



Kaipara te Oranganui • Two Oceans Two Harbours

# ANNUAL REPORT 2024-2025





Mangawhai

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# PART 1

## Introduction



Mangawhai

# Kaipara District Council Elected Members

Elected Members as at 30 June 2025



Mayor  
Craig Jepson



Deputy Mayor  
Kaiwaka-Mangawhai Ward  
Jonathan Larsen



Kaiwaka-Mangawhai Ward  
Rachael Williams



Kaiwaka-Mangawhai Ward  
Mike Howard



Otamatea Ward  
Ron Manderson



Otamatea Ward  
Mark Vincent



Te Moananui o Kaipara Māori Ward  
Pera Paniora



Wairoa Ward  
Gordon Lambeth



Wairoa Ward  
Eryn Wilson-Collins



Wairoa Ward  
Ash Nayyar



## A word from the Mayor and Chief Executive



A blue ink signature of Craig Jepson.

**Craig Jepson**  
*Kaipara Mayor*  
2022-2025



A blue ink signature of Jason Marris.

**Jason Marris**  
*Chief Executive*

Greetings,

Welcome to the Kaipara District Council Annual Report for 2024/2025. This is the first year of our Long Term Plan 2024–2027 and offers both a reflection on our progress and a foundation for the years ahead.

We're proud to share that Council has delivered on many of its commitments over the past 12 months. With approximately \$36 million invested in roading infrastructure and maintenance, we've increased our levels of service, strengthened connectivity across the district and repaired damage caused by severe weather events.

In addition, we've completed \$30.7 million in capital works, supported by external funding partnerships. These projects have focused on increasing the resilience of our infrastructure, improving our public amenities and spaces for visitors and residents, and preparing Kaipara for the future. By leveraging external funding, we've reduced the financial burden on ratepayers and maximised the impact of every dollar spent.

This year has also seen significant progress in policy reform and service delivery. Key initiatives such as the Proposed District Plan, the development of a future model for drinking water and wastewater services under Local Water Done Well, and a comprehensive review of our Development Contributions Policy have all advanced.

Most importantly, the Annual Report also provides our community with a transparent view of council financial performance, a chance to see how the numbers stack up and how rates are being invested.

These achievements reflect our ongoing commitment to building a resilient, connected, and vibrant Kaipara. As we look ahead, the focus is on continuing to deliver good value for our district, strengthening our essential services, and fostering sustainable growth.

Thank you for being part of this journey. We invite you to read the full report and learn more about the work that's been accomplished for this period.



*Northern Wairoa River*

## Statement of Compliance

The Kaipara District Council hereby confirms that all statutory requirements in relation to the preparation and publication of information required to be included in this Report, as outlined in the Local Government Act 2002, have been complied with, except for breaching the statutory adoption deadline as disclosed in Note 20.

A handwritten signature in blue ink, appearing to read 'Jonathan Larsen'.

**Jonathan Larsen**  
*Kaipara Mayor*  
26 November 2025

A handwritten signature in blue ink, appearing to read 'Jason Marris'.

**Jason Marris**  
*Chief Executive*  
26 November 2025

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF KAIPARA DISTRICT COUNCIL'S ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2025

The Auditor-General is the auditor of Kaipara District Council (the Council). The Auditor-General has appointed me, Bennie Greyling, using the staff and resources of Deloitte Limited, to carry out the audit on his behalf.

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

We are also required to report on:

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

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

#### Opinion on the audited information

In our opinion:

- the financial statements of the Council on pages 111 to 115 and 121 to 168:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2025;
    - the results of its operations and cash flows for the year ended on that date; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the Council's groups of activity statements for the year ended 30 June 2025 on pages 28 to 109:
  - provides an appropriate and meaningful basis to enable readers to assess the Council's actual service provision for each group of activities; determined in accordance with generally accepted accounting practice in New Zealand;
  - fairly presents, in all material respects, the Council's actual levels of service for each group of activities, including:
    - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
    - the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
  - complies with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the statements comparing actual capital expenditure to budgeted capital expenditure for each group of activities of the Council for the year ended 30 June 2025 on pages 28 to 109, has been prepared, in all material respects, in accordance with clause 24 of Schedule 10 to the Act;
- the funding statement for each group of activities of the Council for the year ended 30 June 2025 on pages 28 to 109 has been prepared, in all material respects, in accordance with clause 26 of Schedule 10 to the Act.
- the funding impact statement of the Council for the year ended 30 June 2025 on pages 169 to 170, has been prepared, in all material respects, in accordance with clause 30 of Schedule 10 to the Act.



## Report on the disclosure requirements

We report that:

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

## Date

We completed our work on 26 November 2025. This is the date on which we give our opinion on the audited information and our report on the disclosure requirements.

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

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

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

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

## Emphasis of Matter – future of water delivery

Without modifying our opinion, we draw attention to the note on pages 159 to 160, 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 Whangarei District Council and Far North District Council to deliver water and wastewater services from 1 July 2027.

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

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

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

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

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

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

### *Responsibilities for the audited information*

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

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

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

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

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate whether the activity statements includes all groups of activities that we consider are likely to be material to the readers of the annual report.
- We evaluate whether the measures selected and included in the activity statements for groups of activities present an appropriate and meaningful basis that will enable readers to assess the Council's actual performance. We make our evaluation by reference to generally accepted accounting practice in New Zealand.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council.
- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### *Responsibilities for the disclosure requirements*

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

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

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

#### **Other Information**

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

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



In connection with our audit of the audited information and our report on the disclosure requirements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **Independence**

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

In addition to the audit we have carried out engagements in the areas of trustee reporting and stock register limited assurance, which are compatible with the independence requirements. Other than the audit, our report on the disclosure requirements, and these engagements, we have no relationship with or interests in, the Council.

A handwritten signature in blue ink, appearing to read "B. Greyling".

Bennie Greyling  
**Deloitte Limited**  
**On behalf of the Auditor-General**  
Auckland, New Zealand



*Kai Iwi Lakes*



## CUSTOMER SERVICE



INTERACTIONS WITH CUSTOMERS **49,002**



VIA PHONE  
**23,032**



DIGITAL  
**16,800**



IN PERSON  
**9,170**



**92%** CALLS ANSWERED WITHIN 8 SECONDS

## ROADING



**13 slip repairs** EMERGENCY WORKS



*Mountain Road layering*

## REGULATORY



**261**  
RESOURCE CONSENTS  
PROCESSED



**529**  
BUILDING CONSENTS  
PROCESSED



**780**  
LIMS PROCESSED  
(Average of four  
processing days)



**65%** ↓  
WANDERING DOG  
COMPLAINTS (down 65%  
from July 2024 to June 2025)



**43%** ↓  
DOG ATTACKS  
(down 43% from  
July 2024 to June 2025)



**92%**  
IMPOUNDED DOGS  
WHO ALLEGEDLY  
ATTACKED



**5,000+**  
REGISTERED DOGS  
IN KAIPARA

All figures are from 1 July 2024 to 30 June 2025



## LIBRARIES



**176,632** ITEMS ISSUED ACROSS OUR LIBRARIES IN 2024/2025



**38.35%**  MORE MEMBERSHIP INCREASE COMPARED TO PREVIOUS YEAR

## FUNDING FOR KAIPARA COMMUNITIES



RURAL TRAVEL FUND  
**\$26,596.30**

CREATIVE COMMUNITIES SCHEME  
**\$30,122.58**



KAI ORA FUND  
**\$10,000.00**

**\$100,000.00**  
COMMUNITY GRANTS



**\$383,436.90**  
RESERVE CONTRIBUTIONS FUND



**\$5,958.32**  
COMMUNITY GRANTS BUILDING AND RESOURCE CONSENT FUND



**\$128,808.06**  
MANGAWHAI ENDOWMENT LAND ACCOUNT (MELA)

## RESIDENT SATISFACTION




OVERALL SATISFACTION  
**45%**  **11%**



SATISFACTION WITH CORE SERVICES  
**60%**  **2%**



SATISFACTION WITH THE DISTRICT LIBRARIES  
**84%**  **4%**



SATISFACTION OF LOCAL PARKS, RESERVES OR SPORTS FIELDS  
**78%**  **2%**



*Wearable Arts Kaipara*

*All figures are from 1 July 2024 to 30 June 2025*

## A year in review

This Annual Report by Kaipara District Council (KDC) is a look back over the past financial year, 1 July 2024 to 30 June 2025.

It outlines everything we have achieved against what we said we would do in the first year of our Long Term Plan 2024-2027, and what we have achieved against our performance measures.



### What's a Long Term Plan?

The Long Term Plan (LTP) is our key planning tool. Long term plans outline everything Council does and how it fits together. Every three years we develop a long term plan in consultation with the community, setting our vision, direction, budgets, and our work plans for the next 10 years.

Find out more on our website [www.kaipara.govt.nz/ltp](http://www.kaipara.govt.nz/ltp)

## A year in review | Highlights

### Roading

Our biggest spend is roading and its associated activities and services. Dependable roading was identified as the key priority in the 2024–2027 Long Term Plan and in the 2024/2025 year, council has invested approximately \$36 million on Kaipara roads.

Of the roading budget, the most spend is on the emergency works programme, repairing slips and damage caused by the severe weather events of 2023, including Cyclone Gabrielle and the Mangawhai rainfall event. The emergency works are programmed across two years of the current Long Term Plan. In this year, around 13 emergency works have been completed, and many more are in progress. The teams have

ticked off slip repairs and emergency works on Paparoa-Oakleigh Road, Kaiwaka-Mangawhai Road, Pukehuia Road, Bull Road in Waitotira, Glinks Road, Avoca North Road, Arcadia Road, Murray Road, Pukehuia Road, and Mahuta Gap Road and more.

Another significant piece of work in this financial year includes \$1.8 million of major resilience improvements carried out on Arapohue Road. The site at the intersection of Arapohue Road and Clear Road was a significant slip that ran to around 145 metres long. Works included a 130 metre long retaining structure (mechanically stabilised earth wall), improving drainage and excavating half the width of the road and the shoulder before rebuilding and rehabilitating the road.

## *Pouto wharf and carpark improvements*



Other improvements (drainage and intersection) have been carried out on Whakapirau Road and Moir Street in Mangawhai.

### **Sealing Devich, Cames and Settlement roads**

Sealing sections of Devich, Settlement and Cames roads was approved as part of the Long Term Plan 2024-2027 process. Elected members recognised that these roads had seen significant increased traffic volumes due to subdivisions and development, which had caused major issues with dust and the general safety of the roads. Residents had advocated for improvements for a number of years.

Work on Devich Road ran through March and April 2025. Works included drainage improvements and widening the road, before strengthening and sealing the 1.1km stretch of road. Settlement Road works included drainage improvements, stabilisation and sealing the 350 metre stretch of road between Kaiwaka-Mangawhai Road to the southern boundary of the Hakaru RSA. Sections of Cames Road have also been completed, alongside a number of safety and resilience improvements including road widening. These works are fully ratepayer funded with loans and drawn from the roading budget. Following completion any maintenance works will be subsidised with our normal rate from NZTA.

### **Pouto carpark completed**

Visitors to Pouto Point now enjoy a freshly sealed carpark, complete with parking for boat trailers, new boat ramp and improved pedestrian access to the wharf and beach. This project was supported with funding from the Tourism Infrastructure Fund.

### **Phase 3 Mangawhai Shared Path completed**

The November completion of the third phase of the Mangawhai shared path means residents and visitors can now choose all sorts of transport modes to travel from the Village to the Heads shops. With the first phase of works starting back in 2021, the completion signifies the end of three years of construction (timed around the peak summer periods) for the 5.3 km path. The third phase of the Mangawhai Shared Path was funded by NZTA as well as financial and development contributions collected from the Mangawhai area.

We are proud to see improvements in the most recent resident survey. Residents' perception of overall roads and footpaths had improved by 3%, the Kaiwaka-Mangawhai ward had improved by 17%, satisfaction with the road network providing access to services and destinations had increased by 7%. We continue to identify and make improvements where we can.





*Road sealing Gladstone Road Dargaville*

## Increasing flood resilience and protecting communities

Over the past year, we have delivered a series of critical flood-protection and land drainage upgrades that bolster community resilience and safeguard some of our most productive rural and urban areas.

We completed a new floodgate at Canal G in Te Kowhai (fully funded by the Ministry of Business, Innovation and Employment (MBIE) Infrastructure Reference Group), significantly strengthening the Raupō Drainage Scheme, which covers approximately 8,700 hectares of highly productive fertile land surrounding Te Kowhai, Naumai, Raupō and Ruawai.

In Ruawai, we constructed a new 625 metre stopbank along the Northern Wairoa River with a modern, climate-resilient structure built to today's engineering standards. The \$1.3 million project has been supported in part by the targeted rate collected from those within the Raupō District Drainage Scheme area, \$430,000 from general rates, and \$280,000 of central government funding through MBIE.

In Dargaville, flood resilience is being strengthened through a series of critical repairs and improvements at key infrastructure sites.

Works have focused on three locations: Victoria Street and two sections along River Road. These

areas were identified as damaged and high-risk following Cyclone Gabrielle and flooding from the Northern Wairoa and Kaihu rivers.

At the Victoria Street site, the floodwall was repaired and extended and the roadway upgraded with new kerb and channel and additional footpath laid. This improves stormwater outflow, strengthening the existing flood defences and increasing capacity to manage weather events. At River Road new piles and rock spalls have been installed with the wooden floodwall reconstructed and repaired.

The budget for the work was \$650,000 and funded through a combination of sources, including \$500,000 from central government's Flood Resilience Fund, and the remainder from the Local Government Flood Resilience Co-Investment Fund and council maintenance and roading budget. The work is part of a broader suite of flood protection works for Dargaville.

Other works already complete or in progress include; Beach Road culvert and floodgate (critical components of Dargaville's drainage network); cleaning up the lower riverbanks of the Awakino River, and removing silt from the river mouth where it meets the Northern Wairoa River to improve the water flow in high rain events; raising the height of the Dargaville wastewater treatment plant bund;



*Canal G construction in Te Kowhai*

and building a 440 metre long earth stopbank onto the upstream side of the Awakino railway to stabilise the bank and avoid another sudden mass release of flood water as it did during Cyclone Gabrielle.



*Victoria Street Dargaville floodwall repair and new footpath*

## **Civil Defence – Mangawhai Tornado response and recovery**

In the early hours of Sunday 26 January 2025 a localised tornado affecting the Mangawhai Village area downed powerlines and large trees, and caused damage to a significant number of homes and property.

Kaipara District Council (KDC) stood up an Emergency Operations Centre (EOC) and worked closely with FENZ, Northpower, Police and other agencies. A number of local and regional contractors worked with council to clear trees.

Immediately after the tornado, 6.8 tons of construction waste was sorted and recycled. More than 48 tons of tornado related household and construction waste was received at the Hakaru Transfer Station – this included council contractor berm collections and during the free drop off weekend.

Approximately 2,500m<sup>3</sup> of green waste was collected and mulched. Total cleanup costs exceeded \$500,000 with the Ministry for the Environment (MfE) contributing up to \$435,000 and other costs eligible for a subsidy from NZTA as emergency recovery works.

The KDC EOC was officially stood down on Monday 3 February 2025.





*Mangawhai tornado recovery response*

Other key tornado response and recovery information:

- 272 homes visited by the New Zealand Red Cross Disaster Welfare and Support team
- 21 first responders from the NZ Response Team carried out welfare checks on the most affected residents
- 125 volunteer hours spent by Taskforce Kiwi clearing waste
- 90+ building assessments carried out with assistance from Auckland Council staff
- 35 properties issued stickers – eight yellow stickers, no white stickers remaining
- four households initially in emergency accommodation
- 497.75 hours of KDC staff time dedicated to the emergency response.

## Planning for the future

Council's current vision places particular emphasis on economic development and supporting managed growth. Three private plan changes (to the Operative Kaipara District Plan) were processed in line with their statutory requirements during the year. Private Plan Change 83 (Cove Road North Precinct) was declared operative in November 2024, Private Plan Change 84 (Mangawhai Hills) was declared operative in January 2025 and Private Plan Change 85 (Mangawhai East) was received in January 2025.

Private Plan Change 83, brought by The Rise Ltd, rezoned 56.9 hectares of rural zoned land to residential zoned land, providing for up to 380 dwellings.

Private Plan Change 84 rezoned 218.3 hectares of land in Mangawhai from rural to a mix of residential, community, and commercial activities, along with ecological restoration areas.

Private Plan Change 85 seeks to rezone approximately 95 hectares of rural land to a mix of residential and commercial zoned land.

## District Plan Review work and consult

The district plan review has been underway for several years and following the release of a 'Draft' Kaipara District Plan in 2022, Council stood up (in 2023) a District Plan Working Party to prepare the Proposed Kaipara District Plan. A direction was set for a "simple and enabling" new District Plan that aims to remove red tape, provide opportunities for growth and balance



*Mangawhai tornado Emergency Operations Centre*



*Paparua*

the need to protect our special places whilst allowing appropriate development.

At the 26 March 2025 council meeting, elected members approved the Proposed Kaipara District Plan, paving the way for it to proceed to public notification in late April through to the end of June 2025.

The District Plan is the 'rule book' for the district, managing subdivision use and development activities as well as Kaipara's natural environment. A total of 365 submissions were received which are in the process of being analysed into submission points by staff.

## **Consulting with our communities**

A number of other policy changes and new directions in this period have triggered consultation with our communities.

### **Review and Financing Policy**

As part of the Revenue and Financing Policy review, Council explored the option of shifting its general rating method to capital value (CV). Community consultation on the proposed move to capital value was first carried out in late 2024, with elected members agreeing that further work was needed before any changes were made. Staff will prepare a report for the incoming Council to consider.

### **Museums targeted rate**

A new targeted rate supporting three of the district's museums followed community consultation and approval by elected members.

The decision reflected the strong public engagement, with 388 submissions received during the consultation period which ran from April to May 2025. While 36% of respondents supported no targeted rate, approximately two-thirds expressed support for a targeted rate in some form. After much discussion, elected members approved to set a targeted rate at \$185,000 across the district, equating to \$14 for each rateable property paying the Uniform Annual General Charge (UAGC).



*Community engagement*



## Development Contributions

We reviewed our Development Contributions Policy and sought feedback on the proposed changes in June 2025.

The Development Contributions Policy outlines fees charged to developers to help offset the impact of their development. Development contribution fees are spent on infrastructure including roading, wastewater and stormwater services in the district. This is ongoing as elected members agreed to reconsult on this following the feedback in this coming year.

## Local Water Done Well

Under the Local Water Done Well legislation, all councils around New Zealand have been tasked by the current Government to consider how they can best provide water services in the future, by joining up with others or on their own. Regardless of the service delivery model, councils must meet new economic, environmental, and water quality regulatory requirements.

We investigated several options and evaluated three water service delivery models in more detail to determine how well they aligned with our goals for providing water services, and to ensure they complied with the Local Water Done Well reform. We consulted with the

Kaipara community on these three options and asked for feedback between 7 April and 7 May 2025.

After reviewing feedback from 66 submitters, including businesses, organisations, and individuals, elected members agreed to pursue a multi council-controlled organisation as its priority model for water and wastewater services. This approach also received the strongest support from the community, with 60% of submissions favouring a collaborative Northland-wide effort to deliver infrastructure, maintenance, and service delivery for waters.

Whangarei, Kaipara and Far North District councils have agreed to establish a Northland-wide council-controlled organisation (CCO) to deliver drinking water and wastewater services from July 2027.

The recommendation to each council to form the CCO came after careful consideration by the Northland Local Water Done Well Working Group, which is made up of elected members and advisor David Hawkins, and supported by staff from each council to explore collaboration opportunities. All three councils are now working together to prepare a Water Services Delivery Plan, which must be submitted to Central Government by 3 September 2025.



*Dargaville Reservoir*

## Kaipara Local Elections 2025



### Local elections 2025

Local elections are held every three years across the country. This is a chance for residents and ratepayers of Kaipara District to vote for a mayor and elected members to represent them. The local election was held on 11 October 2025.

### Representation Review

The Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Act 2024 was enacted on 30 July 2024. According to this Act, councils had to decide by 6 September 2024 whether to retain or disestablish its Māori ward.

Kaipara District Council resolved to disestablish its Māori ward, Te Moananui o Kaipara, in an extraordinary council meeting held on 7 August 2024. The decision triggered a shortened representation review to establish new representation arrangements.

Kaipara District Council adopted the final proposal for its 2024 Representation Review, setting representation arrangements for the 2025 elections.

The confirmed representation arrangements came after formal community consultation on an initial proposal. The final proposal sees no change from the initial proposal Council consulted on. Public consultation ran from 10 September to 2 October with a total of 62 submissions received.

Kaipara District Council representation arrangements for at least the 2025 local elections are a mayor elected at-large and eight councillors elected across three wards: Kaiwaka-Mangawhai Ward with three councillors, Otamatea Ward with two councillors, and Wairoa Ward with three councillors.

Minor adjustments were made to two ward boundaries, seeing a small area shift from Wairoa Ward to Otamatea Ward. This was in accordance with the Local Electoral Act 2001 requiring that each councillor represents approximately the same number of people, plus or minus 10%.

### Raupō Drainage Committee elections

Originally established as the Raupō Drainage Board prior to the 1989 local government amalgamations, the Raupō Drainage Committee is the district's longest-serving advisory body. It comprises both elected ratepayers and appointed elected members who collaborate to guide Kaipara District Council on drainage infrastructure and advocate for the interests of all Raupō ratepayers.

We started the process for elections in the first part of 2025, with nominations for the six ratepayer positions opening on Thursday 1 May and closing Friday 23 May 2025, receiving seven valid candidates. On 4 June, Council resolved to proceed with a postal election, confirming that the number of positions would remain consistent with previous terms (six in total).

Between Thursday 26 June and Tuesday 29 July 2025, an election was held to fill the six ratepayer positions on the Raupō Drainage Committee. A total of 201 valid voting documents were returned from within the Raupō Drainage and results were declared official on 12 August 2025 by the Returning Officer, Jason Marris, following a seven-day appeal period with no appeals lodged.





*Baylys Beach boardwalk extension*

## Citizenship ceremonies

Throughout the year we welcome new New Zealand citizens to our district in official ceremonies. This year we held four ceremonies – three in Dargaville and one in Mangawhai, welcoming 86 new citizens from all over the world who have chosen to make Kaipara their home.

## Economic development – new website launched

Our primary objective in economic development is to transform Kaipara into a thriving hub for living, working, visiting, studying, investing, and doing business. A number of efforts have been made towards this goal in the last year, to complement the work Northland Inc (CCO) already do as our regional economic development agency.

In August 2024 elected members adopted an economic development strategy for Kaipara. The strategy lays out a comprehensive plan aimed at fostering economic growth while enhancing residents' quality of life.

In June 2025 we unveiled a brand-new website at two launches on either side of the district. The platform is designed as a central hub, positioning the district as an ideal place to visit, live, work, and invest. The website content has been shaped with local input and reflects the distinct character, values, and aspirations of its people, with updates and new additions

in collaboration with local businesses and organisations as the website is developed.

## Welcoming spaces and places

During the year we delivered new amenities and refreshed key public spaces across Kaipara.

New clean, modern toilets at Pahi and Baylys Beach were opened to the public, providing safe and accessible facilities for the community and visitors.

Baylys Beach also saw the completion of the Tourism Infrastructure Fund (TIF)-supported Baylys Beach boardwalk extension, connecting pedestrian access to Baylys Beach and significantly improving accessibility with ramps and handrails.



*Pahi toilets*





*Mangawhai Community Park*

On the other side of the district, an upgraded Hubert Linnell Reserve at the end of Rangiora Road in Kaiwaka was opened in December 2024. The area now includes a concrete carpark with dedicated boat trailer parking, improved access, lighting, a vehicle turnaround area, and a public toilet. The project was supported by the Tourism Infrastructure Fund (TIF) and financial contributions collected from development in Kaiwaka and surrounds.

In August 2024, Mangawhai Library transitioned to a proper branch library with expanded hours and services, providing a similar professional modern standard of services as the Dargaville Library. The library now provides digital support, programmes and events, Te Ao Māori integration, and regularly connects up with the

community via outreach and social media.

On the planning front, following community consultation the Mangawhai Community Park Master Plan was adopted in October 2024, and a concept plan for Mangawhai Heads Reserve was adopted in April 2025. Both plans were shaped by community feedback.

In October 2024, Council awarded the contract to build the new Fagan Place pensioner houses, kickstarting construction for new warm, dry, modern and healthy homes. Completion of the project is expected later in 2025 and will see the Fagan Place units meet the same standards as the rest of Council's pensioner housing portfolio.

Work is also progressing on the Dargaville Town Hall. The project encompasses the demolition of the Dargaville Town Hall annex building, recladding of the Municipal Building, reinstatement of access to the Northern Wairoa War Memorial Hall, and toilet facilities. There is a strong desire to get on with the project and get the demolition and repairs done to reinstate the lost functions of these buildings for the community.

## Stormwater improvements

Stormwater projects in Eveline Street and Robert Street, Mangawhai were completed, improving drainage and reducing future flood risks and making the network more resilient against severe weather events.



*Eveline and Roberts Street stormwater project*



*Wood Street carpark upgrade*

The Eveline Street stormwater project involved installing a new stormwater management system to capture and safely disperse surface water to sea.

The Robert Street project took around nine months and involved installing a 350mm stormwater pipe to improve drainage and reduce future flood risks. This project was central government funded, one of a number of projects supported to boost resilience and reduce the risk of major flood damage.

We started construction of the permanent upgrade of Wood Street and surrounds at the end of March 2025. The project is a multi-year project and was first initiated in September

2019 when the Mangawhai Business Association approached council, to address issues relating to high levels of congestion, traffic issues, and pedestrian safety around Wood Street.

The work includes upgrading the stormwater network as well as constructing the permanent design for Wood Street, the old fire station site and the back carparking area and playground (behind Gringas). The project is on track to be finished in November 2025.

## Water security

A deal announced by the Minister for Regional Development earlier this year will see the Te Tai Tokerau Water Trust construct, operate and maintain a new 22km pipeline from its Te Waihekeora reservoir at Redhill to Dargaville. The pipeline is estimated to cost \$17.5 million.

