Chatham Islands Council

Annual Plan 2026/27

chatham islands council

Our people, our Islands, our future

About the Chatham Islands

The Chatham Islands are a remote archipelago located about 800 kilometres east of New Zealand's South Island, made up of two main inhabited islands and several smaller surrounding islands. Their isolation has given rise to a uniquely rich natural environment and a strong local culture that exists nowhere else.

The Chatham Islands community is small, resilient, and closely connected to the land and sea. The Council, as New Zealand's most isolated unitary authority, faces significant challenges delivering services and infrastructure, with costs far higher than on the mainland.

The Islands extend New Zealand's coastal and marine boundaries, adding significantly to the country's exclusive economic zone and supporting valuable industries such as fisheries. While this generates considerable economic benefit nationally, the flow-on support to the local community is more limited.

The Islands are home to some of the world's rarest birds and plants, many of which are found only here. Protected areas such as Mangere and Rangatira Islands play a vital role in safeguarding these species and restoring native habitats.

Beyond their ecological significance, the Islands' natural landscapes and wildlife hold strong cultural value for local communities and present carefully managed opportunities for sustainable tourism. Without continued investment and protection, these irreplaceable environmental and cultural assets face the risk of permanent loss.

The Chatham Islands are home to a distinctive cultural identity, shaped by centuries of isolation and strongly influenced by both Moriori and Māori heritage. This culture, closely connected to the natural environment, is integral to the Islands' identity and resilience. Supporting the community to maintain and strengthen these cultural connections is essential to preserving the social fabric of the Islands for future generations.

Protecting the Chatham Islands' unique environment and culture, and ensuring the community is properly supported, is essential; not only for those who live here today, but for future generations who deserve the chance to continue caring for this special place.

Contents

Message from the Mayor

Kia ora, Kioranga

We're pleased to share our Annual Plan for 2026/27. This Plan explains what the Chatham Islands Council plans to focus on over the coming year and how we will use rates and other funding to support these works in our community.

The Annual Plan updates our 2024–34 Long-Term Plan, which set the overall direction for our Council projects, services, and spending. This update reflects what we can realistically deliver in the year ahead.

Our goals remain unchanged: to support a strong, resilient, and thriving Chatham Islands community. While progress has been made, there is still more work to do to provide what our community relies on every day. Safe drinking water, workable waste systems, reliable shipping, good roads, and enough housing, are all essential for our people to live well on the Islands and allow for future opportunities.

Financial sustainability continues to be a key focus for Council. Providing services on the Chatham Islands costs much more than on the mainland, and our small number of ratepayers cannot fund everything on their own. We rely heavily on Crown funding to help cover these costs, but this funding does not align with cost movements and is not always certain. This means we must make careful choices about what we can afford and accept that not everything the community needs can be delivered straight away.

We also know that the cost of rates is a real concern for many households and businesses. Like councils across the country, we face rising costs and more regulatory requirements.

Council is committed to keeping spending under close control and focusing on what matters most. In the last Long-Term Plan, Council agreed to a modest rates increase above inflation to help meet our essential costs, and a similar approach has been approved for 2026/27.

Council is also placing a strong emphasis on good governance and sound financial management. We are working to ensure that clear systems and processes are in place, so spending is transparent and well managed. We want our community to have confidence that every dollar is used carefully and in the best interests of the Islands.

Over the coming year, Council will continue to work with Central Government to seek fair and ongoing funding for our day-to-day activities and critical infrastructure. Without additional support, some essential work will need to be delayed, which can increase the risk of asset failure over time. Services like water and wastewater are vital for our community health and the environment. Protecting these remains a key priority to Council.

We know the year ahead will bring challenges. But by working together, being clear about what we can and cannot do, and focusing on what is best for the community, we will continue to move forward as a resilient and connected Islands community.

Ngā mihi, Me Rongo

Greg Horler, Mayor

Our current operating environment

Our reliance on external support

The Chatham Islands play an important role for New Zealand. Through their location, the Islands extend New Zealand's coastal and marine boundaries, supporting fishing activity that generates income and tax revenue at a national level.

At the same time, the Chatham Islands community is small and cannot fund all Council services on its own. The cost of delivering services here is much higher than on the mainland because of distance, scale, and isolation. For this reason, the Chatham Islands Council relies on ongoing financial support from the New Zealand Government to operate.

The Government has agreed to provide operational funding to Council, but there is no clear agreement about what this funding covers. At present, the level of support is not enough for Council to consistently meet all current legal and regulatory requirements.

This leaves Council with difficult choices. One option is to continue advocating for more Government funding so that services on the Islands can be closer to those provided on the mainland. This funding, however, is not guaranteed. The other option is to seek changes to the scope of work Council is required to deliver under the Chatham Islands Council Act 1995. This could mean fewer services or lower service levels over time, which may have unintended impacts on the community.

A key concern for Council and the community is whether our statutory obligations can be met. At present, Council is not fully compliant with some areas of legislation, largely due to our funding constraints. Without additional financial support, it is unlikely this situation will change. If new or higher standards are introduced in the future, Council will not be able to meet them without extra funding.

These issues highlight the need for fair, reliable support that recognises both the value the Chatham Islands provide to New Zealand and the realities faced by the community that lives and works here.

Our non-compliance with legislation

Local Water Done Well

We have made several key assumptions about our future water services:

- For now, Chatham Islands Council will continue to own all three water assets and remain responsible for service delivery, compliance, and operating costs.
- External support was received to help develop a water services delivery plan by September 2025. However, this plan was not accepted, and Council are currently working through a process to create a compliant plan.
- If any change is proposed, Council will meet its consultation obligations under the Local Government Act 2002 and seek community input before decisions are made.
- Council is currently assessing the impact future service arrangements, regulations, and costs required to comply with these new standards.

Funding for this work has not been confirmed, and has therefore not been included in the budget. In the past, Government support has been provided through annual appropriations or one-off grants, but such future funding remains uncertain.

