Increase (decrease) in reserves	34	62	(1,814)
Increase (decrease) in investments	-	-	-
Total applications of capital funding	76	62	(1,814)
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(34)	(62)	1,814
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

ORGANISATIONAL HEALTH



ORGANISATIONAL HEALTH

KEY HIGHLIGHTS

Corporate finance

The Treasury Management compliance report for the quarter ending 30 June 2025 was submitted to the Risk and Assurance Committee for consideration in July 2025. Council complied with all requirements of the Treasury Management Policy.

The Finance team supported the development of Council's Local Water Done Well water delivery options and the preparation of material to support the public consultation process.

Procurement

We have delivered an updated procurement framework, which includes the strategy, policy, manual, guides, templates, and training. A training programme is underway.

The procurement landing page on the Council intranet now contains all procurement materials in one place, streamlining access and convenience for users.

Council's contract register has gained momentum as use increases and staff awareness around how they can use it has grown.

Digital services

The implementation of Datascape is progressing, with go-live dates adjusted to accommodate delays in critical deliverables and to support staff adoption. Phase one is now scheduled to go live on 1 October 2025, followed by phase two on 1 July 2026. Phase three is expected to be completed by December 2026. The primary benefits of the system remain focused on enhancing digital engagement with communities and improving internal automation and data visibility.

The upgrade of all Council laptops and desktops to Windows 11 is 75% complete. This work is advancing in response to Microsoft's announcement that support for Windows 10 will end in October 2025.

We are also working closely with People and Capability to develop a comprehensive suite of digital tools that will form an integrated HRIS ecosystem. Our initial focus is on implementing a staff performance management tool and leveraging modern technologies to streamline the organisation's health and safety management processes.

Risk and assurance

Council's independent auditors provided feedback on the process used to develop the LTP for 2024-34. Suggested improvements to the process were reported to the Risk and Assurance Committee in November 2024 as corrective measures that will be adopted during development of the 2027-37 LTP.

Five internal audits were completed in February 2025 - Compliance with Code of Conduct, Conflict of Interest Declarations, General Expenses Policy, Protected Disclosures (Protection of Whistleblowers), and Receipt of Gifts and Hospitality.

The Top 10 Organisational Risks were reported to the Risk and Assurance Committee in November 2024 and March 2025. These risks are aimed at setting a clear direction for the organisation in terms of the highest areas of potential risk for the organisation.

People and capability group performance summary

The People and Capability Group has successfully implemented a new operating model and ways of working to support Council's LTP delivery from June 2024 to June 2025, establishing a comprehensive three-year programme supported by a refreshed People and Capability Strategy.



All Staff Breakfast 2024

Health, safety and wellbeing

Council launched a new Chief Executive Health and Safety (H&S) Commitment Statement and implemented live H&S Dashboard reporting with fortnightly commentary for Senior Leadership decision-making. Three new HSW capability modules were delivered, contractor H&S policies refreshed, and an Unreasonable Behaviour framework developed. Governance workshops were conducted for Senior Leadership Team on their legislative responsibilities as Council staff.

People development and engagement

Performance management approaches were modernised for 2025/2026 with digital tool adoption planned, while a new employee engagement platform will capture kaimahi voice. The Group co-designed a workplace wellbeing approach for the next 3-5 years and updated flexible work guidelines for consistent employee experience across Council.

People and Capability operational improvements

Recruitment processes were enhanced with new reference checking tools, and a Management Capability Development program is being developed for 2025 rollout. Significant progress has been made on our remuneration strategy review to ensure fair, equitable, transparent and sustainable compensation approach.

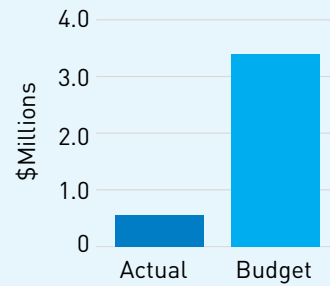
We continue to modernise policies, processes and templates while maintaining focus on balancing the need for compliance with enhanced employee experience, digitisation, and future-readiness, positioning Council as a good employer committed to the health, safety and wellbeing of our kaimahi.

HOW WE PERFORMED



9 Achieved 82% 2 Baseline Set 18% 0 Not Achieved 0%

Capital expenditure



Capex underspend is due to Datascope being expensed but budgeted as capex \$(3.1m)

KEY: Achieved First year results are baseline for future target Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Productivity output/\$ for activities. (PN-OH-LOS001)	Achieve	Actual cash spend of \$6,245 per rating unit.		Council's cash expenditure of \$163.6 million comprises operating expenditure (excluding depreciation) and capital expenditure. To determine the actual cash spend per rating unit, this total is divided by the 26,195 rateable units within the Kāpiti Coast District This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Unless otherwise approved, Council approves and delivers rates increases, capital works and debt levels within the financial strategy limits for the 2024-34 LTP. (PN-OH-LOS002)	Achieve	Achieved		This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Council's financial performance (both opex and capex) is within +/- 10% of flexed budget unless otherwise approved. (PN-OH-LOS003)	Achieve	Achieved		This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Council is compliant with its Financial or Treasury Management Policy limits. (PN-OH-LOS004)	Achieve within +/- 10% of flexed budget	Achieved		This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Top 10 organisational risks, risk treatments and mitigation controls are reported to the Risk and Assurance Committee. (PN-OH-LOS005)	Achieve	Achieved - Top-10 Organisational Risk reports presented to the Committee in August, November, and March.		This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number and % of staff and elected members who report annually that their health, safety and wellbeing is supported. (PN-OH-LOS006)	Achieve	Average rating of 7.4 out of 10 achieved.		31 elected representatives were invited to participate in the Elected Member Survey 2025. The survey asked the respondent whether they felt their health, safety and wellbeing is supported in their role as an elected member. 19 responses were received, with an average rating of 7.4 out of 10. No annual staff engagement survey was carried out during 2024/25 to assess staff feedback on this topic because the survey provider was changed and results are not yet available. Staff results will be reported in 2025/26 and subsequent years. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded..
Council provided with regular reports as scheduled to inform status of workplace support and initiatives for health, safety and wellbeing. (PN-OH-LOS007)	Equivalent to last year	51 reports provided to Risk and Assurance Committee, Senior Leadership Team, and the Health and Safety Committee throughout the year.		The status 'baseline set' indicates that, as a new measure, the result has established the target for 2025/26 and subsequent years. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
% of legislative requirements met Council wide. (PN-OH-LOS008)	100%	100%		No medium or high risk breaches were reported. 32 low-risk breaches were reported. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Number of staff compared to the agreed cap. (PN-OH-LOS009)	Achieve	414 FTE		The agreed FTE cap is 436. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

KEY:  Achieved  First year results are baseline for future target  Not achieved

MEASURES	TARGET	RESULT	STATUS	COMMENT
Annual number and % of staff turnover as at 30 June. (PN-OH-LOS010)	Maintain staff turnover remains under 20% which is the local government standard.	15% turnover rate.		This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.
Capital work programme is delivered to within the approved Council multi-year budget. (PN-OH-LOS011)	Achieve	Achieved		Delivery was managed within budget for year one of the LTP, and the Capital Programme Board is confident that the three-year capital works programme will be delivered within the approved three-year budget envelope. This is a new measure established in the 2024-34 LTP. No previous year's result was recorded.

Organisational Health funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$'000	2024/25 Budget \$'000	2024/25 Actual \$'000
Sources of operating funding			
General rate, uniform annual general charge, rates penalties	(161)	(4,722)	2,752
Targeted rates	-	-	(506)
Grants and subsidies for operating purposes	-	-	17
Fees and charges	308	329	333
Internal charges and overheads recovered	25,667	3,723	46,397
Local authorities fuel tax, fines, infringement fees, and other	4,012	115	1,935
Total operating funding	29,825	(555)	50,927
Applications of operating funding			
Payment to staff and suppliers	20,207	(1,249)	32,113
Finance costs	3,415	(899)	1,182
Internal charges and overheads applied	7,289	-	15,426
Other operating funding applications	-	-	-
Total applications of operating funding	30,911	(2,148)	48,721
SURPLUS/(DEFICIT) OF OPERATING FUNDING	(1,086)	1,593	2,206
Sources of capital funding			
Grants and subsidies for capital expenditure	-	-	-
Development and financial contributions	-	-	(2)
Increase (decrease) in debt	3,699	2,697	(214)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	3,699	2,697	(217)
Applications of capital funding			
<i>Capital expenditure</i>			
to meet additional demand	-	-	-
to improve the level of service	3,699	2,697	(214)
to replace existing assets	1,013	746	767
Increase (decrease) in reserves	(2,099)	847	1,436
Increase (decrease) in investments	-	-	-
Total applications of capital funding	2,613	4,290	1,989
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	1,086	(1,593)	(2,206)
FUNDING BALANCE	-	-	-

Note - For each activity, the operating and capital expenditure charts differ to the Funding Impact Statement because the Funding Impact Statement excludes depreciation and operating costs and includes an increase or decrease in reserves.

The method for allocating finance costs to activities was changed during the year to better align with underlying debt, causing a notable variance to budget in this activity.

FINANCIAL MANAGEMENT

FINANCIAL STATEMENTS

Statement of comprehensive revenue and expense for the year ended 30 June 2025

2023/24 Actual \$000		Note	2024/25 Actual \$000	2024/25 Budget \$000
Revenue				
87,643	Rates	2	106,375	105,140
12,071	Fees and charges	3	13,372	12,341
14,528	Grants and subsidies	4	17,254	18,200
5,840	Development and financial contributions revenue		5,011	4,242
84,467	Other operating revenue	5	2,414	515
204,549	Total revenue excluding gains		144,426	140,438
Expenses				
80,831	Operating expenses	6	89,317	82,884
29,179	Depreciation and amortisation	11, 12	34,406	34,601
110,010	Total expenses		123,723	117,485
Interest				
5,047	Interest income		4,649	3,723
14,411	Finance expense		15,255	14,690
9,364	Total interest expense		10,606	10,967
85,175	OPERATING SURPLUS/(DEFICIT)		10,097	11,986
Unrealised gains/(losses)				
(3,678)	Unrealised gain/(loss) on revaluation of financial derivatives		(6,558)	798
81,497	NET OPERATING SURPLUS/(DEFICIT)		3,539	12,784
Other comprehensive revenue and expense				
62,123	Unrealised gain/(loss) from revaluation of property, plant and equipment	11	(16,861)	127,919
143,620	TOTAL COMPREHENSIVE REVENUE AND EXPENSE		(13,322)	140,703

Statement of changes in net assets/equity for the year ended 30 June 2025

	Accumulated funds Actual \$000	Reserves and special funds Actual \$000	Revaluation reserve Actual \$000	Total equity Actual \$000	Total equity Budget \$000
Opening balance at 1 July 2023	633,245	13,252	1,260,160	1,906,657	1,750,600
Net operating surplus/(deficit)	81,497	-	-	81,497	47,185
Unrealised gain/(loss) from revaluation of property, plant and equipment	-	-	62,123	62,123	43,169
Transfer from revaluation reserve	-	-	-	-	-
Total comprehensive revenue and expense for the year	81,497	-	62,123	143,620	90,354
Transfer from revaluation reserve	(411)	-	411	-	-
Transfers from reserves and special funds	2,813	(2,813)	-	-	-
Transfers to reserves and special funds	(3,210)	3,210	-	-	-
Closing balance at 30 June 2024	713,934	13,649	1,322,694	2,050,277	1,840,954
Opening balance at 1 July 2024	713,934	13,649	1,322,694	2,050,277	2,019,067
Net operating surplus/(deficit)	3,539	-	-	3,539	12,784 ¹
Unrealised gain/(loss) from revaluation of property, plant and equipment	-	-	(16,861)	(16,861)	127,919 ¹
Total comprehensive revenue and expense for the year	3,539	-	(16,861)	(13,322)	140,703
Transfer from revaluation reserve	77	-	(77)	-	-
Transfers from reserves and special funds	4,340	(4,340)	-	-	-
Transfers to reserves and special funds	(2,553)	2,553	-	-	-
CLOSING BALANCE AT 30 June 2025	719,337	11,862	1,305,756	2,036,955	2,159,770

¹ As per 2024-34 Long-term Plan

The accounting policies and accompanying notes on pages 117 to 168 form part of these financial statements. Explanation of the major variances against budget are provided in note 27

Statement of financial position as at 30 June 2025

2023/24 Actual \$000		Note	2024/25 Actual \$000	2024/25 Budget \$000
	Current Assets			
11,102	Cash and cash equivalents	7	15,570	17,618
26,137	Trade and other receivables	8	22,979	19,024
174	Inventories		181	163
33	Non-current assets held for sale		60	-
61,185	Other financial assets	10	71,910	61,410
36	Loans	9	521	522
603	Derivative financial instruments	22	108	1,747
99,270	Total Current Assets		111,329	100,484
	Non-Current Assets			
2,297,886	Property plant and equipment	11	2,311,546	2,419,230
-	Forestry assets		-	28
4,097	Intangible assets	12	3,589	6,045
6,389	Other financial assets	10	9,729	7,123
197	Loans	9	171	171
8,323	Derivative financial instruments	22	3,461	7,426
2,316,892	Total Non-Current Assets		2,328,496	2,440,023
2,416,162	TOTAL ASSETS		2,439,825	2,540,507
	Current Liabilities			
36,773	Trade and other payables	14	27,996	27,877
4,285	Employee benefit	15	4,425	4,318
2,549	Deposits	16	2,352	1,613
60,000	Borrowings	17	70,000	60,000
287	Provisions	18	237	96
-	Derivative financial instruments		40	-
103,894	Total Current Liabilities		105,050	93,904
	Non-Current Liabilities			
215	Employee benefit	15	141	162
260,000	Borrowings	17	295,000	285,000
1,776	Provisions	18	1,519	1,671
-	Derivative financial instruments		1,160	-
261,991	Total Non-Current Liabilities		297,820	286,833
365,885	TOTAL LIABILITIES		402,870	380,737
	Public Equity			
713,934	Accumulated funds		719,337	738,862
13,649	Reserves and special funds	20	11,862	12,756
1,322,694	Revaluation reserve	19	1,305,756	1,408,152
2,050,277	TOTAL PUBLIC EQUITY		2,036,955	2,159,770
2,416,162	TOTAL LIABILITIES AND PUBLIC EQUITY		2,439,825	2,540,507

Statement of cash flows for the year ended 30 June 2025

2023/24 Actual \$000		Note	2024/25 Actual \$000	2024/25 Budget \$000
	Cash flows from operating activities			
	<i>Cash was provided from:</i>			
87,180	Kāpiti Coast District Council rates		105,747	103,050
22,110	Greater Wellington Regional Council rates collected		25,594	-
6,621	Grants and subsidies		4,167	3,883
3,206	Interest received		5,424	3,769
11,466	Fees and charges		17,053	17,086
(418)	GST (net)		554	62
130,165			158,539	127,850
	<i>Cash was applied to:</i>			
71,412	Payments to employees and suppliers		98,278	80,850
22,110	Rates paid to Greater Wellington Regional Council		25,594	-
93,522			123,872	80,850
36,643	Net cash inflow from operating activities	21	34,667	47,000
	Cash flows from investing activities			
	<i>Cash was provided from:</i>			
56,189	Proceeds from loan repayments/term deposit maturities		61,118	61,222
2,585	Proceeds from sale of assets held for sale, property, plant and equipment and intangibles		106	-
13,747	Proceeds from capital grants		18,150	14,356
72,521			79,374	75,578
	<i>Cash was applied to:</i>			
81,754	Construction and purchase of property, plant and equipment and intangibles		63,208	75,440
62,481	Purchase of investments		75,250	62,268
144,235			138,458	137,708
(71,714)	Net cash outflow from investing activities		(59,084)	(62,130)
	Cash flows from financing activities			
	<i>Cash was provided from:</i>			
-	Short-term borrowings		-	-
100,000	Long-term borrowing		105,000	90,000
100,000			105,000	90,000
	<i>Cash was applied to:</i>			
12,911	Interest paid		16,115	14,675
-	Short-term borrowings		-	-
55,000	Long-term borrowing		60,000	60,000
67,911			76,115	74,675
32,089	Net cash inflow from financing activities		28,885	15,325
(2,982)	Net increase/(decrease) in cash and cash equivalents		4,468	195
14,084	Total cash and cash equivalents at 1 July		11,102	17,423
11,102	TOTAL CASH AND CASH EQUIVALENTS AT 30 JUNE	7	15,570	17,618

Funding impact statement for the year ended 30 June 2025

	2023/24 Budget \$000	2023/24 Actual \$000	2024/25 Budget \$000	2024/25 Actual \$000
Source of operating funding				
General rate, uniform annual general charge, rates penalties	32,614	33,086	31,829	34,395
Targeted rates	56,812	55,406	73,311	72,977
Grants and subsidies for operating purposes	7,170	6,621	3,405	4,115
Fees and charges	11,892	11,108	11,546	12,294
Interest and dividends from investments	3,915	5,047	3,723	4,649
Local authorities fuel tax, fines, infringement fees, and other	38,558	2,339	617	2,405
Total operating funding	150,960	113,607	124,431	130,836
Applications of operating funding				
Payment to staff and suppliers	78,021	80,488	82,884	89,265
Finance costs	12,838	14,411	14,690	15,255
Internal charges and overheads applied	-	-	-	-
Other operating funding applications	-	-	-	-
Total applications of operating funding	90,860	94,899	97,574	104,520
SURPLUS/(DEFICIT) OF OPERATING FUNDING	60,100	18,708	26,857	26,316
Source of capital funding				
Grants and subsidies for capital expenditure	11,761	7,907	14,796	13,139
Development and financial contributions	3,865	5,840	4,242	5,011
Increase (decrease) in debt	49,963	55,249	43,262	33,410
Gross proceeds from sale of assets	-	455	-	133
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total source of capital funding	65,588	69,451	62,299	51,692
Applications of capital funding				
<i>Capital expenditure</i>				
to meet additional demand	8,481	11,575	11,743	11,714
to improve the level of service	49,938	49,949	42,651	32,275
to replace existing assets	31,040	20,127	21,046	19,186
Increase (decrease) in reserves	36,231	6,508	13,716	14,834
Increase (decrease) in investments				
Total applications of capital funding	125,689	88,158	89,156	78,008
SURPLUS/(DEFICIT) OF CAPITAL FUNDING	(60,101)	(18,708)	(26,857)	(26,316)
FUNDING BALANCE	-	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS

1. Statement of accounting policies

Reporting entity

Kāpiti Coast District Council (Council) is a territorial local authority established under the Local Government Act 2002 (LGA) based and operating in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002. The primary objective of Council is to cover the costs of providing services and managing the district's assets sustainably rather than aiming to make a profit. Accordingly, the Council has designated itself as a public benefit entity (PBE) for the purposes of the accounting standards framework applicable to public sector entities. The financial statements presented in this report include a Statement of Comprehensive Revenue and Expense, a Statement of Changes in Net Assets/Equity, a Statement of Financial Position, a Statement of Cash Flows, and supporting notes, encompassing all activities of Council. To ensure it is easy to report performance across Council we have included funding impact statements for each activity and the whole of Council. The financial statements of Council are for the year ended 30 June 2025. The financial statements were adopted and authorised for issue by Council on 18 September 2025.