The announcement also included news that Kaipara District Council and the Te Tai Tokerau Water Trust will combine the delivery of the new pipeline with an existing \$7.8 million Regional Infrastructure Fund flood resilience project, the Dargaville to Te Kōpuru stopbank upgrade.

## Finance

Our finance team have completed the implementation of IBIS Breeze software in the past 12 months. This system reduces manual input, gains efficiencies, improves reliability of our finances, and aids in ensuring budget managers can effectively manage budgets.



*Wood Street works*





## **What's next in this Annual Report?**

The second part of this document – Activity Statements – outlines the different groups of activities that Council undertakes, their performance measures and results, plus their capital programmes and budgets.

Part Three offers a detailed breakdown of our finances.





## PART 2

### Activity statements



*Ripiro Beach*

# Introduction

The following section describes the different groups of activities that Council undertakes. For the Long Term Plan 2024-2027 Council's work is classed into nine groups.

- 1      Roading and Footpaths
- 2      Flood Protection and Land Drainage
- 3      Water Supply
- 4      Stormwater
- 5      Wastewater
- 6      Solid Waste
- 7      Open Spaces and Facilities
- 8      Regulatory Functions
- 9      District Leadership, Finance and Internal Services (including council-controlled organisations)

The information provided about each activity within the groups includes:

- What was achieved based on Year 1 plans from the LTP 2024–2027
- The performance measures as stated in the LTP 2024–2027 and their results
- The capital programme and budgets.

Performance measures are set every three years at the long term planning stage. The LTP is a commitment Council makes to the community to ensure we are delivering what we said we would. For this Annual Report year we are in the first year of LTP 2024–2027.

The performance measure achievement is judged by a combination of community feedback on our levels of service gathered from an annual residents' survey, as well as measures using number and percentage targets e.g. zero road fatalities caused by road conditions. Some of the measures are set based on levels of service as committed to in the LTP, while others are based on statutory obligations.

The customer satisfaction results come from resident surveys conducted four times during the 2024/2025 year by an independent research company – Key Research. A total sample size

of n=754 was achieved with data collected over four periods: from 20 August to 20 September 2024, 4 November to 9 December 2024, 31 January to 14 March 2025 and 14 April to 8 June 2025. Residents responded to the questionnaire either by post or online.

They were asked their opinion on Council's core activities, services and infrastructure, as well as to provide a wider perspective of performance. This includes assessment of reputation, the willingness of residents to become involved with Council's decision-making and to measure satisfaction across a range of lifestyle related matters. Post data collection, the sample has been weighted so it is exactly representative of key population demographics based on the 2023 Census. At an aggregate level the survey has an expected 95% confidence interval (margin of error) of +/-3.57%. Due to rounding, percentages may add to just over or under (+/- 1%) totals.





## Comparative performance results

The table below provides comparative data of performance results for each activity.

For further details, see the activity section.

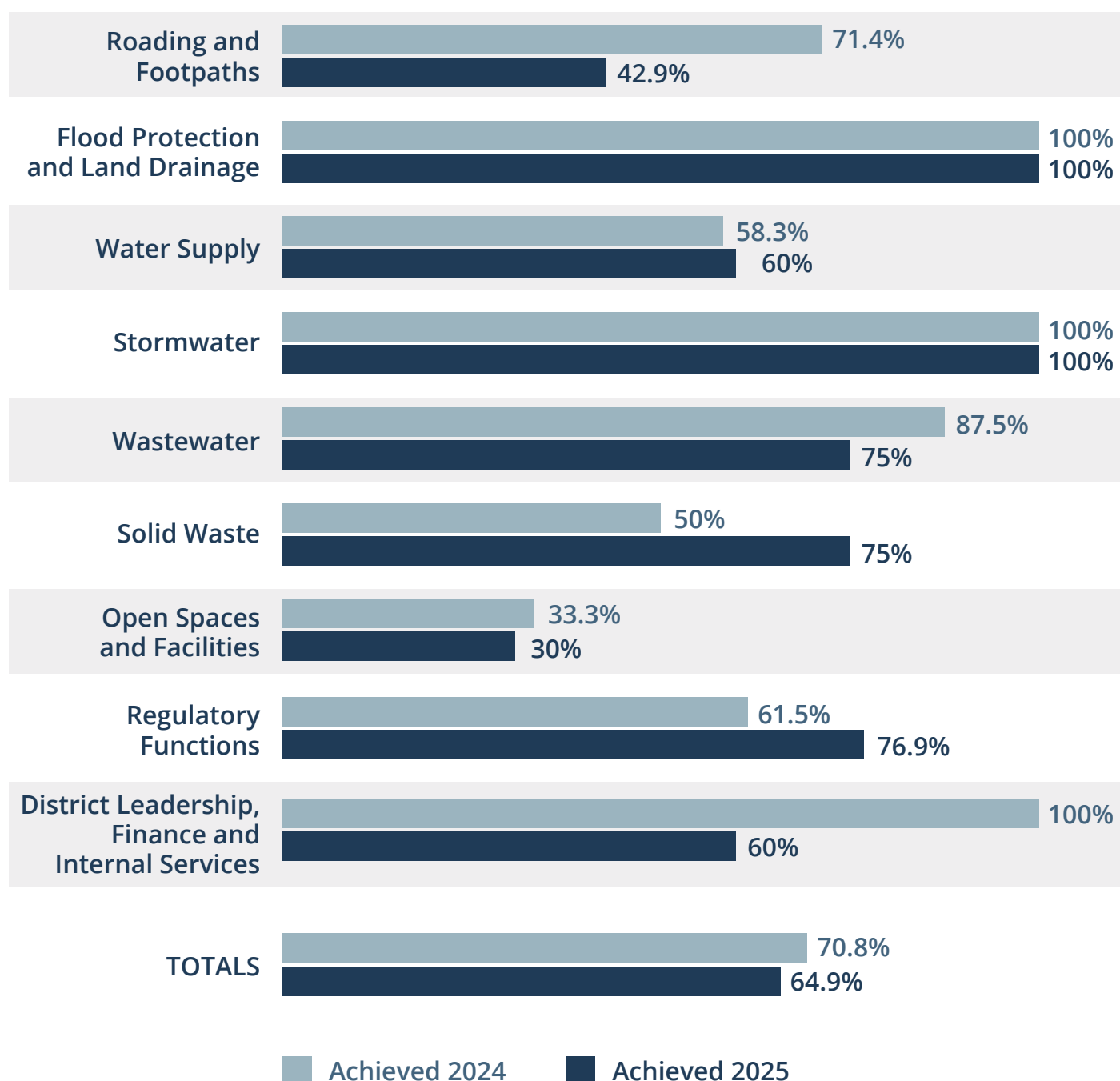
Activity	2024/2025 Measures	Achieved	2023/2024 Measures	Achieved
Roading and Footpaths	7 measures 3 achieved	42.9%	7 measures 5 achieved	71.4%
Flood Protection and Land Drainage	5 measures 5 achieved	100%	5 measures 5 achieved	100%
Water Supply	15 measures 9 achieved	60%	12 measures 7 achieved	58.3%
Stormwater	5 measures 5 achieved	100%	8 measures 7 achieved 1 N/A	100%
Wastewater	8 measures 6 achieved	75%	8 measures 7 achieved	87.5%
Solid Waste	4 measures 3 achieved	75%	4 measures 2 achieved	50%
Open Spaces and Facilities	10 measures 3 achieved 1 N/A	30%	9 measures 3 achieved	33.3%
Regulatory Functions	13 measures 10 achieved	76.9%	13 measures 8 achieved	61.5%
District Leadership, Finance and Internal Services	10 measures 6 achieved	60%	7 measures 7 achieved	100%
<b>Total Measures</b>	<b>77 measures 50 achieved 1 N/A</b>	<b>64.9%</b>	<b>73 measures 51 achieved 1 N/A</b>	<b>70.8%</b>



*Mangawhai beach*



## Activity performance comparison to last year





## 1. Roothing and Footpaths

The roading and footpaths activity aim is to link our great places, keep our communities connected, safe and active, and contribute to the sustainability and growth of the local economy. Our transport network is vital for connecting our communities and provides for safe access to the places that make visiting and living in Kaipara an enjoyable experience. This LTP is focused on recovery from extreme weather events in 2022/2023. Roothing was significantly impacted by these events which reflects in the priorities of the work programmes.



### Contribution to community outcomes



Repair and recover from extreme weather events					
Connecting networks and communities					
Safe and well-maintained roads ensure easy travel and access around the district					
Provide safe and connected walkways, cycleways and vehicle access					

What we planned	What we achieved
Operations and maintenance	Completed. Business as usual programme.
Capital renewals and refurbishments – road surfaces, drainage, bridge and structures, footpaths, traffic services	In progress. Generally completed as per budget availability with the exception of bridges and structures. Designs are being progressed with construction works scheduled for the 2025/2026 and 2026/2027 construction seasons.
Emergency Recovery (From 2022/2023 storm events) – Phase 3	In progress. This is a two-year programme scheduled to be completed in 2025/2026.
Local road improvements – ongoing for road renewals	In progress. NZTA approval of the subsidy for the majority of the local improvements budget was received late in the financial year. This programme is scheduled to be completed in 2026/2027.
Improvements – Mangawhai, Alamar Crescent boat car park	Deferred. Project budget has been deferred to allow town planning to ensure alignment with an approved strategy.
<p>Improvements – Mangawhai, seal extensions: Settlement Road, from Kaiwaka-Mangawhai Road to the Hakaru Hall, sections of Cames Road and Devich Road between bridge and Lawrence Road</p> <ol style="list-style-type: none"> <li>1. Settlement Road from Kaiwaka-Mangawhai Road to the southern boundary of the RSA</li> <li>2. Cames Road – steep under-engineered concrete section to top of rise</li> <li>3. Devich Road – unsealed section</li> <li>4. Cames Road – rest of under-engineered and deteriorated middle section</li> </ol>	In progress. Settlement and Devich Roads completed, and a section of Cames Road. The steep section of Cames Road will be completed in 2025/2026.
Undertakes targeted discussion with the business owners to assess the alternative Wood Street proposal and explore any opportunities to improve the existing Wood Street proposal	Completed. Council liaised with the landowners and amended the design where agreed. There will be ongoing engagement with the business owners during construction.
Improvements – Kaiwaka footpaths north-south connection	In progress. Construction is underway and will be completed in the first quarter of 2025/2026.
Removal of the failed sandbags along the sand dunes of Baylys Beach	In progress. Construction of a more robust rock revetment structure at the entrance of Baylys Beach is underway and will be completed in the first quarter of 2025/2026.



# Performance Measures

## Roading and Footpaths *measured by*

### Safety

1.1 The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤0	Achieved 0 fatal (-2) 7 (-4) serious injury crashes	Achieved 0 change in fatal accidents -5 change in serious injury

There were 0 fatal and 7 serious injury crashes on Kaipara District roads compared to 2 fatal and 11 serious injury crashes in 2023/2024.

Fatal crashes have reduced by 2 and serious crashes have reduced by 4 from the previous year.

### Road condition

1.2 The average quality of ride on a sealed local road network, measured by 'smooth travel exposure'.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≥90%	Not achieved 86%	Not achieved 88%

Our rehabilitation and reseal programmes were significantly disrupted due to the severe storm events over the past few years where the priority was focussed on emergency works response and remediation. This has resulted in a decline in the average condition of the sealed road network as demonstrated by the reduced 'smooth travel exposure' result. Smooth travel exposure value is as reported at 30 June 2025 based on the best information available at that time. Subsequently, some invalid data has been identified in the calculation with a very minor impact on the overall result.

1.3 The percentage of the sealed local road network that is resurfaced (each financial year). The average quality of ride on a sealed local road network, measured by 'smooth travel exposure'.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≥8%	Not achieved 5.73%	Not achieved 6%

The totalled sealed surface of the network 3,191,022.4m<sup>2</sup> out of which 182,744.74m<sup>2</sup> was completed. A delayed start to the 2024/2025 financial year due to the change of the council maintenance and renewal contractor, and also the transfer of the roading team back in-house, impacted this target.

### Maintenance local network

1.4 The maintenance of the roads meets the Council level of service targets as specified in our roading maintenance contracts.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≥85%	Achieved 98.52%	Achieved 87%

A total of 2,037 service requests were received out of which 1,992 were completed on time.

## Roading and Footpaths *measured by*

### Maintenance local network (continued)

1.5 The percentage of the sealed local road network that is rehabilitated (annually).

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≥0.6%	Not achieved 0.26%	Achieved 0.50%

A total of 1.235km was completed out of 477.137km sealed network.

A delayed start to the 2024/2025 financial year due to the change of the council maintenance and renewal contractor, as well as the transfer of the roading team back in-house, impacted this target.

### Response to service requests

1.6 The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame as included in the Road Maintenance Contract specification.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≥90%	Achieved 90.7%	Achieved 95.55%

A total of 2,256 service requests were received out of which 2,046 were completed on time.

### Footpaths

1.7 The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant documentation (such as its annual plan, activity management plan, asset management plan, annual works programme or LTP).

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≥90% in fair or better condition	Not achieved -	Achieved 95%

A formal condition survey of the footpath network has not been undertaken. However, the footpath network is inspected by Council's Maintenance Contractor to ensure it is safe to use and any defects identified are programmed for remediation.

A condition survey of the footpath network is proposed to inform the development of the 2027 Asset Management Plan that underpins Council's subsidy application for the 2027–2030 period.

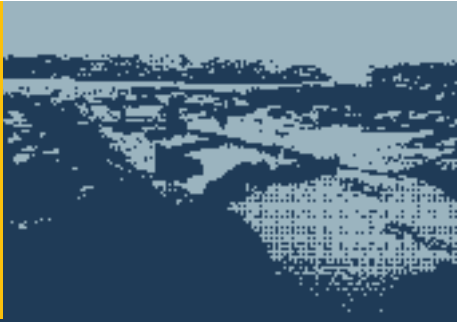
## Capital projects list

Roading and Footpaths Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
District-wide bridge and structure renewals	\$89,000	\$2,209,000	In progress. Designs are being progressed and works are scheduled for the 2025/2026 and 2026/2027 construction seasons.
District-wide footpath renewals	\$19,000	\$48,000	Completed.
District-wide road drainage renewals	\$507,000	\$930,000	Completed.
District-wide road rehabilitation associated improvements	-	\$1,500,000	Budget was reallocated following NZTA reducing subsidised budgets and the subsequent November 2024 council meeting.
District-wide roading recovery Gabrielle phase 3	\$5,182,000	\$10,400,000	In progress. This is a two-year programme scheduled to be completed in 2025/2026.
District-wide sealed road pavement rehabilitation renewals	\$1,633,000	\$1,565,000	In progress. Multi-year project.
District-wide sealed road resurfacing renewals	\$2,495,000	\$2,407,000	In progress. Multi-year project.
District-wide structure components replacement renewals	\$135,000	\$1,261,000	In progress. Designs are progressing and works are scheduled for the 2025/2026 and 2026/2027 construction seasons.
District-wide traffic services renewals	\$191,000	\$168,000	Completed.
District-wide unsealed road metalling renewals	\$2,796,000	\$3,178,000	Completed for the year.
Kaiwaka footpath improvements	\$67,000	\$700,000	In progress. Construction is underway and will be completed in the first quarter of 2025/2026.
Mangawhai - Alamar Crescent, Olsen Avenue area wide upgrade	-	\$600,000	Deferred. Project budget has been deferred to allow town planning to ensure alignment with an approved strategy.
Mangawhai – Cames, Devich, Lawrence Road unsubsidised improvements	\$827,000	\$3,000,000	In progress. Settlement and Devich Roads completed, and a section of Cames Road. The steep section of Cames Road will be completed in 2025/2026.
Mangawhai Wood Street revitalisation roading works	\$1,274,000	-	This project was started early to tie in with other works around Wood Street.



Operating Funding Roading and Footpaths	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	12,395	14,826	14,826
Targeted Rates	443	440	440
Subsidies and grants for operating purposes	5,337	7,540	8,318
Fees and charges	-	-	42
Internal charges and overheads recovered	2,168	1,450	167
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>20,343</b>	<b>24,256</b>	<b>23,793</b>
Application of operating funding			
Payments to staff and suppliers	8,870	12,375	13,424
Finance Costs	93	173	173
Internal charges and overheads applied	6,195	4,896	3,796
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>15,158</b>	<b>17,444</b>	<b>17,393</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>5,185</b>	<b>6,812</b>	<b>6,400</b>






Capital Funding Roading and Footpaths	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of capital funding			
Subsidies and grants for capital expenditure	12,550	16,564	14,173
Development and financial contributions	307	307	331
Increase (decrease) in debt	375	2,686	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>13,232</b>	<b>19,557</b>	<b>14,504</b>
Application of capital funding			
Capital expenditure - to meet additional demand	6,716	-	767
Capital expenditure - to improve the level of service	3,976	-	7,875
Capital expenditure - to replace existing assets	10,026	16,200	14,081
Increase (decrease) in reserves	(2,301)	11,767	(1,820)
Increase (decrease) of investments	-	(1,599)	-
<b>Total applications of capital funding (D)</b>	<b>18,417</b>	<b>26,369</b>	<b>20,903</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(5,185)</b>	<b>(6,812)</b>	<b>(6,400)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 2. Flood Protection and Land Drainage

We protect people and property from flooding caused by severe weather events. For land drainage this protection can include the provision of stopbanks and floodgates to prevent the backflow of water from rivers and harbours where the high tide level can be higher than the land behind. For flood protection the focus is on keeping flood flows and tidal flows

moving along rivers, and from overflowing onto the land. Both these activities may utilise the same infrastructure. Responsibilities overlap between Kaipara District Council (KDC) and Northland Regional Council (NRC). Generally, though not in all cases, NRC is responsible for river management while KDC maintains and operates the drainage districts.

Contribution to community outcomes					
					
Flood protection of road and property access					
Manage inundation of drainage schemes, particularly salt water					
Minimising/eliminating unwanted water containment					
Draining and protecting productive land for all forms of agriculture and horticulture activities					
Stopbanks made available for recreational activities where safe to do so					



Dargaville flooding

What we planned	What we achieved
GIS mapping of drainage districts	Physical maps have been digitised. The maps are now being audited and aligned with maintenance contracts. Ongoing work to finalise.
Continue stopbank protection from Dargaville to Te Kōpuru when funds from Regional Infrastructure Fund are confirmed	Regional Infrastructure Fund was made available to KDC. Council is now considering delivery options.
Increase asset management practices including data, condition assessment and modelling	In progress. Audited data from GIS mapping exercise will be loaded into the Asset Management Information System. Condition assessment data will also be loaded to inform asset planning and risk management.
Establish multi-agency group for river management to determine responsibilities for ownership, management and control	KDC and NRC met and exchanged data for land drainage and stormwater assets around Dargaville. NRC called a stakeholder meeting in June. Work is ongoing.
Consider drainage district boundaries and realign where agreed	This work will follow on from the audited GIS mapping exercise in 2025/2026. Proposed changes to the targeted rate area will need to be consulted on prior to the next LTP.

## Capital projects list

Flood Protection and Land Drainage Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Aratapu floodgate 5 renewal	-	\$80,000	Completed. Floodgate 5 was replaced with existing assets.
Aratapu floodgate 9 renewal	\$31,000	\$60,000	Completed.
Dargaville Te Kōpuru stopbank establishment stage 2	\$1,000,000	\$4,000,000	In progress. This project has been handed to the Te Tai Tokerau Water Trust to deliver; our first capital contribution of \$1m has been executed.
Kaihu Valley floodgate renewal	-	\$35,000	In progress. In the design stage of this multi-year project.



# Performance Measures

## Flood Protection and Land Drainage *measured by*

2.1 The number of flood events not contained by the drainage schemes up to 1:5 year flood.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	0	Achieved 0	Achieved 0

There have been no 1:5 rainfall events that were not contained within the district schemes.

2.2 Service requests for broken, block or failing floodgates.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	<10 service requests per year	Achieved 4	Achieved 1

A total of 4 requests were received.

2.3 Service requests for additional cleaning of drains i.e. missed by the monitoring and maintenance programmes.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	<5 service requests per year	Achieved 4	Achieved 4

A total of 4 requests were received.

2.4 Biannual inspection of our drainage network to ensure it can contain a 1:5 year flood.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	2 inspections per year	Achieved	Achieved Completed

Continuous investigation.

2.5 Targeted maintenance of the stopbank system in the Raupō Drainage District to prevent tidal flows from inundating private property during high tide and/or when the river is in flood.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Minimum yearly inspections and targeted maintenance completed	Achieved	Achieved Completed

Completed log and debris removal. This is an ongoing programme to ensure the network is continuously improved.

Operating Funding Flood Protection and Land Drainage	LTP 2021–2031 Year 3	LTP 2024–2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	170	194	194
Targeted Rates	957	1,075	1,075
Subsidies and grants for operating purposes	-	-	106
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>1,126</b>	<b>1,269</b>	<b>1,375</b>
Application of operating funding			
Payments to staff and suppliers	607	937	659
Finance Costs	1	3	3
Internal charges and overheads applied	188	246	246
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>795</b>	<b>1,186</b>	<b>908</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>331</b>	<b>83</b>	<b>467</b>

Capital Funding Flood Protection and Land Drainage	LTP 2021–2031 Year 3	LTP 2024–2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of capital funding			
Subsidies and grants for capital expenditure	-	3,900	3,540
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1)	100	-
Gross proceeds from sale of assets	-	-	287
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding</b>	<b>(1)</b>	<b>4,000</b>	<b>3,827</b>
Application of capital funding			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	63	4,000	5,122
Capital expenditure - to replace existing assets	-	175	-
Increase (decrease) in reserves	267	(92)	(827)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>330</b>	<b>4,083</b>	<b>4,295</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(331)</b>	<b>(83)</b>	<b>(467)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



### 3. Water Supply

A reliable and high-quality water supply to Kaipara district's reticulated areas is essential for communities and local economic development. Public water supplies ensure

communities receive water at the cost of production. Our water supply activities also protect and enhance our natural assets and open spaces.

#### Contribution to community outcomes

					
Providing clean water supply to our communities					
Consider water conservation and water security in future plans					

What we planned	What we achieved
Consent renewals for Mangawhai and Lake Taharoa	Work was kicked off for Mangawhai water consent renewal, new consent expected in 2025/2026.
Dargaville water main renewals (Logan Street)	Logan Street design is complete and ready for delivery in 2025/2026.
District-wide reticulation network renewals	Doctors Hill watermain work in Maungatūroto completed 2024/2025.
Network models – demand management and firefighting capability	Dargaville water network model was updated and calibrated.
Leak detection assessments – raw and treated water lines	An asset life assessment was done on the raw water line feeding the Dargaville Water Treatment Plant. All raw water lines are routinely inspected by contractors who physically walk the line and perform regular checks to ensure its integrity and functionality.
District-wide backflow prevention – assessment and install as required	Desktop and risk assessment completed. Currently testing known high risk connections and replacing as required.



# Performance Measures

## Water Supply *measured by*

### Safety of drinking water in accordance with the NZDWS (bacteria compliance criteria)

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

Further changes in the DWQAR in January 2025 result in the first half (2024) performance measures assessed on the old rules, and 2025 assessed on the new rules. Note: Kaipara has five water supplies and not all DWQAR rule modules (category 3) apply to all supplies. For example: Glinks Gully and Mangawhai are T1 rules only (due to supply sizes).

3.1 Compliance with Taumata Arowai Quality Assurance Rules (DWQAR) - Bacterial water quality. The extent to which the local authority's drinking water supply complies with Drinking Water Quality Assurance Rules 2022.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	All schemes must be compliant	Not achieved	Not achieved

Under the DWQAR 2022, Maungatūroto and Dargaville treatment plants require compliance with Section 4.10.1.4 (T3 Bacterial Rules for UV Disinfection), Ruawai treatment plant requires compliance with Section 4.10.1.1 (T3 Bacterial Rules for Disinfection with Chlorine).

Dargaville, Maungatūroto and Ruawai only achieved partial compliance, with the bacterial treatment rules, with each having one quarter of non-compliance. These non-compliances were primarily related to data gaps, instrument downtime or short-term plant, rather than failures in treatment performance.

It is important to note that these events did not result in the delivery of unsafe water as risk management controls such as alarms, automatic shutdowns, and operator responses were in place. In Dargaville and Maungatūroto, multiple barriers for bacterial treatment (including chlorine dosing) further reduced the risk of non-compliance. In addition, all microbiological and chemical monitoring in the distribution systems confirmed that the water supplied met the New Zealand Drinking Water Standards at the point of supply.

3.2 Compliance with Taumata Arowai Quality Assurance Rules (DWQAR)- Protozoal water quality. The extent to which the local authority's drinking water supply complies with Drinking Water Quality Assurance Rules 2022

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	All schemes must be compliant	Not achieved	Not achieved

Compliance was not achieved 100% of the time for Dargaville and Maungatūroto supplies.

Under the DWQAR 2022, Maungatūroto, Dargaville and Ruawai are Level 3, however Source Classes and treatment methods dictate compliance rules. Dargaville and Maungatūroto treatment plants require compliance with Section 4.10.2.13 (T3 Protozoal Rules for UV Disinfection).

Non-compliances for Maungatūroto and Dargaville treatment plants generally relate to electronic reporting of monitoring not being available. This occurs during plant shutdowns, power cuts, or recording equipment failures. This is usually resolved quickly with no effect on water quality.

Ruawai treatment plant has a Class 1 Source, and therefore a protozoal barrier is not required.

## Water Supply *measured by*

3.2A Compliance with Taumata Arowai Quality Assurance Rules (DWQAR) - Treatment T1.1 and T1.2.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	All schemes must be compliant	Achieved	New Measure

100% compliance achieved. This measure only applies to Mangawhai and Glinks Gully.

3.2B Compliance with Taumata Arowai Quality Assurance Rules (DWQAR) - Distribution D1.1.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	All schemes must be compliant	Achieved	New Measure

This measure only applies to Mangawhai and Glinks Gully, and both were fully compliant under this rule.

