



WESTLAND DISTRICT COUNCIL
SUMMARY ANNUAL REPORT 2024/2025

Contents

Introduction	3
Key Facts	3
Mayor and CE Message.....	4
Overview of our activities	6
Statement of Service Performance.....	7
Council's Performance in Each Activity.....	7
Summary of Group Activities Performance	8
How Council Activities Contribute Towards Meeting Its Vision	10
Financial Performance	13
Statement of Comprehensive Revenue and Expense.....	16
Statement of Changes in Equity.....	18
Statement of Financial Position	19
Statement of Cash Flows.....	20
Whole of Council Funding Impact Statement.....	22
Independent Auditor's Report	23

Cover Photo – Chancellor Hut (credit Jenna Pitcon)

Introduction

This report summarises Westland District Council's financial and service delivery performance for the year ended 30 June 2025. It provides an overview of how we delivered against planned activities and budgets.

It has been prepared in accordance with PBE FRS43 – Summary Financial Statements and PBE FRS 48 – Service Performance Reporting, and was authorised for issue by the Mayor and Chief Executive on 27 November 2025.

Westland District Council's Annual Report has been prepared in observance of the Local Government (Financial Reporting and Prudence) Regulations 2014 along with the Local Government Act 2002, which brings additional disclosure requirements. The full Annual Report 2024/2025, was adopted and authorised for issue by Council on 27 November 2025.

The Annual Report is available from:

- Westland District Council's website: www.westland.govt.nz
- Westland District Council's Customer Service Centre, 36 Weld Street Hokitika

Key Facts

Population Usually Resident in District (Census 2023)	8,901
Total Area	1,186,272 ha
Rateable Area	141,522 ha
No. of Rateable Assessments	6730
No. of Non-rateable Assessments	569
Proportion of general rates to total income	29%
Average general rates per rateable property	\$1,624
Public debt (as a percentage of property, plant and equipment)	7%
Public debt per rateable property	\$5,757

Included in Council debt is \$4.9m debt held on behalf of our Council Controlled Organisations. This debt is directly offset by loan assets held with these entities. The Public Debt per rateable property excluding these entities is \$4,776 and is 6% percent of property, plant & equipment.

Cover Photo – Fox Glacier area – Bernard Spragg on Flickr

Mayor and CE Message

We are pleased to present Westland District Council's Annual Report for the 2024/25 financial year, a year that has brought both progress and change across our district. This report provides a record of what has been achieved, how we've performed against our goals, and the steps we are taking to strengthen Westland for the future.

Reflecting on the Year

This has been a year of consolidation and focus. Following several years of reform, restructuring, and recovery, Council has continued to deliver on the priorities set out in our Long-Term Plan and community outcomes. Our focus has remained on getting the basics right, reliable infrastructure, sound financial management, and strong community services.

We've made visible progress in several areas:

- **Community infrastructure** — The completion of the Cass Square playground, new public toilets, and improvements across our community halls have made a real difference to everyday life in Westland.
- **Essential services** — The design work continues on the Hokitika Wastewater Treatment Plant, a critical project for both public health and environmental sustainability.
- **Heritage and culture** — The completion of seismic strengthening of the Carnegie Building and re-opening of the Hokitika Museum mark an exciting step in reconnecting our community with its taonga.
- **Community wellbeing** — Programmes and facilities such as the Hokitika Swimming Pool, Library, and i-SITE have returned under Council management, providing greater alignment between community services and Council's broader objectives.

These achievements reflect not only the work of Council but also the contribution of many individuals, community organisations, and funding partners who have worked alongside us.

Strengthening for the Future

We are acutely aware of the challenges ahead. Inflation, higher interest rates, increasing costs of infrastructure, and ongoing regulatory change continue to place pressure on both Council operations and our community. Yet within these challenges lie opportunities, to innovate, collaborate, and plan smarter for a sustainable future.

The year also saw the implementation of our organisational transformation, *Setting Up for Success*, designed to strengthen capability, improve financial oversight, and ensure we are positioned to meet the growing expectations of our district. This has brought greater clarity to roles, improved systems, and laid the foundation for better service delivery.

We've also taken significant steps in regional collaboration, working with our neighbouring councils on future water service delivery and aligning infrastructure priorities that reflect the unique needs of Te Tai o Poutini. These partnerships are essential as we navigate the ongoing national reforms and plan for long-term resilience.

Looking Ahead

Westland's future is one of both opportunity and responsibility. Our economy continues to be driven by tourism, primary industry, and small business, but we are also seeing new areas of innovation and diversification emerging. Ensuring we have the infrastructure, workforce, and planning frameworks to support that growth will be key.

The 2025–2034 Long-Term Plan sets the course for the next decade, prioritising investment in our core assets while maintaining affordability for ratepayers.

As we look ahead, we remain guided by a simple principle: to deliver value for our communities today, while building a stronger, more resilient Westland for tomorrow.

Acknowledgements

We extend our thanks to our staff, elected members, and community partners who continue to work with passion and commitment on behalf of the district. And to our residents, thank you for your continued support, engagement, and trust. Your feedback and participation ensure that our decisions reflect the aspirations and needs of our communities.

Together, we are continuing to build a Westland that is connected, capable, and future-ready.



Helen Lash
Mayor



Barbara Phillips
Chief Executive

Overview of our activities

96 LGOIMA requests

44,110 visitors to the isite

248 building consents issued

6.7% recycling contamination

69 food businesses inspected

3.6% of the roading network resealed

3,000 people attended library events

88.2% increase in Facebook followers

100% wastewater discharge compliance

140 museum collection items catalogued

78% LGOIMA requests completed in 20 days

32 interments at cemeteries in Westland District

**16 Council meetings, 9 Committee meetings and
36 workshops/briefings**

19 Starlink and 10 VHF base stations placed around the district

97.44% resource consents issued within the statutory timeframe

Statement of Service Performance

Westland District Council (the Council) is a local authority that is domiciled on the West Coast of New Zealand and governed by the Local Government Act 2002.