Assuming Council continues to own and manage our water assets, there is a high risk that we will not be available to complete this extra work, including the ongoing costs of running a compliant service. This would leave Council with limited choices, *either*:

- Do not carry out the required work, which would mean our water services do not meet the standards set under the Water Services Act 2021.
  or
- Seek changes to reduce the scope of work required of Chatham Islands Council under the Chatham Islands Council Act 1995. While this may lower costs in the short term, it could result in a gradual decline in service levels compared with mainland New Zealand. Over time, this approach could increase the risk of infrastructure failures, unsafe drinking water, and potential health impacts for our community.

Freshwater

Current farming and freshwater management practices on the Chatham Islands are not as up to date as those used in mainland New Zealand.

To meet today's standards, Council would need to work closely with the community through a large engagement and education programme. This would support farmers and residents to understand freshwater issues, while being included in the journey together, allowing farmers and residents to gradually adopt improved on-farm management practices.

At present, Chatham Islands Council does not have enough funding or staff capacity to lead this work. As a result, it is unlikely Council will be able to meet the requirements of the National Policy Statement for Freshwater Management within the required timeframes.

This leaves Council with two practical options, *either*:

- Identify parts of the freshwater policy that are not achievable and seek agreement from central Government to reduce how the policy applies on the Chatham Islands.
  or
- Not comply with the freshwater policy, acknowledging that this may have longer-term consequences for freshwater health and future regulatory expectations.

Our non-investment in critical infrastructure

In the past, major investment in our water, wastewater and stormwater infrastructure has only been possible when substantial support was provided from central Government. As a result, Council has focused on what could be afforded at the time, rather than what would best meet long-term good practice standards.

Many of our three waters assets are now nearing the end of their useful life and are in poor condition. This increases the risk of breakdowns, failures and raises concerns about public health and environmental impacts for our community. At the same time, expectations and compliance requirements for water infrastructure continue to increase, meaning that replacing or upgrading assets is becoming more expensive.

Council has not been successful recently in securing external funding for essential infrastructure upgrades. Without this support, the condition of our assets has continued to decline.

Council has identified several critical infrastructure projects that are needed to reduce these risks. However, because funding has not been secured, these projects have not been included in the 2026/27 financial forecast. More information about these unfunded but necessary investments are set out in the 2024-2034 Long-Term Plan.

- **Waitangi and Te One wastewater upgrade**
  The existing wastewater system has reached the end of its life and the land area used to safely dispose of treated wastewater needs to be expanded. Without these improvements, there is an increased risk to public health and the environment. Upgrading this system will help protect our land, waterways, and community wellbeing.
- **Sludge receival and disposal facility**
  This project would provide a proper, shared facility for collecting, treating, and disposing of septic waste. It would replace the current practice of pit burial with a safer, engineered process that better protects the environment. This is an urgent need for the community.
- **Kaingaroa water renewals (pipes and treatment plant)**
  Much of Kaingaroa's water pipe network is very old and prone to leaks and breakages, which can lead to water loss and contamination risks. Replacing the network will make the water supply more reliable, protect water quality, and help conserve our limited freshwater resources. Upgrades to the treatment plant are also needed to meet current standards and best practice.
- **Waitangi and Te One water supply upgrade**
  In recent summers, water levels in the Waitangi reservoirs have dropped due to leaks and high demand, leading to water restrictions. This project would improve water security by developing a new water source, building a new treatment plant, and adding storage. It would also extend the water network to Te One, connecting key facilities such as the Islands' main school and other community services that currently do not have access to a public water supply.
- **Alternative water source investigation and planning (Waitangi, Kaingaroa, and Te One)**
  Demand for freshwater is increasing due to tourism, temporary workers, and population pressures, while climate change and drought are reducing the reliability of some existing water sources. This work would identify and plan for alternative drinking water sources, helping to improve resilience and ensure enough safe water for the future.
- **New Works Yard facility**
  The current works yard is no longer fit for purpose and is in a low-lying coastal area that is vulnerable to flooding, storms, and sea-level rise. Council proposes to build a new, purpose-built facility in a safer location in Waitangi to better support essential services and emergency response.
- **New landfill space**
  The landfill is developed in stages, and based on current use, an additional stage is expected to be needed around 2030/31. Planning ahead will ensure the Islands can continue to manage waste safely and responsibly.
- **Kaingaroa wharf**
  The Kaingaroa wharf is in poor condition and currently closed. While Council has secured funding for urgent safety repairs, the structure remains at risk of serious failure. Council has sought further support from central Government and wharf users to help stabilise and preserve this important piece of community infrastructure.

Climate change

Rising temperatures and sea levels mean we are likely to see more frequent droughts and floods, an increased risk of wildfires, and growing pressures on our environment, biodiversity, and biosecurity. These changes can also have social, cultural, and economic impacts on our community.

Council recognises the importance of acting now to plan for and adapt to climate change and drought risks, while also continuing to reduce emissions where possible and take advantage of any opportunities that may come with a changing climate. Some of this work is already built into this budget and across Council's work programmes. But, we must carefully balance what we would like to do with what is affordable for our community.

To manage costs, Council currently self-insures its infrastructure assets. This means that in the event of a natural disaster, Council expects support from central Government to help repair and rebuild damaged infrastructure. For example, it is assumed that the NZ Transport Agency Waka Kotahi would contribute to repairs to roading assets, and that central Government would fund the repair or replacement of other key infrastructure such as water, wastewater, drainage, and waste facilities.

Council does not currently hold cash reserves specifically for emergency response costs. However, if required, Council can access an overdraft facility (if available) to cover immediate expenses, with the expectation that these costs would be recovered from central Government following the event.

Cost pressures on the organisation

Council continues to face increasing cost pressures. These come from rising prices due to inflation, new and changing legislative requirements, higher expectations from central Government, and the need to invest in responding to climate change, drought, and other environmental challenges.

Through the Long-Term Plan consultation and our community surveys, Council has listened carefully to feedback from the community. In response, Council considered a combination of increasing income and reducing spending as the most responsible way to manage these pressures.

For 2026/27, Council has increased rates by 6.75%, which includes an additional 3.5% above standard inflation adjustments to our rates. While any increase is challenging, this rate rise helps keep Council broadly aligned with other councils over time.