3.2C Compliance with Taumata Arowai Quality Assurance Rules D3 – Microbiological water quality. The extent to which the local authority's drinking water supply complies with Drinking Water Quality Assurance Rules 2022 D37.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	All schemes must be compliant	Not achieved	New Measure

Maungatūroto and Ruawai were fully compliant. Dargaville was deemed non-compliant due to a sample being taken at 10 days instead of the required 9 days in April. This did not affect the water quality. This measure does not apply to Mangawhai and Glinks Gully.

## Safety of drinking water in accordance with NZDWS (bacteria compliance criteria) continued

3.3 The percentage of real water loss from our networked reticulation system (average for total network of all schemes).<sup>1</sup>

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤28%	Not Achieved 31%	Not achieved 37%

The results indicate that the level of water loss is high in three of the supply areas, and low in Ruawai and Glinks Gully. The level of real losses in Mangawhai has increased significantly in 2024/2025.

## Fault response times. Where Council attends a callout in response to a fault or unplanned interruption to its network reticulated system

3.4 Median response time for attendance for urgent callouts; from the time the local authority receives notification to the time that service personnel reach the site.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤2 hours	Achieved 35 minutes	Achieved 44 minutes

Year to date median response time of all urgent service requests during the year (2024/2025 calculation methodology changed to annual total, from quarters divided by four).

Water Supply <i>measured by</i>			
3.5 Median response time for resolution of urgent callouts; from the time the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤48 hours	Achieved 5 hours, 51 minutes	Achieved 2 hours, 26 minutes
Year to date based off median resolution times of all urgent service requests (2024/2025 calculation methodology changed to annual total, from quarters divided by four).			
3.6 Median response time for attendance for non-urgent callouts; from the time the local authority receives notification to the time that service personnel reach the site.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤3 hours	Achieved 48 minutes	Achieved 45 minutes
Year to date based off median response time of all annual service requests which were non-urgent callouts (2024/2025 calculation methodology changed to annual total, from quarters divided by four).			
Fault response times. Where Council attends a callout in response to a fault or unplanned interruption to its network reticulated system (continued)			
3.7 Median response time for resolution of non-urgent callouts; from the time the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤3 days	Achieved 9 hours, 7 minutes	Achieved 3 hours, 14 minutes
Year to date based off median response time of all annual service requests which were non-urgent callouts (2024/2025 calculation methodology changed to annual total, from quarters divided by four).			
Customer Satisfaction. The total number of water supply complaints received by Council			
3.8 Total number of complaints about drinking water quality e.g., clarity, odour, taste, pressure or flow and continuity of supply. Expressed per 1,000 water connections.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤39	Achieved 20.83	Achieved 12.83
Based on total number of complaints per 1,000 water connections with 3,663 water meter connections.			

1 Real water loss is calculated by subtracting the meter readings and 'other components' from the total water supplied to the networked reticulation system.



## Water Supply *measured by*

### Customer Satisfaction. The total number of water supply complaints received by Council (continued)

3.9 Total number of complaints received by Council about Council's response to any of these issues. Expressed per 1,000 water connections.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤39	Achieved 0	Achieved 0

Based on one complaint and 3,696 water connections.

### Demand Management

#### 3.10 Water take consents

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100% compliance with Northland Regional Council consents	Not achieved 95%	Not achieved 93%

Based on 108 consents, five low to moderate risk non-compliant consents. These were due to minor issues such as late filing of reports, minor take exceedances, or missing data due to SCADA failure.

3.11 The average consumption of drinking water per day per resident within Kaipara district. Average calculated by the billed metered consumption (m3) x 1,000 divided by the number of connections x 365 x 2.5 (occupancy rate).

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Dargaville 275	Achieved 192	Achieved 263
	Maungatūroto 340	Achieved 237	Achieved 250
	Ruawai 130	Not achieved 153	Achieved 127
	Glinks Gully 52	Not achieved 58	Not achieved 71
	Mangawhai* 230 *Mangawhai calculation to consider the campground	Achieved 160	Not achieved 561

Not achieved

Overall this measure was not achieved.

The dry summer, occupancy increases over holiday periods in tourist locations, as well as the Ruawai kindergarten, primary and secondary schools (with pools) also being connected to the network, impact water usage in the district. There was also two house fires in Ruawai that caused increased water usage.

This Mangawhai methodology has been changed to include only residential water use; the full total is 565 if the campground, Wood Street shops and Mangawhai Heads public toilets are included which increase usage considerably with seasonal tourist influx.

## Water Supply *measured by*

### Demand Management (continued)

3.12 Major capital projects are completed within budget.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Achieved when completed at or below budget	Achieved	Achieved

There was one major project (over \$250,000 budget) completed this year and was under budget.



## Capital projects list

Water Supply Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Dargaville Logan Street water main renewals	\$1,000	\$600,000	In progress. In the design stage.
District-wide backflow prevention upgrade	-	\$100,000	In progress. In the planning stage.
District-wide water minor capital works	-	\$100,000	Completed. No minor works required.
District-wide water network modelling	\$53,000	\$150,000	Completed.
District-wide water reticulation renewals	-	\$600,000	In progress. In the design stage.
District-wide water SCADA upgrades and renewals	-	\$50,000	In progress. In the planning stage.
Mangawhai water take consent renewal	\$21,000	\$100,000	In progress. In the execution stage.
Maungatūroto water treatment plant upgrade	\$393,000	\$700,000	Physical works completed. The project is in the closure stage.





Operating Funding Water Supply	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	4,623	4,204	4,825
Subsidies and grants for operating purposes	-	-	-
Fees and charges	579	507	575
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>5,202</b>	<b>4,711</b>	<b>5,400</b>
Application of operating funding			
Payments to staff and suppliers	1,806	1,949	1,799
Finance Costs	163	155	155
Internal charges and overheads applied	1,246	896	897
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,216</b>	<b>3,001</b>	<b>2,851</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,986</b>	<b>1,710</b>	<b>2,549</b>

Capital Funding Water Supply	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of capital funding			
Subsidies and grants for capital expenditure	-	1,300	1,056
Development and financial contributions	57	57	20
Increase (decrease) in debt	(330)	(42)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(273)</b>	<b>1,315</b>	<b>1,076</b>
Application of capital funding			
Capital expenditure - to meet additional demand	-	150	53
Capital expenditure - to improve the level of service	-	950	1,430
Capital expenditure - to replace existing assets	1,232	1,300	49
Increase (decrease) in reserves	480	624	2,092
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,713</b>	<b>3,025</b>	<b>3,625</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,986)</b>	<b>(1,710)</b>	<b>(2,549)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



# 4. Stormwater

Stormwater drainage in some cases protects our communities, infrastructure, and public places from flooding by discharging stormwater and collecting contaminants to minimise

adverse effects from rain, runoff, and high tides. Stormwater drainage on state highways is managed by NZ Transport Agency (NZTA).

Contribution to community outcomes					
					
Catchment Management Plans to establish infrastructure and growth needs					
Stormwater capture and discharge is managed in accordance with modelling outputs and Engineering Standards					
Where practical, contaminants are collected and/or treated					



Kai Iwi Lakes

What we planned	What we achieved
Discharge consent for Dargaville	In progress. Project is being scoped.
Small growth projects in Kaiwaka and Mangawhai	Work in Sailrock Drive, Mangawhai was completed through a developers agreement with Metlifecare.
Network improvements in Dargaville and Mangawhai	Network improvements completed at Mangawhai Community Park.
District-wide network renewals including reticulation, network and attenuation systems	Network renewals completed in Tirarau Street, Dargaville.
Mangawhai upgrade for Wood Street and surrounds	This multi-year project commenced in 2024/2025.
Catchment Management Plans for Dargaville and Mangawhai	Phase 1 Catchment Management Plan reporting complete for Mangawhai and Baylys Beach. Model build complete for Dargaville.
Complete storm related remediation activities	Progress has been made on the storm related projects. Victoria Street, Dargaville flood wall is complete, River Road, Dargaville flood wall is reinstated, State Highway 12 flood wall and stormwater repairs were completed.

### *Raupo floodgate construction*





# Performance Measures

## Stormwater *measured by*

**Network system adequacy. The number of flooding events that occurred in a territorial authority district. Kaipara total was Nil**

4.1 For each flooding event, using a maximum of 1:50 year (50-year ARI, Annual Exceedance Probability 2%), the number of consented habitable floors affected (expressed per 1,000 properties connected to the district stormwater system).

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	<10	Achieved 0	Achieved 0

No habitable floors affected. Based on 8,844 occupied residences in Kaipara District.

## Response time

4.2 The median response time in an urgent flooding event (defined as an event is where a habitable floor is reasonably at risk of being affected Priority 1 (P1), measured from the time that the Council (or subcontractor) receives notification to the time that service personnel reach the site.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	<2 hour for urgent events	Achieved 0	Achieved 0 minutes

Year to date based on median response time to attend flooding event.

**Discharge compliance. Compliance with Council's resource consents for discharge from its stormwater systems**

4.3 Abatement notices, infringement notices, enforcement orders, convictions.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	0	Achieved 0	Achieved 0

No abatement notices received.

## Customer Satisfaction.

4.4 The number of Customer Service Requests (CSR) received regarding single network issues (however reasonably defined) per year/1,000 properties. This includes all CSR that relate to stormwater infrastructure whether directed to the contractor or individual council staff member.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	<18	Achieved 1.24	Achieved 0.23

Eleven complaints were received this year. Year to date is based on the number of complaints received per annum with regards to the performance of the stormwater system.

Stormwater <i>measured by</i>		
Possible environmental outcomes		
4.5 Water sensitive design, green infrastructure, low carbon design and construction, resilient network.		
	LTP Year 1 – Target 2024/2025	Actual 2024/2025
		Actual 2023/2024
	As defined in the Stormwater CMP or Engineering Standards	Achieved
		N/A
Ongoing. Stormwater Catchment Management Plan (CMP) documents will define targets for overall Water Sensitive Design infrastructure. Stormwater Catchment Management Plans will be developed by township across the district. A CMP for Baylys Beach has been completed and work on the CMP for Mangawhai will continue into 2025.		

## Capital projects list

Stormwater Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Dargaville stormwater network discharge consent	-	\$200,000	In progress. In the planning stage.
Dargaville stormwater network improvements	-	\$100,000	In progress. In the design stage with expected completion December 2026.
Dargaville Beach Road culvert and floodgate upgrade	\$52,000	\$450,000	In progress. In the execution stage.
Dargaville Tirarau Street stormwater repair	\$16,000	\$100,000	Physical works completed, in the closure stage.
District-wide stormwater minor capital works	\$9,000	\$100,000	Completed.
District-wide stormwater network renewals	\$83,000	\$200,000	Completed. This is a multi-year renewals project.
Mangawhai stormwater network extensions	\$55,000	\$200,000	In progress. In the planning stage.
Mangawhai Wood Street and surrounds stormwater network upgrade	\$834,000	\$731,000	In progress. In the execution stage. This is a multi-year project with additional budget of \$1.3m in 2026.

Operating Funding Stormwater	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	433	431	431
Targeted Rates	2,026	1,988	1,988
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>2,460</b>	<b>2,419</b>	<b>2,419</b>
Application of operating funding			
Payments to staff and suppliers	669	784	433
Finance Costs	193	185	185
Internal charges and overheads applied	533	360	360
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>1,395</b>	<b>1,330</b>	<b>978</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,065</b>	<b>1,089</b>	<b>1,441</b>

Capital Funding Stormwater	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of capital funding			
Subsidies and grants for capital expenditure	-	401	849
Development and financial contributions	144	144	40
Increase (decrease) in debt	(374)	996	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(230)</b>	<b>1,541</b>	<b>889</b>
Application of capital funding			
Capital expenditure - to meet additional demand	11	300	-
Capital expenditure - to improve the level of service	118	1,681	1,552
Capital expenditure - to replace existing assets	161	100	878
Increase (decrease) in reserves	544	549	(99)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>835</b>	<b>2,630</b>	<b>2,331</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,065)</b>	<b>(1,089)</b>	<b>(1,442)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>





# 5. Wastewater

Protection of the public and environmental health, through treatment of wastewater in selected areas.



## Contribution to community outcomes

	 AFFORDABLE LIVING	 DEPENDABLE ROADS	 HEALTHY ENVIRONMENT	 PROSPEROUS ECONOMY	 VIBRANT COMMUNITIES
Manage our wastewater to minimise negative effects on the environment					
Manage growth and maintain current levels of service					
Manage our service to ensure communities and business are supported					



Mangawhai Wastewater Treatment Plant

What we planned	What we achieved
Dargaville treatment plant and pumpstation upgrades	Multi-year project: scoping work on Pumpstation (PS) 1 and PS4 upgrades commenced. Design and delivery in 2025/2026 and 2026/2027.
Extend discharge field for Glinks Gully	In design phase, due for completion end of October 2025.
Mangawhai treatment plant and pumpstation capacity upgrades	InDENSE system and screen installation work was completed in 2024/2025.
Mangawhai wastewater treated effluent disposal	Investigations at the Brown Road, Mangawhai disposal area.
Mangawhai reticulation extensions upgrade	Wastewater services were extended into Ti Tree Place, Mangawhai in 2023/2024 and 2024/2025.
Discharge consent renewal Maungatūroto railway village	Application has been prepared and submitted to Northland Regional Council.
District-wide reticulation renewals	Design work for Victoria Street, Dargaville and a pipe bridge in Maungatūroto has progressed. Work will be delivered in 2025/2026.
Network models – wet weather overflow, demand management and environmental impact assessments	No significant model work was done for wastewater in 2024/2025. An update of the Mangawhai wastewater network model is programmed for 2025/2026.
Investigate the Paparoa wastewater issues raised in the submissions, engage with the effected property owners to assess the possibility of a wastewater solution, and report back to Council in September 2024	Completed. Council determined that current wastewater issues in Paparoa could be resolved without a public network.



# Performance Measures

## Wastewater *measured by*

### System and adequacy

5.1 The number of dry weather wastewater overflows from Council's wastewater systems, expressed per 1,000 wastewater connections to that wastewater system. The resource consent provides for severe weather events and power failure exceptions.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	<1	Achieved 0.70	Not achieved 1.62

Four overflows this year. Expressed per 1,000 wastewater connections, based on 5,707 wastewater connections.

### Fault response times

5.2 Where Council attends to wastewater overflows resulting from a blockage or other fault in the territorial authority's wastewater system, the following median response times apply:

Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site. (Department of Internal Affairs measure)

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤2 hours	Achieved 37 minutes	Achieved 44 minutes

Year to date median time is calculated from all wastewater service request attendance times (2024/2025 calculation methodology changed to annual total, from quarters divided by four).

5.3 Where Council attends to wastewater overflows resulting from a blockage or other fault in the territorial authority's wastewater system, the following median response times apply: Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤48 hours	Achieved 2 hours, 51 minutes	Achieved 3 hours, 5 minutes

Year to date median time is calculated from all wastewater service request resolution times (2024/2025 calculation methodology changed to annual total, from quarters divided by four).

### Customer satisfaction. The total number of wastewater system complaints received by Council.

5.4 The total number of complaints received by Council about wastewater odour. Expressed per 1,000 wastewater connections.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤10	Achieved 4.73	Achieved 3.24

Based on 27 odour complaints. Expressed per 1,000 wastewater connections, based on 5,707 wastewater connections.



## Wastewater measured by

### Customer satisfaction. The total number of wastewater system complaints received by Council. (continued)

5.5 The total number of complaints received by Council about wastewater system faults e.g. blockages, breaks. Expressed per 1,000 wastewater connections.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤25	Achieved 8.06	Achieved 8.83

Based on 46 fault complaints. Expressed per 1,000 wastewater connections, based on 5,707 wastewater connections.

5.6 The total number of complaints received by Council about Council's response to issues with its wastewater system. Expressed per 1,000 wastewater connections.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	≤46	Achieved 21.2	Achieved 23.25

Based on 121 complaints regarding council's response to issues. Expressed per 1,000 wastewater connections, based on 5,707 wastewater connections.

### Discharge compliance. Compliance with the Council's resource consents for discharge from its wastewater system.

5.7 The number of abatement notices, infringement notices, enforcement orders and convictions received by Council in relation to its resource consents for discharge from its wastewater systems.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	0	Not achieved 5	Achieved 0

Five abatement notices related to wastewater treatment plants. One each for Mangawhai, Kaiwaka and Dargaville. The other two for Maungatūroto, being one overflow and one due to sampling conditions.

5.8 Major capital projects are completed within budget.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Achieved	Not achieved	Achieved

There was one major project (over \$250,000 budget) completed this year and was over budget.

## Capital projects list

Wastewater Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Dargaville wastewater PS1 and PS4 upgrades	\$4,000	\$300,000	In progress. In the design stage. This is a multi-year project expected completion is 2027.
Dargaville wastewater treatment plant upgrade	\$278,000	\$300,000	In progress. In the execution stage.
District-wide wastewater minor capital works	\$81,000	\$100,000	Completed.
District-wide wastewater network modelling	-	\$200,000	Deferred. This is a multi-year project, modelling which will be planned and undertaken in 2026 and 2027.
District-wide wastewater reticulation renewals	-	\$249,000	In progress. In the execution stage.
District-wide wastewater reticulation system renewals	\$1,800	\$800,000	In progress. In the design stage.
District-wide wastewater SCADA upgrades and replacements	\$24,000	\$50,000	In progress. In the execution stage.
Glinks Gully wastewater discharge field extension	-	\$100,000	In progress. In the design stage.
Mangawhai golf course wastewater irrigation upgrade	\$36,000	\$800,000	In progress. In the design stage. Budgets have been realigned into a multi-year programme budget.
Mangawhai wastewater effluent disposal system	-	\$1,000,000	This project combines with the "Mangawhai golf course wastewater irrigation upgrade" (above).
Mangawhai wastewater minor pumps replacement	\$21,000	\$45,000	In progress. In the execution stage.
Maungatūroto Railway Village wastewater discharge consent renewal	\$50,000	\$100,000	In progress. In the execution stage.

Operating Funding Wastewater	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	928	613	613
Targeted Rates	6,420	7,892	7,908
Subsidies and grants for operating purposes	-	-	-
Fees and charges	28	128	19
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>7,377</b>	<b>8,633</b>	<b>8,540</b>
<b>Application of operating funding</b>			
Payments to staff and suppliers	2,286	2,862	3,381
Finance Costs	1,960	2,258	2,258
Internal charges and overheads applied	1,704	1,316	1,316
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>5,950</b>	<b>6,437</b>	<b>6,955</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>1,427</b>	<b>2,196</b>	<b>1,585</b>

Capital Funding Wastewater	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	1,049	411
Development and financial contributions	2,168	2,168	1,436
Increase (decrease) in debt	(622)	(609)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>1,546</b>	<b>2,607</b>	<b>1,847</b>
<b>Application of capital funding</b>			
Capital expenditure - to meet additional demand	43	2,050	251
Capital expenditure - to improve the level of service	-	1,249	206
Capital expenditure - to replace existing assets	328	745	434
Increase (decrease) in reserves	2,602	759	2,541
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>2,973</b>	<b>4,803</b>	<b>3,432</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(1,427)</b>	<b>(2,196)</b>	<b>(1,585)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>








## 6. Solid Waste

Council provides an affordable, hygienic refuse and recycling collection and disposal that is environmentally and economically sustainable, meets our statutory requirements and meets the needs of our communities.

### Contribution to community outcomes

					
Ensure infrastructure keeps pace with growth, utilising economies of scale					
Support the minimisation of waste and its impact on the environment					
Infrastructure prepared for extraordinary climate events					
Promote a clean environment across the district					
Enabling private individuals to take ownership of their carbon footprint					
Provision of education services					



*Mangawhai Community Park rubbish bin*

What we planned	What we achieved
Solar power compactor bins – investigations and trials	Some solar powered compactor bins have been put in place by business owners in Wood Street, Mangawhai, who then empty the rubbish into bins which the contractor empties. This is an ongoing trial to aid in rubbish reduction and compaction.
Develop a business case to explore options for eastern Kaipara Transfer Station (current LTP excludes land purchase)	This project has been deferred to the second year of the LTP due to staffing shortages.
Extension of, or award new contracts for waste management services (effective 1 July 2026). Award process and notifications completed 12 months earlier than start date, allows lead-in time for new services	In progress. Due for completion in the first quarter of 2025/2026 (second year of the LTP).
Upgrade or explore relocation of Dargaville Transfer Station – include weight bridge and actions to make less intrusive to the direct neighbours	Investigations are progressing well. Conceptual designs for the upgraded transfer station have been prepared in close cooperation with industry leaders: Northland Waste and Kaipara Refuse – the latter being the present operator of the Dargaville Transfer Station. A geotechnical assessment has been completed on both the present site and a possible alternative site. Over the coming financial year, the remaining investigations will be completed, a chosen site selected and detailed design and resource consenting (if any) undertaken.
Provision of education including change in behaviours	We support initiatives led by Sustainable Kaipara (via grants from the Waste Minimisation Fund). Initiatives include community compost and garden workshops and working with schools to educate about recycling, reducing and reusing. Throughout the year we also share and promote waste minimisation campaigns and information from organisations like Love Food Hate Waste through council communication channels.
Closed landfill remediation work as identified in assessments	Closed landfill remediation work is scoped and ready to deliver in 2025/2026.
Develop public rubbish bin policy and implement	Policy development deferred. The current situation is that public litter bins are provided in urban centres and reserves, with increased collection frequency during peak season.

# Performance Measures

## Solid Waste *measured by*

### Reliability. To provide regular community kerbside collections.

6.1 Percentage of residents who are very satisfied with waste management.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	>50%	Achieved 61%	Not achieved 63%

Overall waste management, which includes refuse bag collection, recycling services, and litterbins, residents have rated somewhat good to excellent in 2025. This compares to last year and is consistent across all locations.

6.2 Percentage of KDC controlled refuse and recycling diverted from landfill per year from kerbside collections.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	>30%	Not Achieved 18.36%	Measure differs

National recycling and waste reduction targets are unlikely to be reached without significant change including the addition of organic food waste collections.

6.3 Overall percentage of all refuse and recycling diverted from landfill per year – transfer stations.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	>30%	Achieved 37%	Measure differs

Appears to be more community buy-in at the districts two transfer stations. Continued education and national advertising could have contributed.

6.4 Closed landfill activities meet legislative compliance. No resource consent abatement notices, infringement notices, enforcement orders or convictions.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Nil	Achieved 0	Achieved 0

No major issues with closed landfills this year.



## Capital projects list

Solid Waste Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Dargaville transfer station upgrades	\$30,000	\$100,000	In progress. In the design stage. This is a multi-year project, expected completion is in 2027.
District-wide closed landfill upgrades	\$1,000	\$300,000	In progress. In the execution stage. This is a multi-year project, expected completion is in 2027.





Operating Funding Solid Waste	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	1,421	1,517	1,517
Targeted Rates	1,777	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	208	321	(575)
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>3,406</b>	<b>1,838</b>	<b>942</b>
<b>Application of operating funding</b>			
Payments to staff and suppliers	2,456	1,400	651
Finance Costs	21	22	22
Internal charges and overheads applied	616	394	394
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>3,092</b>	<b>1,816</b>	<b>1,066</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>314</b>	<b>22</b>	<b>(124)</b>

Capital Funding Solid Waste	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	81	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	137	79	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>218</b>	<b>79</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure - to meet additional demand	121	-	-
Capital expenditure - to improve the level of service	148	100	31
Capital expenditure - to replace existing assets	-	300	-
Increase (decrease) in reserves	263	(299)	(155)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>532</b>	<b>101</b>	<b>(124)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(314)</b>	<b>(22)</b>	<b>124</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 7. Open Spaces and Facilities

This activity is all about providing the spaces and facilities that enable people to connect and be a community, contributing to our social well-being, culture, and local pride. This includes:

- Libraries that play an essential role in local communities by providing access to information and resources, supporting literacy and education, promoting lifelong learning, and serving as a community gathering space. They provide computers, Wi-fi, printing, co-working spaces, mobile and outreach services, book clubs, programmes for all ages and contribute to community wellness
- Sports fields and courts to build comradery, teamwork and challenge ourselves to the next level
- Wharves and boat ramps to connect us to our awa and moana
- Walking and cycling tracks to connect us and keep us active
- Playgrounds, green spaces, and parks where we can learn, grow and connect with nature
- Cemeteries where we can commemorate our tupuna and connect with our whakapapa
- Buildings for community events and civic engagement, and
- Community housing to accommodate older persons with limited means.

We support community involvement in placemaking by creating partnerships to provide

recreation facilities and civic spaces that are fit-for-purpose. This includes granting licenses to occupy and development agreements to community groups to provide facilities rather than Council providing them directly e.g. a sports club being granted a license for their clubrooms to occupy an area of a council sports park. Grants to enable community development are also provided. Council also offers contracts for services to community groups and local citizens for some maintenance services of local facilities.



## Contribution to community outcomes



Walking and cycling linkages through our parks network, together with wharf infrastructure, provide alternatives to road transport					
Parks and reserves include green spaces and provide ecological services					
Parks and facilities contribute to the district being a place to visit and host events					
Parks and facilities provide the spaces and opportunities to connect with one another and engage in community					

What we planned	What we achieved
Reopen Gumdiggers Track including pontoon, Mangawhai	Currently the track is closed to the public while Mangawhai Central undertake their work. Once completed, this section of track will be vested to Kaipara District Council as part of Mangawhai Central's reserve contribution requirements.
Establish public toilet renewals programme based on condition	We have been compiling condition reports for our public toilet network to inform and support a more effective maintenance schedule. These reports will help ensure our facilities remain safe, clean, and well maintained for public use.
Harding Park pest plant removal	Pest plant control and removal at Harding Park is an ongoing task. As one of the district's premier parks, maintaining its ecological health is a priority. A structured schedule of work has been developed to proactively manage and respond to pest plant outbreaks, ensuring the park remains a high-quality space for the community and visitors.
Proactive vegetation management to address pest species and overgrowth	Pest plant control and removal across all parks and open spaces is an ongoing priority. We are developing site-specific work schedules to proactively manage and respond to pest plant outbreaks. This approach supports the long-term health of our green spaces and ensures they remain high-quality, enjoyable environments for both the community and visitors.
Mangawhai Heads reserve concept plan	The Mangawhai Heads Reserve Concept Plan was officially adopted on 30 April 2025, establishing a clear vision for the future development of the reserve. Developed in collaboration with the community, the plan outlines a range of improvements, including enhanced beach access and other upgrades aimed at improving the overall functionality and visitor experience of the reserve.