Statement of compliance

The financial statements have been prepared in accordance with the requirements of the LGA and comply with generally accepted accounting practice in New Zealand (NZ GAAP). Council is a Tier 1 entity and the financial statements have been prepared in accordance with and comply with the Public Benefit Entity (PBE) standards.

Basis of preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the year. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000's) unless otherwise stated. The functional currency of Council is New Zealand dollars.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of certain assets and liabilities as identified in the accounting policies.

Accounting Standards issued and not yet effective, and not early adopted

There have been no accounting standards issued that have not been adopted in the year ended 30 June 2025.

Other changes in accounting policies

There have been no changes in the accounting policies in the year ended 30 June 2025.

Summary of significant accounting policies

Significant accounting policies are included in the specific notes to which they relate. Those policies that do not relate to a specific note are outlined below.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to Council and the revenue can be reliably measured, regardless of when the payment is made. Revenue is measured at the fair value of consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty.

Development and financial contributions

Development and financial contributions are non-exchange transactions and are recognised as revenue when the Council provides the service for which the contribution was charged.

Interest income

Interest income is recognised when it is earned using the effective interest rate method.

Expenses

Interest expense

Borrowing costs, including interest expense are recognised as expenditure in the period in which they are incurred.

Goods and Services Tax (GST)

All items in the financial statements are stated exclusive of GST.

Other gains and losses

Other gains and losses include fair value adjustments on financial instruments at fair value through surplus or deficit.

Assets

Inventories

Inventories are valued at cost, adjusted when applicable, for any loss of service potential. The amount of write down for the loss of service potential is recognised in surplus or deficit in the Statement of Comprehensive Revenue and Expense. Cost is determined on a weighted average basis.

Forestry assets

Forestry assets are carried at fair value less estimated costs to sell. Gains or losses arising on revaluation are recognised in surplus or deficit in the Statement of Comprehensive Revenue and Expense. Costs incurred to maintain the forests are expensed in the period they are incurred.

Other

Foreign currency translation

Foreign currency transactions are converted to New Zealand Dollars (NZD) using the spot exchange rate at the date of the transaction. Council has minimal foreign currency transactions. Purchases from overseas vendors are mainly library resources and computer software.

Allocation of overheads to significant activities

For the purposes of reporting performance by activity, all overhead costs from support service functions are allocated to Council's significant activities. The costs of internal services not already charged to activities are allocated as overheads using appropriate cost drivers such as actual usage, staff numbers and floor area. Individually significant activity operating revenue and expenditure is stated inclusive of any internal revenue and internal charges. Governance and tāngata whenua costs are reported as a separate activity as it represents a direct public service.

Budget figures

The budget figures presented in these financial statements are from Council's 2024-34 Long Term Plan. The budget figures have been

prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Council in preparing the financial statements. Explanation of major variances between actual results and budgeted figures is provided in note 27.

Accounting judgements and estimations

Preparing the financial statements using PBE standards requires management to make judgements, estimates and assumptions concerning the future that affect the application of policies and reported amounts of assets, liabilities, revenue, and expenses. Management bases its assessments on historical experience and other factors which are reviewed on an ongoing basis. The subsequent actual results may be different. Significant judgments, estimates and assumptions have been used for measurement of the following:

the cost of environmental obligations in respect to the closure of the Otaihanga landfill – see note 18

the valuation of infrastructure assets – see note 11

the determination of estimated useful lives and residual values for property, plant, and equipment – see note 11

the valuation of long-term employee entitlements – see note 15, and

the valuation of financial derivatives – see note 22.

Forestry assets were carried at fair value less estimated costs to sell. Gains or losses arising on revaluation are recognised in surplus or deficit in the Statement of Comprehensive Revenue and Expense. Costs incurred to maintain the forests are expensed in the period they are incurred.

2. Revenue from rates

2023/24 Actual \$000		2024/25 Actual \$000
	Revenue from exchange transactions:	
	Targeted rates	
4,486	Districtwide water supply volumetric rate	5,844
4,486	Total rates from exchange transactions	5,844
	Revenue from non-exchange transactions:	
	General rates	
32,237	Districtwide	33,398
-	Targeted rates	-
22,648	Community facilities rate	27,327
289	Hautere/Te Horo water supply rate	393
74	Ōtaki community rate	82
48	Paekākāriki community rate	46
158	Paraparaumu/Raumati community rate	171
12,227	Districtwide roading rate	19,554
2,419	Districtwide stormwater rate	3,461
96	Waikanae community rate	105
9,543	Districtwide wastewater disposal rate	11,599
4,966	Districtwide water supply fixed rate	6,370
661	Commercial	673
(1,499)	Less internal rates	(1,866)
(711)	Less rates remitted	(782)
83,157	Total rates from non-exchange transactions	100,531
87,643	Total rates from exchange and non-exchange transactions	106,375
112,636	Total rates levied	135,301
(1,499)	Less internal rates	(1,866)
(711)	Less rates remitted	(782)
(22,783)	Less Greater Wellington Regional Council rates	(26,278)
87,643	Total revenue from rates	106,375

Accounting policy

Revenue from rates is measured at fair value. General and targeted rates are set annually by way of a Council rates resolution. Rates revenue is measured at the amount assessed which is the fair value of the cash received or receivable. Council recognises revenue from rates when rates are set, and rates assessments have been provided. Rates are invoiced in quarterly instalments during the financial year. Rates are a tax as they are payable under the Local Government (Rating) Act 2002 and therefore meet the definition of non-exchange transactions.

Water rates are based on a fixed portion plus a volumetric charge for usage determined by meter readings once the service has been delivered. As the rates charged are based on a per unit consumption basis, water rates by meter are considered to be an exchange transaction. Revenue from water rates is recognised on an accrual basis. Unbilled usage as a result of unread meters at year end is accrued on an average usage basis.

Rates remissions are recognised when Council has received an application that satisfies its Rates Remission Policy. Rates income is shown net of any rate remissions and rates levied on Council owned properties. Rates levied on Council owned properties and rates remissions are excluded from expenditure.

Rates collected on behalf of Greater Wellington Regional Council (GWRC) are not recognised in the Statement of Comprehensive Revenue and Expense as Council acts as an agent for GWRC.

Rates remissions

2023/24 Actual \$000		2024/25 Actual \$000
75	Council community properties, sporting, recreational and other community organisations	90
123	Residential rating units containing two separately habitable units	160
286	Financial hardship	290
29	Conservation remission	35
198	Residential water leak remissions	207
711	Total rates remissions	782

Rates remissions granted during the year in accordance with Council's rates remission and postponement policies total \$0.78 million (2024: \$0.71 million). Total rates levied on Council-owned properties were \$1.87 million (2024: \$1.50 million).

Rating base information

Year	Rating units	Total capital value of rating units \$000	Total land value of rating units \$000
2020/21			
Rateable units	25,321	15,136,250	7,177,818
Non-rateable units	800	736,123	378,913
Total	26,121	15,872,373	7,556,731
2021/22			
Rateable units	25,465	19,663,160	10,604,392
Non-rateable units	816	743,365	379,834
Total	26,281	20,406,525	10,984,226
2022/23			
Rateable units	25,592	19,818,958	10,624,712
Non-rateable units	845	750,718	390,025
Total	26,437	20,569,676	11,014,737
2023/24			
Rateable units	25,860	20,050,214	10,688,357
Non-rateable units	886	767,775	403,277
Total	26,746	20,817,989	11,091,634
2024/25			
Rateable units	26,195	23,261,704	12,652,385
Non-rateable units	875	907,126	454,950
Total	27,070	24,168,830	13,107,335

Council is required by the Local Government Funding Agency (LGFA) Guarantee and Indemnity Deed to disclose annual rates revenue in its financial statements. The Deed defines annual rates income as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received by Council from other local authorities for services provided (and for which the other local authorities rate). The annual rates revenue of Council for the purpose of the LGFA Guarantee and Indemnity Deed disclosure are as per the Revenue from Rates table earlier in this note.

3. Revenue from fees and charges

2023/24 Actual \$000		2024/25 Actual \$000
	Revenue from exchange transactions:	
2,036	Sale of goods and services	3,615
2,378	Rent from lease of council-owned properties	2,531
4,414	Total fees and charges from exchange transactions	6,146
	Revenue from non-exchange transactions:	
6,694	Sale of goods and services	6,148
963	Fines and penalties	1,078
7,657	Total fees and charges from non-exchange transactions	7,226
12,071	Total fees and charges	13,372

Revenue from the sale of goods and services includes building and resource consent fees, licence fees, library charges and fines, LIM report charges, and prosecutions for animal management and noise infringements. Fines and penalties include penalties for late payment of rates of \$0.99 million (2024: \$0.85 million) and traffic infringements of \$0.07 million (2024: \$0.07 million).

Accounting policy

Revenue from operating activities is generally measured at the fair value of the consideration received or receivable.

Exchange transactions

Sale of goods

Revenue from the sale of goods is recognised when the significant risk and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods, when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Council.

Rental revenue

Rental revenue is accounted for on a straight-line basis over the lease or rental term. Council receives rentals from properties used for operating activities e.g., community housing, and from properties that are held for future strategic purposes such as infrastructure developments. Council does not hold properties for investment purposes.

Non-Exchange transactions

Council undertakes various activities as part of its normal operations which generate revenue, but generally at below market prices or at fees and user charges subsidised by rates. Revenue from the sale of goods or services at a price that is not approximately equal to the value of the goods provided by Council is considered a non-exchange transaction. Generally, there are no conditions attached to such revenue.

Rendering of services

Revenue from such subsidised services is recognised when Council issues the invoice for the service. Revenue is recognised at the amount of the invoice which is the fair value of the cash received or receivable for the service. Revenue is recognised by reference to the stage of completion of the service to the extent that Council no longer has an obligation to refund the cash received for the service (or to the extent that the customer has the right to withhold payment from Council for the service) if the service is not completed.

Sale of goods – subsidised

Revenue from the sale of such subsidised goods is recognised when the Council issues the invoice for the goods. Revenue is recognised at the amount of the invoice which is the fair value of the cash received or receivable for the goods.

Fines and penalties

Revenue from fines and penalties (e.g., traffic and parking infringements, animal management and noise control prosecutions) is recognised when infringement notices are issued or when the fines/penalties are otherwise imposed. Revenue is recognised at the amount of cash received or receivable for the infringement.

Penalties for late payment of rates are recognised as revenue when rates become overdue.

4. Revenue from grants and subsidies

2023/24 Actual \$000		2024/25 Actual \$000
	Grants and subsidies from non-exchange transactions	
7,907	Capital grants	13,139
6,621	Operating grants	4,115
14,528	Total grants and subsidies from non-exchange transactions	17,254

Accounting policy

Grants, subsidies, and funding subsidies received are recognised as revenue when control is obtained of the transferred asset (cash, goods, other assets or services) and the transfer is free from conditions that require Council to refund or return the asset if the conditions relating to the assets are not fulfilled. When grants and subsidies include a condition, a liability is recognised until Council has satisfied the conditions when the revenue is recognised.

Waka Kotahi

Council receives grants and subsidies from The NZ Transport Agency Waka Kotahi (NZTA) for maintenance and capital expenditure on the local roading network. The right to receive the funding from NZTA arises once the work is performed. Revenue is recognised when receivable as there are no further conditions attached to the funding. Capital grants of \$4.50 million (2024: \$4.20 million) were used to subsidise the construction or renewal of new and existing local roading and operating grants of \$3.07 million (2024: \$2.55 million) contributed to the cost of maintaining existing local roading.

Infrastructure Acceleration Fund (IAF)

In June 2021, the New Zealand Government announced the IAF initiative as part of the Housing Acceleration Fund. The IAF provides councils with funding to support the delivery of critical infrastructure (transport, water and flood management projects) needed to enable housing development and commits councils and developers to building homes in areas of high housing need. In 2022, Council entered an agreement to deliver a programme of infrastructure projects that will help improve resiliency in Ōtaki and enable housing outcomes. The agreement supports the development of a mix of papakāinga, affordable and market housing to meet current and future housing needs. These projects are being delivered between 2023-29. During 2024-25, Council received \$7.7m in grant funding for water and wastewater projects. To date, a total of \$12.8m has been received from \$29.3m available grant funding.

Better Off Funding

Under the previous Labour governments Three Waters Reform Programme, a “Better off Funding” package of \$2 billion was offered to Councils to support the overall goals of the reform. The funding was to support local government to invest in the wellbeing of their communities in a manner that would meet the priorities of both the central and local government during the transition and establishment of the new water entities.

The Council was awarded a total of \$5.26 million for a range of community activities. As at 30 June 2025 a total of \$4.8 million of the awarded amount has been utilised by the Council.

5. Other operating revenue

2023/24 Actual \$000		Note	2024/25 Actual \$000
	Other operating revenue from exchange transactions		
104	Realised gain on disposal of property plant and equipment		88
(15)	Other revenue		101
89	Total other operating revenue from exchange transactions		189
	Other operating revenue from non-exchange transactions		
82,170	Vested assets	11	1,307
20	Donations and sponsorships		23
(28)	Unrealised gain on revaluation of forestry assets		-
212	Local government petrol tax		246
2,004	Other revenue		649
84,378	Total other operating revenue from non-exchange transactions		2,225
84,467	Total other operating revenue		2,414

Vested assets are mainly infrastructure assets such as roading, drainage, water and wastewater assets that have been constructed by NZTA or subdivision developers. Ownership of these assets transfers to Council as part of the consent process at the end of the subdivision development or when a state highway is revoked and becomes a local road.