Historically, Council's spending has been higher than its income. The 2026/27 Budget is forecasting a small positive cash result. However, this outcome relies on there being no significant unexpected costs during the year. If unplanned expenditure does arise, Council's cash position could deteriorate further and place additional pressure on its long-term financial sustainability. This risk is heightened by the fact that Council has little to no cash reserves available to respond to emergency events. As a result, Council may face challenges managing cash flow, which may require use of Council's overdraft facility. To help manage this risk, Council is adopting a conservative approach to spending and actively seeking alternative sources of cash to support its ongoing activities.

Our key capital projects

Roading infrastructure

Council has agreed a three-year programme of roading improvements through to 2027 in partnership with NZ Transport Agency Waka Kotahi (NZTA). Under this programme, NZTA will fund 88% of the cost, with Council covering the remaining share.

Because funding is limited, these roading works are the only capital projects planned for the 2026/27 year. This includes important safety and resilience upgrades, such as strengthening work on Maipito Bridge, which helps ensure safer and more reliable transport for our community.

Key changes from our 2024-34 Long-Term Plan

There have been no major changes between year 3 of the 2024-34 Long-Term Plan and the proposed 2026/27 budget. Most differences reflect rising costs due to inflation and higher operating expenses.

Ongoing cost pressures and limited financial support mean Council has had to look carefully at its spending. The 2026/27 budget currently represents the cost of providing only basic day-to-day services on the Islands. Even at this level.

To help manage financial risk and protect Council's overall financial position, Council will continue to take a careful and conservative approach to spending during the 2026/27 year. While the budget is forecasting a small positive cash result, maintaining disciplined spending is important to ensure affordable services can be sustained throughout the year.

This approach recognises that Council has limited cash reserves and little capacity to absorb unexpected costs. Being prudent with expenditure helps Council remain responsive to unforeseen events and supports its ability to continue delivering services and outcomes that the community relies on, both now and into the future.

Our values

- We will lead with integrity and respect
- We will work collectively for the greater good of the community to achieve community aspirations
- We will strive towards a sustainable future and actively pursue opportunities that can enhance the wellbeing and prosperity of our community
- We will be accountable to our community and transparent in our decision making.

Community outcomes

The following community outcomes summarise what Council believes we need to prioritise to grow and succeed:

Social: resilient community

- Ensure everyone has a sense of belonging and can access information to participate in decision making to help shape the future of the Chatham Islands
- We will build and maintain relationships to strengthen active participation in the best interests of the community
- Communities are prepared and can recover from the changes in the environment, including natural disasters.

Cultural: embracing diversity

- We celebrate our unique identity through arts, culture, heritage, sport and recreation. We will work with imi and iwi to ensure that appropriate regard is made to miheke/taonga and culturally significant matters
- We recognise and value the voices of all cultures and ages within the communities we serve.

Environmental: sustainable action

- Unique ecosystems, landscapes and indigenous biodiversity are valued and stewardship/t'chiekitanga/kaitiakitanga exercised to safeguard our environment for future generations
- The quality of freshwater and coastal water is protected and improved for community wellbeing and ecosystem health
- Living and working environments are sustainable, contribute to healthy communities and minimise waste.

Economic: building growth

- People and goods can move safely and efficiently while reducing impact on the environment
- The economy is supported by appropriate infrastructure that protects people and assets
- We will support growth of a skilled workforce, increased employment, and opportunities for everyone to contribute to and benefit from a vibrant and prosperous economy.

Our financial information

The forecast financial statements of this Annual Plan provide information on the budgets for all of Council and are comprised of:

Our significant forecasting assumptions

The key assumptions made in compiling our financial information are detailed here, including price level adjusters and assumptions with high volatility and an assessment of how the instability will impact on the financial information.

Accounting policies

Accounting policies are compliant with International Public Sector Accounting Standards for Public Benefit Entities (PBE IPSAS) and provide details on how Council applies the standards to the Prospective Financial Statements.

Reserve funds

Reserve Funds detail the funds the Council holds for specific purposes and how the balances of the funds are expected to move between years one and ten of this Plan.

Our prospective financial statements

These statements include the Prospective Statement of Comprehensive Revenue and Expense, Prospective Statement of Financial Position, Prospective Statement of Changes in Equity and Prospective Statement of Cash Flows for Council, which are in all annual plans and reports.

The purpose of these prospective Financial Statements is:

- To provide integrated decision-making and coordination of the resources of the local authority
- Contribute to the accountability of the local authority to the community and to provide a long-term focus for the activities of the Council. The information in these statements may not be appropriate for purposes other than those described.

Actual financial results are likely to vary from that forecast within this Plan. These Prospective Financial Statements are a forecast for one year, based on the latest information and knowledge at hand, and in conjunction with assumptions considered appropriate at that time.

Annual Plan disclosure statement

A disclosure statement is required that identifies Council's planned financial performance in relation to various benchmarks, enabling an assessment of whether Council is prudently managing its revenues, expenses, assets and liabilities.

The 2024-2034 Long-Term Plan financial strategy limits general rate increases to 15%. This limit is intentionally high, to allow for Council to change annual rating increases to align with amounts charged by other comparable councils, where it is considered necessary.

All estimates within the 2026/27 Annual Plan comply with these financial limits.

Statement concerning balancing the budget

For the 2026/27 financial year, Council is forecasting that revenue will exceed recognised operational expenditure. This means an after-tax surplus is expected and the budget is considered balanced.

However, planned capital expenditure is higher than depreciation, which places pressure on Council's overall cash position for the year. To manage this and ensure funds are used responsibly, Council will continue to take a cautious and disciplined approach to spending, while also exploring alternative sources of funding to support its activities.

By carefully managing expenditure and working to strengthen income streams, including through rates, Council considers the balanced budget position to be achievable while supporting its ongoing commitment to the community.

Responsibility for financial statements

Councillors and management of Chatham Islands Council accept responsibility for the preparation of the prospective financial statements, the statement of service performance and the judgements and assumptions used in this Annual Plan.

They also accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial and service performance reporting data.

In the opinion of the Councillors and management of Chatham Islands Council, appropriate assumptions have been used to produce these prospective financial and service statements, and all disclosure requirements have been met.