What we planned	What we achieved
Continue to work with the Mangawhai Surf Club regarding repairing the slip	The slip repair work behind the Mangawhai Surf Club is being led by the surf club and expected to be completed by August 2025. Earth Stability Limited has undertaken extensive stabilisation work, including the installation of rock bolts, galvanised and PVC-coated rockfall mesh, and vegetation matting. The innovative approach not only addresses the immediate geotechnical risks relating to the slip but will also encourage natural regrowth, helping to prevent future erosion of the exposed rock face.
Mangawhai Ulrich Park concept design	Staff are in the early stages of planning the concept design. The work will continue through the next LTP year. There are some co-dependencies which need to be taken into consideration such as the Mangawhai library location and assessment of Mangawhai sports capacity.
Kai Iwi Lakes Pine Beach campground wastewater upgrade	<p>This project is currently on hold while the day visitor toilets are being installed. Once these facilities are operational, ideally in time for the start of the 2025/2026 summer season, the campground wastewater treatment system will be revisited.</p> <p>In the interim, the Taharoa Domain operations team will implement several low-cost strategies to improve the performance of the existing wastewater treatment system. These measures include installing water-restricted flush mechanisms and tap aerators to maximise water efficiency and reduce system load.</p>
Kai Iwi Lakes Pine Beach day visitor toilet block	This project is currently under way. It is planned that they will be operational ahead of the summer season.
Mangawhai Community Park stormwater drainage	This project has been completed.
Baylys Beach boardwalk extension	This project has been completed.
Reserve management planning in accordance with the Reserves Act 1977	Reserve Management Plans (RMPs) are living documents and remain under continuous review. There is no fixed end date that triggers a formal review process. In accordance with Section 41 of the Reserves Act 1977, the administering body (Council) is required to keep RMPs under ongoing review to ensure they remain responsive to changing circumstances, evolving community needs, and new information as it becomes available.
Construct physical barriers and signage to prevent and restrict vehicle entrance to the lake and lake foreshore within Taharoa Domain	This project has been completed. The Taharoa Domain operations team has installed bollards to restrict vehicle access to the lake foreshore. The effectiveness of these measures will be monitored on an ongoing basis, with adjustments made as needed. Additionally, updated signage has been strategically placed around the lake, particularly at previously known access points, to support compliance and protect the natural environment.
Kaiwaka McClean Park stormwater improvements, Rangiora carpark improvements	Both projects have been completed.



# Performance Measures

## Open Spaces and Facilities *measured by*

### Open Spaces

7.1 Percentage of residents who are very satisfied or satisfied with their local parks and sports fields.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	86%	Not achieved 79.5%	Not achieved 82%

Since July 2025, the primary focus of the Parks and Open Spaces team has been to improve the maintenance and safety of local parks and sports fields across Kaipara. As a result, there has been a significant increase in the number of residents who report being satisfied or very satisfied with their parks and open spaces. Council has been working closely with its contractor to continuously raise the standard of service delivery.

7.2 Percentage of residents who are very satisfied or satisfied with the district's public toilets.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	>70%	Achieved 73.75%	Achieved 76%

We have consistently met the targets set for Year 1 (2024/2025) of the Long Term Plan (LTP). The Council has implemented high-quality standards and robust monitoring processes to ensure service excellence. An ongoing maintenance strategy is in place to support the long-term care and enhancement of our public toilet network.

7.3 Compliance with parks maintenance contract specifications monthly audits.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	90%	Achieved 93%	Not achieved 75%

We have consistently maintained compliance with the parks maintenance contract specifications, as confirmed through monthly audits. These audits are one of several mechanisms Council uses to ensure continued service excellence and accountability.

## Open Spaces and Facilities *measured by*

### Open Spaces (continued)

7.4a Parks maintenance contract: number of health and safety audits per month.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Contractor: 4 per month	Achieved 137.5%	Achieved

Our contractor continues to prioritise health and safety, consistently exceeding requirements through contractor-led audits. These audits, completed at a frequency well above contractual obligations, demonstrate a strong and ongoing commitment to proactively managing health and safety across all parks and open spaces operations.

7.4b Parks maintenance contract: number of health and safety audits per month.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Council: 1 per month	Not achieved 75%	Not achieved 90%

Council: While some quarters recorded fewer health and safety inspections than required, overall we successfully achieved the target of 12 for the year. Council-led health and safety audits play a critical role in ensuring that maintenance work carried out in our open spaces is not only safe and sustainable for residents, but also for the workforce delivering these services.

7.5 Compliance with resource consents conditions. Wastewater/water take consents.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	No abatement notices received	Not achieved 1	Not achieved 1

Although this performance measure was not achieved, a maintenance and monitoring plan has been implemented. Council staff are actively monitoring discharge levels to ensure ongoing compliance with our resource consent conditions. Additional planned maintenance is scheduled for 2025 to strengthen preventive measures and support long-term compliance.



*New permanent Storywalk at Pou Tu O Te Rangi Harding Park*

## Capital projects list

Open Spaces and Facilities Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Aranga toilet replacement	\$139,000	\$200,000	In progress. In the execution stage. Expected completion September 2026.
Baylys Beach boardwalk extension stage 2	\$425,000	\$150,000	Completed.
Dargaville Northern Wairoa War Memorial Hall new annex facilities	\$119,000	\$400,000	In progress. In the planning stage. This scope has been combined with the Dargaville Town Hall reclad project.
Dargaville Selwyn Park improvements	\$1,000	\$200,000	In progress. In the design stage. Expected completion December 2026.
District-wide new digital book purchases	\$15,000	\$15,000	Completed.
District-wide new printed book purchases	\$79,000	\$78,000	Completed.
District-wide parks hard surface renewals	\$109,000	\$70,000	In progress. In the execution stage.
District-wide parks infrastructure renewals	\$59,000	\$120,000	Completed.
District-wide parks wastewater renewals	\$24,000	\$40,000	Completed.
District-wide playground renewals	\$54,000	\$60,000	Completed.
District-wide welcome to Kaipara signage replacement	-	\$37,000	In progress. In the design stage. Expected completion March 2026.
Mangawhai Community Hub new build	\$115,000	-	In progress. A concept plan was delivered for the Mangawhai Community Hub funded by external funding from the Better of Fund \$250k. The concept plan will be used to support the new build.
Mangawhai new civic building preliminary works	-	\$100,000	Deferred. In the initiation stage. Project will recommence in 2026.
Mangawhai pensioner housing new heat pump installations	-	\$75,000	In progress. In construction phase. Expected completion November 2025.

Open Spaces and Facilities Projects	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Mangawhai pensioner housing replacements	\$2,416,000	\$1,500,000	In progress. In construction phase. Expected completion November 2025. At the February 2025 council meeting, elected members approved up to \$1.2 million in additional funds for the Mangawhai pensioner housing upgrade, to be drawn from depreciation reserves.
Mangawhai Gumdiggers Track new path and pontoon	-	\$150,000	In progress. The project has been handed to the developer to deliver.
Mangawhai Heads reserve concept plan	\$9,000	\$150,000	Completed. Staff achieved savings by completing as much work as possible in house. The balance of the budget was transferred to implementation of the plan, specifically the Mangawhai Heads Picnic Bay area access upgrade.
Mangawhai Ulrich Park development design and consenting	-	\$200,000	In progress. In the planning stage.
Pahi new wastewater disposal field	\$24,000	\$150,000	In progress. In the design stage.
Taharoa Domain Pine Beach ablution block replacement	\$53,000	\$800,000	In progress. In the design stage. Project name has been updated to "Taharoa Domain Pine Beach wastewater treatment plant upgrade" to better reflect the works being completed.
Tinopai boat ramp upgrade	\$21,000	\$50,000	In progress. In the design stage.
Tinopai wharf renewal	\$48,000	\$300,000	In progress. In the planning stage.



## Libraries

We have one public library, situated in Dargaville, that has been established for some time and provides traditional library lending services, DVDs, computers, printing, public Wi-Fi, events, holiday programmes and literacy initiatives. Council recently agreed to establish Mangawhai as a Kaipara branch library, offering the same professional modern standards as Dargaville. We also support three volunteer community libraries in Paparoa, Maungatūroto, and Kaiwaka. These community libraries are managed under the Community Assistance Policy and provide very basic book lending services

All Kaipara District library members have free online access to eBooks, eAudio, eMagazines, online Britannica, and their library account. The libraries share a catalogue and computer system with training and support provided by Dargaville Library and our digital services team. All libraries provide Wi-Fi to their communities with Dargaville also loaning computers and laptops.

Planning is underway for a project to develop improved spaces in Mangawhai and Dargaville, where library services will be a part of two future community hubs.

Council approved the current library strategy in April 2022. This strategy has a ten year



implementation plan which we started work on in the last financial year. Demand for libraries services is both growing and changing. Demand for books remains but demand for a wider range of services, including e-books, online databases, Wi-Fi/internet services, 3D printing, science equipment etc is increasing.

Our strategy gives us a roadmap to get from where we are to where we want to be. We work to the strategy as and when funding allows.



## Contribution to community outcomes



Provide access to free resources, use of Wi-Fi and computers, events and programmes					
Incorporate sustainability into all services and future planning					
Provide resources that inform and support healthy living and consider the effects of climate change in current practice and when future planning					
Promoting lifelong learning through the library services, events and programmes					
Provide the community with access to physical resources, educational opportunities, internet, and Wi-Fi					
Promoting cultural events with displays, events and programmes					

What we planned	What we achieved
Complete establishment of Mangawhai Library as a Kaipara branch library	This project has been completed. The Mangawhai Community Library officially reopened as the Mangawhai Branch Library in late August 2024. Since its reopening, there has been a significant increase in both visitor numbers and regular use of the library's services, reflecting strong community engagement and demand.
Establish a Mangawhai Community Hub (includes new public library) <ul style="list-style-type: none"> <li>Mangawhai Community Hub site identified</li> <li>Develop detailed design of Mangawhai Community Hub (with branch library services) and</li> <li>Complete consenting process</li> </ul>	This project is on hold. Detailed plans have been developed and will be referenced once a suitable location for the new Mangawhai Library has been confirmed. Consenting is deferred until a definite location site has been finalised.
Establish a Dargaville Community Hub (includes new public library in Dargaville) <ul style="list-style-type: none"> <li>Site identified</li> <li>Develop detailed design of Dargaville Community Hub (including branch library services) and establishment of community trust</li> </ul>	This project is no longer going ahead. Council is currently exploring other options for the library.






# Performance Measures

Open Spaces and Facilities <i>measured by</i>			
Library			
7.6 Percentage of library users who are very satisfied with the district's library services.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	90%	Not achieved 75%	Not achieved 80%
Although this performance measure was not achieved in Year 1 of the Long Term Plan (LTP), significant progress has been made to address the gap. The Mangawhai Community Library has been upgraded to a branch library, aligning its service levels with those offered at the Dargaville Library. Since the transition, there has been a notable increase in community usage at the Mangawhai Branch Library. While space remains a challenge at both the Mangawhai and Dargaville libraries, options for expanding library facilities will be explored during the 2025/2026 period.			
7.7 Percentage of residents who have used a library in the past 6 months.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Increasing or stable trend	Not achieved 43%	48%
However, library membership and usage continue to grow year on year across the district. In 2025, there were 56,097 active users—defined as customers who used their library card within the last two years—across the five district libraries, representing a 7.9% increase from 51,998 in 2024. New user registrations also saw a significant rise, increasing from 777 in 2024 to 1,075 in 2025, a 38% increase. Notably, new users at the Mangawhai Library more than doubled, from 204 in 2024 to 503 in 2025 (a 146.6% increase). This growth follows the upgrade of the Mangawhai Library to an official district branch. It is important to note that these figures reflect only physical library card usage and do not capture the full scope of services provided by our libraries. There is also a continuing trend of increased digital engagement with library resources.			

# Pensioner Housing

We own four pensioner housing complexes in Dargaville (two), Ruawai and Mangawhai. Pensioner housing is targeted for older residents who meet certain criteria, including means and the capability of living independently. The Dargaville Community Development Board manages the Dargaville and Ruawai pensioner housing and council staff manage the Mangawhai pensioner units.



Contribution to community outcomes					
					
Providing and maintaining a local accommodation option for our elderly community members with limited means					

What we planned	What we achieved
Provide 12-18 new transportable units in Mangawhai to replace the current 1980s units	In progress. First of six new transportable units (of 14 due) delivered to site in June 2025. First four 1980s units decommissioned/demolished in June 2025.





# Performance Measures

Open Spaces and Facilities <i>measured by</i>			
Pensioner Housing			
7.8 Zero net cost to ratepayers for Council's community housing services.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Zero cost	Not achieved	Achieved Zero cost
This performance measure was not achieved in Year 1 of the Long Term Plan (LTP). However, a review of the current delivery of our community housing is planned for Year 2, with the aim of identifying the most cost-effective and sustainable approach for both ratepayers and vulnerable individuals in need of community housing within our district.			
7.9 Annual occupancy rate.			
	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	90%	Not achieved 83.6%	Not achieved 88%
Dargaville/Ruawai achieved 99% occupancy. Mangawhai is in transition to new housing due to the stock not being up to healthy home standards. Six of the new 14 units arrived on site in June 2025. The first four units of 24 were decommissioned/ demolished in June.			



# Northern Wairoa War Memorial Hall

We own and manage one hall, the Northern Wairoa War Memorial Hall (also called the Dargaville Town Hall).



## Contribution to community outcomes



Facilities are provided for community use, including for events and functions

### What we planned

Explore opportunities to reduce hall electricity consumption

Investigate provision of additional facilities to replace the functionality lost when the annex is demolished e.g. kiosk and foyer space

### What we achieved

The hall has not been operating so has had little to no electricity use and this action has been deferred.

Investigation of feasibility for use of Awakino Road Hall for community groups in the greater Dargaville area.

## Performance Measures

### Open Spaces and Facilities *measured by*

#### Northern Wairoa War Memorial Hall

7.10 Hall bookings/utilisation of the hall.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Hall will not be available	N/A	-

Not applicable

The hall was not available for use this year.








# Community Development

We support community groups to provide for community needs. We link community with council processes through positive relationships and helpful support. We aim to remove barriers that prevent people from participating in the community. We distribute the Community Development Fund to develop and support community projects, build capacity and capability, promote and support community events across Kaipara.

We advise and advocate for increased opportunities for community participation

in council projects, so community needs can be understood and met. Many projects have cultural elements or a focus in their programme e.g. heritage trails, interpretation panels. Our work aims to strengthen local democracy and the community's ability to drive social and economic change. We administer the Community Assistance Policy, Licence to Occupy agreements and council grants. We also administer grants on behalf of other organisations, such as Creative Communities and Rural Travel Fund. We deliver the Citizens and Environmental Awards.

Contribution to community outcomes					
					
Some community initiatives provide transport options e.g. cycle trails					
Increasing community capability to achieve their goals, and to respond to adverse events					
Support arts and culture					
Promotes community development and ideas and helps newcomers settle in the district					
Ensure a range of avenues for the community to have input, engage and consult on council initiatives and decisions.					



What we planned	What we achieved
Support community-led placemaking plans and projects with advice and training: For example: Mangawhai Community Plan, Kaiwaka Township and Improvement Plan, Progressive Paparoa activity plan, Dargaville Placemaking Plan	<p>Staff attend regular community meetings across the district: Dargaville Community Development Board, Northland Sports Coalition, Ruawai Promotions &amp; Development Group residents, Progressive Paparoa Inc, Mangawhai Community Park Friends Group, Maungatūroto Residents Association, Kaiwaka Can Residents Association, Glinks Gully Community Group.</p> <p>Staff provided ongoing engagement support to a range of council and community projects:</p> <ul style="list-style-type: none"> <li>• <b>District-wide:</b> NRC tsunami sirens across the district</li> <li>• <b>Dargaville, Ruawai, Mangawhai:</b> Christmas parades</li> <li>• <b>Dargaville:</b> Community hub and reclad</li> <li>• <b>Aranga:</b> Public toilets</li> <li>• <b>Baylys Beach:</b> Boardwalk and new public toilet</li> <li>• <b>Pouto:</b> Carpark improvements</li> <li>• <b>Ruawai:</b> Wharf future, Ruawai Festival 25</li> <li>• <b>Pahi:</b> Toilet replacement, wastewater disposal field</li> <li>• <b>Tinopai:</b> Breakwater upgrade, wharf renewal</li> <li>• <b>Paparoa:</b> Footpath upgrade, Village Green Improvements</li> <li>• <b>Maungatūroto:</b> Edible Village</li> <li>• <b>Kaiwaka:</b> Lantern Festival, McClean Park Skate Park, McClean Park drainage project, Rangiora Park development</li> <li>• <b>Mangawhai:</b> Community Hub, Village to Beach Bus Loop, Wood Street and surrounds revitalisation and stormwater programme, Mangawhai Coastguard, Ulrich Park, Robert Street and Eveline Street stormwater project, Shared Path, Pensioner Housing replacements, MAZ playground, Eco-Gallery signage, Alamar Crescent picnic benches, Lions photo competition, library opening, Moir Street rehabilitation, school bus shelters, Waka Ama 2025.</li> </ul>
Support council-led projects through public engagement and consultation so council projects meet community needs	<b>Consultations completed in 2024/2025:</b> Revenue and Financing Policy review, Annual Plan - Museums Targeted Rate, Local Water Done Well, Fees and Charges, Proposed District Plan, Representation Review, Local Elections 2025, Development Contributions Policy review, Raupō Drainage Committee elections, Mangawhai Community Park Masterplan, Mangawhai Heads Concept Plan, Mangawhai Surf Lifesaving Club Lease.
Support implementation of the Arts, Culture and Heritage Strategy	Budget of \$20,000 per year was confirmed through the Annual Plan which will enable staff to work alongside Creative Northland and the community to implement the strategy.
Accessibility – awareness and technical training for council and community	Regional Accessibility Strategy was noted by council in lieu of adoption. Staff will continue to work alongside the community and internally to raise awareness of the accessibility requirements in all aspects of our work.
Community events coordination and training to run fun and safe events	An event coordinator has been employed on a fixed term contract to coordinate the planning, organisation and communication needed to successfully manage council and community events held on council and non-council assets across the district.
Youth development and participation	Working with Mangawhai youth to develop a concept plan for a mountain bike park at Mangawhai Community Park.



What we planned	What we achieved
Welcoming Communities programme to help newcomers settle in Kaipara District	Developed and launched the new Kaipara website <a href="http://www.kaipara.org.nz">www.kaipara.org.nz</a>
Manage the Citizens and Environmental Awards	<b>Citizens Awards 2025:</b> Ann Lupton, Chris Fife, Gary Dallas, Jacqui O'Connor <b>Posthumous Citizens Awards 2025:</b> Jim Wintle <b>Environmental Awards 2025:</b> Ian and Heidi Baker, Kaipara Moana Remediation (KMR), Sustainable Kaipara
Manage the contestable funding programme	Please see external table provided later in this section.
Expand the contestable funding programme	Increased the Kai Ora contestable fund to \$10,000 per year
Manage community agreement processes: <ul style="list-style-type: none"> <li>Community Licenses to Occupy</li> <li>Development Agreements</li> </ul>	License to Occupy: Baylys Beach Surf Life Saving



## Community Grants

Organisation	Amount approved
Baylys Beach Society	\$3,640.75
Citizens Advice Bureau	\$13,000.00
Family Support Services Kaiwaka/Mangawhai	\$3,101.55
Hakaru Branch of Wellsford District Pony Club	\$1,146.32
House of Science NZ Charitable Trust Mid North Branch	\$5,500.00
Kaipara Cycling	\$7,000.00
Kaiwaka War Memorial Hall Association	\$2,331.00
Kauri Coast Recreational Society	\$565.00
Kellys Bay Improvement Society	\$1,300.00
Kumarani Production Trust	\$1,428.80
Linking Hands Inc	\$4,000.00
Mangawhai Football Club	\$3,990.02
Mangawhai Lions Club	\$4,000.00
Mangawhai Memo	\$1,568.73
Maungatūroto Residents Association	\$3,000.00
Northern Wairoa Genealogy Association	\$3,000.00
Northern Wairoa Netball Centre Inc	\$3,334.00
Ruawai Community Sports Club	\$10,000.00
School Starts First Impressions	\$4,347.60
Tangihua Lions Lodge Trust	\$5,500.00
Te Kōpuru Community Trust	\$3,900.00
Te Whai Community Trust	\$3,000.00
Te Whanau Tupu Ngatahi O Aotearoa on behalf of Maungatūroto Playcentre	\$3,944.72
Upper Wairoa Memorial Park Association	\$2,820.30
Wild Side Charitable Trust	\$4,581.21
<b>Total granted</b>	<b>\$100,000.00</b>

## Building and Resource Consent Fund

Organisation	Amount approved
Mangawhai Lions Club	\$1,921.74
Mangawhai Lions Club	\$695.71
Kaiwaka Can Inc.	\$3,000.00
Mangawhai Shed	\$340.87
<b>Total granted</b>	<b>\$5,958.32</b>

## Creative Communities Scheme Grant

Organisation	Amount approved
<b>Round One</b>	
Northland Field Days Inc.	\$1,752.04
Mangawhai Players Inc.	\$1,826.00
Susan Louie	\$1,500.00
Ruawai Community Events	\$2,350.00
Olly Knox	\$5,052.00
<b>Total granted Round One</b>	<b>\$12,480.04</b>
<b>Round Two</b>	
Circus Susurrus	\$2,890.00
Company of Giants	\$3,187.50
Kumarani Production Trust	\$3,502.04
Northern Wairoa Maori, Maritime and Pioneer Museum Society Inc.	\$800.00
Otamatea Repertory Theatre Inc.	\$800.00
Te Ata Hou Roopu and Friends United	\$2,488.00
Te Pou Theatre Trust	\$2,000.00
The Glow Show	\$1,975.00
<b>Total granted Round Two</b>	<b>\$17,642.54</b>

## Mangawhai Endowment Lands Account - MELA

Organisation	Amount approved
Friends of Mangawhai Community Park	\$2,997.79
Mangawhai Activity Zone	\$42,068.80
Mangawhai Domain Society	\$18,290.55
Mangawhai Matters Incorporated Society	\$21,000.00
Mangawhai Museum and Historical Society Inc.	\$14,430.70
Mangawhai Sailing Trust	\$4,074.75
Mangawhai Tennis Club Inc.	\$10,728.47
Te Whai Community Trust	\$7,717.00
The Helping Paws Charitable Trust	\$7,500.00
Total granted	\$128,808.06

## Reserve Contributions Contestable Fund

Organisation	Amount approved
Kaiwaka Can Inc.	\$200,000.00
Kaipara Cycling Inc.	\$27,662.40
Mangawhai Activity Zone	\$104,004.20
Mangawhai Lions Club	\$9,724.00
Mangawhai Tennis Club Inc.	\$20,000.00
Matakohe Community Group Inc.	\$4,046.30
Pahi Reserve Society Inc.	\$18,000.00
Total granted	\$383,436.90



## Rural Sports Travel Grant

Organisation	Amount approved
<b>Round One</b>	
Dargaville High School	\$1,434.37
Aranga School	\$425.00
Kaipara Basketball Association	\$1,062.50
Ruawai College	\$1,487.50
Arapohue School	\$900.00
Dargaville Intermediate School	\$435.20
Otamatea Netball Club	\$500.00
Northern Wairoa Association Football Club Inc.	\$600.00
Mangawhai Heads Volunteer Lifesaving Service	\$1,100.00
Dargaville Primary School	\$1,500.00
Otamatea High School	\$1,500.00
<b>Total granted Round One</b>	<b>\$10,944.57</b>
<b>Round Two</b>	
Dargaville High School	\$4,088.37
Northern Wairoa Bulls Rugby League & Sports Club Inc.	\$1,387.59
Otamatea Hawks Rugby Club	\$1,000.00
Otamatea High School	\$2,254.77
Ruawai College	\$1,421.00
Ruawai JMB Rugby Club	\$1,000.00
Ruawai Primary School	\$500.00
Southern Rugby Football Club	\$2,000.00
Western Sharks Junior Rugby	\$2,000.00
<b>Total granted Round Two</b>	<b>\$15,651.73</b>

Operating Funding Open Spaces and Facilities	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	5,495	2,765	2,764
Targeted Rates	370	5,241	5,240
Subsidies and grants for operating purposes	52	57	217
Fees and charges	1,223	1,122	1,304
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>Total operating funding (A)</b>	<b>7,141</b>	<b>9,184</b>	<b>9,526</b>
<b>Application of operating funding</b>			
Payments to staff and suppliers	4,998	7,062	7,141
Finance Costs	48	137	139
Internal charges and overheads applied	1,400	1,833	1,834
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>6,445</b>	<b>9,032</b>	<b>9,114</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>695</b>	<b>152</b>	<b>412</b>

Capital Funding Open Spaces and Facilities	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	848
Development and financial contributions	1,940	1,940	2,971
Increase (decrease) in debt	2,571	2,391	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>4,511</b>	<b>4,331</b>	<b>3,819</b>
<b>Application of capital funding</b>			
Capital expenditure - to meet additional demand	3,412	100	-
Capital expenditure - to improve the level of service	2,471	2,675	5,535
Capital expenditure - to replace existing assets	284	2,070	607
Increase (decrease) in reserves	(960)	(361)	(1,910)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>5,206</b>	<b>4,484</b>	<b>4,231</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(695)</b>	<b>(153)</b>	<b>(412)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 8. Regulatory Functions

We need to plan for future growth, making sure there is a balance between protecting the existing environment and the economic and social needs of our community. This group of activities enhances the quality of the natural and built environment through planning and regulatory measures and ensures we meet our responsibilities under various legislation.

### **Building Control**

We are responsible for administering and enforcing the provisions of the Building Act 2004. We maintain accreditation as a Building Consent Authority under the requirements of the Building Regulations 2006 and assess all building consent plans and specifications to

ensure the proposed building work complies with the Building Code. This ensures that buildings are constructed and maintained to appropriate standards and specifications.