6. Operating expenses

2023/24 Actual \$000		2024/25 Actual \$000
	Auditor's remuneration	
	<i>Ernst & Young</i>	
121	Audit of Long Term Plan	97
242	Audit of Financial Statements	255
3	Audit of debenture trust deeds register	4
	Impairments and unrealised losses	
346	Loss on Disposal of Property, Plant and Equipment	49
28	Unrealised loss on fair value of forestry assets	-
18	Impairment (reversal of impairment) of Loans	(478)
173	Net increase/(decrease) of impairment of trade receivables	(19)
	Governance	
926	Councillor Fees and Costs	991
	Personnel costs	
40,368	Staff remuneration	45,319
(7,377)	Staff cost recovered from capital projects and grants	(5,635)
(1,366)	Staff cost recovered from operational projects and grants	(1,989)
2,162	Other Personnel Costs	1,694
2,435	Contractors	1,414
1,248	Employer superannuation (including Kiwisaver)	1,390
606	Staff Training	621
	Other	
174	Transport Costs	186
3,072	Grants	3,101
704	Legal Costs	699
2,820	Insurance	3,381
2,535	Operating Projects	2,711
684	Operating Lease Rentals	634
3,019	Heat, Light, Power (Energy)	3,212
346	Communications	317
876	Professional Services	1,340
333	Printing & Stationery	318
78	Bank Charges	61
23,030	Facility operations and maintenance	25,248
3,227	Other	4,396
80,831	Total other operating expenses	89,317

Accounting policy

Vested assets

Where a physical asset is acquired for nil or nominal consideration, with no conditions attached, the fair value of the asset received, as determined by active market prices, is recognised as non-exchange revenue. Assets vested to Council are recognised as revenue when control over the asset is transferred to Council. The fair value of vested or donated assets is usually determined by reference to the cost of constructing the assets. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

Realised and unrealised gains/losses

Gains/losses include realised gains/losses on the disposal of property, plant and equipment, or an unrealised fair value increase/decreases on the revaluation of forestry assets.

Governance and personnel costs

Governance costs relate to remuneration paid to elected members, comprising the Mayor, Councillors and Community Board members. Personnel costs relate to remuneration paid directly to staff (permanent and fixed term), other employee benefits such as KiwiSaver, and other associated costs such as recruitment and training.

Grants and sponsorships

Discretionary grants (where approval or rejection is at Council's discretion) are recognised as expenditure when Council approves the grant and communication to this effect is made to the applicant.

Operating leases (Council as lessee)

Council leases certain property, plant, and equipment under operating leases. Payments made under these leases (net of any incentives received from the lessor) are expensed on a straight-line basis over the term of the lease.

7. Cash and cash equivalents

2023/24 Actual \$000		2024/25 Actual \$000
8	Cash on hand	9
7,955	Cash at bank	13,518
3,139	Contract retentions	2,043
11,102	Total cash and cash equivalents	15,570

Accounting policy

Cash and cash equivalents

Cash and cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes. It includes cash on hand, deposits held on call with banks, other short-term highly liquid investments with maturities of three months or less. Bank balances are interest bearing and earn interest based on current floating bank deposit rates. Short-term deposits are made with a registered bank, with a credit rating of at least A+, for varying periods depending on the immediate cash requirements and short-term borrowings of Council and earn interest at the applicable term deposit rates.

Contract retentions

The Construction Contracts (Retention Money) Amendment Act 2023 states all contract retention money must be held on trust with a registered bank in New Zealand for all contracts entered into from 5 October 2023 onwards. Contract retentions held in trust align with our Contract retentions liability as per note 14.

8. Trade and other receivables

2023/24 Actual \$000		2024/25 Actual \$000
26,137	Current	22,979
-	Non-Current	-
26,137	Total trade and other receivables	22,979
	Trade and other receivables	
17,877	Trade receivables	14,323
4,035	Rates receivable	4,774
3,262	Prepayments	3,127
1,764	GST Receivable	1,584
(801)	Less allowance for credit losses	(829)
26,137	Total trade and other receivables	22,979

Accounting Policy

Trade and other receivables

Trade and other receivables are initially measured at their face value, less allowance for credit losses. Receivables are generally short-term and are not interest bearing. The carrying value approximates the fair value. A receivable is considered uncollectable when there is evidence that the amount due will not be fully collected. The amount that is uncollected is the difference between the amount due and the present value of the amount expected to be collected. All receivables greater than 30 days in age are considered to be past due. The expected credit loss provision has been calculated based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment. Individually impaired receivables are determined to be impaired if the debtor has significant financial difficulties.

Allowance for expected credit loss of trade and other receivables

2023/24 Actual \$000		2024/25 Actual \$000
749	Individual impairment ¹	780
52	Collective impairment	49
801	Allowance for expected credit loss of trade and other receivables at 30 June	829

¹ 2024-25 year includes \$12,498 of debt provided in accordance with section 90A of the Local Government (Rating) Act 2023

Movement in the allowance for credit losses

2023/24 Actual \$000		2023/24 Actual \$000
600	Opening balance	801
1	Provision Utilised	25
253	Increase in provision	76
(53)	Released unused provisions	(73)
801	Closing balance for expected credit losses at 30 June	829

Aging profile of trade and other receivables (excluding property rates) at 30 June

	2024/25 Gross \$000	2024/25 Provision \$000	2024/25 Net \$000	2023/24 Gross \$000	2023/24 Provision \$000	2023/24 Net \$000
Not past due	15,633	-	15,633	17,983	-	17,983
31 - 60 days	1,791	-	1,791	344	-	344
61 - 90 days	546	-	546	252	-	252
>91 days	2,763	236	2,527	5,675	288	5,387
	20,733	236	20,497	24,255	288	23,966

Aging profile of rates receivables at 30 June

	2024/25 Gross \$000	2024/25 Provision \$000	2024/25 Net \$000	2023/24 Gross \$000	2023/24 Provision \$000	2023/24 Net \$000
Not past due	2,480	-	2,480	2,080	-	2,080
Up to 2 years	307	305	2	383	292	91
2 to 5 years	117	117	-	124	124	-
Over 5 years	171	171	-	97	97	-
Total	3,075	593	2,482	2,684	513	2,171

9. Loans

2023/24 Actual \$000		2024/25 Actual \$000
	Current	
27	Water conservation loans	16
9	Loans to external organisations	505
36	Total current loans	521
	Non-current	
46	Water conservation loans	30
629	Loans to external organisations	141
(478)	Impairments	-
197	Total non-current loans	171
233	Total loans	692

Accounting Policy

Loans

Loans are initially measured at their fair value, and subsequently at amortised cost using the effective interest method, less any impairment. A loan is considered to be impaired when there is evidence that the amount due will not be fully collected. The amount that is uncollected is the difference between the amount due and the present value of the amount expected to be collected.

Water conservation loans

Council provided interest-free loans (up to \$5,000) to property owners who wish to install approved water conservation devices to reduce water use. Council recovers the loans by way of a targeted rate on the property. The period of repayment is up to 10 years. This initiative was suspended during 2023-24 for any new applications.

Loans to external organisations

Kāpiti Hockey Turf Trust

Loans to external organisations include a loan to the Kāpiti Hockey Turf Trust for laying artificial turf and construction of a new pavilion to meet standards for hosting national and international tournaments. The current market interest rate of 4.90% has been applied to this loan.

Air Chathams

Council agreed to provide a \$0.5m concessionary loan to Air Chatham's during September 2020 to maintain a minimum level of air services between the Kāpiti Coast airport and Auckland airport. The loan is interest-free with a repayment term of up to 5 years. To determine the discounted fair value of the loan as at 30 June 2025, an effective market interest rate of 3.86% has been applied. Given the challenges faced by the airline industry post-COVID, Council has in previous years impaired this loan. However, as the loan is soon to be repaid this provision for impairment has been reversed.

Loans movement

2023/24 Actual \$000		2024/25 Actual \$000
277	Opening balance	233
-	Additions	-
(44)	Repayments	(37)
(18)	Impairments	478
18	Effective interest adjustment	18
233	Total loans	692

10. Other financial assets

2023/24 Actual \$000		2024/25 Actual \$000
	Current	
	Deposits	
60,000	Term deposits	70,000
	Notes	
1,185	NZ Local Government Funding Agency	1,910
61,185	Total current other financial assets	71,910
	Non-current	
	Shares	
100	NZ Local Government Funding Agency	100
14	Civic Financial Services	14
	Notes	
6,275	NZ Local Government Funding Agency	9,615
	Deposits	
-	Term deposits	-
6,389	Total non-current other financial assets	9,729
67,574	Total other financial assets	81,639

Bank deposits

Term deposits are made with a registered bank, with a credit rating of at least A+. Council holds term deposits as part of its overall liquidity risk management programme whereby it pre-funds upcoming debt maturities. The carry amount of term deposits approximates their fair value.

Shares

Council holds the following shares:

- The New Zealand Local Government Funding Agency (LGFA), 100,000 ordinary shares and 100,000 ordinary unpaid shares.
- Civic Financial Services Limited (formerly Civic Assurance), 14,909 shares.

Notes

LGFA Borrower Notes are subordinated convertible debt instruments which each council that borrows from LGFA must subscribe for. This is currently set at 5.0% of the amount borrowed. LGFA will redeem Borrower Notes when Councils' related borrowings are repaid or no longer owed to LGFA or may be converted into equity under specific circumstances. There is no active market for the trade of borrower notes nor has there been any reported default that would trigger an equity conversion event. Council therefore values these notes at their redeemable value.

11. Property, plant and equipment

2024/25	Cost/Revaluation							
	Opening balance \$000	Additions \$000	Vested assets \$000	Disposals \$000	Revaluation \$000	Impairment \$000	Transfers ((to)/ from) \$000	
Operational assets								
Buildings and improvements	72,041	-	-	-	-	-	3,539	
Computers and office equipment	2,365	-	-	168	-	-	216	
Furniture and chattels	4,062	-	-	-	-	-	956	
Land	77,564	-	-	-	-	-	4,106	
Library collections	3,501	-	-	-	-	-	522	
Motor vehicles	3,814	33	-	(344)	-	-	309	
Plant and machinery	3,541	-	-	(2)	-	-	203	
Items under construction	9,918	7,681	-	-	-	-	(7,796)	
Total operational assets	176,806	7,714	-	(178)	-	-	2,054	
Infrastructural assets								
Bridges	23,991	-	-	-	674	-	3,563	
River flood protection and control works	1,275	-	-	-	-	-	-	
Roading – land under road	821,394	-	-	-	-	-	110	
Roading and footpaths	524,384	-	285	-	(39,017)	-	6,356	
Seawalls	8,363	-	-	-	-	-	10	
Stormwater drainage	136,566	-	291	-	-	-	7,089	
Wastewater – other assets	175,960	-	288	-	-	-	(1,406)	
Wastewater treatment plants and facilities	22,801	-	-	-	-	-	1,410	
Water – other assets	135,460	-	443	-	-	-	18,952	
Water treatment plants and facilities	28,066	-	-	-	-	-	950	
Items under construction	76,686	51,174	-	-	-	-	(41,819)	
Total infrastructural assets	1,954,946	51,174	1,307	-	(38,343)	-	(4,785)	
Restricted assets								
Buildings and improvements	41,091	-	-	(43)	-	-	10,407	
Land	143,734	-	-	-	-	-	579	
Items under construction	6,731	4,319	-	-	-	-	(8,715)	
Total restricted assets	191,556	4,319	-	(43)	-	-	2,271	
TOTAL PROPERTY, PLANT AND EQUIPMENT	2,323,308	63,207	1,307	(221)	(38,343)	-	(460)	

		Accumulated depreciation						Carrying amount	
	Closing balance \$000	Opening balance \$000	Depreciation \$000	Disposals \$000	Revaluation \$000	Transfers (to/ from) \$000	Closing balance \$000	Opening balance \$000	Closing balance \$000
	75,580	(2,870)	(3,095)	-	-	-	(5,965)	69,171	69,615
	2,749	(1,352)	(511)	(168)	-	-	(2,031)	1,013	718
	5,018	(2,144)	(434)	-	-	-	(2,578)	1,918	2,440
	81,670	-	-	-	-	-	-	77,564	81,670
	4,023	(1,538)	(402)	-	-	-	(1,940)	1,963	2,083
	3,811	(2,132)	(286)	283	-	-	(2,135)	1,682	1,676
	3,742	(2,667)	(177)	2	-	-	(2,842)	874	900
	9,803	-	-	-	-	-	-	9,918	9,803
	186,396	(12,703)	(4,905)	117	-	-	(17,491)	164,103	168,905
	28,228	(1,303)	(985)	-	2,464	-	176	22,688	28,404
	1,275	(2)	(22)	-	-	-	(24)	1,273	1,251
	821,504	-	-	-	-	-	-	821,394	821,504
	492,008	(8,862)	(10,900)	-	19,019	-	(743)	515,522	491,265
	8,373	-	(560)	-	-	-	(560)	8,363	7,813
	143,946	(23)	(2,222)	-	-	-	(2,245)	136,543	141,701
	174,842	(69)	(4,158)	-	-	71	(4,156)	175,891	170,686
	24,211	(1)	(1,720)	-	-	(71)	(1,792)	22,800	22,419
	154,855	(8)	(3,676)	-	-	-	(3,684)	135,452	151,171
	29,016	(1)	(1,432)	-	-	-	(1,433)	28,065	27,583
	86,041	(1)	-	-	-	-	(1)	76,685	86,040
	1,964,298	(10,270)	(25,675)	-	21,483	-	(14,462)	1,944,676	1,949,836
	51,455	(2,449)	(2,857)	8	-	-	(5,298)	38,642	46,157
	144,313	-	-	-	-	-	-	143,734	144,313
	2,335	-	-	-	-	-	-	6,731	2,335
	198,103	(2,449)	(2,857)	8	-	-	(5,298)	189,107	192,805
	2,348,797	(25,422)	(33,437)	125	21,483	-	(37,251)	2,297,886	2,311,546

11. Property, plant and equipment

2023/24	Cost/Revaluation							
	Opening balance \$000	Additions \$000	Vested assets \$000	Disposals \$000	Revaluation \$000	Impairment \$000	Transfers ((to)/ from) \$000	
Operational assets								
Buildings and improvements	68,888	-	-	(222)	-	-	3,375	
Computers and office equipment	2,787	15	-	(643)	-	-	206	
Furniture and chattels	3,226	6	-	(148)	-	-	978	
Land	76,022	-	-	(330)	-	-	1,872	
Library collections	3,981	-	-	(871)	-	-	391	
Motor vehicles	3,625	-	-	(207)	-	-	396	
Plant and machinery	3,540	-	-	(172)	-	-	173	
Items under construction	5,579	11,935	-	-	-	-	(7,596)	
Total operational assets	167,648	11,956	-	(2,593)	-	-	(205)	
Infrastructural assets								
Bridges	23,701	-	290	-	-	-	-	
River flood protection and control works	1,280	-	-	-	(5)	-	-	
Roading – land under road	778,175	-	43,219	-	-	-	-	
Roading and footpaths	463,200	-	36,157	-	-	-	25,027	
Seawalls	9,230	-	-	-	(1,117)	-	250	
Stormwater drainage	86,576	-	426	-	24,115	-	25,449	
Wastewater – other assets	149,731	-	1,305	-	23,462	-	1,462	
Wastewater treatment plants and facilities	27,019	-	-	-	(9,811)	-	5,593	
Water – other assets	122,057	-	773	-	5,135	-	7,495	
Water treatment plants and facilities	29,226	-	-	-	(1,160)	-	-	
Items under construction	81,661	61,874	-	-	-	-	(66,849)	
Total infrastructural assets	1,771,856	61,874	82,170	-	40,619	-	(1,573)	
Restricted asnosets								
Buildings and improvements	37,404	-	-	(136)	-	-	3,823	
Land	143,734	-	-	-	-	-	-	
Items under construction	2,460	6,805	-	-	-	-	(2,534)	
Total restricted assets	183,598	6,805	-	(136)	-	-	1,289	
TOTAL PROPERTY, PLANT AND EQUIPMENT	2,123,102	80,635	82,170	(2,729)	40,619	-	(489)	

		Accumulated depreciation						Carrying amount	
	Closing balance \$000	Opening balance \$000	Depreciation \$000	Disposals \$000	Revaluation \$000	Transfers (to/ (from)) \$000	Closing balance \$000	Opening balance \$000	Closing balance \$000
	72,041	1	(2,873)	2	-	-	(2,870)	68,889	69,171
	2,365	(1,652)	(511)	643	-	168	(1,352)	1,135	1,013
	4,062	(1,620)	(504)	148	-	(168)	(2,144)	1,606	1,918
	77,564	-	-	-	-	-	-	76,022	77,564
	3,501	(2,032)	(377)	871	-	-	(1,538)	1,949	1,963
	3,814	(2,016)	(300)	184	-	-	(2,132)	1,609	1,682
	3,541	(2,631)	(208)	172	-	-	(2,667)	909	874
	9,918	-	-	-	-	-	-	5,579	9,918
	176,806	(9,950)	(4,773)	2,020	-	-	(12,703)	157,698	164,103
	23,991	-	(1,303)	-	-	-	(1,303)	23,701	22,688
	1,275	(22)	(24)	-	44	-	(2)	1,258	1,273
	821,394	-	-	-	-	-	-	778,175	821,394
	524,384	-	(8,862)	-	-	-	(8,862)	463,200	515,522
	8,363	(649)	(666)	-	1,315	-	-	8,581	8,363
	136,566	(1,246)	(1,558)	-	2,781	-	(23)	85,330	136,543
	175,960	(3,176)	(3,361)	-	6,358	110	(69)	146,555	175,891
	22,801	(1,460)	(1,412)	-	2,981	(110)	(1)	25,559	22,800
	135,460	(2,698)	(2,739)	-	5,429	-	(8)	119,359	135,452
	28,066	(1,349)	(1,349)	-	2,697	-	(1)	27,877	28,065
	76,686	(1)	-	-	-	-	(1)	81,660	76,685
	1,954,946	(10,601)	(21,274)	-	21,605	-	(10,270)	1,761,255	1,944,676
	41,091	(1)	(2,458)	10	-	-	(2,449)	37,403	38,642
	143,734	-	-	-	-	-	-	143,734	143,734
	6,731	-	-	-	-	-	-	2,460	6,731
	191,556	(1)	(2,458)	10	-	-	(2,449)	183,597	189,107
	2,323,308	(20,552)	(28,505)	2,030	21,605	-	(25,422)	2,102,550	2,297,886

Accounting Policy

Property, plant, and equipment

Property, plant and equipment is categorised into operational assets used by Council to provide core services (e.g., buildings, plant and equipment, library books), infrastructure assets incorporating the fixed utility systems owned by Council that are required for the roading, water, wastewater and stormwater networks to function, and restricted assets such as parks and reserves that Council maintains on behalf of the community. The use or transfer of these assets is legally restricted. Council does not pledge any property, plant and equipment as collateral for borrowings and none are subject to finance leases.