Significant forecasting assumptions

In creating our budget, the following significant assumptions have been made:

Annual Crown contribution

In recent years, Council has received an annual Crown contribution of $4.2 million to help cover the cost of meeting its statutory responsibilities. This funding is provided through a Deed of Funding and is an important part of how Council delivers services to the community. However, the amount is confirmed each year and is uncertain, making long-term planning difficult.

For the 2026/27 financial year, the budget assumes this funding will remain at $4.2 million, consistent with previous years. The contribution does not increase to cover inflation, new legislative requirements, or the rising costs of maintaining and replacing Council assets.

As a result, the available funding is not enough to fully meet all legal obligations while also delivering the level and range of services the community expects. Council must make careful choices about how limited funding is used, which means some services may be reduced, delayed, or provided at a lower level. In some cases, Council may not be able to fully meet legislative requirements or respond to all community needs until more sustainable and adequate funding is available to support improved outcomes for the community.

NZ Transport Agency Waka Kotahi (NZTA) subsidy rates

Council receives financial support from NZTA to help fund the cost of maintaining and improving local roads. Currently, NZTA funds 88% of total roading expenditure, and it is assumed this level of support will continue over the period of the Annual Plan. The remaining cost of our transportation requirements are funded by targeted rates and general Council funds, which include the annual Crown contribution.

Planned roading spending for the next three years is based on the programme of work approved by NZTA through to 2027. While this programme sets out the intended projects, some works may be delayed or change over time due to funding availability, weather, or other unforeseen factors. Any projects not completed within the year will be carried forward and considered as part of future funding applications.

Contracts with external service providers

Council contracts specialist organisations to deliver roading, water, and wastewater, waste management and regional council services on behalf of the community, ensuring these essential infrastructure services are maintained safely and reliably. Some of these contracts are due for renewal during the 2026/27 financial year. At this stage, Council expects service costs to remain broadly similar, apart from normal inflation and any changes required to meet updated compliance standards.

This approach helps Council continue to provide vital infrastructure services to the community while managing costs carefully and making the best use of available funding.

Growth and other price changes

Council has based its planning on the assumption that the local population will remain broadly stable in the coming years, and that the number of rateable properties will not change significantly.

Budget projections consider expected changes in prices, such as inflation and interest rates. These assumptions are based on forecasts recommended to local government by Business and Economic Research (BERL).

Living and operating costs on the Chatham Islands are higher than in most other parts of New Zealand due to isolation and a small population. The cost of transporting goods from the mainland, along with higher utility and transport costs, affects both households and Council services. To reflect these realities, Council has included an additional allowance of 0.75% in its budget assumptions to better account for higher local costs.

Legislative change

Council's day-to-day operations and long-term investments are guided by government legislation, regulations, and Council planning documents, such as the Resource Management Document. Council's current approach is to maintain existing service levels for the community. The Annual Plan does not include additional funding to cover the potential impact of new or changing legislation, including any increased compliance costs.

At present, Council does not have the financial capacity to absorb higher costs resulting from legislative changes unless additional funding is provided by central government. Without this support, Council may be unable to fully meet new or expanded legislative requirements, which could affect the services and outcomes delivered to the community.

Economic uncertainty for the community and cost pressures on the organisation

Council continues to face financial pressure as costs increase due to inflation, changing legislative requirements, expectations from central government, and the need to invest in climate resilience, drought response, and other environmental challenges.

Based on current forecasts and known commitments, Council expects to achieve a small positive cash balance at the end of the 2026/27 financial year. While this is a positive position, it leaves Council with very limited flexibility. As a result, careful and conservative management of funds will be essential throughout the year.

The budget has been prepared based on current service delivery costs, and no additional capacity has been built in to absorb unexpected expenditure. Any unplanned costs or delays in receiving income could quickly place pressure on Council's cash position and impact the services delivered to the community.

A key focus for Council is ensuring cash is managed prudently so that the overdraft limit is not exceeded at year end. Council's overdraft facility is limited to $500,000, and maintaining funds within this limit is critical to Council's financial sustainability.

Given Council's tight cash position, the overdraft facility may still be required on a short-term basis during the year to manage timing differences between income received and payments due. Maintaining a cautious approach to spending will be important to support Council's ability to continue delivering services to the community while remaining financially stable.

Climate change

No specific financial impacts related to climate change have been included in the current financial forecast. However, Council recognises that planning for climate change is increasingly important for the future of our Islands. Over time, temperatures and rainfall levels are expected to increase. These changes may lead to a range of impacts for the Chatham Islands, including:

- **Flooding**: More frequent and intense rainfall could increase the risk of flooding. For example, higher water levels in Te Whanga Lagoon after heavy rain may lead to surface flooding on nearby roads.
- **Coastal hazards**: Coastal roads and infrastructure may become more vulnerable to erosion, storm damage and sea-level rise, increasing the risk of damage or service disruption.
- **Biosecurity**: Warmer and wetter conditions may allow pests and weeds to spread more easily, posing risks to agriculture and the natural environment.
- **Drought**: Higher temperatures can increase evaporation and reduce available surface water, raising the likelihood of water shortages or restrictions.

As a group of islands, we are increasingly vulnerable to the impacts of climate change. Any change to the land or water level poses a threat to our way of life for current and future generations. Council is committed to taking a collaborative approach to addressing any identified local causes and impacts of climate change, which includes strategically varying our core Council infrastructure and internal policies to reduce or mitigate any greenhouse gas emissions. We are also working to protect and enhance our natural environment to ensure we meet our obligations. We take these steps to enable our community to remain buoyant in response to any climate changes. Such costs of meeting our climate change obligations are expected to be absorbed into our current financial projections.

Resilience of infrastructure related to natural hazards

The financial forecasts do not include the potential costs of a major natural disaster, as it is not possible to reliably predict the timing, scale, or financial impact of such an event. While Council holds insurance, it is important to note that not all costs associated with a natural disaster would be fully covered.

Like many remote island communities, much of the Chatham Islands' essential infrastructure is located close to the coastline. This makes it more vulnerable to natural events linked to the ocean and severe weather.

The types of natural disasters the Islands are most likely to face include cyclones, tsunamis, and localised flooding. Because the roading network radiates out from central areas to surrounding townships, there is a risk that some communities could become temporarily cut off if roads are damaged or become impassable. For this reason, Council places strong emphasis on community preparedness, including ensuring households are appropriately provisioned, supported through community development initiatives and emergency response planning.