We provide information on request to applicants who intend to build or develop a property. We meet the building consent application and Code Compliance Certificate timeframes as well as provide certification that consented buildings people visit, work, and live in comply with the New Zealand Building Code. We also inspect and audit buildings in compliance with regulations and take enforcement action where necessary.



## Contribution to community outcomes



Improved fees and charges					
Appropriate team complement and resources for the BCA and TA					
Improve building industry relationships through engagement and sharing of building compliance guidance					
Proactively improving our external reputation Introduce targeted customer feedback surveys for BC applications, at granting of BC for processing and issue of CCC for inspections. Feedback to be analysed with any remedial action carried out					
Scope possibility of robust and sustainable remote and or virtual inspections to improve speed and efficiency of building inspection work (successful scoping exercise to involve investment in virtual inspection technology)					
Promote better building waste minimisation practices during building construction					





What we planned	What we achieved
<b>Building control</b>	
Building consents delivered in a timely fashion. With improved training within the building services to support commercial buildings	The Building Consent Authority (BCA) achieved 97.4% of building consents processed within the required statutory timeframe, which continues to remain an excellent result. Training has resulted in one of the BCA processors achieving commercial (C1) competency enabling more in-house processing of applications for basic commercial building work.
Information and consenting processes that enable developers large or small to do business easier	The BCA is currently working on a total upgrade of the KDC building services website, which will provide easier access to more informative content.
Working with Northland councils to identify earthquake-prone buildings	In progress. Significant progress made to date in Dargaville with support from Whangarei District Council. This work will continue with Whangarei District Council's assistance with findings recorded in the territorial authorities (TA) register.



*Tokatoka Peak*

# Performance Measures

## Regulatory Functions *measured by*

**Building Control Inspections, Compliance and Enforcement. Ensure effective response to customer enquiries about building standards.**

8.1 Percentage of building control customers who rate request for service received for building consent application processing and inspections as very satisfied or satisfied.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	78%	Achieved 80% processing 97% inspections	Not achieved 54%

60 processing surveys and 59 inspection surveys were received this year.

Targeted surveys for both processing and inspections have proven to be a valuable key performance indicator for the Building Consent Authority, which continues to monitor surveys as part of its continuous improvement procedure.

## Building

8.2 Percentage of building consents processed within 20 working days.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Not achieved 97.4%	Not achieved 98.7%

An annual total of 529 consent applications were processed, in which 515 were processed within the 20 days. This remains a robust result for the Building Consent Authority and is deemed substantially compliant.

FY21/22 = 99.5%   FY22/23 = 97%   FY23/24 = 98.7%   FY24/25 = 97.4%

8.3 Percentage of code compliance applications processed within 20 working days.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Not achieved 97.1%	Not achieved 97.9%

An annual total of 553 code compliance certificates were issued, in which 537 were issued within 20 days. This is considered by the Building Consent Authority as an excellent result for the year with improvements actioned for the activation and tracking of the statutory time clock.

8.4 Percentage of illegal activity/unauthorised work complaints investigations initiated within 3 working days.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	93%	Achieved 100%	Achieved 100%






It is noted only one illegal activity issue was recorded.

## Resource Consents

We provide advice on resource consent applications for subdivisions and land use. We aim to meet resource consent application processing timeframes and process Land Information Memorandums (LIMs) within statutory timeframes. We also ensure compliance with resource consent conditions and provide timely approval for granting section 224(c) certificates for new land titles.



### Contribution to community outcomes

					
Appropriate team complement and effective management of consultants					
Improve customer relationships through engagement and sharing of resource management guidance					
Proactively improving our external reputation Introduce targeted customer feedback surveys for RC applications. Feedback to be analysed with any remedial action carried out					
Use technology to improve efficiency and customer service with the scoping and implementation of an online RC application lodgement platform					
Training and working with other northern local government for RMA reform					

What we planned	What we achieved
<b>Resource consents</b>	
Resource consents delivered in a timely fashion, with training for RMA reform	99% of resource consents were issued within statutory timeframes. Two applications exceeded the timeframes due to human error in missing incoming email correspondence. Additional monitoring has been introduced to minimise this risk. Relevant staff have completed training in RMA reform.
Work with legislative changes, e.g. review of Resource Management Act	Completed. Relevant staff have completed training to keep abreast of RMA reform and provided input to council submissions on reform such as the proposed National Environment Standard for "Granny Flats".
Information and consenting processes that enable developers large or small to do business easier	In progress. Procurement of a new online Resource Consent portal has been completed. Implementation has been delayed as a result of Digital Services seeking additional services from the service provider.



# Performance Measures

## Regulatory Functions *measured by*

### Response time

8.5 Percentage of non-notified resource consents processed within 20 working days.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Not achieved 99.2%	Achieved 100%

Two non-notified resource consent applications exceeded 20 working days. On both occasions this was due to human error in missing incoming emails from the applicant that they agreed to the conditions of consent. Additional monitoring reporting has been put in place to minimise this risk.

### Response time

8.6 Percentage of Land Information Memorandums (LIM) processed within 10 working days

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Achieved 100%	Achieved 100%

A total of 780 LIMS completed in an average of four processing days.

8.7 Percentage of s224(c) certificates for new land titles processed within 10 working days.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Achieved 100%	Achieved 100%

A total of 111 224(c) certificates issued.

# Compliance






We provide registration, verification, and inspection services to monitor and enforce standards of public health for; preparation of safe and suitable food; mobile trades; hairdressing salons; camping grounds; offensive trades; funeral parlours; and hazardous substances in public and non-workplaces. We protect the environment and water ways from effluent and illegal wastewater nuisance through enforcement.

To ensure the safe and responsible sale, supply, and consumption of alcohol, we process, assess, and grant applications for alcohol licences and manager certificates. We respond to dog, stock,

noise, and parking complaints as well as provide advice, and monitor recreational water quality. We educate and assist animal owners to act responsibly to minimise any danger, to alleviate any health nuisance in the community.

Meeting our environmental monitoring and compliance objectives and statutory obligations which is to educate and protect the environment our communities wish to thrive in. We carry out consent conditions for monitoring and compliance purposes also investigate potential District Plan breaches/regulatory complaints and take enforcement action where necessary.

## Contribution to community outcomes

					
Make legislative compliance easier through communication of processes					
Plan for growth to ensure responses are timely and can meet agreed levels of service					
Meeting central government led changes to compliance and reform					
To enable communities to thrive, be connected, resilient, healthy, and inspiring. By supporting communities, we seek to make it easy to get things done within the legislative requirements					
The environment can directly and indirectly impact on our health and well-being. We manage development to ensure natural and physical resources are safeguarded and positive environmental outcomes are achieved. We must balance growth with climate adaptation in mind					
A prosperous economy is integral to achieving our wider goals for the district. We need to ensure our Council/district is investment-friendly, supports sustainable growth and that the benefits lead to broad based prosperity for the communities. We promote growth and business whilst equally supporting the tourism industry					

What we planned	What we achieved
<b>Compliance</b>	
Review kennel requirements in line with population growth demands	In progress. A business case is being developed, incorporating projected population growth and the rising number of registered dogs in the area.
Consider improvements to existing kennel facilities	In progress. Budget is allocated 2025/2026 to enhance the Dargaville Kennel facilities.
Increase resourcing in Monitoring and Compliance to meet growth demands	Adequate resources met for bylaws compliance previously referred to as Monitoring and Compliance, Wastewater Bylaws team and Alcohol Licensing team. Environmental Health team are currently operating with one qualified food verifier and one trainee who could attain recognition as a food verifier in the first quarter of 2026. This leaves the Council exposed to absence through illness, injury or leave entitlement during this period. The risk can be addressed by engaging a contractor or casual employment.
Central government push down with legislation reforms and changes e.g. Ministry of Health, Hazardous Substances New Organisms (HSNO), new bylaws, freedom camping & communicable diseases	<p>The Ministry for Regulation completed a review in May 2025. Hairdressers and barbers in New Zealand no longer need to register their premises or have council inspections. From the end of July 2025, the Health (Hairdressers) Regulations 1980 will no longer be in force and cannot be enforced.</p> <p>The Ministry for Primary Industries (MPI) introduced a new domestic food business levy which applies to both Food Control Plan (FCP) and National Programme (NP) Licences/ Registration. The levy comes into effect on 1 July 2025 with a graduated fee commencing 1 July 2025/2026 at \$66.13 inc, 1 July 2026/2027 at \$99.19 inc, 1 July 2027/2028 at \$115.25 inc, and onwards.</p>



# Performance Measures

## Regulatory Functions *measured by*

### Compliance

8.8 Percentage of food premises verified when required under the Food Act.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Achieved 100%	Achieved 103.4%

Completed verifications may exceed due numbers e.g. 116 verifications due during the period but 132 premises were verified because of:

- a) new businesses.
- b) businesses who were overdue for verifications also see d) below.
- c) businesses inspected in advance to even out the monthly quota.
- d) businesses who reschedule due to personal reasons e.g. suspended, or temporary closure.

8.9 Percentage of alcohol premises inspected annually.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Achieved 100%	Achieved 100%

Routine annual inspections made on all premises.

### Resolving of complaints concerning breaches of conditions of Resource Consent and other non-compliance with the District Plan.

8.10 Percentage of resource consent complaints regarding unconsented works and non-compliance with the District Plan and resource consent investigation initiated within 5 working days.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Achieved 100%	Achieved 100%

Complaints regarding activities regardless of the environmental impact having immediate effect or not is high priority and are investigated and addressed within 5 working days. There were 75 complaints received throughout the year, with all complaints investigated within 5 days.



## Regulatory Functions *measured by*

### Discharge compliance.

#### Compliance with Council's resource consents for discharge from its stormwater systems.

8.11 Percentage of all granted resource consents are monitored each year to ensure they comply with relevant conditions.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	25%	Achieved 100%	Achieved 100%

Total number (368) of consents monitored for 2024/2025 to ensure they comply with relevant conditions does not reflect the total number of consents granted during this period. The number of land use consents granted for the 2024/2025 period was 140. Some consents do not have conditions required to be monitored during the 2024/2025 period. Some consents may have been granted during the previous 2023/2024 period but not given effect to until the 2024/2025 period hence the total 368 monitored during the 2024/2025 period.

8.12 Percentage of noise callouts to be responded to by phone within 30 minutes.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	90%	Achieved 97%	Not achieved 80% Measure differed

The team responded to 393 callouts with 381 completed within the timeframe. The new measure is much more realistic with regard to the challenges of distance for the team to respond to callouts. This has enabled the team to prioritise customer expectations and respond more effectively to what was happening particularly around multiple calls for the same incident.

8.13 Percentage of all dog attacks and or wandering stock are responded to by phone (within one hour) as a Priority 1.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	95%	Achieved 98%	Not achieved 86% Measure differed

Proactive efforts by Kaipara District Council's Animal Management team have led to a major drop in dog-related incidents across the district.

Operating Funding Regulatory Functions	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of operating funding</b>			
General rates, uniform annual general charges, rates penalties	2,234	2,656	2,656
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	6
Fees and charges	5,409	5,564	4,264
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	7	11	9
<b>Total operating funding (A)</b>	<b>7,651</b>	<b>8,230</b>	<b>6,935</b>
<b>Application of operating funding</b>			
Payments to staff and suppliers	5,905	6,284	6,501
Finance Costs	4	13	7
Internal charges and overheads applied	1,685	1,928	1,928
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>7,593</b>	<b>8,224</b>	<b>8,435</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>57</b>	<b>6</b>	<b>(1,501)</b>

Capital Funding Regulatory Functions	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of capital funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	4	(6)	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>4</b>	<b>(6)</b>	<b>-</b>
<b>Application of capital funding</b>			
Capital expenditure - to meet additional demand	-	-	-
Capital expenditure - to improve the level of service	-	-	-
Capital expenditure - to replace existing assets	-	-	-
Increase (decrease) in reserves	53	-	(1,501)
Increase (decrease) of investments	-	-	-
<b>Total applications of capital funding (D)</b>	<b>53</b>	<b>-</b>	<b>(1,501)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>57</b>	<b>(6)</b>	<b>1,501</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## 9. District Leadership, Finance and Internal Services (including council-controlled organisations)

We ensure our governance activities help elected members make decisions. We also provide services to the community relating to policies, strategies, bylaws, plans and reporting, together with Civil Defence Emergency Management (CDEM). Our internal services

relate to those functions of council which assist the day to day running of our activities. They include Finance, Property/Facilities, Information Services, Customer Services, People and Capability, Communications and Economic Development.

What we planned	What we achieved
<b>Governance</b>	
Website update/review to ensure community participation in council processes	Completed. The Governance section of the website has been reviewed and updated.
Meeting technology improvements	Deferred, pending restoration of the Dargaville Town Hall.
Conduct Representation Review if required	Completed. For the coming election there will be one mayor, elected at large, and 8 councillors, elected under the general ward system.
<b>Policy and District Planning</b>	
District Plan Review – notification, hearings, appeals and adoption of final District Plan	In progress. Undertaken public consultation on the Proposed District Plan. Submissions closed on 30 June 2025.
Bylaws reviewed as required by statute: <ul style="list-style-type: none"> <li>Taharoa Domain 2024/2025</li> </ul>	Deferred. Due to staff turnover and additional large projects, including the Development Contributions Policy review, this project is yet to commence.
Develop policies, plans and strategies in accordance with Council's strategic direction	In progress. Due to large projects, including the Development Contributions Policy review, other projects have not had priority.
Implementing Mana Whenua partnership agreements, on resource management and policy matters	Memorandum of Understanding (MOU) and Mana Enhancing Agreement (MEA) were both cancelled by Council on 25 September 2024. Policy and Planning undertook Schedule 1, Clause 3 and 4 consultation with Iwi Authorities for the Proposed District Plan development.

What we planned	What we achieved
<b>Emergency Management</b> <b>Kaipara District Council is resourced, prepared and can effectively respond to any emergency.</b>	
Continue with ongoing commitments to the operations of the Northland Tsunami Siren Replacement Network	In progress. Council has continued to be involved in the Northland CDEM Group Northland Tsunami Siren Replacement Network project.
Strengthen and enhance the Council's capability and capacity to deliver an effective response. Emergency Operations Centres are fit-for-purpose and capable to respond effectively	In progress. To enhance and strengthen Council's capability and capacity to deliver an effective response, training has been provided by the NCDEM Group for KDC staff to learn and grow their knowledge and confidence to coordinate a multi-agency response. Actions for improvement have also been implemented following recent post-response debriefs, including the Mangawhai Tornado.
Support the implementation of the Cyclone Gabrielle 2023 Regional Recovery Plan for Northland (pages 36-43)	<p>Recovery Priorities: Most are incorporated into the three year Long Term Plan which is focused on storm recovery.</p> <p>The land behind the Mangawhai Surf Lifesaving building damaged in the February 2023 slip has now been remediated and work is underway in remediating the club rooms. Significant strides have been made to repair hundreds of slips and restore the Kaipara roading network, alongside regular road maintenance.</p> <p>Dargaville's flood resilience is being strengthened through a series of critical repairs and improvements at key infrastructure sites.</p> <p>Other works already complete or in progress include cleaning up the lower riverbanks of the Awakino River, and removing silt from the river mouth where it meets the Northern Wairoa River to improve the water flow in high rain events.</p>
<b>Emergency Management</b> <b>Kaipara communities are resilient and prepared for emergencies.</b>	
Continued support of existing and new Community Response Groups	In progress – communities are engaged and encouraged to develop Community Response Groups, Community Response Plans, and provide education and awareness to their communities about local hazards and how to 'get ready.'



What we planned	What we achieved
<b>Internal Services - Communications</b>	
Develop the standalone website to showcase Kaipara District for economic development and destination management *refer also economic development	Standalone 'Visit, Live, Work, Invest' Kaipara website developed and launched in late June. The website ( <a href="http://www.kaipara.org.nz">www.kaipara.org.nz</a> ) features business resources, investment opportunities, local success stories and regional data, along with information for people looking to relocate or establish ventures here.
Develop a strong brand for Kaipara to promote the vision and outcomes strategy of vibrant communities and a prosperous economy	Brand guidelines developed to guide standalone 'Visit, Live, Work, Invest' website and any supporting campaigns and associated work. District-wide welcome replacement signage designs developed in line with brand, planned for delivery in 2025/2026.
Transparent and accessible communications that enable communities to contribute, and informs them of council decisions and activities	Customer feedback in the resident survey shows that this has been achieved. This is ongoing and carried out through a wide variety of channels to keep communities informed, via media releases, social media updates, e-newsletter, council pages in the local newspapers, radio messaging, and more. We are continually improving accessibility including using 12pt min font for printed information, adding alt text on digital images and using approved colour combinations for contrast and readability.
<b>Internal Services - Records</b>	
Digitise council records to ensure documents are easily accessible for the community	Ongoing. Scanning continues and property files are 98% completed.
<b>Internal Services - Strategic Property</b>	
The council property portfolio will be reviewed to ensure that the purpose for which the property is held remains valid and the property continues to be fit for purpose. Where property is no longer being used for its intended purpose, or cannot meet that purpose, it will be reassessed for either disposal or used for another valid purpose. This may include part of the land at Fagan Place currently occupied by the 24 1980s pensioner units once the tenants have transferred to new units elsewhere on the site.	In progress. Council properties have been identified, with purpose still under review.
Investigate options to replace Council's leased Mangawhai offices when the lease expires in 2027.	Initiated. Scoping in progress and options being explored.

What we planned	What we achieved
<b>Internal Services - Economic Development</b>	
Adopt an economic strategy for 30 years including implementation and action plans	Completed and adopted by Council in August 2024.
Implement the Economic Development Strategy	In progress – an advisory panel made up of business association reps, iwi reps, and local business representation from both sides of the district has been established to ensure delivery of key actions identified through the strategy.
Measure results of the implementation and action plans and adjust as required	In progress via the Advisory Panel.
Develop the standalone website for economic development and destination management with the community engagement team and the communications team *refer also internal services	Standalone 'Visit, Live, Work, Invest' Kaipara website developed and launched in late June. The website ( <a href="http://www.kaipara.org.nz">www.kaipara.org.nz</a> ) features business resources, investment opportunities, local success stories and regional data, along with information for people looking to relocate or establish ventures here.
Implement strategic marketing initiatives for prosperous results e.g. rebranding 'Kaipara - the place to be'	In progress. Brand guidelines developed to guide standalone 'Visit, Live, Work, Invest' website and any supporting campaigns and associated work. District-wide welcome replacement signage designs developed in line with brand, planned for delivery in 2025/2026.
Support initiatives such as Welcoming Communities, and niche marketing campaigns such as golf tourism, walking and cycling trails, beaches, etc and capitalise on external funding opportunities	In progress. This has largely been achieved by the launch of the standalone 'Visit, Live, Work, Invest' Kaipara website which showcases activities and opportunities alongside business resources, investment opportunities, local success stories, regional data and information for people looking to relocate or establish ventures here.

District Leadership, Finance and Internal Services Project	Actual 2024/2025	Budget from Long Term Plan Year 1	Comments
Dargaville Kaipara Service Centre generator installation	\$26,000	\$50,000	Completed.
District-wide council vehicle renewals	\$209,000	\$319,000	Completed. Residual budget carried over to financial year 2026.
District-wide governance new audio visual display renewals	\$0	\$50,000	Deferred, until after the local body elections.
District-wide IT field equipment renewals	\$10,000	\$10,000	Completed.
District-wide new IT equipment	\$104,000	\$100,000	Completed.

# Performance Measures

## District Leadership, Finance and Internal Services *measured by*

### Governance

9.1 Council and standing committee meetings meet statutory requirements.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	90%	Achieved	New measure

All statutory timeframes for council meetings were met.

9.2 Council maintain and improve opportunities for Māori to contribute to local government decision-making processes.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Achieved	Achieved	Achieved

Council continues to maintain opportunities for Māori to contribute to decision-making. We have a Māori ward Councillor, we continue to have Iwi representatives on some of our governance committees, Māori can contribute to our Annual Plan and consultation processes and staff continue with operational and relationship meetings.

9.3 Elected members are performing well (measured by resident survey).

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	60%	Not achieved 49.3%	Achieved 51%

Disestablishment of Māori wards, focus on division between east and west, and behaviour of elected members were key themes.

9.4 The community has trust in the Council.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	60%	Not achieved 47.25%	Achieved 50%

Rates, roading and enabling subdivision without infrastructure planning were key themes.

9.5 LGOIMA requests processed by the LGOIMA team completed within statutory timeframes.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Not achieved 99.8%	Achieved 100%

A total of 267 LGOIMAs were received this year. One was responded to two days late, and five were extended to five days due to staff resourcing.

## District Leadership, Finance and Internal Services *measured by*

### Governance (continued)

9.6 Long Term Plan, Annual Plans and Annual Reports will be adopted within timeframes set in the Local Government Act 2002.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Compliant	Not achieved Not compliant	Achieved Compliant

The three year Long Term Plan 2024-2027 was adopted on 31 July 2024 and the Annual Report 2023/2024 was adopted on 27 November 2024. Both were adopted one month after the LGA 2002 requirements by applying two pieces of legislation. The first offered to councils affected by the severe weather in 2023, and the second was due to the speed of the three waters repeal legislation. These enabled a three year Long Term Plan, and longer adoptions times respectively. However, the Office of the Auditor General disagreed that the repeal legislation enabled a one month extension on the Annual Report 2023/2024 to storm affected councils who completed a three year long term plan, hence the 'not achieved' for this measure. The Annual Plan 2025/2026 was adopted on 25 June 2025 inside the statutory time frame.

### Policy and District Planning

9.7 All statutory development and review timeframes for bylaws and policies are met.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	100%	Achieved 100%	Achieved 100%

All statutory development and review timeframes for Bylaws and Policy have been met. The Proposed District Plan was notified on 28 April 2025 and complies with the statutory requirements.

### Emergency Management

9.8 A Civil Defence Emergency Operation Centre exercise is held annually.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	1	Achieved 2	Achieved 1

The Mangawhai Tornado at the beginning of 2025 provided a real response, and a Drought Planning exercise was held in Dargaville in March 2025.



## District Leadership, Finance and Internal Services *measured by*

### Strategic Property

9.9 All health and safety hazards associated with non-activity property and building facilities are managed without incident.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	Nil accidents	Achieved Nil	New measure

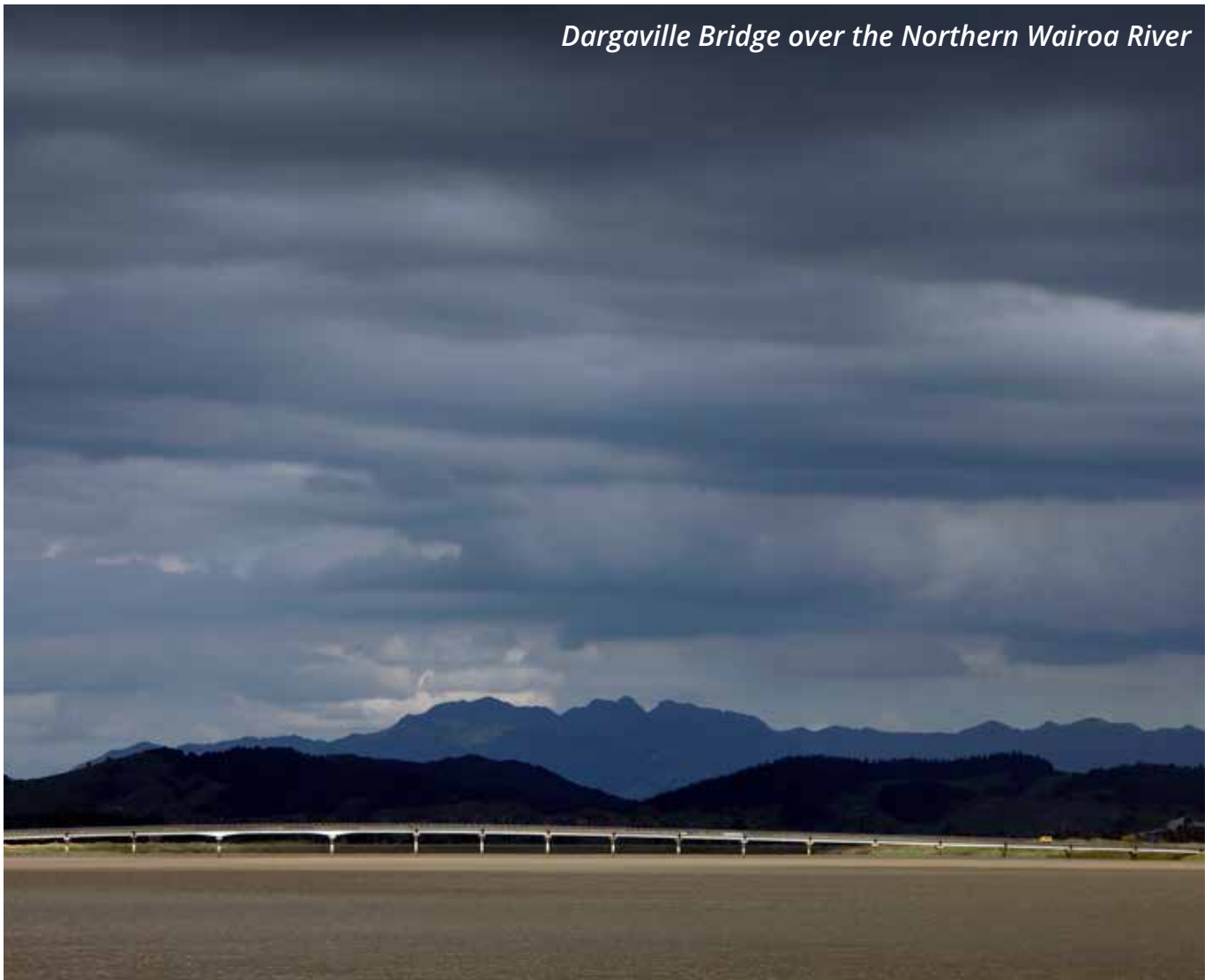
No accidents have been reported at any strategic council properties.