The Council enables the economic, social and cultural development of Westland District, supports individuals and groups, and provides a wide range of services for the wellbeing.

Council has taken the following judgements into account: where there are legislative requirements through various Acts or through the mandatory performance measures, the likely need for a reader to interpret results and how a measure describes the fundamental function of an activity.

The statement was developed in consultation with the Westland District Council leadership team and adopted by Council.

Council's Performance in Each Activity

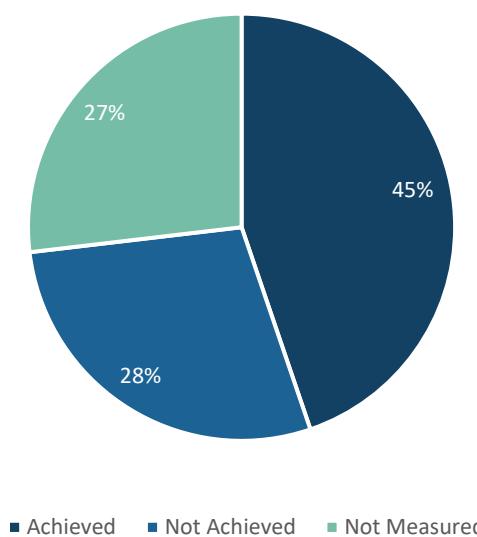
This section of the report identifies progress during 2024/2025 towards the achievement of the Council's vision and describes the work and performance of the Council's Groups of Activities, including:

- A summary of key achievements and projects during the year.
- A summary of how the Council performed against performance measures for each activity.
- A summary of significant variances in the achievement of work projects or tasks planned during the year.
- What contribution each activity makes towards Council's community outcomes.
- Key financial information for each group of activities, compared to budgets, including the prescribed Funding Impact Statement.

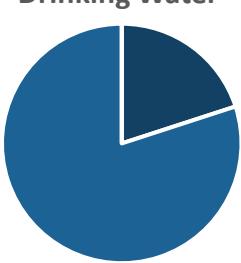
Performance is measured against a number of different indicators. Some of these are mandatory measures set by central government and others are measures that Council set itself. There are 67 measures in total.

- We achieved 45% of the measures (29 out of 67). This includes 32% of the mandatory measures (6 out of 19)
- We did not achieve 28% of the measures (21 out of 67).
- 27% of the measures were not measured (18 out of 67). Council did not undertake a Resident Satisfaction Survey in the 2024/2025 year. Two of these are mandatory measures for drinking water. Council does not measure these as to do so would incur an unreasonable cost. Three stormwater measures could not be measured as there were no reported flooding events to attend.