Initial recognition

Expenditure is capitalised as property, plant and equipment when it creates a new asset or extends or expands the service potential of an existing asset. The costs of day-to-day servicing of property, plant and equipment are expensed as they are incurred.

Measurement

Property, plant, and equipment is initially recognised at cost, or in the case of vested assets that are acquired for nil or nominal cost, at fair value. The initial cost includes all costs (other than borrowing costs) that are directly attributable to constructing or acquiring the asset and bringing it into the location and condition necessary for its intended use.

Carrying value

Property, plant and equipment is carried at historical cost less accumulated depreciation and impairment, except for land, buildings, infrastructural assets and park assets which are carried at fair value less depreciation and impairment.

Revaluation

Valuations for Council's land, buildings, park assets and infrastructure assets are performed with sufficient regularity to ensure their carrying amounts are maintained at fair value. The valuations are performed by independent qualified valuers. Fair value is determined by reference to the depreciated replacement cost or market value on an asset class basis. Optimised depreciated replacement cost is a valuation methodology where the value of an asset is based on the cost of replacement with an efficient modern equivalent making allowance for obsolescence or surplus capacity.

The remaining life of the asset is estimated, and straight-line depreciation applied to bring the replacement cost to a fair value. In addition, carrying values are assessed annually to ensure that they do not differ materially from the asset's fair values. If there is a material difference, off-cycle revaluations are performed on the relevant asset class. Gains or losses arising on revaluation are recognised under other comprehensive revenue and expense and are accumulated in an asset revaluation reserve for the class of assets. Where this results in a debit balance in the reserve for a class of assets, the balance is expensed in surplus or deficit in the statement of comprehensive revenue and expense. Any subsequent increase in value that offsets a previous decrease in value will be recognised firstly in surplus or deficit in the statement of comprehensive revenue and expense up to the amount previously expensed, with any remaining increase recognised in the revaluation reserve.

Work in progress

Work in progress represents the cost of capital expenditure projects that are not financially and operationally complete. Capital work in progress is recognised at cost less impairment and is not depreciated.

The cost of assets within work in progress is transferred to the relevant asset class when the asset is in the location and condition necessary for its intended use.

Depreciation

Depreciation is charged on a straight-line basis at rates calculated to allocate the cost or valuation of an item of property, plant or equipment less any residual value, over its remaining useful life. The residual value and useful life of an asset is reviewed and adjusted if applicable, at the end of each financial year. Depreciation is charged on all assets other than land, certain parts of roading, river control and seawalls, that are composed of at least 80% base course and/or rocks, as these assets are considered to have indefinite useful lives. Regular inspections of these assets are undertaken to check for impairment. Depreciation is attributed to work in progress until such time as the asset under construction is in its intended location and in use.

Asset category	Useful life for new assets (years)
Operational assets	
Buildings	3–75
Computer equipment	3–5
Furniture and chattels	3–25
Heritage assets	100
Library collection	5–7
Motor vehicles, trucks, motorcycles	10
Office equipment	3–12
Other improvements	4–100
Public art	5–75
Plant and machinery	
Tractors, trailers, heavy mowers	5–10
Other plant	3–20
Infrastructural assets	
Bridges	50–100
Seawalls	
Concrete, posts, rails, panels, rocks	5–60
River control	
Bank protection	50
Roading	
Footpaths	35–60
Surfacing	14–20
Signs, railings, street lights, traffic signals	10–50
Drainage, surface water channels, sumps, sump leads, traffic islands	20–80
Stormwater	
Stormwater flood maps	10
Pump stations, manholes,	10–100
Pipes	50–100

Asset category	Useful life for new assets (years)
Wastewater	
Pumps and pump stations	15–80
Manholes, cleaning eyes	90
Pipes	70–90
Treatment plant	5–50
Water	
Storage	60–80
Booster stations	10–80
Hydrants, valves, tobies	50–70
Meters	15
Pipes	30–90
Treatment plant	3–80

Disposal

Gains and losses on disposal of property, plant and equipment are recognised in surplus or deficit in the statement of comprehensive revenue and expense in the financial year in which they are sold. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Impairment

Council's assets are defined as cash generating if the primary purpose of the asset is to provide a commercial return. Non-cash generating assets are assets other than cash generating assets. The carrying value of cash generating property, plant and equipment assets are reviewed at least annually to determine if there is an indication of impairment. Where an asset's recoverable amount is less than its carrying amount, it will be reported at its recoverable amount and an impairment loss will be recognised. The recoverable amount is the higher of an item's fair value less costs to sell and value in use. Losses resulting from impairment are reported in surplus or deficit unless the asset is carried at a revalued amount in which case any impairment loss is treated as a revaluation decrease and recorded within the statement of comprehensive revenue and expense. The carrying value of non-cash-generating property, plant and equipment assets are reviewed at least annually to determine if there is an indication of impairment. Where an asset's recoverable service amount is less than its carrying amount, it will be reported at its recoverable service amount and an impairment loss will be recognised. The recoverable service amount is the higher of an item's fair value less costs to sell and value in use. A non-cash generating asset's value in use is the present value of the asset's remaining service potential. Losses resulting from impairment are reported in surplus or deficit unless the asset is carried at a revalued amount in which case any impairment loss is treated as a revaluation decrease and recorded within the Statement of Comprehensive Revenue and Expense.

Revaluation methodology

Description	Date of last asset valuation	Valuation method used to assess fair value	Next asset revaluation date
Operational assets			
Land and buildings	30-Jun-23	Where comparable sales evidence is available the fair value of land and buildings was based on the capitalised income and/or direct comparison approach. The capitalised income approach is whereby a yield is applied to the property's rental income to assess its value. The direct comparison approach is where recent sales of similar properties is used to establish its value and compared based on quality age, condition and size of improvements, location, land area and shape. Where it is identified that the land is designated reserve the appropriate adjustments to reflect the restricted nature of any future development potential has been made. Where comparable sales evidence is minimal or non-existent the summation approach has been utilised whereby the value of a property is assessed by separately obtaining the value of the land and buildings components. The land component has been derived from values of comparably zoned land in surrounding areas making due allowance for the size, character of location and other constraints. The building and site improvements has been determined by establishing their estimate costs to replace with an equivalent new asset less depreciation for their physical, functional and economic obsolescence. The most recent independent valuation was performed by AON Valuation Services.	30-Jun-26
Infrastructural assets			
Roading, footpaths, bridges, and culverts	30-Jun-25	The fair value is measured using the optimised depreciated replacement cost method. The valuation is based on the inventory within the Road Assessment and Maintenance Management (RAMM) database and unit prices updated by WSP New Zealand Limited as part of the valuation. The rates for replacement costs of assets are based on current construction costs of similar works. Rates for major items are equivalent rates for similar roading work in other parts of the Wellington region. Unit rates have been adjusted using the appropriate roading construction index.	30-Jun-27
Land under roads	30-Jun-23	This represents the corridor of land directly under and adjacent to Council's roading network. The fair value is based on the average market value of land by location and land use. The average market value is obtained from per hectare value of "across the fence" adjoining land discounted by 50% to reflect its restricted nature. The most recent independent valuation was performed by AON Valuation Services.	30-Jun-26

Revaluation methodology

Description	Date of last asset valuation	Valuation method used to assess fair value	Next asset revaluation date
Operational assets			
Water, wastewater, stormwater, seawall, river control	30-Jun-24	The fair value is measured using the optimised depreciated replacement cost method. Valuations are based on the physical attributes of the assets, their condition and their remaining lives based on Council's best information reflected in its assets management plans. The costs are based on current quotes from suppliers and as such they include ancillary cost such as breaking through seal, traffic control and rehabilitation. Unit rates are adjusted using the appropriate water and environmental management index. The most recent independent valuation was performed by WSP New Zealand Limited.	30-Jun-26
Restricted assets			
Parks and reserves structures	30-Jun-23	The fair value is measured using summation approach. The value has been determined by first establishing their estimated average costs to replace each asset type with an equivalent new asset less depreciation for their physical, functional and economic obsolescence. The most recent independent valuation was performed by AON Valuation Services.	30-Jun-26

Council has elected to revalue property, plant and equipment as follows:

Asset classification	Next revaluation	Subsequent revaluation
Water, wastewater, and stormwater (including seawalls and river control)	30-Jun-26	Every two years thereafter
Roading and bridges (excluding land under roads)	30-Jun-27	Every two years thereafter
Land and buildings (including land under roads revaluations)	30-Jun-26	Every three years thereafter
Parks and reserves structures	30-Jun-26	Every three years thereafter

Methodology

Roading and bridge assets have been valued on a replacement cost basis in accordance with accepted New Zealand accounting practices. Replacement cost is the cost of building the existing infrastructure using present-day technology, while maintaining the originally designed level of service, and assuming present day technology ensures that no value results from the additional cost of outdated and expensive methods of construction. Maintaining the original level of service ensures the existing assets with all its faults are valued instead of currently desirable alternative.

Water services reform programme

The Water Services Act is now in force, establishing new requirements for the delivery of water services across New Zealand.

In response, Kāpiti Coast District Council considered a range of service delivery options and undertook public consultation in early 2025. Following this process, Council resolved to establish an internal business unit to retain the delivery of water services within Council.

As part of the legislative requirements Council was required to submit a Water Services Delivery Plan (WSDP) to the Department of Internal Affairs (DIA) for approval in September 2025. This plan has been submitted and is currently under consideration by the DIA. As of the date of this report, no decision has been received.

The water services reform process to date has had no impact on the financial and non-financial performance reported in this annual report. However, until the DIA accepts or rejects the WSDP, the Council's decision to retain three water services in-house remains subject to confirmation.

Property, plant and equipment (continued)

Summary of gains/(losses) on disposal of property, plant and equipment	Net sale proceeds \$000	Carry amount \$000	2024/25 gain/(loss) \$000
Operational land	-	-	-
Operational buildings	-	35	(35)
Motor vehicles	136	62	74
Closing balance	136	97	39

12. Intangible assets

2023/24 Actual \$000		2024/25 Actual \$000
	Computer software	
2,570	Opening balance	2,586
16	Additions	-
-	Transfers during the year	370
-	Disposals during the year	-
2,586	Closing balance	2,956
	Amortisation	
(1,437)	Opening balance	(1,853)
(416)	Amortisation during the year	(363)
-	Disposals during the year	-
(1,853)	Closing balance	(2,216)
733	Carrying value	740
	Right of Use asset	
2,450	Opening balance	3,938
1,000	Additions	-
488	Transfers during the year	90
-	Disposals during the year	-
3,938	Closing balance	4,028
	Amortisation	
(316)	Opening balance	(574)
(258)	Amortisation during the year	(605)
-	Disposals during the year	-
(574)	Closing balance	(1,179)
3,364	Carrying value	2,849
4,097	Total Carrying value as at 30 June	3,589

Accounting Policy

Carrying value

An intangible asset is an identifiable non-monetary asset without physical substance. An asset is a resource that is controlled by the entity as a result of past events and from which future economic benefits are expected. Intangible assets are carried at cost, less any accumulated amortisation and impairment losses, and are initially capitalised on the basis of the costs incurred to either develop or acquire it and bring it to the location and condition required for its intended use.

The useful lives of intangible assets have been established as follows:

Computer software	3-5 years
Right of use Kāpiti Performing Arts Centre	48 years
Right of use Ōtaki Gymnasium	5 years
Right of use Paraparaumu sports hall	6 years
Paekākāriki Surf Lifesaving Club	3 years

Amortisation

The carry amount 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 financial year is recognised in the operating surplus or deficit.

13. Insurance

To reduce the cost of insurance Council uses a combination of:

- Transferring the risk by purchasing external insurance cover.
- Sharing the risk between councils. Council participates in the Outer Wellington Shared Services (OWSS) insurance programme with Porirua, Hutt and Upper Hutt city councils for the risk of material damage and business interruption arising from damage to property, plant and equipment and infrastructure assets, both above and below ground. This policy includes cover in the event of a natural catastrophe.
- Council's maximum limits of liability for the Kāpiti district's infrastructure assets have been determined independently through earthquake and liquefaction loss estimate analysis completed by Tonkin Taylor Limited.
- The total value of Council assets covered by insurance contracts and/or financial risk-sharing arrangements and the maximum insurance amount available to the Council are included in the table below.
- Council does not insure land, roading or its forestry assets and does not administer or hold a restricted self-insurance fund.
- Council holds sufficient professional liability and indemnity insurance cover.

Asset	Type of insurance	Total value of council assets covered by financial risk sharing arrangements as at 30 June 2025	Maximum limit of insurance cover available to council under those arrangements as at 30 June 2025
Infrastructure assets	Material damage and business interruption (MDBI) in the event of natural catastrophe	~\$913 million	\$800 million OWSS combined material damage and business interruption limit for an event involving more than one council for any loss or series of losses arising out of any one event.
Property, plant and equipment	MDBI	~\$424 million	\$700 million Wellington Combined Insurance Group (WCIG) combined limit for any one loss or series of losses arising out of any one event and applying to material damage and business interruption combined.
Residential property	Included within MDBI policy above Earthquake Commission (EQC)	~\$30 million (Included in \$424 million MDBI)	EQC: First \$300,000 for each loss event per property to be recovered from the EQC. All other losses: as per MDBI policy above
Motor vehicles	Commercial motor	~\$4.2 million	Market value of vehicle and Third Party Liability \$20 million

14. Trade and other payables

2023/24 Actual \$000		2024/25 Actual \$000
	Trade and other payables	
23,756	Trade creditors	16,249
3,139	Contract retentions	2,043
3,332	Greater Wellington Regional Council rates payable	3,946
3,722	Interest payable	2,803
1,485	Rates received in advance	1,501
1,339	Sundry payables	1,454
36,773	Total trade and other payables	27,996

Accounting Policy

Trade and other payables are initially recognised at fair value as they are non-interest bearing and are normally settled on 30-day terms. Those with maturities beyond 12 months are subsequently measured at amortised cost using the effective interest rate method.

15. Employee benefit liabilities

2023/24 Actual \$000		2024/25 Actual \$000
	Current	
95	Long service leave	97
978	Salaries	984
194	Sick leave	180
3,018	Annual leave	3,164
4,285	Total current employee benefit liabilities	4,425
	Non-current	
153	Long service leave	76
62	Retirement gratuities	65
215	Total non-current employee benefit liabilities	141
4,500	Total employee benefit liabilities	4,566

Accounting Policy

Short-term employee entitlements

Employee entitlements for salaries and wages, annual leave, long service leave, sick leave, and other such benefits are recognised in the operating surplus or deficit when they accrue to employees. Employee entitlements to be settled within 12 months are reported at the amount expected to be paid. A liability for sick leave is recognised only to the extent that absences in the following financial year are expected to exceed the full sick leave entitlements to be earned in that year.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of the period in which the employee renders the related service, such as long service leave and retirement gratuities, have been calculated on an actuarial basis. The calculations are 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, contractual entitlement information, and
- the present value of the estimated future cash flows.

Employer contribution to pension schemes

Contributions to defined contribution retirement schemes such as KiwiSaver, are recognised in surplus or deficit in the Statement of Comprehensive Revenue and Expense when they accrue to employees.

16. Deposits

2023/24 Actual \$000		2024/25 Actual \$000
	Deposits	
21	Hall deposits	29
20	Miscellaneous deposits	19
1,635	Resource consent planning bonds	1,386
873	Road damage deposits	918
2,549	Total deposits	2,352

Accounting Policy

Deposits are non-interest bearing and normally settle within 12 months, therefore the carrying values approximate fair value.