9.10 Land identified as no longer required will be identified.

	LTP Year 1 – Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	5 number of parcels identified	Achieved 5	New measure

Five parcels have been identified. These will be incorporated into a strategic property plan when resourcing allows.

### *Dargaville Bridge over the Northern Wairoa River*



# Northland Inc Limited

## About this council-controlled organisation (CCO)

Northland Inc Limited is a company registered under the Companies Act 1993. The company is controlled by the Joint Regional Economic Development Committee and is a council-controlled organisation as defined by Section 6 of the Local Government Act 2002. Prior to 1 July 2021, it was 100% owned by Northland Regional Council.

The organisation is now equally and jointly owned by Northland Regional Council (NRC), Kaipara District Council (KDC), Far North District Council (FNDC) and Whangarei District Council (WDC) (together referred to as the shareholders).

The Company comprises a Board of six Directors who oversee the governance of the Company, a Chief Executive Officer who is responsible for the day-to-day operations of the Company and reporting to the Directors. The Directors are appointed by the Joint Regional Economic Development Committee.

Northland Inc is primarily funded Operating grants are received from the Joint Regional Economic Development Committee and this is the primary source of funding to the Company. The Northland Inc Limited audited Annual Report can be found on our website.

The key performance indicator information from the report is below.

## Ngā Paearu Mahi | Performance Measures

Northland Inc Limited KPI's			
Strategic priority 1 – Investment and Infrastructure			
Number of inward delegations hosted			
	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	3	6 Achieved	4 Achieved
Number of high impact projects that are implemented (reporting by regional strategic sectors)			
	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	4	6 Achieved	1 Not achieved
Strategic priority 2 – The Primary Sector (Tuputupu Grow Northland)			
Projects assisted through stages of growth			
	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	6	6 Achieved	New measure
Number of meaningful engagements and relationships with landowners, businesses, stakeholder that lead to and support positive outcomes			
	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	88	88 Achieved	New measure

## Northland Inc Limited KPI's

### Strategic priority 2 – The Primary Sector (Tuputupu Grow Northland) continued

Number of businesses and landowners that as a result of engagement are exploring, developing, leading and delivering on change activity

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	24	11 Not achieved	New measure

KPI developed as part of a group of KPI's showing delivery of work within Tuputupu Grow Northland. Intention is for a series of engagements (output KPI) to identify priorities for Market Opportunity Studies, to enable study completion and work with businesses and landowners to explore land use change (outcome KPI). Due to the contractual (and therefore funding) delays, Market Opportunity Studies have not yet been completed, hindering ability to make significant progress with businesses and landowners wishing to explore change. The Market Opportunity Studies will be released in September 2025.

### Strategic priority 3 – Tourism and Destination Management

Number of destination promotion campaign initiatives to generate national exposure to the region (reporting will include number of businesses that are engaged in the campaign)

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	1	3 Achieved	3 Achieved

Number of Destination Management Plan initiatives completed in partnership with stakeholders

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	6	6 Achieved	New measure

### Enabler 1 – Innovation and Enterprise

Number of businesses engagements assisted (includes both one-to-one and one-to-some assistance and reporting by TA and industry)

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	250	354 Achieved	379 Achieved

Proportion of those businesses assisted that are Māori (by TA and industry)

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	35%	33% Not achieved	36% Achieved

Client satisfaction with businesses assistance provided by Northland Inc as measured by Net Promotor Score

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	NPS>50	83 Achieved	62 Achieved

## Northland Inc Limited KPI's

### Enabler 2 – Advocacy and Brand

Number of regional economic development updates or reports released

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	6	8 Achieved	7 Achieved

Number of media features that profile the region

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	24	39 Achieved	41 Achieved

Number of media activity that references Northland Inc

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	52	53 Achieved	103 Achieved

### Enabler 3 - Māori Economic Development ("Āe Mārika")

Number of iwi/hapū groups and other Māori organisations, e.g. marae, land trusts, etc., actively supported

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	18	25 Achieved	18 Achieved

Proportion of Māori organisations that are satisfied with Northland Inc support

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	>80%	87% Achieved	80% Achieved

### Enabler 4 – Environmental Sustainability

Number of businesses and organisations supported to improve their environmental sustainability

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	20	44 Achieved	New measure

Number of Northland businesses taking action to reduce their emissions

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	20	44 Achieved	New measure

Number of Northland businesses supported to meet climate adaptation targets set by central government

	Target 2024/2025	Actual 2024/2025	Actual 2023/2024
	20	Not applicable	New measure

Climate Adaptation targets have not been set by Central Government and therefore this KPI is not achievable – however there is a level of policy direction available from Central Government and Northland Inc has been supporting a number of initiatives that align with this – two key examples include the Diversified Pastures Project and the Tourism Carbon Footprint Programme.



Operating Funding District Leadership, Finance and Internal Services	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	7,609	6,957	6,816
Targeted Rates	52	52	52
Subsidies and grants for operating purposes	-	-	277
Fees and charges	156	151	649
Internal charges and overheads recovered	13,394	11,412	11,808
Local authorities fuel tax, fines, infringement fees, and other receipts	383	1,144	1,696
<b>Total operating funding (A)</b>	<b>21,594</b>	<b>19,717</b>	<b>21,297</b>
Application of operating funding			
Payments to staff and suppliers	18,026	17,265	16,131
Finance Costs	47	418	(344)
Internal charges and overheads applied	1,002	643	643
Other operating funding applications	-	-	-
<b>Total applications of operating funding (B)</b>	<b>19,075</b>	<b>18,326</b>	<b>16,430</b>
<b>Surplus (deficit) of operating funding (A-B)</b>	<b>2,519</b>	<b>1,391</b>	<b>4,867</b>

Capital Funding District Leadership, Finance and Internal Services	LTP 2021-2031 Year 3	LTP 2024-2027 Year 1	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	1
Development and financial contributions	-	-	-
Increase (decrease) in debt	(751)	(826)	(10,000)
Gross proceeds from sale of assets	-	-	78
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>Total sources of capital funding (C)</b>	<b>(751)</b>	<b>(826)</b>	<b>(9,921)</b>
Application of capital funding			
Capital expenditure - to meet additional demand	-	50	-
Capital expenditure - to improve the level of service	334	-	60
Capital expenditure - to replace existing assets	303	479	323
Increase (decrease) in reserves	1,131	37	4,314
Increase (decrease) of investments	-	-	(9,750)
<b>Total applications of capital funding (D)</b>	<b>1,768</b>	<b>566</b>	<b>(5,054)</b>
<b>Surplus (deficit) of capital funding (C-D)</b>	<b>(2,519)</b>	<b>(1,391)</b>	<b>(4,867)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>



## PART 3

### Financials



*Pahi and Whakapirau*

## Statement of Comprehensive Revenue and Expense

The Statement of Comprehensive Revenue and Expense details income and expenditure relating to all activities of Council. The supporting Funding Impact Statements for each activity provide further details as to the costs and revenues of each activity.

Statement of Comprehensive Revenue and Expense	Note	Annual Report	Annual Plan	Annual Report
For the year ended: 30 June		2024/2025 \$'000	2024/2025 \$'000	2023/2024 \$'000
<b>Revenue</b>				
Rates	2a	51,345	50,850	45,682
Subsidies and grants	2c	29,802	30,809	34,917
Activity income	2a	6,278	7,793	8,336
Contributions	2a	4,798	4,616	3,599
Investments and other income	2c	2,650	1,155	2,869
<b>Total revenue</b>	<b>2a</b>	<b>94,873</b>	<b>95,223</b>	<b>95,402</b>
<b>Expenditure</b>				
Activity costs	3	35,679	34,273	43,132
Employee benefits	3	15,694	16,296	15,980
Finance costs	3	2,598	3,364	3,099
Impairment	10a,11	571	-	324
Depreciation	10a,11	16,761	16,509	16,235
<b>Total expenses</b>	<b>3</b>	<b>71,305</b>	<b>70,442</b>	<b>78,769</b>
<b>Surplus/(Deficit) for the period</b>		<b>23,568</b>	<b>24,781</b>	<b>16,633</b>
<b>Other comprehensive revenue and expense</b> (Items that will not be reclassified subsequently to surplus)				
Gain on revaluation	4a	86,632	50,000	52,684
Share of associates income	5a	3	-	66
Share of associates equity movement	5a	(17)	-	-
<b>Total comprehensive revenue and expense for the period</b>		<b>110,187</b>	<b>74,781</b>	<b>69,383</b>

The accompanying notes form part of these financial statements. (p.121-168)

### Explanation of major revenue and expenditure variances against Annual Plan 2024/2025

#### Revenue

**Rates:** Council is slightly ahead of budget and this is largely due to Water by Meter charges which are influenced by consumption.

**Subsidies and grants:** Subsidy revenue is largely made up of NZTA subsidies towards roading maintenance and new works \$22.5 million (2024: \$30.1 million). Of this, \$5.2 million related to ongoing Cyclone Gabrielle works. Subsidy contribution from NZTA for these Cyclone Gabrielle works was negotiated to a higher rate of 92% for the 2025 and 2026 year, originally expected to be and budgeted at 82%. Other subsidies and grants revenue in the year was \$7.3 million (2024: \$4.8 million). Funding here related to stopbanks at Raupō (\$3.2 million), Maungatūroto Doctors Hill watermain renewal (\$0.6 million), Dargaville town stopbank repairs (\$0.5 million), Maungatūroto water treatment plant upgrade (\$0.5 million) and many other projects enabled by the Tourism Infrastructure Fund, Better Off Funding and Flood Resilience Crown Infrastructure funding.



**Activity income:** these are largely made up of consent and regulatory fees, campground revenue, licenses and registrations, lease income, and external recoveries (bulk water supply and waste minimisation levies). Council is \$0.7 million behind budget due to a correction this year on unspent waste minimisation levies received. Council is \$0.3 million behind budget in resource consents however this was able to be mitigated with a corresponding drop in consultant use. Council is \$1 million behind budget in building consent revenues, largely due to an increase in deferred revenue reflecting higher consents in progress. These behind budget revenues were offset by higher than budgeted revenues at Kai Iwi Lakes campground, from easements and the windfarm transmission line.

**Contributions:** these are made up of development contributions totalling \$1.9 million (2024: \$0.9 million) and financial contributions \$2.9 million (2024: \$2.7 million) and are overall on budget, with lower than foreseen development contributions offset by higher than budgeted financial contributions.

**Investments and other income:** is higher than budgeted due to delays in the capital works programme causing higher than anticipated cash balances which were invested, as well as budgeted interest rates being higher than actual rates following reductions in the OCR during the year.

Interest earned in the year was \$1.3 million (2024: \$1.7 million). Also included here are any increases in the value of interest rate swap agreements, assets vested to Council by developers from recently completed subdivisions or gain on sale of assets.

Surpluses here were used to fund other one off and unforeseen costs in the Annual Plan 2025/2026 to limit impact to rates rises.

### **Expenses**

**Activity costs:** Council was largely on track with its activity costs with all overspends met by underspends elsewhere. There were higher than budgeted repairs and maintenance completed as were necessary works this year. These were largely attributable to roading where there was subsidised budget available. NZTA revised their budgets during the year ended 30 June 2025 resulting in changes to the roading budgets originally published.

Otherwise, the following were notable variances found in activity costs:

Unbudgeted costs of \$100,000 for forgiveness of the Mangawhai Museum loans and \$471,000 for other legal and settlement costs.

There were savings against budget of \$178,000 in software support and database management, \$271,000 in software licenses and \$108,000 in telephone and data costs after reviews, change of suppliers and outsourcing of IT. Further savings of \$65,000 were found in insurance premiums where we are seeing a softer market and \$75,000 in arborist services where these have been higher in the past few years due to cyclone recovery works. Council already adjusted its Annual Plan 2025/2026 budgets in these areas to ensure ratepayers benefit from these savings.

**Employee benefits:** employment benefits were lower than budgeted due to significant staff vacancies throughout the year. Surpluses here were used to fund other one off and unforeseen costs in the Annual Plan 2025/2026 to limit impact to rates rises.

**Finance costs:** this is the cost of Council's external loan interest which has been impacted by reduction in interest rates as the official cash rate (OCR) decreased over the past year, as well as the delayed spend in the capital works programme resulting in lower loan balances than expected. Surpluses here were used to fund other one off and unforeseen costs in the Annual Plan 2025/2026 to limit impact to rates rises.

**Impairment:** \$571,000 relating to the Northern Wairoa War Memorial Hall which is part of the Town Hall buildings (2024: \$324,000 relating to the 1990s constructed annex additions to the the Town Hall buildings). The Municipal Building (part of the Town Hall buildings) remains unimpaired. Further information can be found at note 11.

### **Revaluations**

The gain on revaluation relates to roading and footpaths. The gain is higher than anticipated, reflecting increased cost of materials.



Statement of Financial Position	Note	Annual Report	Annual Plan	Annual Report
As at 30 June		2024/2025 \$'000	2024/2025 \$'000	2023/2024 \$'000
<b>Net assets/equity</b>				
Accumulated comprehensive revenue and expense	4a	513,189	504,618	494,944
Asset revaluation reserves	4a	708,560	595,636	621,928
Restricted reserves	4b	6,499	6,335	6,351
Council created reserves	4b	(4,632)	(16,648)	(9,795)
<b>Total net assets/equity</b>		<b>1,223,615</b>	<b>1,089,940</b>	<b>1,113,428</b>
<b>represented by Current assets</b>				
Cash and cash equivalents		22,084	4,000	19,989
Short term investments		-	-	9,750
Trade and other receivables	6	8,464	7,700	8,040
Accrued revenue		6,422	2,500	5,866
Assets held for sale	5a	-	-	201
Inventory		281	-	-
LGFA borrower notes	5a	156	-	395
Other financial assets	5a	8	130	113
<b>Total current assets</b>		<b>37,416</b>	<b>14,330</b>	<b>44,355</b>
<b>less Current liabilities</b>				
Trade and other payables	7	21,437	15,911	20,920
Provisions	8a	344	306	64
Employee entitlements		1,266	1,200	1,532
Public debt	9a	7,000	7,000	17,000
Derivative financial liabilities	18a	-	-	-
<b>Total current liabilities</b>		<b>30,048</b>	<b>24,417</b>	<b>39,516</b>
<b>Working capital/(deficit)</b>		<b>7,368</b>	<b>(10,087)</b>	<b>4,839</b>
<b>plus Non current assets</b>				
Property, plant, equipment	10a	1,253,564	1,151,801	1,144,788
LGFA borrower notes	5a	1,057	1,000	878
Biological assets	13	1,069	1,050	963
Derivative financial assets	18a	-	-	301
Other financial assets	5a	270	300	270
Investment in associate	5a	53	-	66
<b>Total non current assets</b>		<b>1,256,013</b>	<b>1,154,151</b>	<b>1,147,265</b>
<b>less Non current liabilities</b>				
Public debt	9a	37,000	51,124	37,000
Provisions	8a	1,946	2,500	1,676
Derivative financial liabilities	18a	820	500	-
<b>Total non current liabilities</b>		<b>39,766</b>	<b>54,124</b>	<b>38,676</b>
<b>Net assets</b>		<b>1,223,615</b>	<b>1,089,940</b>	<b>1,113,428</b>

The accompanying notes form part of these financial statements. (p.121-168)

## Explanation of major variances against Annual Plan 2024/2025

**Equity:** the favourable variance relates mostly to the higher than budgeted revaluation of roading assets reflective of increasing costs.

### Assets:

**Cash and cash equivalents and short term investments:** cash balances of \$22.1 million (2024: \$29.7 million) are higher than the \$4 million budgeted, largely due to the delayed capital works programme where \$30.3 million of the programme has been carried over from 2025 to 2026. This carryover value was initially expected to exhaust cash balances and increase debt.

**Trade and other receivables:** this is on track to budget. Variances here are also influenced by changes in doubtful debt provisions analysed in note 6 Trade and other receivables.

**Accrued revenue:** this is largely made up of the final NZTA local share subsidy claim for roading works (planned maintenance and special projects) completed during the year but not invoiced at balance date.

**Property, plant and equipment:** higher than budgeted due to revaluation of roading infrastructure assets.

**Other financial assets:** this includes movement in the value of New Zealand Local Government Funding Agency (LGFA) borrower notes, assets held for sale, share investments and forestry carbon credits. Further information can be found under Note 5 a Other Financial Assets.

**Inventory:** Council received a gift of local leftover roading materials from the NZTA. The inventory reported is the residual value of unused materials as of 30 June 2025.

### Liabilities:

**Trade and other payables:** these are made up of expenses not yet paid at balance date and income received in advance, and are largely comparable with prior years balances, except for a material increase in deferred revenues with \$6.5 million being held this year compared to last (2024: \$3.3 million). Part of this is driven by the Waste Levies received and adjusted this year with \$1.1 million held as of 30 June 2025, and part of this is driven by a significant increase in Building Consent revenues received in advance with \$0.7 million held this year compared to last (2024: \$0.2 million) following an improvement to the deferral calculations. The deferral amount here represents consent work in progress.

**Provisions:** both current and non current provisions relate to landfill closure and after-care provisions which can fluctuate depending on inflation and interest rates.

**Employee entitlements:** relate to accrued leave balances owed to staff.

**Public debt:** \$10 million of debt was repaid in October 2024 after a temporary six month increase of the same value to regain compliance with Treasury Policy debt ratio covenants as reported in the prior year Annual Report 2023/2024. Council is well under the budgeted debt level due to the delayed capital works programme where \$30.3 million of the programme has been carried over from 2025 to 2026. This carryover value was initially expected to exhaust cash balances and increase debt.

**Derivative financial liability:** Council uses interest rate swap derivatives to assist in mitigating against risk of fluctuating interest rates impacting finance costs. Council derivatives are revalued to market value at each balance date. Council is now showing a financial liability in 2025 as the OCR has reduced considerably over the year, and this drives the interest payable or receivable. With a higher OCR, this usually means Council receives interest from the bank it has the interest rate swap with, as was the case in 2024. When the OCR is lower, this usually means Council pays interest to the bank. Council entered into \$20.0 million of new swap contracts during the year ended 30 June 2025 (2024: \$7 million) in alignment with Treasury Policy.

Statement of Changes in Equity	Note	Annual Report	Annual Plan	Annual Report
For the year ended: 30 June		2024/2025 \$'000	2023/2024 \$'000	2022/2023 \$'000
Balance at 1 July		1,113,428	1,015,159	1,044,045
Other comprehensive revenue and expense for the period				
Surplus for the period		23,555	24,781	16,699
Surplus on Revaluation of Infrastructure		86,632	50,000	52,684
<b>Total comprehensive revenue and expense for the period</b>		<b>110,187</b>	<b>74,781</b>	<b>69,383</b>
<b>Balance at 30 June</b>		<b>1,223,615</b>	<b>1,089,940</b>	<b>1,113,428</b>

The accompanying notes form part of these financial statements.(p.121-168)

Statement of Cashflow	Annual Report	Annual Plan	Annual Report
For year ended: 30 June	2024/2025 \$'000	2024/2025 \$'000	2023/2024 \$'000
Cash Flow from Operating Activities			
Receipts:			
Rates	50,982	50,850	46,465
Fees, charges and other	14,185	12,409	10,280
Grants and subsidies	29,246	30,809	37,251
Interest received	1,306	1,155	1,472
<i>sub total</i>	<b>95,719</b>	<b>95,223</b>	<b>95,468</b>
Less Payments:			
Suppliers and employees	51,343	50,569	57,791
Taxes (including the net effect of GST)	603	-	(640)
Interest expense	2,598	3,364	3,099
<i>sub total</i>	<b>54,544</b>	<b>53,933</b>	<b>60,250</b>
<i>Net Cash Flow from/(to) Operating Activities</i>	<b>41,174</b>	<b>41,290</b>	<b>35,218</b>
Cash Flow from Investing Activities			
Receipts:			
Sale of property, plant and equipment	365	-	146
Short term investments	9,750	-	-
<i>sub total</i>	<b>10,115</b>	<b>-</b>	<b>146</b>
Less Payments:			
Short term investments	-	-	3,750
Property, plant and equipment	39,254	46,440	32,007
<i>sub total</i>	<b>39,254</b>	<b>46,440</b>	<b>35,757</b>
<i>Net Cash Flow from/(to) Investing Activities</i>	<b>(29,139)</b>	<b>(46,440)</b>	<b>(35,611)</b>
Cash Flow from Financing Activities			
Receipts:			
Loans raised	7,000	-	17,000
<i>sub total</i>	<b>7,000</b>	<b>-</b>	<b>17,000</b>
Less Payments:			
Loan repayment	17,000	4,876	10,000
LGFA borrower notes	(59)	-	250
<i>sub total</i>	<b>9,941</b>	<b>4,876</b>	<b>10,250</b>
<i>Net Cash Flow from/(to) Financing Activities</i>	<b>(9,941)</b>	<b>(4,876)</b>	<b>9,750</b>
<b>Cash Balance</b>			
<i>Net Increase/(Decrease) in cash and cash equivalents</i>	<b>2,095</b>	<b>(10,026)</b>	<b>9,357</b>
<i>Cash and cash equivalents at beginning of period</i>	<b>19,989</b>	<b>14,026</b>	<b>10,632</b>
<i>Cash and cash equivalents at end of period</i>	<b>22,084</b>	<b>4,000</b>	<b>19,988</b>

Note that prior year 2024 loans raised and repaid under Cash Flow from Financing Activities were netted off in the 2024 published Annual Report. We have restated these 2024 loans raised and repaid comparatives this year for consistency.

# Annual Report Disclosure Statement

## FOR THE YEAR ENDED 30 JUNE 2025

### What is the purpose of this Statement?

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

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

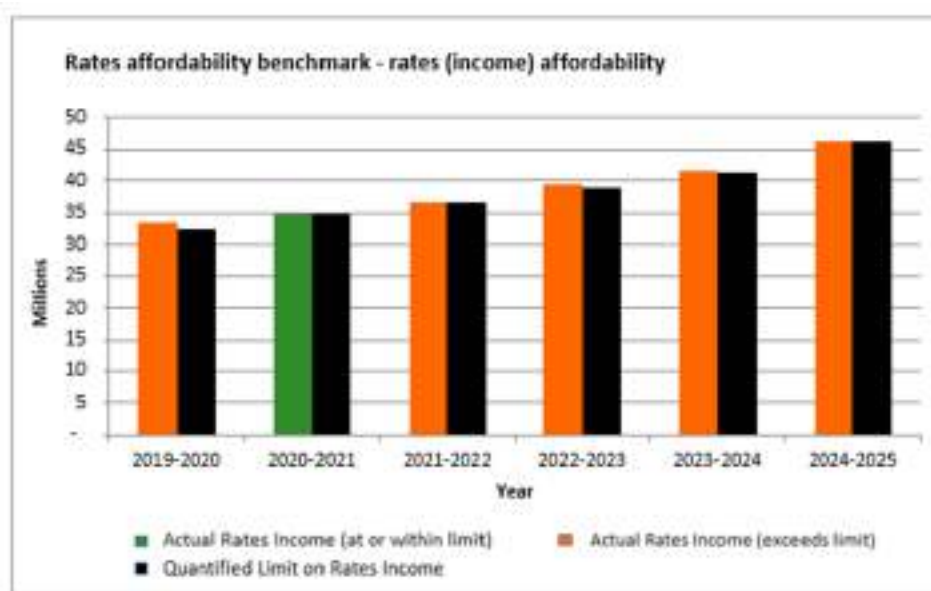
### Rates affordability benchmark

Council meets the rates affordability benchmark if:

- its actual rates income equals or is less than each quantified limit on rates; and
- its actual rates increase equals or is less than each quantified limit on rates increases

The following graph compares the actual rates income with a quantified limit on rates contained in the Financial Strategy included in the Long Term Plan. The quantified limit for 2024/2025 was set in the Long Term Plan at \$46.151 million excluding water meter billing (2024: \$41.219 million), the actual was \$46.165 million.

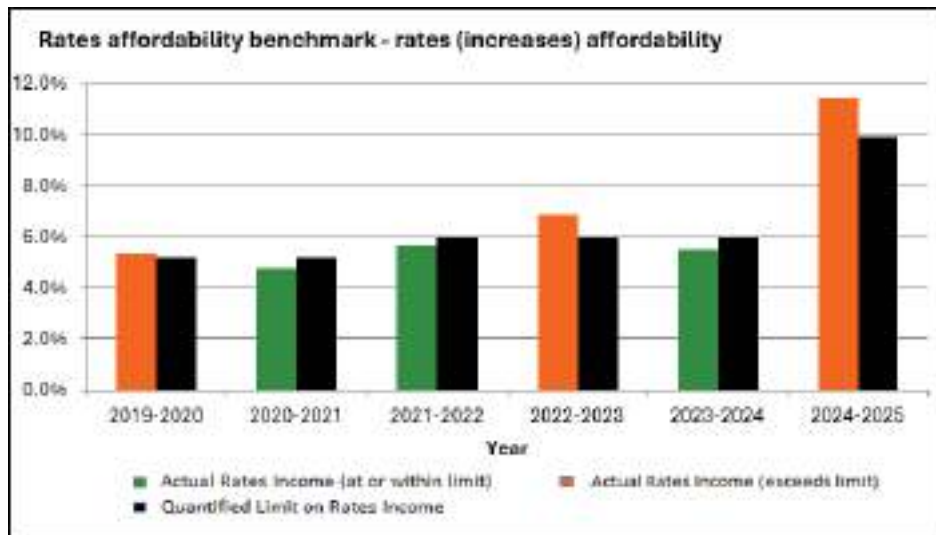
The Long Term Plan 2021–2031 predicted the ceiling to be exceeded in each of the first three years. The Long Term Plan 2021–2031 forecast cumulative increases over the life of the plan will be less than the ceiling.





## Rates (increases) affordability

The following graph compares the actual rates increases with its quantified limit on rates as stated included in the Financial Strategy, included in the Long Term Plan 2024-2027. Quantified limit per the Long Term Plan for 2025: 9.9% (8.9% plus 1.0% for growth) (2024: 6.0% (5.0% plus 1.0% for growth)). The quantified limit per the long term plan includes water rates in the calculations, as per legislation, whereas the actual rates affordability in the Annual Report excludes water rates, as per legislation.