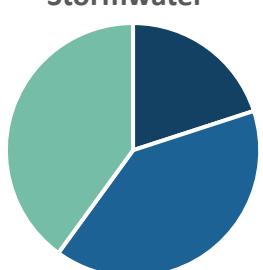
Summary of Group Activities Performance



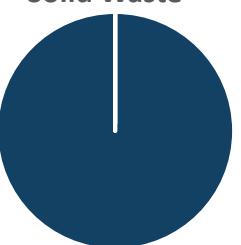
Drinking Water



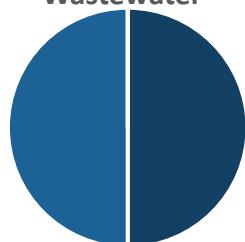
Stormwater



Solid Waste



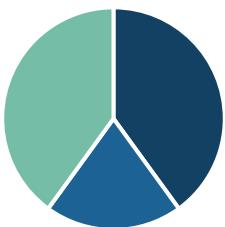
Wastewater



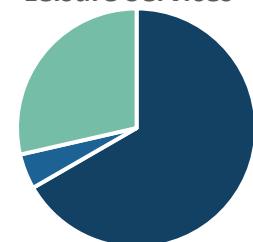
Planning & Regulatory



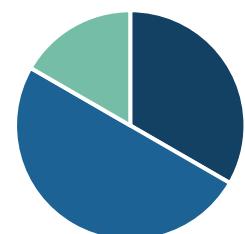
Community Services



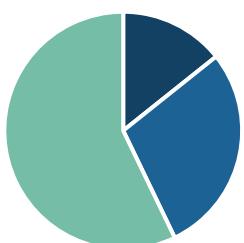
Facilities, & Leisure Services



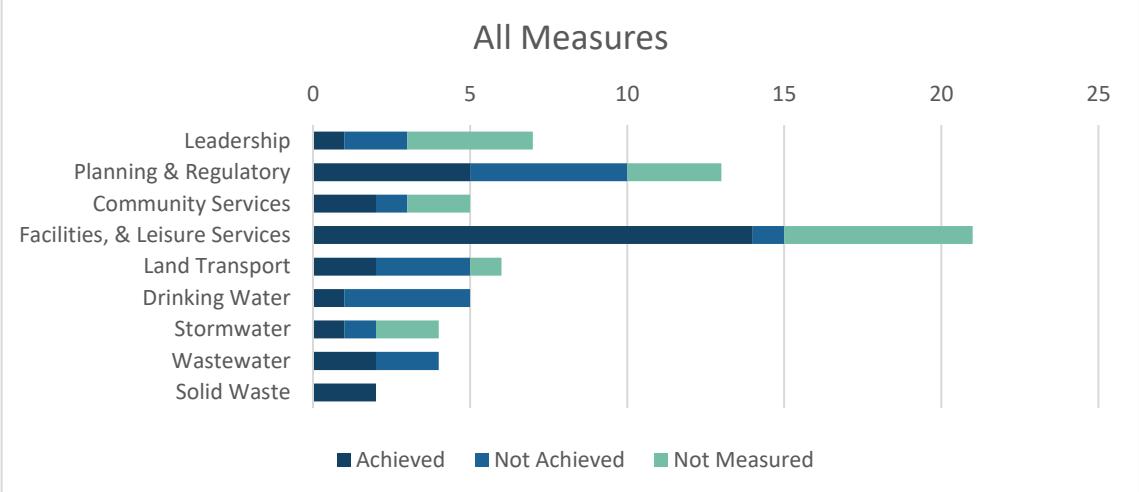
Land Transport



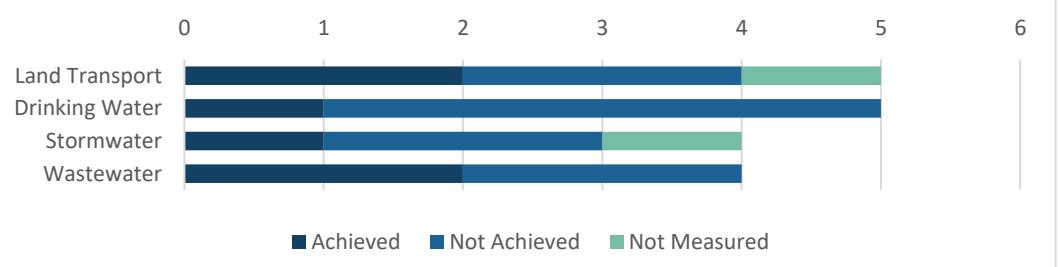
Leadership



All Measures



Mandatory Measures



Activity	No. of Measures	Achieved	Not Achieved	Not Measured	% Achieved
Leadership	7	1	2	4	14%
Democracy	2	0	0	2	0%
Corporate Services	4	1	1	2	25%
Council Controlled Organisations	2	0	2	0	0%
Planning and Regulatory	13	5	5	3	38%
Resource Management	2	0	1	1	0%
Inspections and Compliance	4	0	4	0	0%
Animal Control	3	2	0	1	67%
Emergency Management	5	3	1	1	60%
Community Services Group	5	2	1	2	40%
Community Halls	3	0	1	2	0%
Community Development	2	2	0	0	100%
Facilities, and Leisure Services	21	14	1	6	67%
Cemeteries	2	2	0	0	100%
Hokitika Museum	3	3	0	0	100%
Parks and Reserves	3	0	0	3	0%
Public Toilets	3	2	0	1	67%
Swimming Pools	3	2	0	1	67%
West Coast Wilderness Trail	1	1	1	0	50%
Westland District Library	5	4	0	1	80%
Transportation	6	2	3	1	33%
Drinking Water	5	1	4	0	20%
Stormwater	4	1	1	2	25%
Wastewater	4	2	2	0	50%
Solid Waste	2	2	0	0	100%
Total for the Council	67	30	19	18	45%

How Council Activities Contribute Towards Meeting Its Vision

Community Outcomes

Council adopted the following Community Outcomes in the Long Term Plan 2021 – 2031:

Diverse Economy	<ul style="list-style-type: none">• We work to find sustainable, diverse and resilient options for encouraging economic growth.• We collaborate with other stakeholders to achieve common outcomes.• Economic growth has a minor / reduced impact on the natural environment.
Sustainably Managed Environment	<ul style="list-style-type: none">• The district is involved in sustainable waste management practices• We support sustainable environmental practices.• We support strategies to enhance and protect the district's ecosystems.• Development is sustainable, meeting the needs of the present without compromising the ability of future generations to meet their own needs.
Resilient Communities	<ul style="list-style-type: none">• All areas of the district have access to quality recreational and cultural facilities.• A community that cares for all members at all life stages to reduce isolation and promote inclusion.• Communities less vulnerable to natural hazards and climate change.• All voices are enabled and heard, power is more evenly distributed and the community can share its strengths.

The following groups of activities contribute to the Council's community outcomes and what it intends to achieve during the reporting period:

Group of activities	Activities included within the group	Community outcomes supported by group of activities	Number of performance measures supporting each outcome	Number of performance measures achieving against each outcome
Leadership	<ul style="list-style-type: none"> • Governance • Corporate services • Council Controlled Organisations 	Resilient Communities	7	1
		Diverse Economy	1	0
Planning & Regulatory	<ul style="list-style-type: none"> • Planning • Compliance (Building Control, Liquor Licensing, and Food Control) • Animal Control • Emergency Management 	Sustainably Managed Environment	1	0
		Resilient Communities	9	5
	<ul style="list-style-type: none"> • Community Development • Community Halls 	Diverse Economy	3	0
		Resilient Communities	3	2
Community Services	<ul style="list-style-type: none"> • Cemeteries • Hokitika Museum • Parks & Reserves • Public Toilets • Swimming Pools • West Coast Wilderness Trail • Westland District Library 	Sustainably Managed Environment	4	2
		Resilient Communities	10	6
		Diverse Economy	1	0
		Sustainably Managed Environment	11	5
		Resilient Communities	17	6
		Diverse Economy	4	2
Facilities, & Leisure Services	<ul style="list-style-type: none"> • Land Transport • Drinking Water • Stormwater • Wastewater • Solid Waste 	Sustainably Managed Environment	11	5
		Resilient Communities	17	6
		Diverse Economy	4	2
		Sustainably Managed Environment	11	5
		Resilient Communities	17	6
Infrastructure	<ul style="list-style-type: none"> • Land Transport • Drinking Water • Stormwater • Wastewater • Solid Waste 	Diverse Economy	4	2

Council is committed to ensuring its services work towards achieving positive outcomes for the community. Many of Council's performance measures relate to community perception based on undertaking a Residents' Satisfaction Survey. This survey was not undertaken in 2024/2025 as the Council is working on creating a better and more cost-effective strategy to understand resident sentiment. Some of the performance measures cannot be achieved because changes to requirements regarding the timeframes to conduct inspections are no longer relevant to the way the performance indicator was framed at the time of developing the Long-Term Plan.