17. Borrowings

2023/24 Actual \$000		2024/25 Actual \$000
60,000	Short term borrowings	70,000
260,000	Long term borrowings	295,000
320,000	Total borrowings	365,000
	Maturity	
60,000	2024/25	-
60,000	2025/26	70,000
60,000	2026/27	80,000
60,000	2027/28	80,000
60,000	2028/29	80,000
10,000	2029/30	45,000
10,000	2030/31	10,000
320,000	Total borrowings	365,000

Accounting Policy

Borrowings are initially recognised at face value plus transaction cost. After initial recognition, all borrowings are measured at amortised cost using the effective interest rate. Due to interest rates on debt resetting to the market rate every three months, the carrying amounts of the secured loans approximate their fair value. Borrowings are primarily used to fund the purchase of new assets or upgrades to existing assets that are approved through the Annual Plan and Long-term Plan processes. The Council joined the NZ Local Government Funding Agency (LGFA) as a shareholder in October 2012 and has borrowed longer term funding through the LGFA to make savings on interest rate margins.

As at 30 June 2025, \$365 million (2024: \$320 million) of Council's total borrowings were funded through LGFA. Council's borrowings from the LGFA are secured by a Debenture Trust Deed over Council's rates revenue. As at 30 June 2025, the effective weighted average interest rate on Council's borrowings was 4.16% (2024: 4.66%).

Net borrowing at 30 June

2023/24 Actual \$000		2024/25 Actual \$000
320,000	Total gross borrowings	365,000
	Less	
(7,963)	Cash and cash equivalents (note 7)	(13,527)
(60,000)	Term deposits > 3 months (note 10)	(70,000)
(7,460)	Borrower notes - Local Government Funding Agency (note 10)	(11,525)
244,577	Net borrowings	269,948

18. Provisions

2023/24 Actual \$000		2024/25 Actual \$000
Landfill aftercare		
1,952	Opening balance	1,907
46	Increase/(decrease) in provision	(169)
(78)	Expenditure	(88)
(13)	Adjustment to present value	86
1,907	Closing balance 30 June	1,736
Other provisions		
646	Opening balance	156
156	Increase/(decrease) in provision	-
(646)	Expenditure	(136)
156	Closing balance 30 June	20
2,063	Total provisions	1,756

Accounting Policy

Landfill aftercare costs

Council, as operator of the Otaihangā landfill, has a legal obligation under the resource consent to provide ongoing maintenance and monitoring services at the landfill site post-closure. The provision is based on the nominal value of future cash flows expected to be incurred, taking into account future events including known change to legal requirements and technology. The provision includes all costs associated with landfill post-closure including final cover application and vegetation, incremental drainage control features, completing facilities for leachate collection and monitoring, completing facilities for water quality monitoring, and completing facilities for monitoring and recovery of gas. The provision is calculated as the present value of the expected cost to settle the obligation, using estimated cash flows and a discount rate that reflects the risks specific to the liability.

Landfill aftercare provision

Council obtained a resource consent for 35 years in 1994 to operate the Otaihangā landfill. Council operated the Otaihangā landfill (closed 30 June 2024) and also manages the Ōtaki and Waikanae sites which are now closed. Council has responsibility under the Resource Management Act 1991 to provide ongoing maintenance and monitoring of landfills after closure.

These closure responsibilities include:

- final cover application and vegetation
- provision and maintenance of stormwater control features
- completing wetlands for leachate treatment and monitoring, and
- monitoring and management of any landfill gas

Post-closure responsibilities include:

- monitoring of leachate
- groundwater monitoring and surface water monitoring, and
- ongoing site maintenance for stormwater control, final cover, and vegetation.

	Annual post-closure costs as at 30 June 2025 \$000's	Final year of monitoring and maintenance
Ōtaki	6	2026
Waikanae	6	2030
Otaihanga	117	2054

The long-term nature of the liability means that there are inherent uncertainties in estimated costs that will be incurred.

The Council has continued to apply the discount rate of 100 percent of the Government's risk-free rate.

The average government risk-free rate at 30 June 2025 was 4.81% (4.95% in 2023/24).

The provision is based on best estimated information available when preparing the calculation and is reviewed at reporting date.

Provisions classifications

2023/24 Actual \$000		2024/25 Actual \$000
	Current	
131	Provision for landfill aftercare	217
156	Other provisions	20
287	Total current provisions	237
	Non-current	
1,776	Provision for landfill aftercare	1,519
-	Other provisions	-
1,776	Total non-current provisions	1,519
2,063	Total provisions	1,756

Equity

Equity is the community's interest in Council's financial position and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of components to enable clearer identification of the specified uses of equity. The components of public equity are accumulated funds, revaluation reserves, and reserves and special funds. Refer to the Statement of Changes in Net Assets/Equity for the year-on-year movements of the various components.

19. Revaluation reserve

	Opening balance	Increase	Decrease	Transfers	Closing balance 2024/25
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Actual \$000
Land and buildings	189,225	-	(77)	-	189,148
Roading and bridges	845,580		(16,861)	-	828,719
Stormwater and river control	62,658	-	-	-	62,658
Wastewater	143,399	-	-	-	143,399
Water	81,832	-	-	-	81,832
Total revaluation reserve	1,322,694	-	(16,938)	-	1,305,756

Revaluation reserves are used to record accumulated increases and decreases in the fair value of certain asset classes. Revaluation movements are non-cash in nature and represent the restating of Council's assets, subject to revaluation, into current dollar values after taking into account the condition and remaining lives of assets.

Accounting Policy

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

Council-created reserves are reserves created by a Council decision. Council may alter them without reference to any third party or the courts. Transfers to and from these reserves are at Council's discretion.

20. Reserves and special funds

	Opening balance 2023/24	Transfers into reserve	Transfers out of reserve	Closing balance 2024/25
2024/25	Actual \$000	Actual \$000	Actual \$000	Actual \$000
Restricted reserves				
Plant purchase and renewal fund	1,060	-	101	1,161
Waikanae property fund	189	7	(196)	-
Waikanae capital improvements fund	946	46	(41)	951
Total restricted reserves	2,195	53	(136)	2,112
Council-created reserves				
Contingency fund	518	-	-	518
Datascape Project	-	-	(3,137)	(3,137)
Paekākāriki Campe Estate	112	6	(4)	114
Financial contribution reserve	10,824	2,494	(1,063)	12,255
Total Council-created reserves	11,454	2,500	(4,204)	9,750
Total reserves and special funds	13,649	2,553	(4,340)	11,862

Plant purchase and renewal fund

The purpose of the reserve is to fund ongoing replacement of plant and vehicles when this falls due, funded from depreciation charges on current plant and vehicles.

Waikanae property fund

The purpose of the reserve was to fund improvements to Council-owned properties in Waikanae. The source of funds was the proceeds from sale of other Council property in the Waikanae Ward (excluding district wide funded properties). During 2024-25 Council supported the Waikanae Community Boards recommendation to use the remaining funds of the Waikanae Property Fund for a number of projects. This included the tennis court resurfacing, accessible seating at Waimeha Domain and general enhancements across Waikanae.

Waikanae capital improvements fund

The purpose of the reserve is to fund capital improvements in the Waikanae ward and also to provide capital grants to Waikanae organisations in accordance with approved criteria. The source of funds is Waikanae ward's share of the property assets of the Horowhenua County Council and interest earned on the capital sum.

Contingency fund

This is a discretionary fund for the purpose of funding unexpected legal expenditure across the district, e.g., leaky home claims, flood events and uninsured loss events.

Datascape Project

Datascape is a Software as a Service (SaaS) solution, with implementation costs expensed as they are incurred. The purpose of the reserve is to monitor the recovery of costs through rates over time.

Paekākāriki Campe Estate

The purpose of the reserve is to fund administration of the Paekākāriki Campe Estate for the benefit of the youth of Kāpiti. The source of the funds is the proceeds from sale of the property owned by Mr Campe plus interest on the capital sum.

Financial contribution reserve

Financial contributions are a contribution of money, land, or a combination of both. The purpose of a financial contribution (consisting mainly of reserves contributions) is to address the specific adverse effects generated by a land-use activity or subdivision. This includes effects on open spaces and reserves; upgrading off-site infrastructure, before programmed works that will address any environmental effects created by the proposed development; significant heritage and ecological features; and riparian margins.

21. Reconciliation of operating surplus/(deficit) to cash flow from operating activities

2023/24 Actual \$000		2024/25 Actual \$000
81,497	Net operating surplus/(deficit) for the year	3,539
	Add/(less) non-cash items	
29,179	Depreciation and amortisation expense	34,406
(82,170)	Vested assets	(1,307)
3,678	Unrealised (gain)/loss on revaluation of financial derivatives	6,558
18	Impairment (reversal of impairment) of Loans	(478)
28	(Gains)/losses in fair value of forestry assets	-
-	Present value adjustments	86
(49,267)	Total non-cash items	39,265
	Add/(less) items classified as investing or financing activities	
242	(Gain)/Loss on disposal of property, plant and equipment and intangibles	(39)
51	(Gain)/Loss on disposal of motor vehicles from prior year adjustment	-
(7,907)	Proceeds from capital grants	(13,139)
(5,840)	Proceeds from development and financial contributions revenue	(5,011)
12,898	Interest on borrowings	16,115
(556)	Total investing or financing activities	(2,074)
	Add/(less) movements in working capital items	
(5,595)	(Increase)/decrease in receivables	3,158
(15)	(Increase)/decrease in inventory	(6)
10,622	Increase/(decrease) in payables	(8,777)
408	Increase/(decrease) in employee entitlements	66
84	Increase/(decrease) in deposits	(197)
(535)	Increase/(decrease) in provisions	(307)
4,969	Total movement in working capital	(6,063)
36,643	Net cash inflow/(outflow) from operating activities	34,667

22. Financial instruments

Accounting policy

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets

Financial assets include cash and cash equivalents, receivables (net of doubtful debt provisions), community loans, and other interest-bearing assets, and investments in unlisted shares. Council's financial assets are classified into the following categories for the purpose of measurement:

Financial assets at amortised cost

Loans and receivables

These are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are initially recognised at fair value. Loans and receivables with maturities beyond 12 months are subsequently measured at amortised cost using the effective interest method, less any impairment.

Financial assets at fair value through surplus or deficit

Derivatives

Financial assets in this category include derivatives and financial assets that are held for trading. They are initially recognised at fair value and subsequent measurement is on the same basis, i.e., fair value. Gains or losses on revaluation or impairment are recognised in surplus or deficit in the statement of comprehensive revenue and expense.

Financial assets at fair value through other comprehensive revenue and expense

These are non-derivative financial assets that are designated as available for sale or do not fall within any of the above classifications of (a) amortised cost, (b) held-to-maturity investments, or (c) financial assets at fair value through surplus or deficit. They are initially recorded at fair value plus transaction costs directly attributable to the acquisition or issue and are subsequently measured at fair value less any impairment. If the asset is an equity instrument that does not have a quoted price in an active market and fair value cannot be reliably measured, the asset is measured at cost. Any gains or losses are recognised in other comprehensive revenue and expense, except for impairment losses which are recognised in surplus or deficit in the statement of comprehensive revenue and expense.

Impairment of financial assets

Financial assets are assessed at each reporting period for impairment. For loans and receivables and held-to-maturity investments, impairment is established when there is evidence that the credit risk on a financial asset has increased significantly since initial recognition. When making the assessment, Council uses the change in the risk of default occurring over the expected life of the financial asset. Significant financial difficulties of the debtor, probability that the debtor will enter into bankruptcy, receivership, or liquidation, and default in payments are indicators that the asset is impaired. For available for sale financial assets impairment is first recognised as a reversal of previously recorded revaluation reserve for that class of asset. Where no reserve is available, the impairment is recognised in the operating surplus/(deficit) in the Statement of Comprehensive Revenue and Expense. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the original effective interest rate. For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the surplus or deficit. When the receivable is uncollectible, it is written off against the allowance account.

Financial liabilities

Financial liabilities at amortised cost

Trade and other Payables

Trade and other payables are initially recognised at fair value. Those with maturities beyond 12 months are subsequently measured at amortised cost using the effective interest rate method.

Borrowings

Borrowings are initially recognised at fair value and are subsequently measured at amortised cost using the effective interest rate method. Financial liabilities at fair value through surplus or deficit

Derivative financial instruments

Council uses derivative financial instruments in the form of interest rate swaps to manage interest rate risks arising from borrowing activities. In accordance with its Treasury Management Policy, Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date on which a derivative contract is entered into, and subsequently re-measured to fair value at the end of each reporting period.

Derivatives are carried as assets when their fair value is positive and as liabilities when their fair value is negative. The fair value is determined using a valuation technique based on cash flows discounted to present value using current market interest rates. Fair value gains or losses on revaluation are recognised in surplus or deficit in the statement of comprehensive revenue and expense.

Council has not adopted hedge accounting.

Financial instruments categories

2023/24 Actual \$000		2024/25 Actual \$000
	Financial assets	
	Amortised Cost	
11,102	Cash and cash equivalents	15,570
21,111	Trade and other receivables	18,268
233	Loans	692
7,460	LGFA borrower notes	11,525
60,000	Term deposits	70,000
99,906	Total amortised cost	116,055
	Fair value through other comprehensive revenue and expense	
100	Shares in LGFA	100
14	Shares in Civic Financial Services	14
114	Total fair value through other comprehensive revenue and expense	114
	Fair value through surplus or deficit	
603	Current	108
8,323	Non-current	3,461
8,926	Total fair value through surplus or deficit	3,569
	Financial liabilities	
	Fair value through other comprehensive revenue and expense	
	Derivative financial instruments	
-	Current	40
-	Non-current	1,160
-	Total fair value through other comprehensive revenue and expense	1,200
	Financial liabilities at amortised cost	
2,549	Deposits	2,352
35,288	Trade and other payables	26,495
320,000	Borrowings	365,000
357,837	Total financial liabilities at amortised cost	393,847

Fair value

Fair value is the amount for which an item could be exchanged, or a liability settled, between knowledgeable and willing parties in an arm's length transaction. The fair values of all financial instruments equate to the carrying amount recognised in the statement of financial position.

Fair value hierarchy disclosures

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

Level 1 – the fair value is calculated using quoted prices in an active market

Level 2 – the fair value is estimated using inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices).

Level 3 – the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

Fair value hierarchy disclosures

\$000	2024/25				2023/24			
	Quoted market price (level 1)	Valuation technique – market observable inputs (level 2)	Valuation technique – non-market observable inputs (level 3)	Total	Quoted market price (level 1)	Valuation technique – market observable inputs (level 2)	Valuation technique – non-market observable inputs (level 3)	Total
Financial assets								
Derivative financial instruments	-	-	-	-	-	-	-	-
Perpetual notes	-	100	-	100	-	100	-	100
Shares in CFS	-	14	-	14	-	14	-	14
Shares in LGFA	-	3,569	-	3,569	-	8,926	-	8,926
Total	-	3,683	-	3,683	-	9,040	-	9,040
Financial liabilities								
Derivative financial instruments	-	1,200	-	1,200	-	-	-	-
Total	-	1,200	-	1,200	-	-	-	-

Financial risk management

As part of its normal operations, council is exposed to a variety of risks. The most significant are credit risk, liquidity risk and interest rate risk. Council's exposure to these risks and the action that Council has taken to minimise the impact of these risks is outlined below.

Credit risk

Credit risk is the risk that a third party will default on its obligations to council, thereby causing a loss. Council is not exposed to any material concentration of credit risk other than its exposure within the Wellington region. Receivables balances are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant. The table to the right analyses Council's financial assets into relevant maturity groupings based on the remaining period at balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows and include interest receipts. Council is exposed to credit risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in note 28.

Contractual maturity analysis of financial instruments

2024/25	Carrying amount \$000	Total contractual cashflow \$000	Less than 1 year \$000	1-2 years \$000	2-5 years \$000	More than 5 years \$000
Financial Assets						
Cash and cash equivalents	15,570	15,570	15,570	-	-	-
Derivative financial instruments	3,569	3,745	1,106	989	1,556	94
Trade and other receivables	18,268	18,268	18,268	-	-	-
Loan receivables	692	746	532	25	55	134
Term deposits	70,000	73,539	73,539	-	-	-
LGFA borrower notes	11,525	13,651	2,190	2,735	8,392	334
Total	119,624	125,519	111,205	3,749	10,003	562
Financial Liabilities						
Deposits	2,352	2,352	2,352	-	-	-
Trade and other payables	26,495	26,495	26,495	-	-	-
Derivative financial instruments	1,200	1,252	526	465	258	3
Borrowings	365,000	402,475	83,788	90,670	217,886	10,131
Total	395,047	432,574	113,161	91,135	218,144	10,134

Contractual maturity analysis of financial instruments

2023/24	Carrying amount \$000	Total contractual cashflow \$000	Less than 1 year \$000	1-2 years \$000	2-5 years \$000	More than 5 years \$000
Financial Assets						
Cash and cash equivalents	11,102	11,102	11,102	-	-	-
Derivative financial instruments	8,926	9,695	3,170	2,146	3,932	447
Trade and other receivables	21,112	21,112	21,112	-	-	-
Loan receivables	711	791	44	533	58	156
Term deposits	60,000	64,200	64,200	-	-	-
LGFA borrower notes	7,460	9,401	1,391	1,717	5,579	714
Total	109,311	116,301	101,019	4,396	9,569	1,317
Financial Liabilities						
Deposits	2,549	2,549	2,549	-	-	-
Trade and other payables	35,288	35,288	35,288	-	-	-
Derivative financial instruments	-	-	-	-	-	-
Borrowings	320,000	375,571	78,190	74,661	201,376	21,344
Total	357,837	413,408	116,027	74,661	201,376	21,344

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available)

Counterparties with credit ratings

	2024/25 \$'000	2023/24 \$'000
Cash and cash equivalents and term deposits - registered banks		
AA-	85,570	71,102
LGFA borrower notes		
AA+	11,525	7,460
	97,095	78,562

Liquidity risk

Liquidity risk is the risk that Council 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.