Key infrastructure assets that could be affected by natural disasters include wharves, bridges, seawalls, roads, pipelines, and pump stations, particularly where these are located near the coast. If damage occurs:

- Roading repairs would generally be managed through the NZ Transport Agency Waka Kotahi programme.
- Water and wastewater repairs would be addressed through existing operations and maintenance contracts.
- Any additional repair costs may be supported through the Chatham Islands Mayoral Relief Fund.

Council has limited funds to respond to emergency events. However, most major recovery and rebuild efforts would require significant support from central government.

Privately owned assets, such as privately operated wharves, are the responsibility of their owners and would need to be repaired at the owner's expense.

The Local Water Done Well plan

Legislative changes giving effect to the Government's reform of New Zealand's drinking water, wastewater and stormwater services have now been confirmed. While the direction of reform is clear, the full implications, including costs, responsibilities, and future service delivery requirements, are still being assessed.

At this stage, Council has assumed that ownership and management of its three water assets will remain with the Council. It is also expected that additional funding will be provided through the annual Crown appropriation over time to help meet increased compliance and regulatory costs arising from the new legislation.

However, as the detailed financial and operational impacts have not yet been fully determined, any additional compliance costs or related funding have not been included in the 2026/27 financial forecasts. Council will continue to assess the impacts as further information becomes available and update future plans accordingly.

Accounting policies

Reporting entity

Chatham Islands Council is a Unitary Local Authority under the Chatham Islands Council Act 1995 and the Local Government Act 2002 and is domiciled and operates in New Zealand.

Chatham Islands Council has designated itself as a public benefit entity for financial reporting purposes. The primary objective of the Council is to provide goods and services for community or social benefit rather than to make a financial return.

The prospective financial statements of Chatham Islands Council are for the period 1 July 2026 to 30 June 2027. They were authorised for issue by Chatham Islands Council on 25 June 2026. The prospective financial information will next be reviewed as part of the 2027-37 Long-Term Plan process.

The accounting policies have been applied consistently in these prospective financial statements. Chatham Islands Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Basis of preparation

The financial statements are prepared in accordance with the requirements of the Local Government Act 2002, which requires information to be prepared in accordance with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The financial statements comply with Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS). This includes preparing the accounts on a going concern basis.

Chatham Islands Council has elected to prepare the financial statements in accordance with Tier 2 PBE accounting standards as it is not publicly accountable or large and therefore reduced disclosure requirements will apply.

Changes in accounting policies

Council has identified no substantive differences between new standards and those currently applied by Council. New standards may become effective during the year ending 30 June 2027, which may have a minor impact to information reported in the current Annual Plan and prior Annual Reports.

Measurement base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of certain infrastructural assets.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand ($000). The functional currency of Chatham Islands Council is New Zealand dollars.

Critical financial assumptions, judgements and estimations

These prospective financial statements have been prepared in compliance with PBE IPSAS, specifically PBE FRS 42 Prospective Financial Statements.

The financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue and expenses. These estimates and the associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and, if applicable, future periods if the revision affects both current and future periods.

The prospective financial statements have been prepared in accordance with Council's accounting policies.

Details on Council’s specific accounting policies can be found in the Long-Term Plan or the Annual Report.

Reserve fund disclosure

Public equity and capital management

The Local Government Act 2002 requires Council to manage its finances carefully and in a way that supports both current and future generations. In practice, Council's general funds are managed as part of its overall financial activities, rather than as a separate pool of money.

A key principle that guides Council's financial decisions is intergenerational equity. This means that today's ratepayers should pay the day-to-day costs of using Council assets, such as roads, water services, and buildings. However, they should not be expected to fund the full cost of long-term assets that will also benefit future generations.

To support this approach, Council has asset management plans in place for major groups of assets. These plans set out how assets will be maintained, renewed, and replaced over time. This helps ensure that necessary maintenance and renewals are carried out when needed, rather than being delayed and passed on to future ratepayers at a higher cost.

Council's equity represents the community's overall interest in the Chatham Islands Council. It is calculated as the difference between what Council owns (its assets) and what it owes (its liabilities). Equity is made up of three main components:

- Retained earnings
- Restricted reserves
- Asset revaluation reserves.

Restricted reserves are funds that Council can only use for particular purposes. Some of these reserves are legally restricted or subject to conditions set by external parties, meaning they can only be used when certain requirements are met. Other restricted reserves are created by Council decisions and can be changed by Council if circumstances require. Any transfers into or out of these reserves are formally considered and approved by Council.

This structure helps ensure Council manages public money responsibly, balances current needs with future impacts, and uses funding in a way that best supports the long-term wellbeing of the community.

	Opening 1 July 2026 $000	Movements $000	Closing 30 June 2027 $000
General Funds Income appropriation account to fund future development	22,314	407	22,721
Mayoral Relief Reserve Funds are set aside for emergency relief	25	-	25
Asset Revaluation Reserve Reserves generated by revaluations in property, plant and equipment and other assets	99,678	-	99,678
Total Equity	**122,017**	**407**	**122,424**

Financial statements

Statement of comprehensive revenue and expense
For the year ending 30 June 2027

	Long-Term Plan 2025/26	Annual Plan 2026/27
Revenue		
General rates	406	437
Targeted rates	463	497
Grants & subsidies	9,761	8,806
Council dues	318	281
User pays, fees and other income	388	467
Interest	44	40
Total revenue	**11,380**	**10,528**
Expenditure		
Depreciation and amortisation	2,317	2,573
Employment benefits	1,091	1,286
Financial costs	-	-
Other expenditure	6,400	6,262
Total expenditure	**9,808**	**10,121**
Total surplus/deficit	**1,572**	**407**
Comprehensive Income		
Increase/decrease in Revaluation Reserve	-	-
Share of surplus of associate	112	-
Total other comprehensive income	**112**	**-**
Total comprehensive income	**1,684**	**407**