Each activity group has identified the way in which their activity contributes to the measures and indicators of the Community Outcomes, which may not be a part of specified performance measures.

Activities contribute by:

- Open and transparent meeting processes, and engagement opportunities with meaningful community involvement.
- Iwi participation, partnership and protection.
- Creating diverse employment opportunities, encouraging residents to remain in the district, and providing a means for tourists and residents to get to Hokitika.
- Community resilience is enhanced with provision and maintenance of recreational assets and elderly housing.
- Assisting customers to be compliant with legislation.
- Fostering connections and reducing isolation.
- Increasing the quantity of recyclable material extracted from the waste stream.
- Project improvements aligned with sustainably managed environment and resilient communities.
- Supporting sustainable environmental practises and sustainable development.
- Protecting public health.
- Reducing community vulnerability to the impacts of natural hazards and climate change.

Financial Performance

This is an overview of the financial results for the year ended 30 June 2024. The information is extracted directly from the financial statements contained in the full audited Annual Report 2023/2024. The audited financial statements comply with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The summary Financial Statements do not include all the disclosures that are provided in the full financial statements and cannot be expected to provide as complete an understanding as provided by the full financial statements. For a complete understanding of Council's financial performance, financial position and cash flows; readers are encouraged to refer to the full Annual Report 2024/2025.

The Group figures in these statements represent the consolidated financial statements for Council and the Group (which includes Westroads Ltd and Destination Westland Ltd). Figures are presented in New Zealand Dollars and rounded to the nearest thousand.

The full financial statements of the Council have been prepared in accordance with Tier 1 PBE Standards. The full financial statements comply with PBE Standards.

The Audit Report is included in the Annual Report. It is an unqualified opinion. It states that the information in the Annual Report fairly presents Council's financial and non-financial performance and that Council's financial statements comply with generally accepted accounting practice in New Zealand.

Summary	2024/2025
	\$000
Rates (General)	10,932
Net surplus/(deficit)	(1,706)
Working Capital	3,173
Public Debt	38,744
Total Assets	571,012

Variations from the Long Term Plan

This is year 4 of the Long Term Plan 2021-2031, therefore Council is reporting against the Annual Plan 2024/2025.

Council has an operating deficit of \$1.7 million before tax, which is \$565,300 unfavourable to budget. The main variances are set out below.

	Annual Report 2024/2025 \$000	Annual Plan 2024/2025 \$000	Variance
Revenue			
Rates	22,806	22,958	Actual rates income was lower than budgeted mainly due to revenue from metered water charges being lower than forecast.
Grants and subsidies	8,682	13,268	Grants and subsidies were significantly under budget mainly attributable to differences in NZTA FAR received.
Interest revenue	1,022	1,121	Interest revenue was below budget due to declining interest rates during the year
Fees and charges	3,269	2,603	Fees and charges more favourable than budget by \$0.59m, attributable to higher consent processing revenue and landfill fees received.
Other revenue	1,713	1,610	Other revenue was \$1.31m more favourable than budget, mainly due to cost recoveries for staff time allocated to capital projects. This recovery offsets operating expenditure without affecting the operational surplus/deficit.
Expenditure			
Other expenses	20,809	19,627	<p>Other expenses were \$1.15m less favourable than budget, mainly due to:</p> <ul style="list-style-type: none"> • Non-cash loss on interest rate swaps (\$0.89m loss, \$0.64m over budget). • Long-Term Plan audit costs of \$0.22m, carried forward from prior year. • Housing development project demolition costs of \$0.17m (funded from reserves). • Building and resource consent costs (\$0.28m over) and related legal costs (\$0.18m over), offset by increased regulatory fees. • Emergency slip and road maintenance of \$0.52m (fully recovered).

	Annual Report 2024/2025	Annual Plan 2024/2025	Variance
	\$000	\$000	
Financial Position			
Cash & Cash Equivalents	5,667	7,022	Cash and cash equivalents were \$1.35m below budget due to timing of grant receipts.
Debtors and other receivables	4,572	3,776	Debtors were \$0.80m above budget, including \$1.16m housing development project grants receivable.
Other Financial Assets	8,853	128	Favourable variance of \$8.73m was unbudgeted. This includes a prefunding term deposit of \$3.8m maturing in April 2026, and loans to CCOs (\$4.93m) where Council holds debt on their behalf.
Assets Under Construction	8,370	16,450	Assets Under Construction is \$8.08m under budget due to lower than budgeted capital spend.
Property, Plant and Equipment	529,335	555,720	Property, Plant, and Equipment is \$26.38m under budget due to no revaluation and lower than expected capex during year.