Council manages its borrowings in accordance with its treasury management policy. Council has a \$10 million credit line facility with Westpac Banking Corporation. Council is exposed to liquidity risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in note 28. The table below sets out the contractual cash flows from all financial liabilities that are settled on a gross cash flow basis. Contractual cash flows for financial liabilities comprise the nominal amount and interest payments.

Interest rate risk

The main objective of interest rate risk management is to reduce uncertainty around net interest expense as interest rates change.

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 rates. Borrowings and investments issued at fixed rates expose the council to fair value interest rate risk. Council's Treasury Management Policy outlines the level of borrowing that is to be secured using fixed rate instruments.

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 market interest rates. Borrowings and investments issued at variable interest rates expose council to cash flow interest rate risk. Generally, Council raises long-term borrowings at floating rates and swap them into fixed rates using interest rate swaps in order to manage the cash flow interest rate risk. Such interest rate swaps have the economic effect of converting borrowings at floating rates into fixed rates that are generally lower than those available if council borrowed at fixed rates directly. Under the interest rate swaps, the Council agrees with other parties to exchange, at specified intervals, the difference between contracted fixed rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts. As at 30 June 2025, Council has interest rate swap agreements in place in relation to its borrowing programme.

Including forward start swaps, the notional contract value of these agreements was \$360 million (2024: \$172 million). The fixed interest rate range for Council's interest rate swaps are 0.31% to 4.63%. The net fair value of the interest rate swaps as at 30 June 2025 was \$2.5 million net asset (2024: \$9.6 million net liability). The movement in the fair value of interest rate swaps at balance date is taken directly to surplus or deficit of the statement of comprehensive revenue and expense.

Sensitivity analysis

In managing interest rate risk, Council aims to reduce the impact of short-term interest fluctuations on Council. Over the longer term, however, permanent changes in interest rates will have an impact on financial performance. The tables on the following page illustrate the potential effect on the net operating surplus or deficit for reasonably possible market movements, with all other variables held constant, based on council's financial instrument exposures at balance date.

Fair value sensitivity

\$000	2024/25		2023/24	
Interest rate risk	+100 BPS	-100 BPS	+100 BPS	-100 BPS
Financial assets				
Cash and cash equivalents	-	-	-	-
Other financial assets – term deposits	700	(700)	600	(600)
Derivative financial instruments – current	57	(61)	249	(258)
Derivative financial instruments – non-current	3,797	(4,000)	3,226	(3,364)
Financial liabilities				
Derivative financial instruments – current	60	(62)	-	-
Derivative financial instruments – non current	5,590	(5,796)	-	-
Borrowings	-	-	-	-
Gain/(loss)	10,204	(10,619)	4,075	(4,222)

Cash flow sensitivity

\$000	2024/25		2023/24	
Interest rate risk	+100 BPS	-100 BPS	+100 BPS	-100 BPS
Financial assets				
Cash and cash equivalents	156	(156)	111	(111)
Other financial assets – LGFA notes	115	(115)	75	(75)
Derivative financial instruments – current	100	(100)	550	(550)
Derivative financial instruments – non-current	1,170	(1,170)	1,170	(1,170)
Financial liabilities				
Derivative financial instruments – current	270	(270)	-	-
Derivative financial instruments – non current	2,060	(2,060)	-	-
Borrowings	(3,650)	3,650	(3,200)	3,200
Gain/(loss)	221	(221)	(1,294)	1,294

23. Related party disclosures

Related party transactions – key management personnel

For the purposes of related party disclosures, key management personnel include the mayor, councillors, the chief executive, and the senior leadership team.

During the year, key management personnel have been involved in transactions with council that are of a minor and routine nature and were conducted at arm's length, such as payment of rates. These transactions have been conducted on normal commercial terms.

As at balance date, there were no commitments from council to key management personnel. The Mayor and Councillors disclose their personal interest in a register available on the Council website.

The Local Government Act 2002 requires Council to disclose the total remuneration of key management personnel for the reporting period.

Key management personnel

Members	Full Year 2024/25	Full Year 2023/24
Councillors and elected members	31	31
Senior Management Team, including Chief Executive Officer	7	9
Total Members	38	40

Remuneration	2024/25 \$000	2023/24 \$000
Councillors and elected members	991	926
Senior Management Team, including Chief Executive Officer	2,001	2,107
Total remuneration key management personnel	2,992	3,033

24. Remuneration and staffing levels

Councillors and elected members' remuneration

Council members are paid an annual salary and their phone and broadband costs are subsidised. Total remuneration paid for the year ended 30 June 2025 is summarised as follows.

Remuneration of Councillors and Elected Members July 2024 to June 2025

	Base Salary	Allowances Claimed	District Licensing Committee	Total remuneration
Name	Actual \$000	Actual \$000	Actual \$000	Actual \$000
Councillors				
Janet Holborow - Mayor	147	1.5	-	149
Lawrence Kirby (Deputy Mayor)	69	1.6	-	71
Glen Cooper	51	1.6	-	53
Jocelyn Prvanov	59	3.1	-	62
Kathy Spiers	51	1.6	-	53
Liz Koh	59	1.6	-	61
Martin Halliday	59	1.7	1	62
Nigel Wilson	55	2.6	33	91
Rob Kofoed	51	2.6	-	54
Shelly Warwick	51	1.6	-	53
Sophie Handford	62	0.7	-	63
Paekākāriki community board members				
Kelsey Lee (Chair)	9	1.6	-	11
Sorcha Ruth (Deputy Chair)	4	-	-	4
Christian Judge	4	-	-	4
Sean Mckinley	4	-	-	4

	Base Salary	Allowances Claimed	District Licensing Committee	Total remuneration
Name	Actual \$000	Actual \$000	Actual \$000	Actual \$000
Paraparaumu community board members				
Glen Olsen (Chair)	21	1.6	-	23
Guy Burns (Deputy Chair)	10	-	-	10
Bernie Randall	10	1.6	-	12
Karl Webber	10	1.7	-	12
Ōtaki community board members				
Cameron Butler (Chair)	16	1.6	-	18
Simon Black (Deputy Chair)	8	1.6	-	10
Christine Papps	8	1.6	-	10
Jackie Elliott	8	1.6	4	14
Waikanae community board members				
Richard Mansell (Chair) ¹	13	-	-	13
Michael Moore (Deputy Chair) ²	15	1.6	-	17
Michelle Lewis	9	-	-	9
Tonchi Begovich	9	1.6	-	11
Raumati community board members				
Bede Laracy (Chair)	16	1.6	2	20
Jonny Best (Deputy Chair)	8	-	-	8
Tarn Sheerin	8	1.6	-	10
Tim Sutton	8	-	-	8
Total	912	39	40	991

¹ Appointed as Chair on 19 November 2024

² Resigned as Chair and Appointed as Deputy Chair on 19 November 2024

Chief Executive Officer's Remuneration

For the year ended 30 June 2025, Council's Chief Executive, Darren Edwards, who was appointed under Section 42(1) of the Local Government Act 2002, received a remuneration package of \$397,800 p.a. (2024: \$360,500 p.a. pro rata).

Employee staffing levels and remuneration

Number of employees

(full time equivalent)	(headcount)		(full time equivalent)	(headcount)
2023/24			2024/25	
366	424	Permanent employees	383	437
48	54	Temporary employees	31	35
414	478	Total full time equivalent employees	414	472

Employees who work more than 37.5 hours per week are deemed a full time equivalent even if they work on a casual basis

Salary bands

Number of permanent employees (headcount)		Number of employees (headcount)
2023/24		2024/25
127	Less than \$60,000	83
104	\$60,000 to \$79,999	108
103	\$80,000 to \$99,999	108
54	\$100,000 to \$119,999	58
48	\$120,000 - \$139,999	57
20	\$140,000 - \$159,999	23
11	\$160,000 - \$179,999	20
2	\$180,000 - \$199,999	7
7	\$200,000 - \$259,999*	5
2	\$260,000 - \$399,999*	3
478	Total remuneration	472

* if the number of employees for any band was 5 or less we are legally required to combine it with the next highest band. This means that some rows span different bands across the two years shown.

Employee remuneration includes salary and motor vehicles as part of the salary package paid to the employee. These figures represent headcount and so do not agree to the total full time equivalent employees.

Included in Staff remuneration is severance payment made to eighteen employees' totalling \$283,589. The value of each of the severance payments were: \$34,342, \$31,835, \$10,832, \$14,730, \$24,998, \$2,556, \$3,138, \$23,734, \$10,000, \$10,000, \$15,000, \$24,035, \$17,637, \$4,820, \$12,000, \$12,949, \$10,000 and \$20,983.

In 2024 we made severance payments to six employees' totalling \$348,000. The value of each severance payments were: \$197,839, \$35,000, \$60,374, \$10,000, \$24,897 and \$19,890.

25. Commitments and operating leases

Capital commitments

2023/24 Actual \$000		2024/25 Actual \$000
51,991	Contracted capital commitments at 30 June but not yet completed	35,540
51,991	Total capital commitments	35,540

Non-cancellable operating leases (as lessee)

2023/24 Actual \$000		2024/25 Actual \$000
	Remaining payables under leases	
303	Not later than one year	273
365	Later than one year and not later than five years	1,064
23	Later than five years	1,130
691	Non-cancellable operating leases (council as lessee)	2,467

Council leases commercial premises in Ōtaki, Waikanae and Paraparaumu.

Non-cancellable operating leases (as lessor)

2023/24 Actual \$000		2024/25 Actual \$000
	Remaining receivables under leases	
514	Not later than one year	924
1,826	Later than one year and not later than five years	3,350
4,030	Later than five years	8,303
6,370	Total operating lease commitments (council as lessor)	12,577

Council leases various council-owned land and buildings to the community and to commercial organisations.

26. Council-controlled organisations (CCOs)

Local Government Funding Agency

Background information

On 30 November 2012, Council became a principal shareholder local authority in the Local Government Funding Agency (LGFA). Council holds 200,000 shares (total number of shares available 45,000,000) reflecting a 0.44% interest.

The primary objective of the LGFA is to optimise the debt funding terms and conditions for participating local authorities. This includes providing savings in annual interest costs, making longer-term borrowings available and enhancing the certainty of access to debt markets.

Local Government Act (2002) considerations

The LGFA meets the definition of a council-controlled organisation under section 6b(i) as an entity in respect of which one or more local authorities have, whether or not jointly with other local authorities or persons, control, directly or indirectly, of 50% or more of the votes at any meeting of the members or controlling body of the entity. Council therefore has an interest over the LGFA which is subject to the reporting requirements of a council-controlled organisation.

Financial reporting considerations

PBE IPSAS 20 Related party disclosure – Council does not have the ability to control the entity (0.44% shareholding is less than the control threshold). Council does not exercise significant influence over the entity in making financial and operating decisions. The relationship with the LGFA therefore does not meet the definitions of a related party as outlined in the accounting standard.

PBE IPSAS 36 Investments in associates – Council does not exercise significant influence over the entity in making financial and operating decisions. The relationship with the LGFA therefore does not meet the definitions of an associate as outlined in the accounting standard.

PBE IPSAS 35 Consolidated financial statements – Council does have exposure to variable benefits from its involvement with the LGFA under the terms and conditions of participating local authorities. However, Council has no existing rights that give it the current ability to direct relevant activities, nor does Council have the power to affect the nature or amount of the benefits from its involvement with the LGFA. Council therefore does not meet the definition of a controlling entity over the LGFA.

Based on the assessment outline above, the LGFA does not meet the requirements for consolidation into the Council's financial statements.

Implications

LGA 2002 – LGFA is subject to the reporting requirements imposed on council-controlled organisations as outlined in Part A of the Act.

Financial reporting – There are no financial reporting obligations arising from Council's relationship with LGFA.

During the year Council borrowed \$105 million from the LGFA and repaid \$60 million to the LGFA.

27. Major variances from budget

Major variances from council's budget figures are explained below.

Statement of comprehensive revenue and expense

Total revenue excluding gains

Total revenue excluding gains was \$4.0 million higher than budget as a result of:

- Rates revenue was \$1.2 million higher than budget, mainly due to a change in way we invoiced fixed water charges resulting in a one-off timing gain this year,
- Other operating revenue was \$1.9 million higher than budget due mainly to unbudgeted vested assets of \$1.3 million.

Operating Expenses

Operating expenses were \$6.4 million higher than budget as a result of:

- Capitalised staff time being \$2.6 million lower than budget due to lower than planned capital expenditure activity
- Datascape implementation costs of \$3.1 million being expensed in accordance with Accounting Standards, but budgeted as capital expenditure. These costs are being monitored through a Council-created reserve and will be recovered through rates over the life of the system.

Depreciation and amortisation

Depreciation was under budget by \$0.2 million, a minor variance.

Total interest expense

- Net interest costs were \$0.4 million under budget mainly due to the weighted average interest rate during the year was lower than the budgeted rate.

Unrealised gain on financial derivatives

Unrealised loss on revaluation of financial derivatives was \$7.4 million higher than budget due to:

- Market interest rates reduced during the year, which reduced the fair value of Councils portfolio of interest rate swaps. This is an unrealised loss.

Unrealised loss from revaluation of property, plant and equipment

Unrealised loss from revaluation of property, plant and equipment was \$144.8 million higher than budgeted as a result of:

- The budget assumed a \$127.9 million revaluation increase, continuing the inflation trends of recent years
- In reality we saw cost pressure flattening out and a slight decrease in assets values of \$16.9 million

Statement of financial position

Non-current assets:

Property, plant and equipment

Property, plant and equipment was \$107.7 million lower than budget as a result of:

- Asset revaluations were \$144.8 million lower than budgeted during the year
- Roading was revalued downwards by \$17 million (budgeted uplift \$10 million), while land under roads were not revalued during the year (budgeted uplift \$100 million).

Derivative financial instruments

Derivative financial instruments (net) were an asset of \$2.3 million, against a budgeted asset of \$9.2 million. The reduced asset value reflects the reduction in market interest rates during the year, resulting in a reduced market value for Councils portfolio of interest rate swaps.

Non-current liabilities

Net debt

Closing net debt (gross debt, less cash, term deposits and borrower notes) was \$269.9 million, against a budget of \$258.4 million. The difference reflects higher than budgeted capex late in the 2023/24 financial year, flowing through to higher cash outflows in the early part of 2024/25.

28. Contingencies

Assets

Betterment Value

During the 2023-24 Financial year, Council purchased land for the construction of a road linking Kāpiti Road and Ihakara Street. The purchase was made under a Public Works Agreement, which also entitles Council to receive a betterment value of \$2.7 million upon construction of the road. Given the uncertain timing of construction this amount has not been recognised as a receivable in the June 2025 financial statements

Liabilities

Guarantees and uncalled capital

Council is one of 30 local government shareholders of the LGFA (2024: 30) in addition to the Crown, and uncalled capital of \$100,000 as at 30 June 2025. When aggregated with the uncalled capital of the other shareholders, \$20m is available in the event that an imminent default is identified. Also together with the other shareholders, Council is a guarantor of all LGFA's borrowings. At 30 June 2025, LGFA had borrowings totalling \$26 billion (2024: \$23 billion).

Financial reporting standards require Council to recognise the guarantee liability at fair value. However, Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. Council considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that;

- We are not aware of any local authority debt default events in New Zealand; and
- 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.

Legal claims

The Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). The Scheme is in wind down, however the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. During the 2024-25 financial year, the Council was required to pay \$0.05m for historic claims.

The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weather-tight defects (in a mixed claim involving both weather-tight and non-weather-tight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

29. Events after the end of the reporting period

There are no material non-adjusting events after the reporting date.