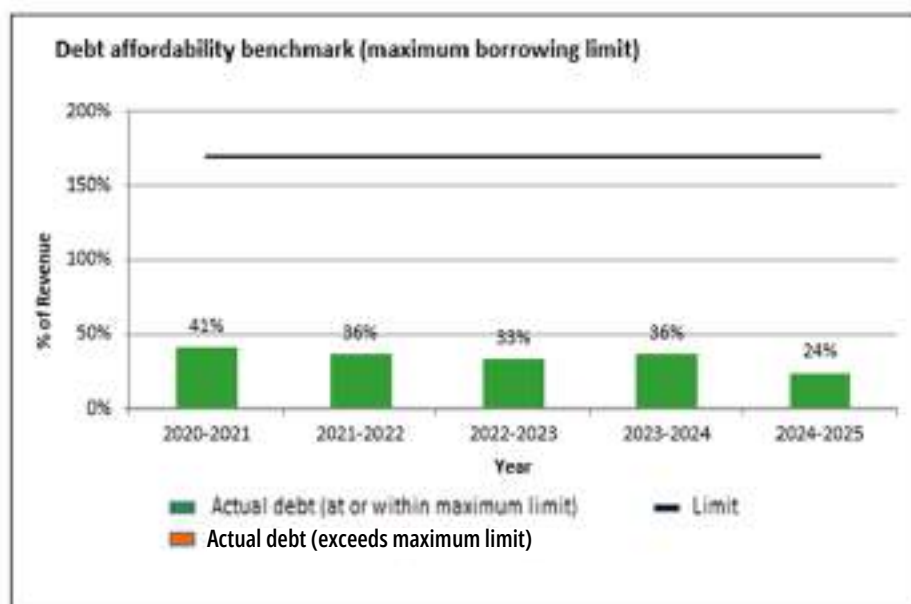


## Debt affordability benchmark

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

The following graph compares actual borrowing with a quantified limit on borrowing stated in the Financial Strategy included in the Long Term Plan 2024-2027. The quantified limit for 2025 is 170%.

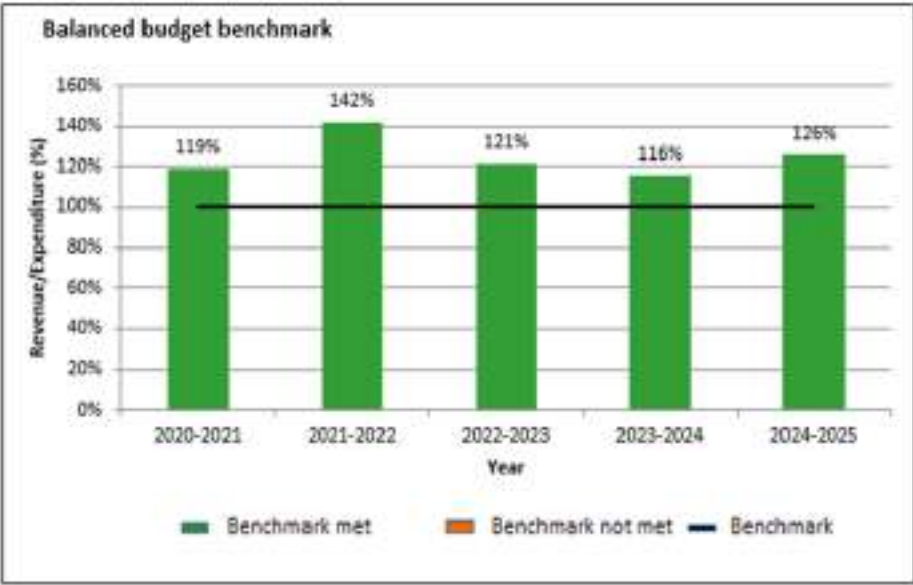
Council borrows far less than its maximum borrowing limit.



## Balanced budget benchmark

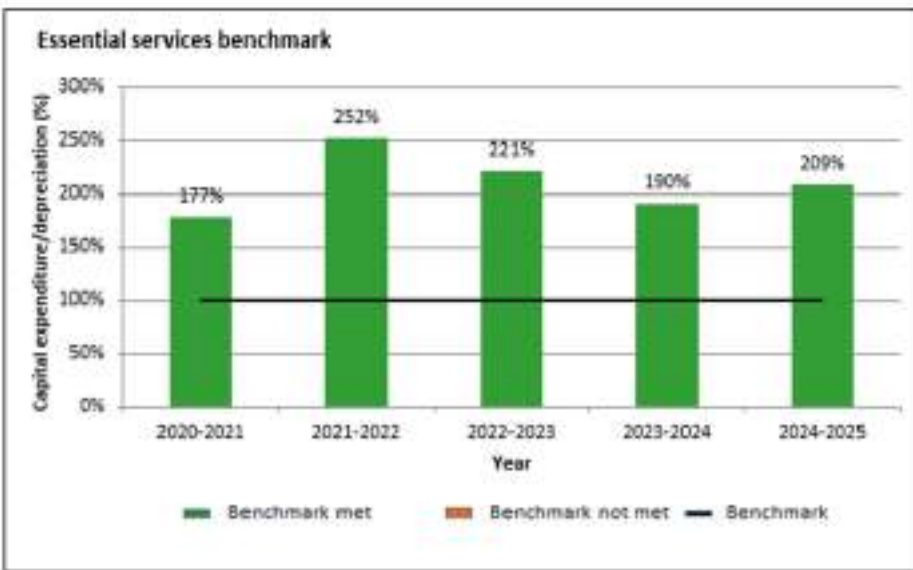
The following graph displays council revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments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

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



## Essential services benchmark

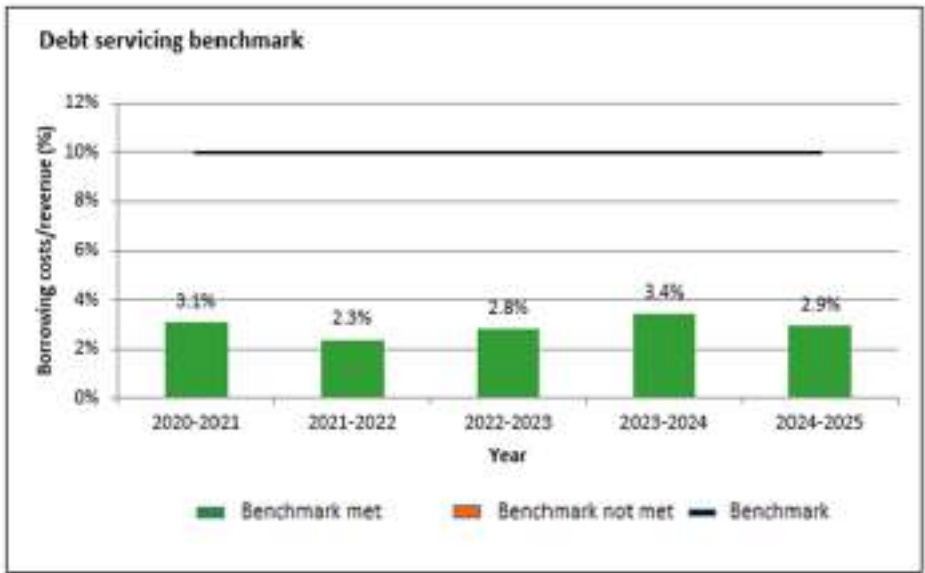
The following graph displays capital expenditure on network services as a proportion of depreciation on network services. Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



## Debt servicing benchmark

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

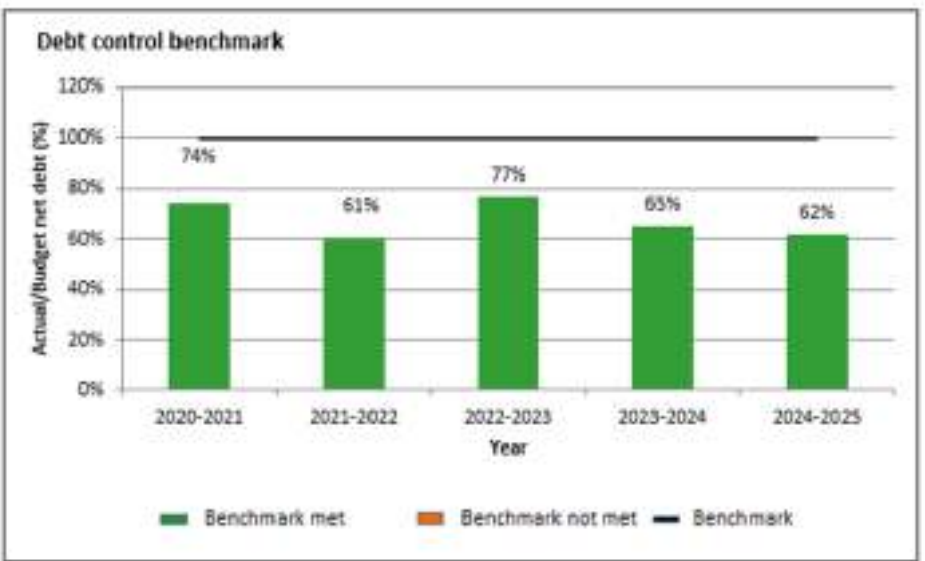
Council meets the debt servicing benchmark if its borrowing costs equal or are less than 10% of its actual revenue.



## Debt control benchmark

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

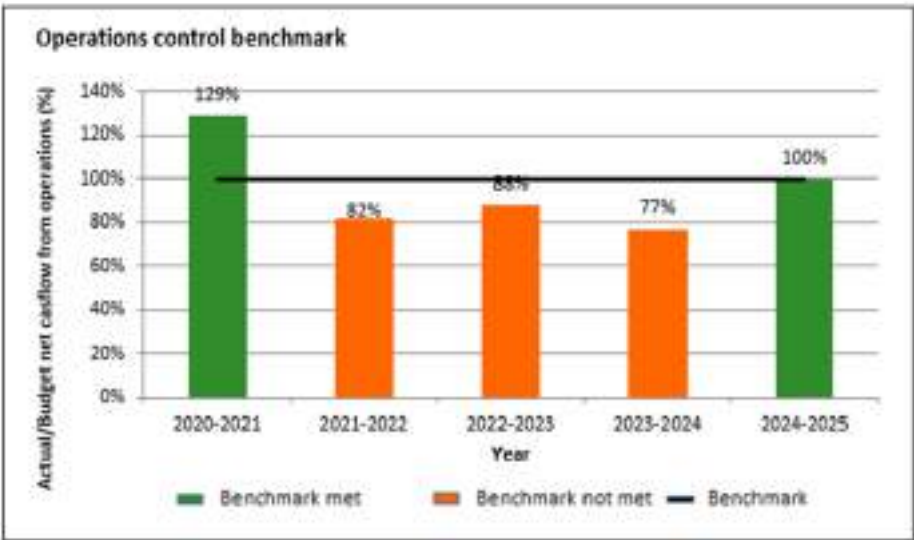
Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



# Operations control benchmark

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

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





# Notes to Financial Statements

## STATEMENT OF ACCOUNTING POLICIES

### Reporting entity

Kaipara District Council is a territorial local authority established under and governed by the Local Government Act 2002.

The Financial Statements comprise council financial results and the equity accounted results of associate entity Northland Inc Limited (25% owned).

Kaipara District Council and its associate are domiciled and operate in New Zealand.

The primary objective of Kaipara District Council is to provide core services for the community, such as local infrastructure, public services and regulatory functions. Council's focus is on social benefit and not on making a financial return. Kaipara District Council is a Public Sector Public Benefit Entity (PS PBE).

The financial statements of Kaipara District Council and its associate are for the year ended 30 June 2025. The financial statements were adopted by Council on 26 November 2025.

### Basis of preparation

These financial statements of Council have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

### Statement of compliance

The financial statements of Council have been prepared in accordance with the requirements of the Local Government Act 2002 (Part 6 Section 98 and Schedule 10 Part 3) and the Local Government (Financial Reporting and Prudence) Regulations 2014 which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The Council is a Tier 1 entity and these financial statements have been prepared in accordance with and comply with PBE International Public Sector Accounting Standards (PBE IPSAS).

### New or amended standards adopted

#### Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)

Disclosure of Fees for Audit Firms' Services (the amending Standard) was issued in May 2023. This amending standard updates the required disclosures for fees relating to services provided by the entity's audit or review firm. The fees must be disaggregated into specified categories and there is guidance to assist entities in determining the types of services to include in each category. This amending standard is effective for reporting periods beginning on or after 1 January 2024 with early adoption permitted. Council has early adopted the amendment (see Note 3), and the adoption did not result in a significant impact on the financial statements.

### Standard issued and not yet effective

Council will adopt the following accounting standard in the reporting period after the effective date.

#### 2024 Omnibus Amendments to PBE Standards, issued October 2024

The 2024 Omnibus Amendments includes updates to PBE IPSAS 1 Presentation of Financial Reports to clarify the principles for classifying a liability as current or non-current. The amendments are effective from reporting periods beginning on or after 1 January 2026. Council has not assessed the effect of the amendments in detail.

## **PBE IFRS 17 Insurance Contracts**

PBE IFRS 17 Insurance Contracts for public sector entities was issued in June 2023. This standard establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. It is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted. Council has assessed the impact of the new standard and it will not have a significant impact on the financial statements.

## **Significant accounting policies**

### **Revenue**

Revenue is measured at fair value. Revenue is comprised of exchange and non-exchange transactions. Exchange transaction revenue arises when one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange.

Non-exchange transaction revenue arises from transactions without an apparent exchange of approximately equal value. Non-exchange revenue includes rates, grants, subsidies, fees and user charges derived from activities that are partially funded by rates. Revenue relating to non-exchange transactions is recognised as conditions, if any exist, are satisfied.

### **Rates revenue**

Rates are set annually by a council resolution and relate to a financial year. All ratepayers are invoiced within the financial year for which the rates have been set and are considered to be fair value. Rates revenue is recognised when payable. Rates collected on behalf of Northland Regional Council (NRC) are not recognised as rates revenue as Council is acting as an agent. Rates revenue also comprises amounts received and receivable from water revenue at balance date for water supplied to customers in the ordinary course of business. As meter reading is cyclical, management must apply judgement when estimating the water consumption of customers between meter readings. Unbilled revenues as a result of unread meters at year end, is accrued on an average usage basis.

### **Subsidies and grants revenue**

Council receives central government grants from NZTA, which subsidises council roading expenditure. Council also receives subsidies from other government agencies to fund capital projects. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

### **Activity income**

Activity income comprises consent fees, campground fees, licence and registration fees and lease and rental charges. The revenue is the gross amount of the fee or charge.

### **Provision of service**

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

### **Sales of goods**

Sales of goods are recognised when the product is sold to the customer. Sales are all in cash. The recorded revenue is the gross amount of the sale.

## Consents

Building consents provide approval for specific building works on a specific site, and resource consents provide approval for projects that impact the environment or others. Building consent revenue is recognised at each stage of completion when consents are processed and inspections performed. Resource consent revenue is recognised when consents completion certificates are issued.

## Vested assets

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue. Assets vested in Kaipara District Council are recognised as revenue when control over the asset is obtained.

## Interest and dividend income

Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

## Development and financial contributions

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

## Grant expenditure

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

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of Council's decision.

## Operating leases

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

## Cash and cash equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks and other short term highly liquid investments with original maturities of three months or less.

## Trade and other receivables

Trade and other receivables are measured at fair value, less any provision for impairment. Council maintains a provision for impairment losses when there is objective evidence of debtors being unable to make required payments and no other recourse available.

When the receivable is uncollectable, it is written off against the provision. Overdue receivables which have been negotiated are reclassified as current (that is, not past due).

## Financial assets

Financial assets are initially measured at fair value plus transaction costs unless they are carried at fair value through surplus or deficit, in which case the transaction costs are recognised in the Surplus/Deficit.

Purchases and sales of investments are recognised on the date on which there is a commitment to buy or sell. Financial assets are derecognised when the rights to receive cash flows from them have expired or have been transferred and the transfer of substantial risks and rewards is completed.

Fair value of financial instruments traded in active markets is based on quoted market prices at balance date. The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Other financial assets are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); and
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the value of the financial asset at initial recognition unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit. The classification of a financial asset depends on its cash flow characteristics.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measure at FVTOCRE.

Subsequent measurement of financial assets at amortised cost – Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance.

Subsequent measurement of financial assets at FVTOCRE – Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus or deficit.

Subsequent measurement of financial assets at FVTSD – Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit. Interest revenue and dividends recognised from these financial assets are separately presented with revenue.



## Investments in council-controlled organisations

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

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

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

Dilution gains or losses arising from investments in associates are recognised in other comprehensive income.

## Impairment

Financial assets carried at amortised cost are assessed each reporting date for impairment. If there is objective evidence of impairment, the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate, where appropriate, is recognised in the surplus/(deficit).

Non-financial assets are reviewed at each reporting date to determine whether there are any indicators that the carrying amount may not be recoverable. If any such indicators exist, the asset's recoverable amount is estimated. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

An impairment loss is recognised in the surplus/(deficit) for the amount by which the asset's carrying amount exceeds its recoverable amount. For the purposes of assessing impairment, assets are grouped at the lowest level for which there are separately identifiable cash flows (cash-generating units). The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus/(deficit), a reversal of the impairment loss is also recognised in the surplus/(deficit).

## Property, plant and equipment

Property, plant and equipment consist of:

- **Operational Assets**  
These include land, buildings, building contents, leasehold improvements, mobile plant including motor vehicles, static plant, library books and office equipment.
- **Restricted Assets**  
Restricted assets are community housing and parks and reserves owned by Council, which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.
- **Infrastructure Assets**  
Infrastructure assets are the fixed utility systems owned by Council. Each asset class includes all items required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

- **Additions**  
The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.  
In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost such as a vested asset, it is recognised at fair value as at the date of acquisition.  
Work in progress is recognised at cost less impairment and is not depreciated.
- **Disposals**  
Gains and losses from the sale of assets are determined by comparing the proceeds with the carrying amount of the asset and included in the surplus/(deficit). Disposals of infrastructure assets that are renewals and subject to a revaluation are combined with the gain on revaluation and included in the total comprehensive revenue and expenses.
- **Subsequent costs**  
Costs incurred subsequent to initial acquisition are capitalised only when it is probable future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably.

## Revaluation

Infrastructural assets are revalued with sufficient regularity by independent valuers to ensure their carrying amount does not differ materially from fair value and at least every three years. All other asset classes are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the fair values of the assets. If there is a material difference, then the off cycle asset classes are revalued. Revaluations of property, plant and equipment are accounted for on a class-of-asset basis.

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

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

## **Trade creditors and other payables**

Trade creditors and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

## **Employee benefits**

Employee benefits that Council expects to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date.

## **Superannuation schemes - defined contribution schemes**

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Statement of Comprehensive Revenue and Expense.

## **Provisions**

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event and is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in Finance Costs.

## Financial guarantee contracts

### New Zealand Local Government Funding Agency (LGFA)

Kaipara District Council is a guarantor of the LGFA. The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Standard and Poor's of AAA and a foreign currency rating of AA. LGFA has a local currency rating from Fitch of AA+ and a foreign currency rating of AA.

As at 30 June 2025 Kaipara District Council is one of 77 members local authorities and 72 authority guarantors of LGFA. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event that an imminent default is identified. Also, together with the shareholders and guarantors, Council is a guarantor of all LGFA's borrowings. As at 30 June 2025, LGFA had borrowings totalling \$25.53 billion (2024: \$23.03 billion).

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

- We are not aware of any local authority debt default events in New Zealand; and
- Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

### Borrowings

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

Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date or if the borrowings are expected to be settled within 12 months of balance date.

### Net assets/equity

Net assets/equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Net assets/equity is disaggregated and classified into a number of reserves.

The components of net assets/equity are:

- Accumulated comprehensive revenue and expense;
- Restricted reserves;
- Council-created reserves; and
- Asset revaluation reserves.

### Restricted and council-created reserves

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

Restricted reserves are subject to specific conditions accepted as binding by Council and which may not be revised by Council without reference to the courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. The Mangawhai Endowment Fund referred to in this document includes the Mangawhai



Endowment Lands Account (MELA) referred to in section 8 of the Mangawai Lands Empowering Act 1966 (sic).

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

### **Asset revaluation reserves**

These reserves relate to the revaluation of property, plant and equipment to fair value.

### **Goods and Services Tax (GST)**

All items in the financial statements are stated exclusive of Goods and Services Tax (GST), except for receivables and payables, which include GST invoiced.

### **Budget figures**

The budget figures have been prepared using accounting policies that are consistent with those adopted by Council for the preparation of the Financial Statements.

### **Cost allocation**

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

- Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs which cannot be identified in an economically feasible manner, with a specific significant activity
- Direct costs are charged directly to significant activities
- Indirect costs are charged to significant activities using appropriate cost allocations determined by management

### **Critical accounting estimates and assumptions**

In preparing these financial statements, Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

### **Critical judgements in applying Council's accounting policies**

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

Council is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and judgements are based on historical experience and other relevant factors. Actual results may differ from the estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

Revisions to estimates are recognised in the period in which the estimate is revised or in the current and/or future period(s) which the revisions affect. Refer to the notes below for a discussion of estimates and judgements in applying the accounting policies.

## Revaluation of infrastructure assets Note 10(a)

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- The valuations include confidence grading assumptions relating to the quality and reliability of underlying records used in the valuations. These assumptions depend on engineers interpretations.
- The physical deterioration and condition of an asset, for example Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets; estimating any obsolescence or surplus capacity of an asset; and estimates made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or underestimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Revenue and Expense. To minimise this risk council infrastructural assets useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.
- Unit rates which are based on recent construction costs from tendered works, adjusted for location and complexity, including unit types, unit rates, overhead costs, and residual values at the component level.
- Experienced independent valuers perform Council's infrastructural asset revaluations.

## Closure and post-closure provisions Note 8(a)

All council landfills are now closed. Provision has been made for the future costs of closing the Awakino Road, Glinks Gully, and Hakaru landfills being the aftercare of the landfill for the prescribed period. Estimated costs, adjusted for inflation, have been built up on an item by item basis. The provision held, at each balance date, represents the net present value of the estimated future costs. A detailed reassessment and the anticipated remaining lives of the landfills are performed regularly.

The impact of changes to the provision arising from the reassessment of the life of the landfill and estimated future costs are recorded in the Statement of Comprehensive Revenue and Expense. The annual change in the net present value of the provision due to the passage of time is recorded as the time value adjustment of provisions in the Statement of Comprehensive Revenue and Expense.

## 2a. Revenue Summary - Exchange/non exchange

Exchange/non exchange revenue summary	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Non exchange revenue		
Rates (excluding water meter charges)	46,527	41,605
Resource consents	2,081	2,175
Solid waste recoveries	(583)	388
Subsidies and Grants	29,802	34,917
Gifts Received	452	-
<b>Total Non exchange revenue</b>	<b>78,279</b>	<b>79,084</b>
Exchange revenue	16,594	16,318
<b>Total revenue</b>	<b>94,873</b>	<b>95,402</b>

**Resource consents:** In accordance with council accounting policies, \$232,000 of consent fees charged during the year for consents lodged has not yet been recognised as revenue as those consents were still being processed at 30 June 2025 (2024 \$174,000).

**Solid waste recoveries:** As reported above under variances to budget, solid waste recoveries are negative this year as an adjustment was completed in the 2025 year to reclass all unspent waste levies received to date to the balance sheet until expenditure occurs.

**Gifts received:** Council received a gift of local leftover roading materials from NZTA.

## 2b. Revenue Summary - Rating units

The following disclosures are made in accordance with the Local Government Act 2002 Amendment Act 2014, clause 30A of Schedule 10.

	As at 30 June 2025	As at 30 June 2024
Number of rating units within the Kaipara District	16,936 units of which 15,824 are rateable	16,726 units of which 15,643 are rateable
Total capital value of rating units within the Kaipara District	\$16,122,772,905 of which \$15,721,761,050 is rateable	\$15,842,783,805 of which \$15,468,215,950 is rateable
Total land value of rating units within the Kaipara District	\$9,745,454,900 of which \$9,525,163,450 is rateable	\$9,672,752,300 of which \$9,461,828,850 is rateable

## 2c. Revenue Summary - Analysis

Revenue Summary - Analysis	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
<b>Subsidies and grants</b>		
Subsidies and grants - to fund operations	8,924	17,286
Subsidies and grants - to fund capital projects	20,877	17,631
<b>Total Subsidies and grants</b>	<b>29,802</b>	<b>34,917</b>
<b>Investments and Other Income</b>		
Petrol tax	246	246
Gain on disposal of property, plant and equipment	164	30
Unrealised gain (loss) on forestry revaluation	106	(22)
Finance income	1,306	1,722
Vested assets	222	744
Sundry Income	153	149
Gifts Received	452	-
<b>Total Investments and Other Income</b>	<b>2,650</b>	<b>2,869</b>

**Subsidies and grants – operations:** comprises \$8.3 million in relation to transportation network subsidies (2024: \$16.8 million) and \$0.6 million relating to non-roading projects (2024: \$0.5 million).

**Subsidies and grants – capital projects:** comprises \$14.2 million in relation to transportation network subsidies (2024: \$13.3 million) and \$6.7 million relating to non-roading projects (2024: \$4.3 million).

**Gifts received:** Council received a gift of local leftover roading materials from NZTA.

## 2d. Targeted Rates for metered water supply

Targeted Rates for metered water supply	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
<b>Targeted Rates for metered water supply</b>		
Water Supply	4,818	4,077
<b>Total Targeted Rates for metered water supply</b>	<b>4,818</b>	<b>4,077</b>

The Local Government (Financial Reporting and Prudence) Regulations 2014 require, from 1 July 2015, Water by Meter charges to be classified in rating income.