Statement of changes in net assets
For the year ending 30 June 2027

	Long-Term Plan 2025/26	Annual Plan 2026/27
Equity at the start of the year	**102,202**	**122,017**
Total comprehensive income	1,684	407
Equity at the end of the year	**103,886**	**122,424**

Statement of financial position as at 30 June 2027

	Long-Term Plan 2025/26	Annual Plan 2026/27
Current assets		
Cash & cash equivalents	-	116
Cash investments	193	-
Current trade and other receivables	774	626
Total current assets	**967**	**742**
Non-current assets		
Investment in associate	463	131
Property, Plant & Equipment	104,267	123,397
Total non-current assets	**104,730**	**123,528**
Total assets	**105,697**	**124,270**
Current liabilities		
Bank overdraft	402	-
Payables and other financial liabilities	1,319	1,756
Total current liabilities	**1,721**	**1,756**
Non-current liabilities		
Term liabilities	90	90
Total non-current liabilities	**90**	90
Total liabilities	**1,811**	**1,846**
Net assets	**103,886**	**122,424**
Public equity		
Accumulated funds & reserves	103,886	122,424
Total public equity	**103,886**	**122,424**

Statement of cash flows as at 30 June 2027

	Long-Term Plan 2025/26	Annual Plan 2026/27
Cash flow from operating activities		
Receipts from rates revenue	865	919
Receipts from grants and subsidies	9,726	8,821
Receipts from Council Dues	316	280
Interest received	44	40
Receipts from other revenue	380	592
Cash provided from operating activities	**11,332**	**10,652**
Payments made to employees	(1,091)	(1,265)
Interest paid	-	-
Other payments to suppliers	(6,367)	(6,375)
Cash required for operating activities	**(7,458)**	**(7,640)**
Net cash flow from operating activities	**3,874**	**3,012**
Cash flow from investing activities		
Purchase of Fixed assets	(4,075)	(2,989)
Sale / (purchase) of other assets	-	-
Net cash flow from investing activities	**(4,075)**	**(2,989)**
Cash flow from financial activities		
Loans raised	-	-
Repayment of loans	(5)	-
Net cash flow from financial activities	**(5)**	**-**
Increase/(decrease) in cash held	**(206)**	**23**
Opening cash balance	(3)	93
Closing cash balance	**(209)**	**116**

Council funding impact statement for 30 June 2027

The Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014 require Council to prepare a Funding Impact Statement. This statement explains how Council plans to fund its activities. The Funding Impact Statement sets out:

- where Council's funding comes from
- how much income is expected from each source
- how this funding will be used to deliver services and projects.

The way income and expenditure are shown in the Funding Impact Statement is consistent with the forecast financial statements. However, items that do not involve actual cash funding, such as depreciation, are excluded so the focus remains on how money is raised and spent.

More detailed information about how Council funds its activities, and why particular funding sources are used, is included in the Revenue and Financing Policy in Council's 2024–34 Long-Term Plan.

To help ratepayers understand what this means in practice, examples showing how the proposed rates may affect different types of properties are provided on page 28.

	Long-Term Plan 2024/25	Long-Term Plan 2025/26	Annual Plan 2026/27
Source of Operating Funding			
General rates and rates penalties	381	406	437
Targeted rates	436	463	497
Subsidies and grants for operating purposes	5,916	6,175	6,164
Interest from investments	42	44	40
Local Authorities fines, infringement fees, and other receipts	683	706	733
Total operating funding	**7,458**	**7,794**	**7,871**
Applications of operating funding			
Payments to staff and suppliers	7,393	7,491	7,533
Finance costs	1	-	-
Total application of operating funding	**7,394**	**7,491**	**7,533**
Surplus/(deficit) of operating funding	**64**	**303**	**338**

	Long-Term Plan 2024/25	Long-Term Plan 2025/26	Annual Plan 2026/27
Source of capital funding			
Subsidies and grants for capital expenditure	3,298	3,586	2,642
Increase/(decrease) in debt	(22)	(5)	-
Total source of capital funding	**3,276**	**3,581**	**2,642**
Application of capital funding			
Capital expenditure			
-- to improve the level of service	1,045	350	-
-- to replace existing assets	2,703	3,725	3,003
Increase/(decrease) in reserves	(408)	(191)	(23)
Total applications of capital funding	**3,340**	**3,884**	**2,980**
Surplus/(deficit) of capital funding	**(64)**	**(303)**	**(338)**
Funding balance	**-**	**-**	**-**

Reconciliation of operating funding to statement of comprehensive revenue and expense

	Long-Term Plan 2024/25	Long-Term Plan 2025/26	Annual Plan 2026/27
Surplus/(deficit) of operating funding	**64**	**303**	**338**
Subsidies and grants for capital expenditure	3,298	3,586	2,642
Depreciation	(2,210)	(2,317)	(2,573)
Share of surplus of associate	-	-	-
Surplus/(deficit) per statement of comprehensive revenue and expense	**1,152**	**1,572**	**407**

Annual Plan disclosure statement

Annual Plan disclosure statement for the year ending 30 June 2027

What is the purpose of this statement?

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

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

	Benchmark	Planned
Rates affordability benchmark - Increase	<15%	6.75%
Debt affordability benchmark	-	-
Debt servicing benchmark	<10%	0%
Balanced budget benchmark	>100%	104.0%
Essential services benchmark	>100%	116.7%

Rates (increases) affordability

For this benchmark, a comparison is made between the Council's planned rates increases for the year are compared with a quantified limit/quantified limits on rates increases for the year contained in the financial strategy included in the Council's Long-Term Plan.

The Council meets this benchmark if its planned rates increase for the year equal or are less than each quantified limit on rates increases. An annual rate increase limit of 15% has been set by Council, to be used at Council's discretion in cases where an adjustment is necessary to reflect movements with other comparable councils.

Debt affordability benchmark

For this benchmark, the Council's planned borrowing is assessed against the borrowing limits set out in the financial strategy of the Long-Term Plan.

The Council meets the debt affordability benchmark when its planned borrowing remains within each of these limits. The Council's long-term borrowing limit is set at 0%, unless a funding arrangement is in place to support repayment.