DISCLOSURE STATEMENT

FOR THE YEAR ENDING 30 JUNE 2025

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

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

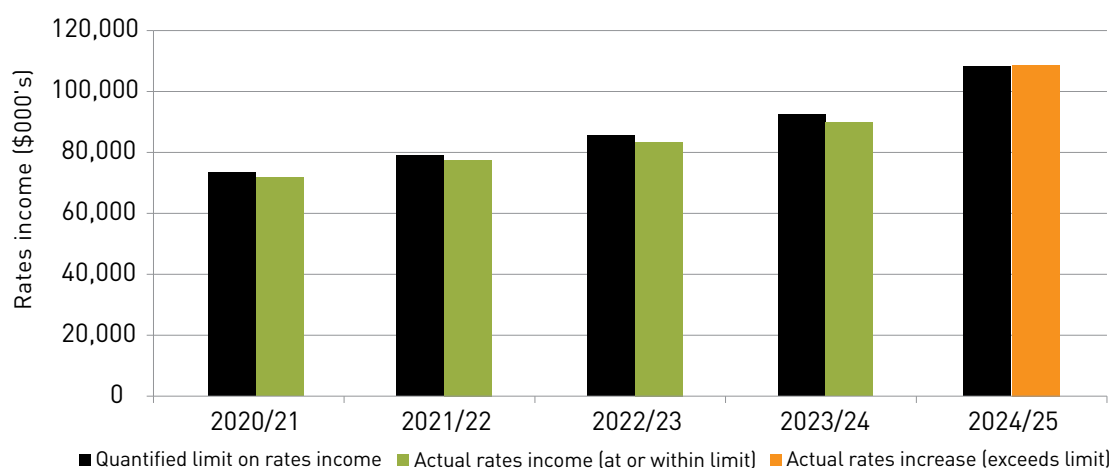
Rates affordability

Council meets its affordability benchmark if:

- its actual rates income equals or is less than each quantified limit on rates, and
- its actual rates increases equal or are less than each quantified limit on rates increases.

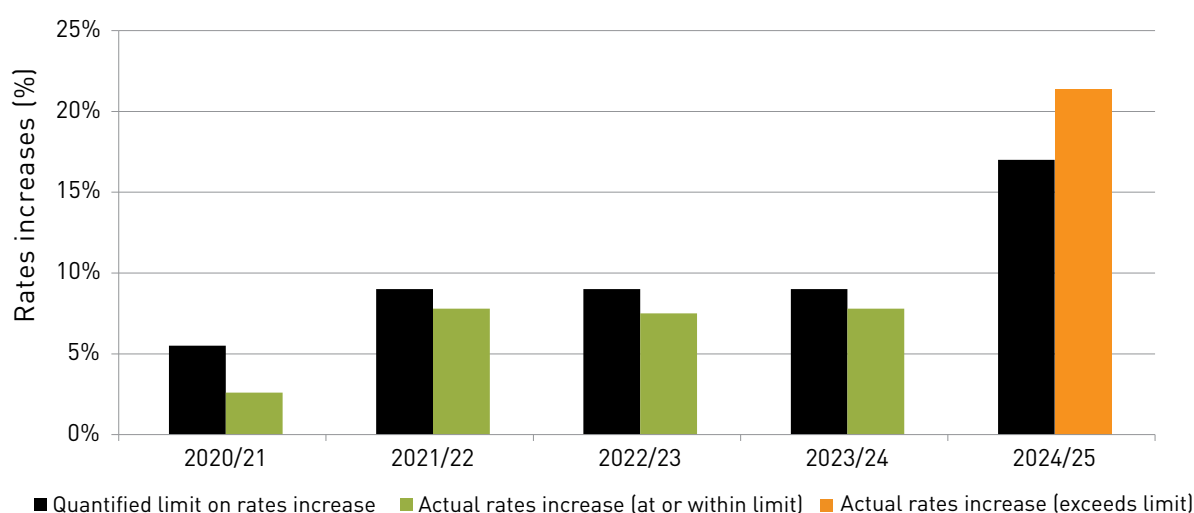
Rates (income) affordability

The following graph compares council's actual rates income with a quantified limit on rates contained in the financial strategy included in Council's LTPs.



Rates (increases) affordability

The actual rates increase for 2024/25 reflects total income including growth. The LTP limit was 17.2% after growth of 1.3% making the comparator 18.5%. The higher increase is largely due to an underachievement of budgeted rates revenue in 2023/24 (i.e. a lower starting point than was assumed when setting the LTP limit).

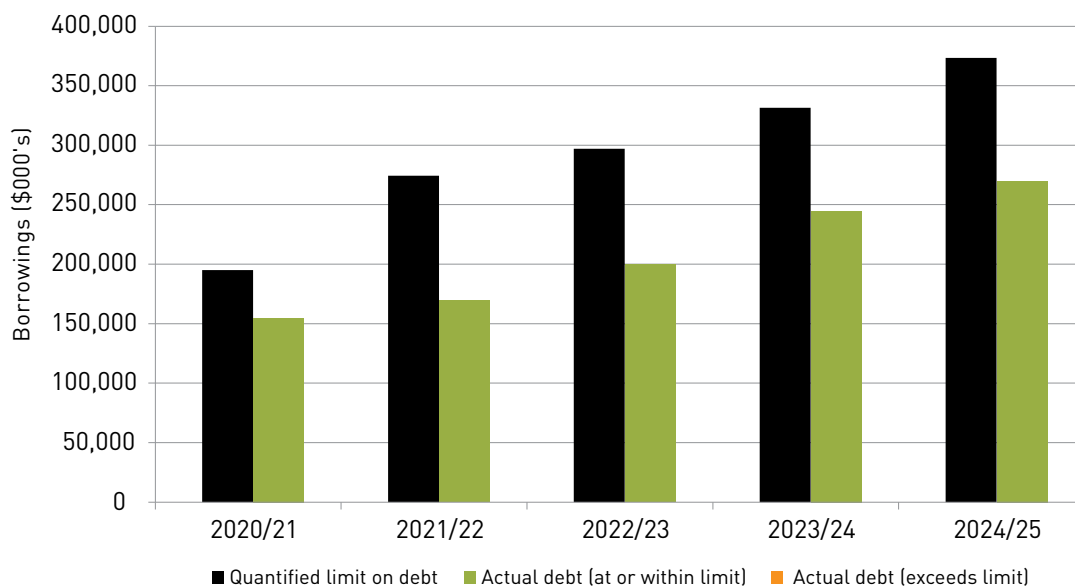


Debt affordability

Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing.

The graph below compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in Council's LTPs. Council's quantified limit on borrowings, as set out in the financial strategy excludes debt prefunding.

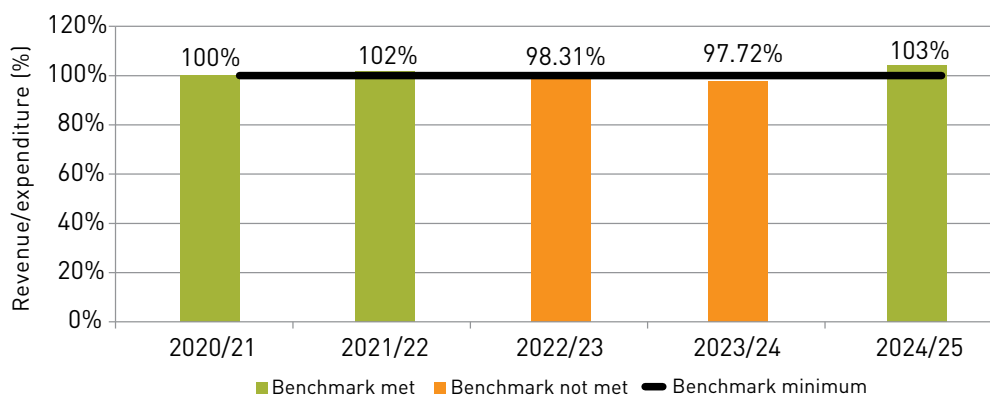
Council's gross borrowings are \$365 million at 30 June 2025 which includes total prefunding of \$70 million. Net debt (after deducting term deposits, borrower notes and cash) at year end is \$269.9 million (refer to Note 17.), which is within the borrowings limit.



Balanced budget

The graph below shows council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant and equipment).

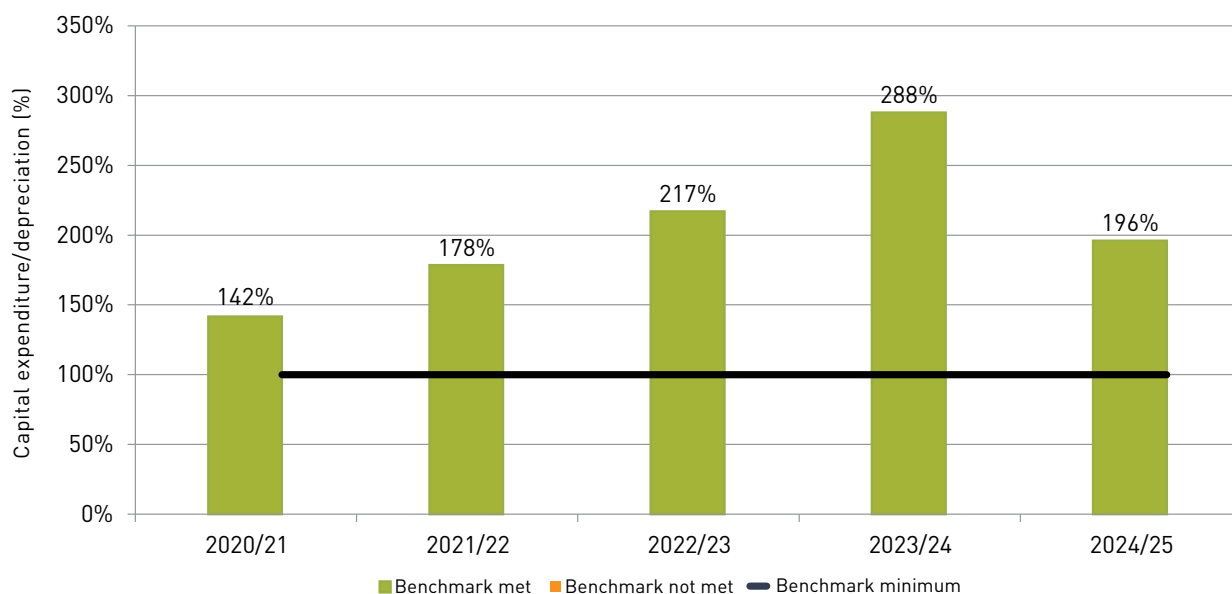
Council meets this benchmark if its revenue equals or is greater than its operating expenses.



Essential services

The graph below shows the Council's capital expenditure on network services as a proportion of depreciation on network services. Network services means infrastructure related to water supply, sewerage, treatment and disposal of sewage, stormwater drainage, flood protection and control works and the provision of roads and footpaths.

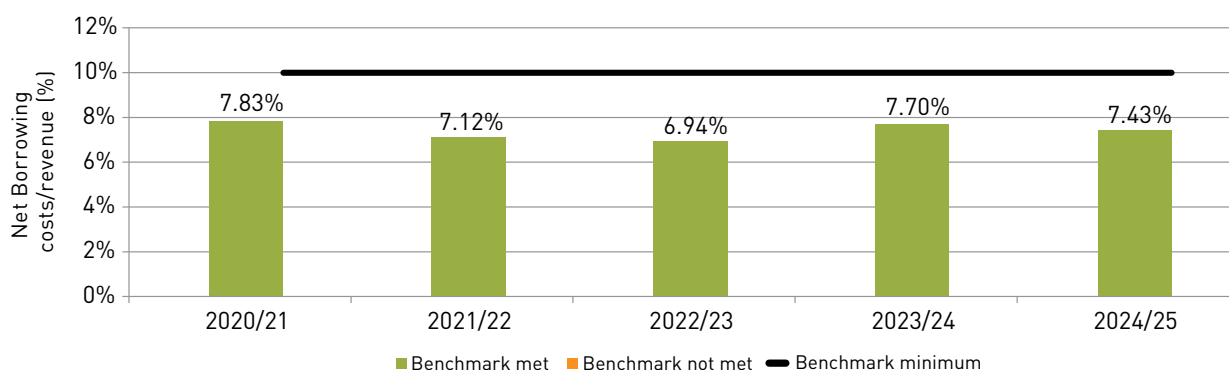
Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



Debt servicing

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

Because Statistics New Zealand projects Council's population will grow more slowly than the national population is projected to grow, Council meets the debt servicing benchmark if its net borrowing costs equal or are less than 10% of its revenue.

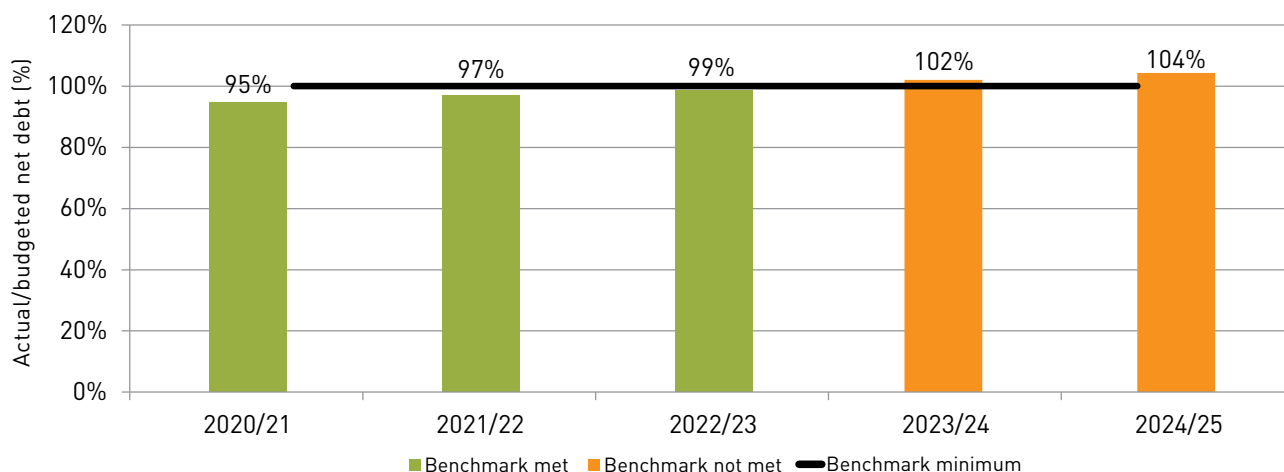


Debt control

The graph below shows 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).

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

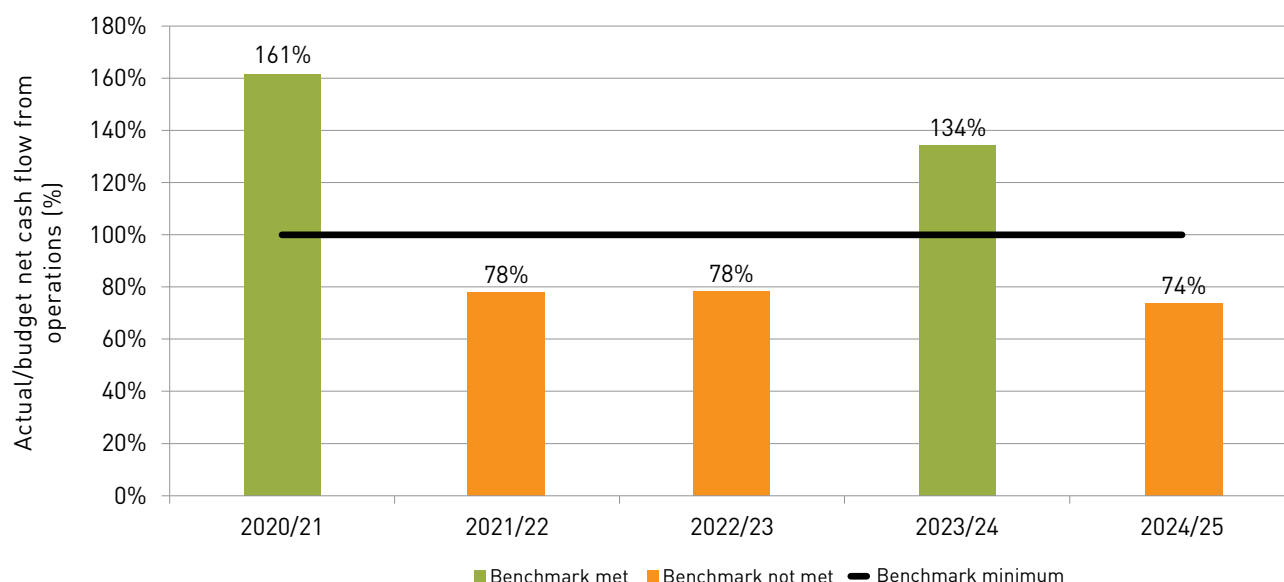
Council had forecast net debt as \$259 million but the actual result was \$269.9 million in borrowings.



Operations control

The graph below shows Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

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.





GOVERNANCE

YOUR COUNCIL

Tōu Kaunihera

ELECTED MEMBERS

The Kāpiti Coast District Council consists of a Mayor and 10 councillors. For the 2022-2025 triennium three Kāpiti Coast District councillors were elected from across the district and seven were elected from four wards.