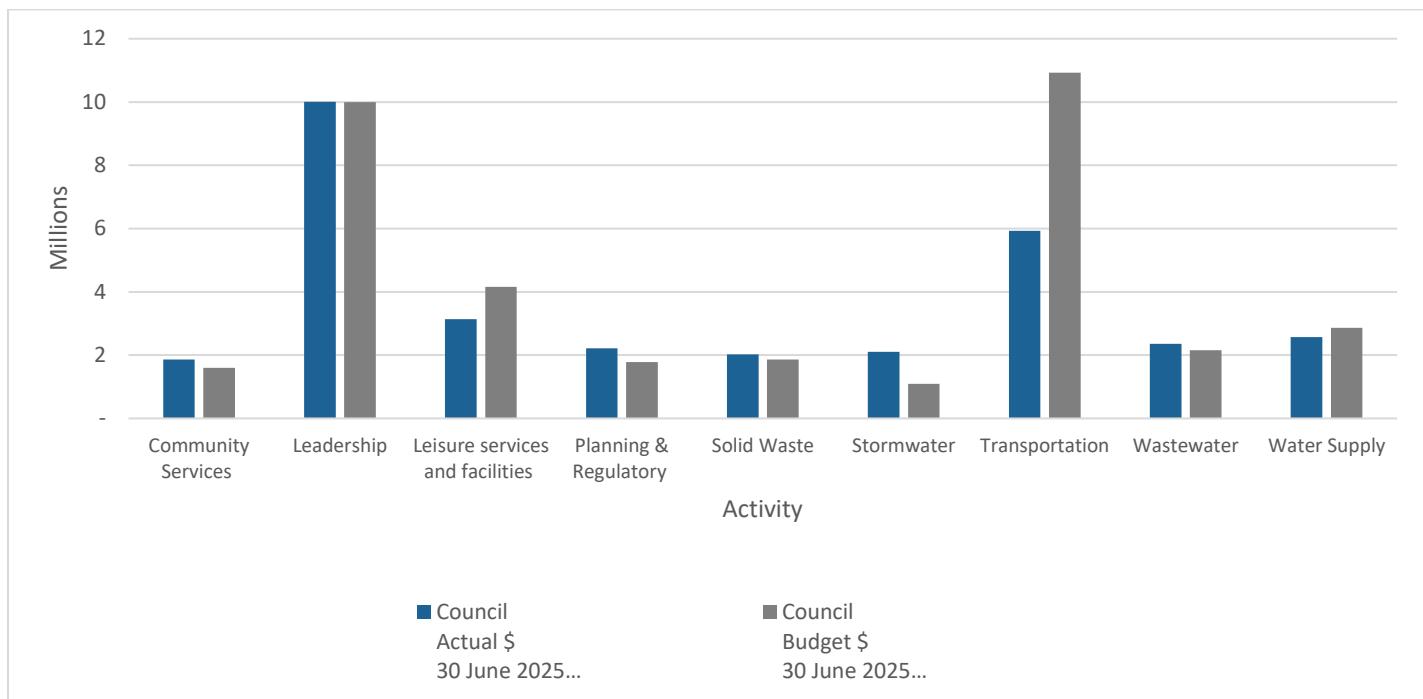
Statement of Comprehensive Revenue and Expense