During the year, the Council's cash balance may move between a positive balance and an overdraft. This is most common at year end, when supplier payments may be delayed and interest charges are incurred on the overdraft facility. The reported borrowing therefore includes any year-end cash overdraft. As this overdraft is temporary and the Council expects a significant inflow of cash in July, the Council considers that the borrowing limit will be complied with.

Debt servicing benchmark

For this benchmark, the Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).

A local authority meets the debt servicing benchmark for a year if its borrowing costs for the year equals or are less than 10% of its revenue. Council does not enter into debt, unless a funding arrangement is in place to enable Council to make repayments. However, interest on the Council's bank overdraft may occur.

Balanced budget benchmark

For this benchmark, the Council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

Essential services benchmark

For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.

The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

Council funding impact statement and rating information

The funding impact statement consists of two parts:

- Rating information for 2026/27,
- Rating samples for 2026/27

The funding impact statement should be read in conjunction with our revenue and financing policy, rating policy and rates remission and postponement policies all detailed in our 2024-34 Long-Term Plan.

Rating information for 2026/27

Council sets and assess the following rates under the Local Government (Rating) Act 2002:

- General rates
- Targeted rates, including:
    - Service use – roading
    - Service use – drinking water
    - Service use – wastewater
    - Service use – solid waste

General rates

A general rate is set and assessed on the capital value of all rateable land on the islands.

General rates are set on a differential basis on the category of land identified in the following table. The differential basis is driven by the primary use of the land.

The objective of including differentials in the general rate is to achieve a fair distribution of the general rate, ensuring our rates are affordable among other considerations by Council.
This funding mechanism is used to fund all the services we provide.

The general rate is set and assessed on a differential basis as follows:

Differential categories	Percentage of total general rates	Rate in the dollar of capital value	Rates revenue
Infrastructure	5.0%	0.00396799	$25,109
Industrial	14.5%	0.00460724	$72,817
Commercial	11.0%	0.00231075	$55,241
Rural Residential	69.5%	0.00159055	$349,022
Total revenue sought			**$502,189**

All quoted figures include GST

For the purposes of classification, the differential categories are defined in the rating policy of our 2024-34 Long-Term Plan.

Council does not require a uniform annual general charge (UAGC) to be set on any property, due to the minimal number of rateable units in the area and therefore no revenue is sought from this funding category.

Targeted rates

Targeted rates are applied to the properties which use the service provided. Council applies the waste management targeted rate on a differential basis, separating between rural and residential ratepayers and other ratepayers. With this exception, no other targeted rates are set on a differential basis.

Targeted rates are set based on a rating unit basis for funding roading and waste management (including fish waste discharge) activities and connections for drinking water supply activities and pans for wastewater activities will be used.

Lump sum contributions in respect of targeted rates will not be sought.

Activity for setting a targeted rate	Category for setting targeted rate	Calculation factor	Factor used		Revenue sought 2026/27
Roading	The provision or availability of a roading service.	A per rating unit charge for roading activities.	$326.28	Fixed amount per unit	$180,107
Potable water supply	The provision or availability of a public water supply service.	The number of connections for water supply activities – for both Kaingaroa and Waitangi connections.	$1,058.92	Fixed amount per connection	$119,658
Wastewater	The provision or availability of a sewage disposal service.	A per pan rate for sewage disposal activities.	$1,100.70	Fixed amount per pan	$138,688
Waste management	The provision or availability of a waste management service.	A per rating unit charge for waste management activities.	$340.84	Fixed amount per rural or residential unit	$107,365
			$429.10	Fixed amount per Infrastructure, Industrial or Commercial unit	$25,317
					$571,135

All quoted figures include GST

Rates instalment and penalty dates

The following instalment and penalty dates apply for the 2026/27 set rates:

Instalment	Due date	Penalty date
1	14 September 2026	15 September 2026
2	14 November 2026	15 November 2026
3	14 February 2027	15 February 2027
4	14 May 2027	15 May 2027

A penalty of 10% is added to each instalment or part thereof that is unpaid after the last date for payment. Previous year's rates that remain unpaid will have a further 10% penalty added after 10 July.

Inspection of the rating information database

In accordance with the Local Government (Rating) Act 2002, the District Valuation Roll and Rates Records are available for public inspection at the Council Offices, 13 Tuku Road, Waitangi, Chatham Islands, between the hours of 8:30am and 4:30pm on all business days of the week.

Rating base

At the end of the 2025/26 financial year, it is projected Council will have 698 rating units within the region. Council assumes minimal growth and expects the number of rating units to remain stable over the year.

The total capital value at the end of the 2025/26 financial year is estimated at $369,620,350 and total land value estimated at $140,082,400.

Projections are based on the latest QV for valuation data valued in 2024 for the 2025/26 financial year.

Rate changes for sample rates properties

Sample property	District Capital Value of Property	2026/27 general rate	2026/27 targeted rate	2026/27 total rate	Movement in total rates from 2026/27 compared with 2025/26
Infrastructure	$1,540,000	$6,111	$326	$6,437	$407
Industrial	$255,000	$1,175	$1,814	$2,989	($207)
Commercial	$335,000	$774	$2,915	$3,689	$105
Rural residential	$500,000	$795	$2,827	$3,622	$226
Sample property	**District Capital Value of Property**	**2025/26 general rate**	**2025/26 targeted rate**	**2025/26 total rate**	
Infrastructure	$1,540,000	$5,724	$306	$6,030	
Industrial	$255,000	$1,496	$1,700	$3,196	
Commercial	$335,000	$854	$2,731	$3,584	
Rural residential	$500,000	$748	$2,648	$3,396	

Why are the rating samples not increasing at the same percentage rate?

General rates change differently from targeted rates. Targeted rates are usually fixed charges (for example, per property), so they increase by the same amount for everyone. General rates, however, depend on property values within each rating class.

After last year's revaluation, some property types, especially industrial and commercial, had much larger value increases than others. Council sets the total general rates to be collected from each class (e.g. a 6.75% overall increase for 2026/27), then shares this across properties in that class based on their relative values.

If a class's total value increases significantly, each property makes up a smaller share of the total, which can lower the general rate per property even though the class pays more overall. For the industrial class, there was also one additional property added recently. This means the total general rates for that class are spread across more properties, reducing the share each property needs to contribute. This is why the industrial sample shows a decrease in general rates despite an overall increase.