Janet Holborow

Mayor, Kāpiti Coast District Council
janet.holborow@kapiticoast.govt.nz



Glen Cooper

Paraparaumu Ward Councillor
glen.cooper@kapiticoast.govt.nz



Lawrence Kirby

Deputy Mayor and Districtwide Councillor
lawrence.kirby@kapiticoast.govt.nz



Martin Halliday

Paraparaumu Ward Councillor
martin.halliday@kapiticoast.govt.nz



Rob Kofoed

Districtwide Councillor
rob.kofoed@kapiticoast.govt.nz



Sophie Handford

Paekākāriki-Raumati Ward Councillor
sophie.handford@kapiticoast.govt.nz



Liz Koh

Districtwide Councillor
liz.koh@kapiticoast.govt.nz



Jocelyn Prvanov

Waikanae Ward Councillor
jocelyn.prvanov@kapiticoast.govt.nz



Kathy Spiers

Paraparaumu Ward Councillor
kathy.spiers@kapiticoast.govt.nz



Shelly Warwick

Ōtaki Ward Councillor
shelly.warwick@kapiticoast.govt.nz



Nigel Wilson

Waikanae Ward Councillor
nigel.wilson@kapiticoast.govt.nz

COMMUNITY BOARDS

From the start of the 2022-25 triennium, we now have five district community boards: Ōtaki, Paraparaumu, Raumati, Waikanae and Paekākāriki. Community boards are the grassroots of local democracy, where people in each of our towns and villages can take their concerns or seek assistance.

The Council has a strong partnership base with community boards on local matters. Council is represented at Community Board meetings through ward Councillor representation which sees two Paraparaumu Ward Councillors sitting on the Paraparaumu Community Board, one Waikanae Ward Councillor sitting on the Waikanae Community Board and the ward Councillors for Paekākāriki-Raumati and Ōtaki sitting on their respective community boards.

Community Board representatives are also nominated as representatives to Council and committees where they can contribute to the debate, which ensures that the interests of the whole district are considered. Community board representatives do not have voting rights at Council meetings but have voting rights at two of Council's committees. A Community Board's role is mainly advocacy, but it also has powers to make some decisions about issues within its boundaries. Boards make submissions to the Council and other statutory agencies.

Community Boards can approve small grants to individuals and groups for community purposes.

COMMUNITY BOARD MEMBERS

Ōtaki Community Board

The Ōtaki Community Board covers an area from Te Horo Beach Road and School Road in the south, up to Forest Lakes in the North.

Simon Black, Deputy Chair
simon.black@kapiticoast.govt.nz

Cam Butler, Chair
cam.butler@kapiticoast.govt.nz

Jackie Elliott
jackie.elliott@kapiticoast.govt.nz

Chris Papps
Christine.Papps@kapiticoast.govt.nz

Waikanae Community Board

The Paraparaumu Community Board covers an area from Waikanae River in the north (excluding Waikanae Downs), down to Newry Road and across to Hookway Grove in the south.

Tonchi Begovich
tonchi.begovich@kapiticoast.govt.nz

Michelle Lewis
michelle.Lewis@kapiticoast.govt.nz

Richard Mansell, Deputy Chair (resigned as Chair in November 2024 and elected Deputy Chair)
richard.mansell@kapiticoast.govt.nz

Michael Moore, Chair (Elected Chair in November 2024)
michael.moore@kapiticoast.govt.nz

Paraparaumu Community Board

The Paraparaumu Community Board covers an area from Waikanae River in the north (excluding Waikanae Downs), down to Newry Road and across to Hookway Grove in the south.

Guy Burns, Deputy Chair (Elected Deputy Chair in February 2023)
guy.burns@kapiticoast.govt.nz

Glen Olsen, Chair
glen.olsen@kapiticoast.govt.nz

Bernie Randall
bernie.randall@kapiticoast.govt.nz

Karl Webber (Resigned as Deputy Chair in February 2023)
karl.webber@kapiticoast.govt.nz

Raumati Community Board

The Raumati Community Board covers an area from Whareroa Stream in the south, up to Newry Road in the north and across to former State Highway One.

Johnny Best, Deputy Chair
johnny.best@kapiticoast.govt.nz

Bede Laracy, Chair
bede.laracy@kapiticoast.govt.nz

Tarn Sheerin
tarn.sheerin@kapiticoast.govt.nz

Tim Sutton
tim.sutton@kapiticoast.govt.nz

Paekākāriki Community Board

The Paekākāriki Community Board covers an area from Whareroa Stream and over to Maungakotukutuku Road in the north, down to Fisherman's Table in the south.

Christian Judge
christian.judge@kapiticoast.govt.nz

Kelsey Lee, Chair (Elected Chair in February 2024)
kelsey.lee@kapiticoast.govt.nz

Sean McKinley (Resigned as Chair in February 2024)
sean.mckinley@kapiticoast.govt.nz

Sorcha Ruth, Deputy Chair (Elected Deputy Chair in February 2024)
sorcha.ruth@kapiticoast.govt.nz

COUNCIL MEETINGS

Council meetings are generally scheduled monthly with additional meetings arranged as required. These meetings are publicly advertised in local newspapers, on Council's website and via social media channels. The Council has delegated some of its powers to committees which meet regularly to discuss matters within their delegation and/or make recommendations to the Council.

For the 2024/2025 financial year there were 19 Council meetings, 38 committee meetings and 4 subcommittee meetings. The two subcommittees were renamed committees in September 2024.

Committees for the 2022–25 triennium

As well as Council and community boards, committees are established each new triennium to better channel Council's resources for an efficient governance structure. For the 2022–2025 triennium these are:

- Strategy, Operations and Finance Committee Chair Councillor Sophie Handford
- Risk and Assurance Committee Independent Chair David Shand
- Social Sustainability Committee Chair Councillor Martin Halliday (The Social Sustainability Subcommittee was renamed a committee in September 2024)
- Climate and Environment Committee Chair Councillor Jocelyn Prvanov (The Climate and Environment Subcommittee was renamed a committee in September 2024)
- Chief Executive Performance and Employment Committee Chair Mayor Janet Holborow

- Appeals Hearing Committee Chair Mayor Janet Holborow
- Campe Estate Committee Chair Mayor Janet Holborow
- Grants Allocation Committee Chair Councillor Nigel Wilson

Te Whakaminenga o Kapiti

Te Whakaminenga o Kapiti is the independent advisory committee representing Council's partnership with the three iwi and hapū on the Kāpiti Coast: Ātiawa ki Whakarongotai Charitable Trust, Ngā Hapū o Ōtaki (Ngāti Raukawa ki Te Tonga) and Ngāti Toa Rangatira. Council's Memorandum of Partnership with iwi and hapū which was renewed this year, is one of the longest-lasting partnership agreements between mana whenua and local government in New Zealand. During the 2024/2025 financial year, five Te Whakaminenga o Kapiti meetings were held.

Mana whenua Representatives

As part of its governance structure for the 2022–2025 triennium, Council has invited mana whenua to nominate governance representatives from each iwi to participate in Council, and committee meetings to represent its partnership with mana whenua and allow for participation in decision making.

Since the start of the 2022 – 2025 triennium, all three iwi have nominated representatives to attend Council and committee meetings, with the ability to participate and contribute to debate at Council and to vote on committees.

Council's mana whenua representatives for the 2024/2025 financial year are:

- Kim Tahiwai, Chair, Te Whakaminenga o Kapiti (appointed in June 2024)
- representatives from Ātiawa ki Whakarongotai - André Baker (until June 2024), Janine Huxford and Frank Hippolite (until March 2025), Rawiri Tawhai Bodsworth, Richard Evans and Anne Māhia Sidwell (from June 2025), Angela Hayden from July 2025
- representatives from Ngā Hapū o Ōtaki – Denise Hapeta, Kirsten Hapeta and Kim Tahiwai
- representative from Ngāti Toa Rangatira – Huriwai Paki

MEETING ATTENDANCE FOR 2024/25

Council (19 meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Mayor Janet Holborow	18	1	-
Deputy Mayor Lawrence Kirby	18	1	-
Cr Glen Cooper	15	2	-
Cr Martin Halliday	19	-	-
Cr Sophie Handford	18	1	-
Cr Rob Kofoed	16	2	1
Cr Liz Koh	17	2	-
Cr Jocelyn Prvanov	19	-	-
Cr Kathy Spiers	18	-	1
Cr Shelly Warwick	18	-	1
Cr Nigel Wilson	19	-	-

Strategy, Operations and Finance Committee (11 meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Cr Sophie Handford (Chair)	10	1	-
Cr Liz Koh (Deputy Chair)	9	2	-
Mayor Janet Holborow	10	1	-
Deputy Mayor Lawrence Kirby	9	1	1
Cr Glen Cooper	8	2	1
Cr Martin Halliday	11	-	-
Cr Rob Kofoed	9	1	1
Cr Jocelyn Prvanov	11	-	-
Cr Kathy Spiers	11	-	-
Cr Shelly Warwick	10	-	1
Cr Nigel Wilson	11	-	-
Ātiawa ki Whakarongotai appointed representative	-	-	-
Ngā Hapū o Ōtaki appointed representative Kim Tahiwī	6	-	5
Ngāti Toa Rangatira appointed representative Huriwai Paki	4	-	1

Risk and Assurance Committee (4 meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Independent Member David Shand (Chair)	4	-	-
Independent member David Cochrane	4	-	-
Mayor Janet Holborow	3	-	1
Deputy Mayor Lawrence Kirby	4	-	-
Cr Glen Cooper	3	1	-
Cr Liz Koh	4	-	-
Cr Jocelyn Prvanov	4	-	-
Mana whenua representative (vacant)	-	-	-

Chief Executive Performance and Employment Committee (3 meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Mayor Janet Holborow (Chair)	3	-	-
Deputy Mayor Lawrence Kirby (Deputy Chair)	3	-	-
Cr Liz Koh	2	1	-
Cr Sophie Handford	2	1	-

Campe Estate (2 meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Mayor Janet Holborow (Chair)	2	-	-
Chief Executive Darren Edwards	2	-	-
Cr Sophie Handford	2	-	-

Social Sustainability Committee (2 subcommittee, 5 committee meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Cr Martin Halliday (Chair)	7	-	-
Cr Rob Kofoed (Deputy Chair)	6	-	1
Mayor Janet Holborow	6	-	1
Deputy Mayor Lawrence Kirby	7	-	-
Cr Kathy Spiers	6	-	1
Cr Nigel Wilson	7	-	-
Ātiawa ki Whakarongotai appointed representative	-	-	-
Ngā Hapū o Ōtaki appointed representative Kim Tahiwī	7	-	-
Ngāti Toa Rangatira appointed representative Huriwai Paki	3	-	-
Jonny Best (Raumati Community Board)	7	-	-
Guy Burns (Paraparaumu Community Board)	4	-	2
Jackie Elliott (Ōtaki Community Board)	2	-	3
Michael Moore (Waikanae Community Board)	6	1	-
Sorcha Ruth (Paekākāriki Community Board)	4	2	1

Climate and Environment Committee (2 subcommittee, 5 committee meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Cr Jocelyn Prvanov (Chair)	7	-	-
Cr Sophie Handford (Deputy Chair)	6	1	-
Mayor Janet Holborow	3	1	3
Cr Glen Cooper	5	1	1
Cr Liz Koh	5	-	2
Cr Shelly Warwick	6	-	1
Ātiawa ki Whakarongotai appointed representative	-	-	1
Ngā Hapū o Ōtaki appointed representative Kim Tahiwī	5	-	2
Ngāti Toa Rangatira appointed representative Huriwai Paki	2	-	1

Climate and Environment Committee (2 subcommittee, 5 committee meetings)

Member	Attended	Absent (Leave)	Absent (Apology)
Simon Black (Ōtaki Community Board)	6	-	1
Christian Judge (Paekākāriki Community Board)	7	-	-
Michael Moore (Waikanae Community Board)	4	1	1
Glen Olsen (Paraparaumu Community Board)	6	-	1
Tim Sutton (Raumati Community Board)	5	-	1

Grants Allocation Committee (8 meetings as follows)

Member	Attended	Absent (Leave)	Absent (Apology)
Creative Communities NZ grants (2 meetings)			
Cr Glen Cooper	1	-	1
Cr Rob Kofoed	2	-	-
Tama Porter (Youth Council representative)	2	-	-
Michelle Scullion	2	-	-
Grant Stevenson (Chair)	2	-	-
Kim Tahiwī (Ngā Hapū o Ōtaki appointed representative)	-	-	-
Jennifer Turnbull	1	-	1
Cr Nigel Wilson	2	-	-
Community Grants (1 meeting)			
Cr Nigel Wilson (Chair)	1	-	-
Cr Glen Cooper (Deputy Chair)	1	-	-
John Hayes	1	-	-
Mayor Janet Holborow	-	-	1
Cr Rob Kofoed	1	-	-
Cr Shelly Warwick	1	-	-
Heritage Fund Grants (2 meetings)			
Cr Nigel Wilson (Chair)	2	-	-
Cr Glen Cooper (Deputy Chair)	1	-	1
Mayor Janet Holborow	-	-	2
Cr Rob Kofoed	1	-	1
Cr Shelly Warwick	1	-	1
Waste Levy Grants (1 meeting)			
Cr Nigel Wilson (Chair)	1	-	-
Cr Glen Cooper (Deputy Chair)	1	-	-
Mayor Janet Holborow	1	-	-
Cr Rob Kofoed	1	-	-
Cr Jocelyn Prvanov	-	-	-
Cr Shelly Warwick	1	-	-
Tonchi Begovich (Waikanae Community Board)	-	-	-
Sean McKinley (Paekākāriki Community Board)	-	-	-

Grants Allocation Committee (8 meetings as follows)

Member	Attended	Absent (Leave)	Absent (Apology)
Chris Papps (Ōtaki Community Board)	1	-	-
Bernie Randall (Paraparaumu Community Board)	-	1	-
Tarn Sheerin (Raumati Community Board)	-	-	-
Districtwide Facilities Hire Remissions (2 meetings)			
Cr Nigel Wilson (Chair)	2	-	-
Cr Glen Cooper (Deputy Chair)	-	-	2
Mayor Janet Holborow	-	-	2
Cr Rob Kofoed	2	-	-
Cr Shelly Warwick	2	-	-

Appeals Hearing Committee (1 meeting)

Member	Attended	Absent (Leave)	Absent (Apology)
Mayor Janet Holborow (Chair)	1	-	-
Cr Jocelyn Prvanov (Deputy Chair)	-	-	1
Cr Sophie Handford	1	-	-
Cr Glen Cooper	1	-	-

STATEMENT OF COMPLIANCE AND RESPONSIBILITY

STATEMENT OF COMPLIANCE AND RESPONSIBILITY

1 JULY 2024 TO 30 JUNE 2025

Compliance

The elected members and management of Kāpiti Coast District Council confirm that all statutory requirements of sections 98 and 99 of the Local Government Act 2002 have been complied with.

Responsibility

We accept responsibility for the preparation of the annual financial statements and the judgements used in them, and for establishing and maintaining a system of internal control that provides reasonable assurance as to the integrity and reliability of our financial reporting.

In our opinion, the annual financial statements for the year ended 30 June 2025 fairly reflect the financial position and operations of the Council.



Janet Holborow

Mayor of Kāpiti Coast District Council
Koromatua o te Kaunihera a Rohe o Kāpiti
18 September 2025



Darren Edwards

Chief Executive
Te Tumuaki Rangatira
18 September 2025

INDEPENDENT AUDITOR'S REPORT



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF KĀPITI COAST DISTRICT COUNCIL'S ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Auditor-General is the auditor of Kāpiti Coast District Council (the Council). The Auditor-General has appointed me, Sam Nicolle, using the staff and resources of Ernst & Young, 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 111 to 164:
 - 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 provision referred to as “Activities & Services” for the year ended 30 June 2025 on pages 37 to 109:

- 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 37 to 109, 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 37 to 109 has been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act.
- the funding impact statement of the Council for the year ended 30 June 2025 on page 115, 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 29 September 2025. This is the date on which we give our opinion on the audited information and our report on the disclosure requirements.

Emphasis of Matter– future of water delivery

Without modifying our opinion, we draw attention to page 141, which outlines that in response to the Government's Local Water Done Well reforms, the Council has decided to deliver water services itself directly.

There is some uncertainty as the proposal is yet to be accepted by the Secretary for Local Government.

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 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 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 our report on the disclosure requirements, we have carried out an assurance engagement in relation to the District Council's debenture trust deed, which is compatible with independent requirements. Other than these engagements we have no relationship with or interests in the Council.



Sam Nicolle
Ernst & Young
On behalf of the Auditor-General
Wellington, New Zealand



Annual Report 2024/25

Ripota ā tau 2024/25