For the year ended 30 June 2025

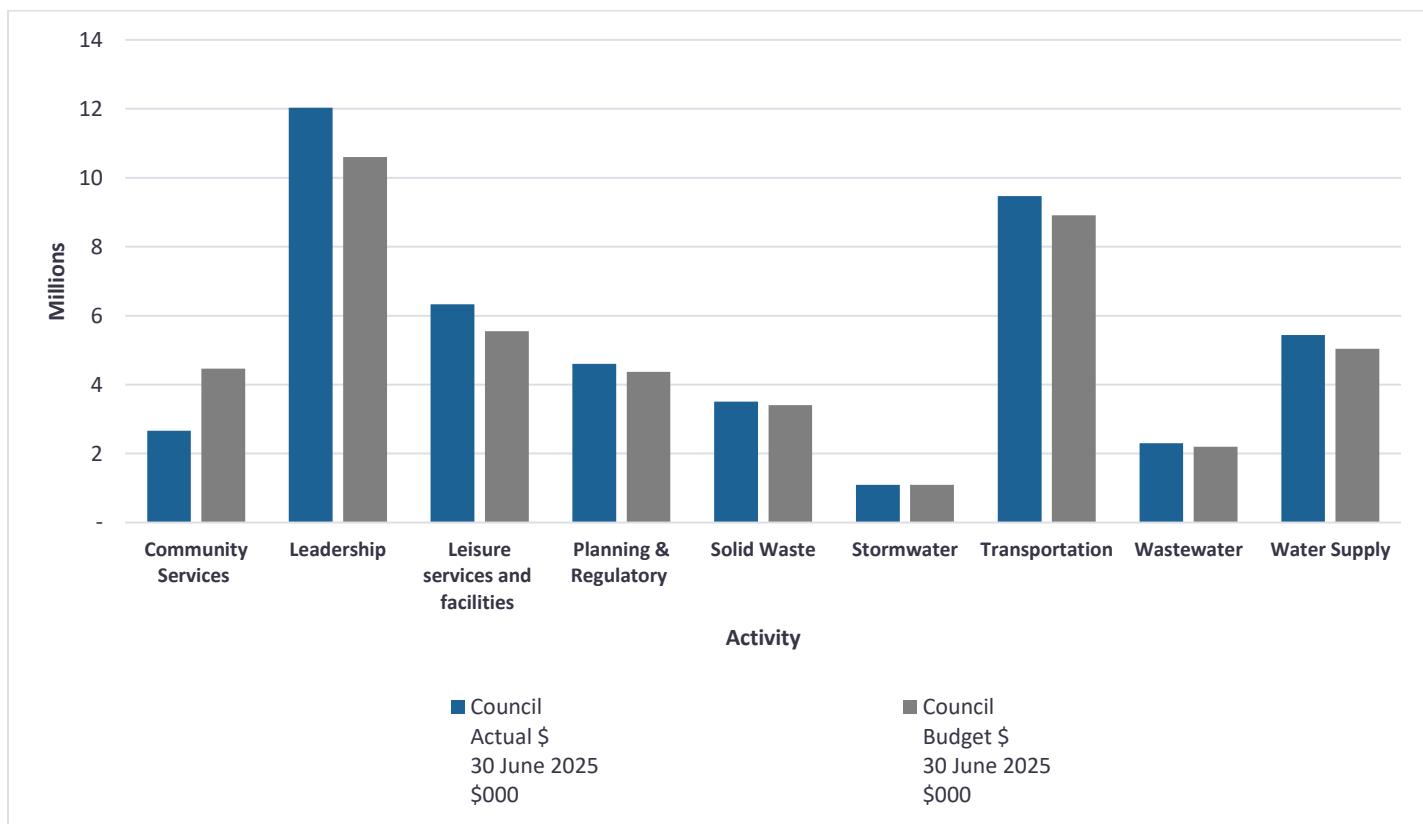
	Statement of Comprehensive Revenue and Expense					
	Council	Council	Council	Group	Group	Notes
	Actual	Budget	Actual	Actual 30	Actual	
	30 June 2025	30 June 2025	30 June 2024	June 2025	30 June 2024	
	\$000	\$000	\$000	\$000	\$000	
Revenue						
Rates	22,806	22,958	18,891	22,555	18,704	3
Grants and subsidies	8,682	13,268	9,881	8,971	9,914	3
Interest revenue	1,022	1,121	1,134	758	1,162	3
Fees and charges	3,269	2,603	2,744	3,269	2,744	3
Other revenue	1,713	1,610	1,989	27,361	23,333	3
Total operating revenue	37,493	41,560	34,639	62,914	55,857	
Expenditure						
Employee benefit expenses	7,479	7,152	6,704	19,567	17,745	4
Finance costs	1,918	1,760	1,803	1,973	2,201	5
Depreciation and amortisation	9,040	9,074	8,306	11,472	10,726	13 & 14
Other expenses	20,809	19,627	25,554	31,738	33,382	6
Total operating expenditure	39,246	37,613	42,367	64,750	64,054	
Surplus/(Deficit) before tax	(1,753)	3,946	(7,728)	(1,836)	(8,197)	
Income tax expenses/(benefit)						
Income tax expense/(benefit)	(47)	(1)	197	(41)	(107)	7
Income tax expenses/(benefit)	(47)	(1)	197	(41)	(107)	
Operating Surplus/(Deficit)	(1,706)	3,947	(7,925)	(1,795)	(8,090)	-
Other comprehensive revenue and expense						
Gain on revaluation of assets	19	14,308	18,769	1,010	19,615	13
Tax on revaluation (surplus)/deficit	-	-	(47)	(155)	(47)	7
Other Comprehensive Revenue and Expenses Subtotal	19	14,308	18,722	855	19,568	
Total comprehensive revenue and expense/(deficit) for the year attributable to Council	(1,688)	18,255	10,797	(941)	11,478	

Revenue includes both exchange and non-exchange transactions which are detailed in Note 3(vi) of the Annual Report 2024/2025.

Revenue by activity



Expenditure by activity



Statement of Changes in Equity

For the year ended 30 June 2025

Equity	Council		Council		Group		Group	
	Actual	30 June	Actual	(restated)	Actual	30 June	Actual	(restated)
	2025	\$000	30 June	\$000	2025	\$000	30 June	\$000
Retained earnings								
Balance at 1 July		163,358		171,023		170,756		177,430
Transfers to restricted reserves		(6,122)		(4,257)		(6,122)		(4,257)
Transfers from restricted reserves		3,719		4,036		3,719		4,036
Transfer from property revaluation reserve		-		667		-		1,823
Revaluation gain recognised through surplus or deficit		-		(186)		-		(186)
Surplus/(deficit) for the year		(1,706)		(7,925)		(1,795)		(8,090)
Balance at 30 June		159,248		163,358		166,557		170,756
Restricted reserves								
Balance at 1 July		10,295		10,074		10,295		10,073
Transfers to retained earnings		(3,719)		(4,036)		(3,719)		(4,036)
Transfers from retained earnings		6,122		4,257		6,122		4,257
Balance at 30 June		12,698		10,295		12,698		10,295
Assets revaluation reserve								
Balance at 1 July		351,457		333,170		360,878		343,103
Revaluation gains on property, plant and equipment		19		18,769		865		19,615
Revaluation gain/(loss) recognised through surplus or deficit		-		186		-		186
Transfer from Taxation on Revaluations		-		-		-		(203)
Transfer of revaluation reserve to retained earnings		-		(667)		-		(1,823)
Balance at 30 June		351,476		351,457		361,743		360,878
Taxation on Revaluations								
Balance 1 July		130		177		(2,041)		(2,197)
Tax on revaluations		-		(47)		-		(47)
Transfer to revaluation Reserve		-		-		-		203
Balance at 30 June		130		130		(2,041)		(2,041)
Total equity		523,552		525,240		538,956		539,886