Statement of fees and charges 2026/27

Fees and charges are used by Council to recover reasonable and actual costs from the beneficiary of the service to fund the operation and maintenance of a variety of services provided to the community.

Fees and charges will predominantly increase by the rate of inflation. However, some fees will change due to a legislative or bylaw change or a revision in the rates provided by our contractors.

Council dues

No change to Council dues. The current Special Order for the adoption of rates for Council dues was ratified by the Council to take effect from 25 November 1991.

Current Council dues charges for sea and air are disclosed on the following tables.

Carriage by air	Quantity	2026/27 Fee GST Exclusive
Rock Lobster, Paua, Scallops and Oysters	Tonne	$200
Other fish meat and fish bait	Tonne	$18
General Cargo	kg	$18

Carriage by sea	Quantity	2026/27 Fee GST Exclusive
Fish meat and fish bait (frozen or fresh)	Tonne	$18
Cooler goods (fruit, vege, etc.)	m^3	$5
General Cargo	m^3/Tonne*	$18
Diesel, Oil in bulk	1,000 litres	$24
Petrol/Avgas in bulk tanks	1,500 litres	$36
Petrol/Avgas in 200 litre drums	Drum	$5
Small vehicles (including small trailers, motorbikes, etc.)	m^3	$5
Large vehicles (including cars, boats, trailers, etc.)	m^3	$50
Timber	m^3	$12
Dry Bulk (cement, fertiliser, coal, animal feed)	m^3/Tonne*	$12
Wool	Bale	$12
Animals, large (cattle/horses)	Each	$5
Animals, small (sheep, pigs, dogs, fowls, chickens)	Each	$1

**m*^{3}*/Tonne - whichever is the greatest*

Council fees and charges for 2026/27

Fees and charges for Council's services are based on a cost recovery basis and are subject to change. These may be updated at any time during the year to meet changing market conditions.

Activity	Fee Type	Description	2025/26	2026/27
Building Consents*	Building Consents Fees	External service provider, a deposit is required based on the estimated Building Consent application charges.	Costs outlined on https://wellington.govt.nz/property-rates-and-building/building-and-resource-consents/building-consents/building-consent-fees/all-building-consent-fees Further fees may be required based on actual Inspection costs incurred.	
Resource Consents*	Land Information Memorandums (LIM's)		$285	$294
	Urgent LIM's		$411	$424
	Project Information Memorandum (PIM's)	Single residential	$491	$507
		All other buildings	$588	$607
Land Use Consents*	Notified Consent		$2,000 deposit	$2,000 deposit
	Charge out rates	Recovery of actual planner costs charged to Council	An administration fee charged at cost	
	Non Notified Consents		$586	$605
	Controlled Activity Consents		$880	$909
Subdivision Consents*	Non Notified – Boundary Adjustments		$750	$774
	Non Notified – 2 lots or less		$849	$877
	Non Notified – 3 to 5 lots		$1,957	$2,021
	S 223 Certificate		$391	$404
	S 224 Certificate		$391	$404
	S 226 Certificate		$522	$539
	S 139 Certificate of Compliance		$618	$638

** Further costs may be charged in recovery of actual costs incurred.*

Activity	Fee Type	Description	2025/26	2026/27
Liquor Licensing*	Club License	Liquor Licensing	To comply with the Sale and Supply of Alcohol Act 2012	https://www.justice.govt.nz/justice-sector-policy/key-initiatives/key-initiatives-archive/sale-and-supply-of-alcohol/licensing/fee-system-for-alcohol-licensing
	On Licence			
	Off Licence			
	Managers Certificate			
	Annual Fees			
	Special Licence			
Food licencing fees*	New Registration		https://wellington.govt.nz/services/consents-and-licences/selling-food/food-safety-fees Plus an additional $12.65 (including GST) per application	
	Inspection Fee			
	Food control plan registration fee (annually)			
	National programme registration fee (biennial)			
Animal Control	Dog registration		$78	$81
	Dog registration – Early		$50	$52
	Replacement dog tag	To replace lost dog tag or as an administration fee for dog transfer from other Councils	$5	$5
	Fines under Dog Control Act 1996	Vary per offence, (Per Sch. 1 of the Dog Control Act)	From $100 up to $750	
	Impounding Fees		$132	$136
Cemetery	Burial plot purchase		$694	$717
	Cremation plot purchase		$376	$388
Community Housing	Rentals – 3 Bedroom	Per week (effective from 1 January)	$162	$167
	Rentals – 2 Bedroom	Per week (effective from 1 January)	$130	$134
Staff Housing	Rental – 3 bedrooms	Per week (effective from 1 January)	By negotiation	

** Further costs may be charged in recovery of actual costs incurred.*

Activity	Fee Type	Description	2025/26	2026/27
Coasts, Harbours & Navigation	Swing Mooring Fees – Registration and Transfer	Per year	$95	$98
	Waitangi	Per year	$3,911	$4,038
	Owenga	Per year	$3,259	$3,365
	Kaingaroa	Per year	$2,605	$2,690
	Port Hutt	Per year	$2,605	$2,690
	Flower Pot	Per year	$654	$675
	Permission of Harbourmaster – Oil Tanker		$132	$136
	Application for Exemption		$79	$82
	Application for Suspension		$327	$338
	Application for Reservation		$327	$338
	Cruise ship fee	Per visit	$48 per passenger	$50 per passenger
Administration Requests	Information Requests	Staff time	$48 per half hour or part thereof	$50 per half hour or part thereof
	Printed Council agenda		$5 per copy	
	Photocopying	Black and white photocopies	*From* 20 cents per copy	
		Colour photocopies	*From* $2.50 per copy	
			Other photocopying services, price by negotiation	
	Laminating	Per page	$3	$3
	Stationery	A4 paper and envelopes	*Cost price*	
Library	Book rentals	Per book	Free	

Chatham Islands Council
PO Box 24
13 Tuku Road
Waitangi
Chatham Islands

Phone (03) 3050 033
Email info@cic.govt.nz
Web www.cic.govt.nz
R26/1

PU1C/9054

chatham islands council

Our people, our Islands, our future