Statement of Financial Position

For the year ended 30 June 2025

Statement of Financial Position						
	Council Actual 30 June 2025 \$000	Council Budget 30 June 2025 \$000	Council Actual (restated) 30 June 2024 \$000	Group Actual 30 June 2025 \$000	Group Actual (restated) 30 June 2024 \$000	Notes
Assets						
Current assets						
Cash & cash equivalents	5,667	7,022	5,320	6,231	6,029	8
Debtors & other receivables	4,572	3,776	3,613	7,407	6,849	9
Inventory	228	-	208	1,725	1,618	10
Tax refundable	-	-	-	-	383	7
Work in progress	-	-	-	48	35	13
Derivative financial instruments	-	53	181	-	181	11
Other financial assets	8,853	128	8,271	3,953	3,571	12
Total Current Assets	19,320	10,978	17,594	19,364	18,667	
Assets held for sale						
Land held for sale	446	-	446	446	446	10
Total Assets Held for Sale	446	-	446	446	446	
Non-current assets						
Investments in Council Controlled Organisations	12,480	12,695	12,480	-	-	28
Deferred Tax	-	-	-	-	-	7
Intangible assets	151	74	141	151	141	14
Assets Under Construction	8,370	16,450	4,046	8,468	4,117	13
Derivative financial instruments	50	642	441	50	441	11
Other Financial Assets	859	776	1,703	859	703	12
Investment property	-	-	-	1,505	1,395	13A
Term Investment	-	-	-	26	99	
Property, Plant and Equipment	529,335	555,720	533,816	560,652	564,710	13
Term Inventory	-	-	-	-	-	10
Total Non-current assets	551,246	586,358	552,627	571,711	571,607	
Total Assets	571,012	597,336	570,667	591,522	590,720	
Liabilities						
Current liabilities						
Creditors & other payables	3,530	3,825	3,548	4,728	4,746	15
Employee benefit liabilities	656	545	589	2,113	1,726	17
Tax payable	-	-	-	42	-	7
Borrowings	10,944	6,000	8,218	10,947	8,219	18
Derivative financial instruments	-	-	-	-	-	11
Other	1,017	619	987	1,324	1,425	18
Total Current Liabilities	16,147	10,988	13,343	19,154	16,117	
Non-current liabilities						
Deferred Tax	21	-	68	2,599	2,556	7
Employee benefit liabilities	43	32	36	155	180	17
Provisions	3,112	3,335	3,137	3,112	3,137	16
Borrowings	27,800	31,707	28,826	27,800	28,826	18
Derivative financial instruments	337	-	18	337	18	11
Total Non-Current Liabilities	31,313	35,074	32,084	34,003	34,717	
Total Liabilities	47,460	46,063	45,427	53,157	50,833	
Net Assets	523,553	551,273	525,240	538,366	539,886	
Equity						
Retained Earnings	159,248	178,124	163,358	165,977	170,756	19
Restricted Reserves	12,698	7,110	10,295	12,698	10,295	19
Revaluation reserves	351,477	365,878	351,458	359,716	360,878	19
Other comprehensive revenue and expense reserve	130	161	130	(25)	(2,041)	19
Total Equity	523,553	551,273	525,240	538,366	539,886	

Statement of Cash Flows

For the year ended 30 June 2025

Cash Flow Statement	Council	Council	Council	Group	Group
	Actual \$	Budget \$	Actual \$	Actual \$	Actual \$
	30 June 2025	30 June 2025	30 June 2024	30 June 2025	30 June 2024
	\$000	\$000	\$000	\$000	\$000
Cash flows from Operating Activities					
Cash was provided from:					
Rates Revenue	22,821	22,957	18,868	22,569	18,680
Fees, charges, and other receipts (including donations)	3,067	2,592	2,533	2,893	4,870
Interest Received	1,014	1,118	1,068	750	1,096
Dividends received	262	250	348	-	-
Grants and Subsidies	7,895	13,236	9,525	8,184	9,468
Other Revenue	1,412	1,209	1,529	27,440	20,347
	36,471	41,362	33,870	61,836	54,462
Cash was applied to:					
Payment Staff & Suppliers	26,988	23,764	24,823	48,712	44,320
Interest Paid	1,862	1,754	1,597	1,953	2,010
Income tax paid/(refunded)	-	-	-	(383)	383
	28,850	25,518	26,420	50,281	46,712
Net cash flow Operating Activities	7,621	15,844	7,450	11,554	7,749
Cash flows from Investment Activities					
Cash was provided from:					
Term Deposit with maturity greater than 90 days	567	-	-	-	-
Proceeds sale of property, plant and equipment	-	-	125	1,378	1,503
	567	-	125	1,378	1,503
Cash was applied to:					
Purchase of property, plant and equipment	9,028	20,740	11,515	13,596	12,013
Purchase of inventory	-	-	-	87	389
Purchase of intangibles	219	280	193	219	193
Purchase of Investments	-	160	5,649	233	29
Term Deposit with maturity greater than 90 days	296	-	3,504	296	3,603
	9,544	21,179	20,861	14,431	16,227
Net cash flows from Investment Activities	(8,976)	(21,179)	(20,736)	(13,053)	(14,724)
Cash flows from Financing Activities					
Cash was provided from:					
Proceeds from borrowings	8,900	7,751	10,226	1,700	2,946
Capital works loan repayments	3	2	2	3	2
	8,903	7,753	10,228	1,703	2,948
Cash was applied to:					
Repayment of borrowings	7,200	1,363	-	-	-
	7,200	1,363	-	-	-
Net cash flows from Financing Activities	1,703	6,391	10,228	1,703	2,948
Cash Balance					
Cash Balance					
Net increase/(decrease) in cash held	347	1,055	(3,058)	204	(4,027)
Total cash resources at start of the year	5,320	5,967	8,378	6,028	10,055
Cash Balance	5,667	7,022	5,320	6,232	6,028
Cash & cash equivalents	5,667	7,022	5,320	6,232	6,028
Bank overdraft	-	-	-	(1)	(1)
Cash Balance	5,667	7,022	5,320	6,231	6,028

Reconciliation of movements in liabilities arising from financing activities

Council	Loans
	\$000
Balance as at 01 July 2023	26,818
Cash inflows	18,788
Cash outflows	(8,700)
Non-cash changes	138
Balance as at 30 June 2024	37,044
Cash inflows	8,600
Cash outflows	(7,200)
Non-cash changes	300
Balance as at 30 June 2025	38,744
Group	Loans
	\$000
Balance as at 01 July 2023	34,107
Cash inflows	16,981
Cash outflows	(14,181)
Non-cash changes	138
Balance as at 30 June 2024	37,044
Cash inflows	9,688
Cash outflows	(8,288)
Non-cash changes	300
Balance as at 30 June 2025	38,744

Whole of Council Funding Impact Statement

For the year ended 30 June 2025

Funding Impact Statement for Whole of Council		2024 Annual Plan \$000	2024 Annual Report \$000	2025 Annual Plan \$000	2025 Actual \$000
(SURPLUS) / DEFICIT OF OPERATING FUNDING					
Sources of Operating Funding					
General rates, uniform annual general charges, rates penalties	11,131	11,174	10,925	10,801	
Targeted Rates	8,135	7,717	12,034	12,005	
Subsidies and grants for operating purposes	2,638	3,508	4,242	4,328	
Fees and charges	2,232	2,744	2,603	3,190	
Interest and dividends from investments	518	1,482	1,371	1,285	
Local authorities fuel tax, fines, infringement fees, and other receipts	985	1,413	1,360	1,505	
Total Operating Funding (A)	25,639	28,038	32,534	33,114	
Applications of Operating Funding					
Payments to staff and suppliers	21,916	25,210	24,306	28,243	
Finance Costs	1,130	1,803	1,760	1,918	
Total Applications of Operating Funding (B)	23,047	27,013	26,066	30,161	
Surplus/(Deficit) of Operating Funding (A - B)	2,592	1,025	6,468	2,954	
(SURPLUS) / DEFICIT OF CAPITAL FUNDING					
Sources of Capital Funding					
Subsidies and grants for capital expenditure	7,205	6,373	9,026	4,354	
Increase (decrease) in debt	6,887	4,500	3,888	2,500	
Gross proceeds from sale of assets	-	125	-	-	
Total Sources of Capital Funding (C)	14,092	10,998	12,914	6,854	
Application of Capital Funding					
Capital Expenditure:					
- to meet additional demand	252	177	818	304	
- to improve the level of service	10,600	6,656	7,600	4,892	
- to replace existing assets	9,770	4,598	12,602	4,306	
Increase (decrease) in reserves	(3,938)	591	(1,638)	305	
Increase (decrease) of investments	-	-	-	-	
Total Applications of Capital Funding (D)	16,684	12,023	19,382	9,807	
Surplus/(Deficit) of Capital Funding (C - D)	(2,592)	(1,025)	(6,468)	(2,954)	
Funding Balance ((A - B) + (C - D))	-	-	-	-	

Independent Auditor's Report



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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF WESTLAND DISTRICT COUNCIL AND GROUP'S SUMMARY OF THE ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

The summary of the annual report was derived from the annual report of Westland District Council and Group (the District Council) for the year ended 30 June 2025.

The summary of the annual report comprises the following summary statements on pages 7 to 22:

- the summary statement of financial position as at 30 June 2025;
- the summaries of the statement of comprehensive revenue and expenses, statement of changes in equity and statement of cash flows for the year ended 30 June 2025;
- the notes to the summary financial statements that include accounting policies and other explanatory information; and
- the summary of group activities performance (referred to as "Statement of Service Performance").

Opinion

In our opinion:

- the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the annual report; and
- the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

Summary of the annual report

The summary of the annual report does not contain all the disclosures required by generally accepted accounting practice in New Zealand. Reading the summary of the annual report and the auditor's report thereon, therefore, is not a substitute for reading the full annual report and the auditor's report thereon.

The summary of the annual report does not reflect the effects of events that occurred subsequent to the date of our auditor's report on the full annual report.

The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2025 in our auditor's report dated 27 November 2025. Our auditor's report on the full annual report also includes an emphasis of matter paragraph drawing attention to the disclosures in note 26 of the full annual report which outlines that in response to the Government's Local Water Done Well reforms, the Council has decided to establish a multi-owned water organisation with Grey District Council and Buller District Council to deliver water, wastewater and stormwater services from 1 July 2027.



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The financial impact of this decision is unknown because details of the exact arrangements are still being considered.

Council's responsibility for the summary of the annual report

The Council is responsible for preparing the summary of the annual report which includes preparing summary statements, in accordance with PBE FRS-43: *Summary Financial Statements*.

Auditor's responsibility

Our responsibility is to express an opinion on whether the summary of the annual report represents, fairly and consistently, the information regarding the major matters dealt with in the full annual report and whether the summary statements comply with PBE FRS-43: *Summary Financial Statements*.

Our opinion on the summary of the annual report is based on our procedures, which were carried out in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit of the annual report and debenture trustee reporting, we have no relationship with or interests in the District Council or its subsidiaries and controlled entities.

A handwritten signature in black ink, appearing to read 'Brendan Summerfield'.

Brendan Summerfield
Ernst & Young
Chartered Accountants
On behalf of the Auditor-General
Christchurch, New Zealand
27 November 2025

A member firm of Ernst & Young Global Limited