### 3. Cost of Service Summary - Analysis

Cost of Service Summary - Analysis	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Analysis of expenditure		
Impairment	571	324
Depreciation and amortisation	16,761	16,235
Other expenses	34,181	42,589
Revaluations through revenue and expense	1,132	201
<b>Analysis of expenditure</b>	<b>52,646</b>	<b>59,348</b>
Employee benefit expenses		
Salaries and wages	15,694	15,980
<b>Employee benefit expenses</b>	<b>15,694</b>	<b>15,980</b>
Finance costs		
Interest on loans	796	660
Interest on Local Government Stock	1,803	2,439
<b>Finance costs</b>	<b>2,598</b>	<b>3,099</b>
Fees paid to Principal Auditor		
Fees for audit of the Annual Report	356	326
Fees for audit of Long Term Plan	-	-
Fees for other assurance services	11	16
Fees for other services	-	-
<b>Fees paid to Principal Auditor</b>	<b>366</b>	<b>342</b>
<b>Total expenditure</b>	<b>71,305</b>	<b>78,769</b>

Salaries and wages also include employer contributions to KiwiSaver which is a Defined Contribution Plan. Employer contributions in the year totalled \$372,151 (2024: \$390,215)

The auditor for Kaipara District Council is Deloitte Limited who is acting for and on behalf of the Auditor-General.

Please note that fees for audit of the annual report in 2024/2025 include additional fees relating to the prior year 2023/2024 audit of the annual report which was delayed.

## 4a. Ratepayers Equity

Ratepayers Equity	Note	Annual Report	Annual Report
For the year ended: 30 June		2024/2025 \$'000	2023/2024 \$'000
Accumulated Comprehensive Revenue and Expense			
<i>Balance at 1 July</i>		494,945	480,579
plus Surplus/(deficit) for the period		23,555	16,699
Transfers from Accumulated Revenue and Expense to:			
Restricted reserves	4b	147	310
Council created reserves	4b	10,155	8,629
<i>Total Transfers from Accumulated Comprehensive Revenue and Expense</i>		<b>10,302</b>	<b>8,939</b>
Transfers to Accumulated Funds from:			
Restricted reserves	4b	-	-
Council created reserves	4b	4,992	6,606
<i>Total Transfers to Accumulated Comprehensive Revenue and Expense</i>		<b>4,992</b>	<b>6,606</b>
<i>Closing balance as at 30 June</i>		<b>513,189</b>	<b>494,945</b>
Asset Revaluation Reserves			
<i>Balance at 1 July</i>		621,928	569,244
<i>Gain/(loss) on revaluation</i>		86,632	52,684
<i>Closing balance as at 30 June</i>		<b>708,560</b>	<b>621,928</b>
Asset Revaluation Reserves			
Operational assets:			
Land		302	302
Buildings		-	-
<i>Total Operational assets</i>		<b>302</b>	<b>302</b>
Infrastructural assets:			
Roading and Footpaths		509,546	422,914
Water Supply		28,608	28,608
Wastewater		24,828	24,828
Stormwater		57,146	57,146
Flood Protection and Land Drainage		88,129	88,129
<i>Total Infrastructural assets</i>		<b>708,257</b>	<b>621,625</b>
<i>Total Asset Revaluation Reserves</i>		<b>708,560</b>	<b>621,928</b>

## 4b. Statement of reserve fund activities

Statement of reserve fund activities	Open Spaces and Facilities	Regulatory Management	Flood Protection and Land Drainage	District Leadership, Finance and Internal Services	Waste Minimisation	Transportation	Wastewater	Stormwater	Water Supply	Total Reserves Funds
For year ended: 30 June	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000
Restricted Council Reserves										
Restricted Reserve										
Mangawhai Endowment Lands Account										
Opening Balance	-	-	-	6,351	-	-	-	-	-	6,351
Deposited	-	-	-	147	-	-	-	-	-	147
Withdrawn	-	-	-	-	-	-	-	-	-	-
<b>Closing Balance</b>	-	-	-	<b>6,499</b>	-	-	-	-	-	<b>6,499</b>
Council Created Reserves										
Depreciation Reserve										
Opening Balance	1,049	231	1,144	3,173	47	78	3,628	2,376	2,042	13,768
Deposited	304	-	83	561	1	-	1,887	805	1,417	5,057
Withdrawn	(554)	-	-	(323)	-	-	(434)	(823)	(49)	(2,183)
<b>Closing Balance</b>	<b>799</b>	<b>231</b>	<b>1,227</b>	<b>3,411</b>	<b>48</b>	<b>78</b>	<b>5,081</b>	<b>2,357</b>	<b>3,410</b>	<b>16,641</b>
Development Contribution Reserve										
Opening Balance	113	-	-	-	-	(500)	(30,129)	(146)	(65)	(30,727)
Deposited	129	-	-	-	-	331	1,402	40	20	1,922
Withdrawn	(26)	-	-	-	-	(767)	(251)	(55)	(53)	(1,152)
<b>Closing Balance</b>	<b>215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(936)</b>	<b>(28,977)</b>	<b>(161)</b>	<b>(99)</b>	<b>(29,957)</b>
Financial Contribution Reserve										
Opening Balance	5,748	-	-	-	-	886	-	-	-	6,633
Deposited	2,842	-	-	-	-	-	34	-	-	2,876
Withdrawn	(1,299)	-	-	-	-	(344)	-	-	-	(1,643)
<b>Closing Balance</b>	<b>7,291</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>541</b>	<b>34</b>	<b>-</b>	<b>-</b>	<b>7,866</b>
Provision Expenditure Reserve										
Opening Balance	-	-	-	-	446	-	85	-	-	531
Deposited	-	-	-	-	300	-	-	-	-	300
Withdrawn	-	-	-	-	(13)	-	-	-	-	(13)
<b>Closing Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>733</b>	<b>-</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>818</b>

Council has set aside reserve funds for the purposes of asset renewal (depreciation reserve), development contributions, financial contributions and provision expenditure. These funds are grouped under the heading of council-created reserves. The funds are required by the Local Government Act 2002 to be separately disclosed for each activity to which they pertain.

**Purpose of each Reserve Fund:**

**Restricted reserve** is for the Mangawhai Endowment Fund which relates to assets vested to Kaipara District Council from the Mangawhai Harbour Board via the Mangawai Lands Empowering Act 1966 (sic). The Act requires the Fund (assets) to be held for county (or council) purposes that are of benefit to the Mangawhai area.

**Council-created reserves:**

**Depreciation (asset renewal) reserves** are used for the funding of capital renewals and/or repay loans and are derived from the funding of depreciation within each asset carrying activity in accordance with the existing revenue and financing policies.

**Development contributions** towards infrastructure growth through the provisions of the Development Contributions Policy are separately recognised and accounted for in development contribution reserves based on the specified activities.

**Financial contributions** towards infrastructure growth through the provisions of the Resource Management Act are separately recognised and accounted for in financial contribution reserves based on the specified activities.

**Provision expenditure reserves** are council funds reserved for expenditure provisioned to be spent in future years. The Waste Minimisation concerns closed landfills.



## 5a. Other Financial Assets

Other Financial Assets	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
<b>Current portion of investments</b>		
Assets held for sale	-	201
LGFA borrower notes	156	395
Loan	8	113
<b>Total Current financial assets</b>	<b>165</b>	<b>709</b>
<b>Non-current portion of investments</b>		
Investment in associate - Northland Inc	53	66
LGFA borrower notes	1,057	878
Emission Trading Scheme - NZU's	257	257
Shares - Civic Financial Services Limited	13	13
<b>Total Non-current financial assets</b>	<b>1,380</b>	<b>1,214</b>

### Accounting policy

Council's other financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through surplus or deficit in which case the transaction costs are recognised in surplus or deficit.

Other financial assets of Council include loans to related parties, borrower notes, unlisted shares, investments in council-controlled organisations, and assets held for sale.

### Impairment of loans to related parties

Impairment of loans to related parties reflect Council's expected credit losses (ECLs). ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that Council expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12 month ECL). For those credit exposures for which there has been significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

### Loans

Council has two loans to ratepayers for the cost of a water tank, ancillary equipment and installation for each. The interest rate for each loan is 5.6%. The fair value of these loans is calculated using the discounted cashflow method. The balances are assessed annually for impairment. There have not been any defaults on repayments and therefore the balances were not adjusted.

There were also loans to Mangawhai Museum which were on an interest-only basis until June 2026. The interest rate was adjusted annually based on Council's internal rate of borrowing. These loans, totalling \$100,000, were forgiven by Council on 27 June 2025. Final interest on this debt, up until the date of forgiveness, was charged and reported in the year ended 30 June 2025.

## Borrower notes

Borrower notes are subordinated convertible debt instruments that Council is required to subscribe for when borrowing from the LGFA, currently set at 2.5% of the amount borrowed. The LGFA will redeem borrower notes when Council's related borrowings are repaid or are no longer owed to the LGFA or may convert them to equity under specific circumstances.

The fair value of borrower notes is calculated using the discounted cashflows. The significant input used in the fair value measurement of borrower notes is the forward interest rate yield curve.

## Unlisted shares

Council holds 13,629 shares in Civic Financial Services Limited at \$0.95 each (2024: \$0.93). The fair value is determined by reference to Council's share of net assets in the company as there is no market information on the value of the organisations' shares.

## Emissions Trading Scheme (ETS)

Emission Trading Units allocated under the Emissions Trading Scheme (ETS) are recognised at deemed cost based on the fair value at the date of receipt (that is, historic value). The units are recognised when they have been received and are recognised as income in the Statement of Comprehensive Revenue and Expense. After initial recognition ETS units are recognised at cost and reviewed annually for impairment.

Council has 135.5 hectares of pre-1990 forest land. This land is subject to the provisions of the New Zealand ETS. The implication of this for the financial statements is two-fold:

- should the land be deforested (that is, the land is changed from forestry to being used for some other purpose) a deforestation penalty will arise; and
- as a result of the deforestation restriction, compensation units are being provided by the Government.

Compensation is provided to forestry owners via the allocation of compensation units known as New Zealand Units (NZUs) in two tranches. Council received the first tranche of 14,927 units in December 2012 and the second tranche of 24,013 in February 2013.

Compensation units are recognised at deemed cost based on the fair value at the date of receipt (that is, historic value). The units are recognised when they have been received and are recognised as income in the Statement of Comprehensive Revenue and Expense. After initial recognition NZUs are measured at cost with an annual review for impairment.

## Investments in council-controlled organisations

Northland Inc Limited (Northland Inc) is a limited company incorporated and registered under the Companies Act 1993, and is a council-controlled organisation as defined in section 6 of the Local Government Act.

Northland Inc is an associate of Kaipara District Council with a primary objective to develop the economy of Northland and review funding opportunities for the Investment and Growth Reserve. Northland Inc is classified as an associate as it is considered that Council holds significant influence over the financial and operating policies of Northland Inc. Council shares joint control of Northland Inc with Northland Regional Council (33.3%) and Far North District Council (33.3%). Investment in Northland Inc is carried at the investor's share of the associate's net fair value \$53,000 (2024: \$66,000).

## Assets held for sale

There are no assets held for sale as of 30 June 2025. The asset held for sale as of 30 June 2024, being the Ruawai Wharf Road property, achieved a sale price of \$300,000 with settlement occurring October 2024.

## 6. Trade and other receivables

Trade and other receivables	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Trade and other receivables		
Sundry debtors	2,149	3,655
Land rates and penalties	6,286	5,984
Water rates and charges	809	694
Dog licences and dog infringements	355	358
Prepayments	533	331
GST and taxes	844	57
<b>Gross Trade and other receivables</b>	<b>10,976</b>	<b>11,079</b>
less Provision for impairment- Land rates	(2,262)	(2,728)
less Provision for impairment - Other debtors	(250)	(312)
<b>less Provision for impairment – closing balance</b>	<b>(2,512)</b>	<b>(3,040)</b>
<b>Total Trade and other receivables</b>	<b>8,464</b>	<b>8,040</b>

## Accounting policy

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). Council applied the simplified ECL model of recognising lifetime ECL for short-term receivables.

In measuring ECLs, receivables have been grouped into land rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are "written-off":

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

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

## Fair value

Receivables are non-interest bearing and receipt is normally on 30-day terms. Therefore, the carrying value of debtors and other receivables approximates their fair value.

## Provision for impairment

The provision for impairment of receivables is determined based on an expected credit loss (ECL) model.

In assessing credit losses for receivables, Council applied the simplified approach and record lifetime ECL on receivables. Lifetime ECL result from all possible default events over the expected life of a receivable. Council used a provision matrix based on historical credit loss experience upon initial recognition of a receivable, using reasonable assumptions and any available customer information.

In assessing ECL on receivables Council considered both quantitative and qualitative inputs. Quantitative inputs include past collection rates, ageing of receivables and trading outlook. Qualitative inputs include past trading history with Council.

To measure the ECL, all receivables have been grouped based on shared credit risk characteristics and other receivables have been grouped by the days overdue. Expected loss rates are applied based on payment profiles and corresponding historical credit losses experienced within the year. Expected loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers to settle their debt.

Movement in Impairment Provision	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Movement in Impairment Provision		
Opening balance - Impairment provision	(3,040)	(3,529)
Estimated (increase)/decrease in doubtful debts	527	490
<i>Total Provision for Impairment</i>	<i>(2,512)</i>	<i>(3,040)</i>



## 7. Trade and other payables

Trade and other payables	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Trade and Other Payables		
Trade creditors	3,887	4,196
Accrued expenses	7,799	10,281
Deposits held	1,833	1,895
Receipts held in advance	1,273	1,253
Income in advance	6,457	3,295
GST and Taxes	187	-
<i>Total Trade and other payables</i>	<b>21,437</b>	<b>20,920</b>

Trade and other payables are non-interest bearing and are normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.

## 8a. Provisions

Provisions	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Current provisions		
Landfill closure and aftercare	344	64
<i>Total Current provisions</i>	<b>344</b>	<b>64</b>
Non-current provisions		
Landfill closure and aftercare	1,946	1,676
<i>Total Non-current provisions</i>	<b>1,946</b>	<b>1,676</b>
<i>Total Provisions</i>	<b>2,290</b>	<b>1,740</b>

## 8b. Provisions - movement in provisions

Landfill closure & aftercare: 2025	Total
For the year ended: 30 June 2025	\$'000
The movement in the provisions are represented by:	
Balance as at 1 July 2024	1,740
Amounts used	(37)
Release of provision	(31)
Funding increase	618
<i>Balance at 30 June 2025</i>	<i>2,290</i>

Landfill closure & aftercare: 2024	Total
For the year ended: 30 June 2024	\$'000
The movement in the provisions are represented by:	
Balance as at 1 July 2023	1,724
Amounts used	(41)
Release of provision	(24)
Funding increase	81
<i>Balance at 30 June 2024</i>	<i>1,740</i>

### Landfill Aftercare Provisions

Council had resource consents to operate landfills at Hakaru, Awakino Road, and Bickerstaffe Road. These landfills are now closed. Council has obligations under the Resource Management Act 1991 to provide ongoing maintenance and monitoring of the landfills after the sites are closed.

At the **Hakaru closed landfill** site, phase 1 (being the construction of the onsite leachate treatment system and wetland area), has now been commissioned and continues to be monitored along with maintenance where needed as identified in the operations and maintenance manual. To date, monitoring has confirmed that there is sufficient treatment to discharged leachate and it meets consent standards. Phase 2 will only be completed if consent standards are not met. If this should occur, phase 2 would be completed within the 12 months following. Throughout this past financial year, all conditions of consent have been compliant, so it is highly unlikely that phase 2 will be required.

The **Awakino Road closed landfill** has now been capped. The only remaining works which may need completion is an upgrade of the wetland area, prior to the leachate discharge point. Sampling results of leachate will be monitored for signs of wetland non-performance i.e. identifying if heavy metals are not being removed. At this point a project will be planned for the upgrade which is expected to be 5 to 10 years in the future. Climate change assessments have been completed and works are underway to comply with recommendations provided by the contractor.

The **Glinks Gully closed landfill** is currently causing issues with higher than consented heavy metal sampling results. The current consent limits are set lower than other landfills due to the close proximity of a secondary water supply pump station. The water supply pump station has now been decommissioned, staff will continue to monitor results and consult with NRC if a variation to the consent is needed. Climate change impact assessment has been completed for Glinks Gully; the recommended work is currently in the planning phase, with works due to commence in the next financial year.

Closure and post-closure responsibilities include the following:

- Final cover and vegetation
- Drainage control features to minimise infiltration of stormwater
- Completing facilities for leachate collection and treatment
- Ongoing monitoring as per discharge consent conditions
- Completing facilities for monitoring of landfill gas and ensuring no hazard exists.

Post-closure responsibilities:

- Treatment and monitoring of leachate
- Groundwater and surface water monitoring
- Gas monitoring and flaring if required
- Implementation of remedial measures such as needed for settlement and cracking of capping layer
- Ongoing site maintenance for drainage systems, final cover and vegetation
- Ensure closed landfill is suitable for intended future use.

## Provision

The landfill sites are historic and most have already been capped and are generally compliant. Cash flows for the landfill post closures, particularly for Hakuru are programmed to occur in 2027. Provisions have been made for Glinks Gully, Te Kōpuru and Hakaru landfills.

The long term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account existing technology and is discounted using a discount rate of 3.95% (2024: 4.56%).

The following major assumptions have been made in the calculation of the provision:

- Major remedial works being required at the Hakaru landfill site.
- Allowance has been made for re-capping with clay fill to form a crown and will involve clearing, topsoiling and regrassing, with provision for good drainage.

## 9a. Public debt

Public debt	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Opening balance	54,000	44,000
add Funds raised	7,000	17,000
<b>Total Funds</b>	<b>61,000</b>	<b>61,000</b>
less Repayments	17,000	7,000
<b>Closing balance</b>	<b>44,000</b>	<b>54,000</b>
Current portion	7,000	17,000
Non-current portion	37,000	37,000
<b>Total Public debt</b>	<b>44,000</b>	<b>54,000</b>
Balances are represented by:		
Local Government Funding Agency (LGFA)	44,000	54,000
	<b>44,000</b>	<b>54,000</b>

All term liabilities are secured under a Debenture Trust Deed.

Council had a temporary six month increase on debt in the previous financial year where \$10 million of debt falling due in October 2024 was prefunded, to regain Treasury Policy compliance, which has been repaid in the current financial year. Debts are much less than Council estimated in the budget due to the delayed delivery of the capital works programme.

Maturity interest rates for public debt	Maturity	Interest Rates	Annual Report	Annual Report
For the year ended: 30 June			2024/2025 \$'000	2023/2024 \$'000
Local Government Funding Agency (LGFA)	2025 to 2026	4.10% to 4.33%	7,000	
Local Government Funding Agency (LGFA)	2027 to 2030	4.06% to 4.44%	37,000	
Local Government Funding Agency (LGFA)	2024 to 2025	6.15% to 6.61%		17,000
Local Government Funding Agency (LGFA)	2025 to 2031	6.27% to 6.69%		37,000
<b>Total</b>			<b>44,000</b>	<b>54,000</b>

## Undrawn facilities

Undrawn facilities of \$10 million (\$5 million ANZ and \$5 million BNZ) were available at 30 June 2025 (2024: \$10 million).

## Loan Covenant

Council has loans that amount to \$44 million as at 30 June 2025 (2024: \$54 million).

There are a number of covenants included within the loan agreements that Council has with its lenders, the LGFA. These include a requirement to file a copy of the Annual Report with LGFA within five months of the financial year end.

No breach of these loan covenants has occurred during the period.

Council anticipates that debt scheduled to expire within twelve months of the balance date will be refinanced using existing facilities or through obtaining additional funding through the LGFA.

## 9b. Compliance with liability management policy

Compliance with liability management policy	Target	Achievement	Policy Compliance	Comment
	%	%	Y/N	
Debt ratios and limits:				
Net Debt as a percentage of Total Revenue	<170%	24%	Yes	Achieved
Net Interest as a percentage of Total Revenue	<15%	1%	Yes	Achieved
Net Interest as a percentage of Annual Rates Income	<20%	3%	Yes	Achieved
Liquidity (per Treasury policy)	>110%	173%	Yes	Achieved
Debt Interest Rate Policy Parameters (calculated on a rolling monthly basis):				
0 -36 months	40% - 90%	58%	Yes	Achieved
37 - 60 months	30% - 75%	36%	Yes	Achieved
60 -84 months	0% - 60%	8%	Yes	Achieved
Greater than 84 months	0% - 50%	0%	Yes	Achieved
Liquidity/funding Maturity Profile:				
0 - 3 years	15% - 60%	44%	Yes	Achieved
3 - 7 years	25% - 85%	56%	Yes	Achieved
7 years plus	0% - 60%	0%	Yes	Achieved

Council primarily borrows from LGFA who provides the cheapest debt financing and longest maturity terms for debt financing available.



## 9c. Internal borrowings

Internal borrowings for each group of activities are detailed below. Internal borrowings are eliminated on consolidation of activities in council financial statements.

Many council capital projects are funded by debt. Interest and debt repayment is accounted for on each project and included in various types of rates. In addition, the development contribution projects and the original targeted rate, for those who chose to pay over a longer period for the Mangawhai Wastewater scheme, has also been funded by debt. The balance of debt reduces by development contribution revenue and debt and capital repayments through rates.

Council has been working on improving the reporting of internal loans. Internal debt balances were re-validated with some overstatements found in opening balances, largely in the wastewater activity. These balances have been adjusted this year as shown below. The adjustment of these balances does not impact repayment amounts, borrowed amounts, interest incurred, or rates, as those are set with the Annual Plan budgets and this was only a reporting adjustment to match balances back to our budgets.

Internal Borrowings	Internal Borrowing	Adjustment of opening balance	Repaid	Borrowed	Internal Borrowing	Internal Interest
	2023/2024 \$'000	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>By Group of activities</b>						
Open Spaces and Facilities	1,336	(91)	(85)	2,696	3,856	139
Regulatory Functions	113	(3)	(6)	-	104	7
District Leadership, Finance and Internal Services	3,582	99	(881)	-	2,800	246
Solid Waste	214	84	(21)	30	304	22
Roading and Footpaths	1,386	(53)	(313)	1,197	2,217	173
Stormwater	2,432	142	(238)	897	3,232	185
Wastewater	45,925	(8,347)	(2,971)	-	34,607	2,258
Water Supply	2,339	77	(292)	-	2,124	155
Flood Protection and Land Drainage	115	(115)	-	1,325	1,325	3
<b>Total</b>	<b>57,442</b>	<b>(8,208)</b>	<b>(4,809)</b>	<b>6,145</b>	<b>50,570</b>	<b>3,188</b>

## 10a. Property, plant and equipment: 2025

Property, plant and equipment: 2025	Opening Cost	Closing Accumulated Depreciation & Impairment Charges	Carrying Amount	Additions Current Year	Reclass Current Year	Net Disposals Current Year Cost	Disposal Depreciation	Impairments Current Year	Depreciation Current Year	Revaluation Surplus/(loss) Current Year	Closing Cost/Revaluation	Closing Accumulated Depreciation & Impairment Charges	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property, plant and equipment: 2025	1-Jul-24	1-Jul-24	1-Jul-24						30-Jun-25		30-Jun-25	30-Jun-25	30-Jun-25
<b>Infrastructural assets</b>													
Roading and Footpaths	769,443	-	769,443	23,602	-	-	-	-	(10,399)	86,632	869,278	-	869,278
Stormwater	67,698	-	67,698	2,403	-	-	-	-	(940)	-	70,101	(940)	69,161
Flood Protection and Land Drainage	101,176	-	101,176	1,504	-	-	-	-	(90)	-	102,680	(90)	102,591
Wastewater	84,319	-	84,319	2,086	-	-	-	-	(2,548)	-	86,404	(2,548)	83,856
Water Supply	50,157	-	50,157	786	-	-	-	-	(1,576)	-	50,943	(1,576)	49,367
Waste Minimisation	1,319	(1,198)	121	-	-	-	-	-	(0)	-	1,319	(1,198)	120
Work in Progress	18,661	-	18,661	2,571	-	-	-	-	-	-	21,232	-	21,232
<b>Total Infrastructural assets</b>	<b>1,092,772</b>	<b>(1,198)</b>	<b>1,091,574</b>	<b>32,952</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,553)</b>	<b>86,632</b>	<b>1,201,957</b>	<b>(6,352)</b>	<b>1,195,605</b>
<b>Restricted assets</b>													
Reserves	27,918	(661)	27,257	2,393	-	-	-	-	(145)	-	30,311	(806)	29,505
Community Housing	2,320	(764)	1,557	-	-	-	-	-	(46)	-	2,320	(810)	1,510
MEF Property	387	-	387	-	-	-	-	-	-	-	387	-	387
Halls	1,775	(1,055)	720	-	72	-	-	(571)	(7)	-	1,847	(1,634)	213
Work in Progress	1,814	-	1,814	2,303	-	-	-	-	-	-	4,117	-	4,117
<b>Total Restricted assets</b>	<b>34,214</b>	<b>(2,480)</b>	<b>31,734</b>	<b>4,696</b>	<b>72</b>	<b>-</b>	<b>-</b>	<b>(571)</b>	<b>(198)</b>	<b>-</b>	<b>38,981</b>	<b>(3,250)</b>	<b>35,731</b>
<b>Operational assets</b>													
Land	7,301	-	7,301	-	-	-	-	-	-	-	7,301	-	7,301
Buildings	8,843	(2,538)	6,305	1,178	(72)	-	-	-	(175)	-	9,949	(2,713)	7,236
Building Contents	1,851	(1,480)	371	-	-	-	-	-	(73)	-	1,851	(1,553)	298
Leasehold Improvements	1,101	(44)	1,057	-	-	-	-	-	(22)	-	1,101	(66)	1,035
Mobile Plant (incl MV's)	1,355	(906)	450	235	-	(111)	111	-	(196)	-	1,479	(991)	489
Static Plant	4,934	(224)	4,710	-	-	-	-	-	(46)	-	4,934	(270)	4,664
Library Books	658	(487)	171	268	-	-	-	-	(60)	-	926	(547)	380
Office Equipment	4,152	(3,142)	1,010	147	-	-	-	-	(437)	-	4,299	(3,579)	720
Work in Progress	104	-	104	-	-	-	-	-	-	-	104	-	104
<b>Total Operational assets</b>	<b>30,300</b>	<b>(8,820)</b>	<b>21,480</b>	<b>1,828</b>	<b>(72)</b>	<b>(111)</b>	<b>111</b>	<b>-</b>	<b>(1,010)</b>	<b>-</b>	<b>31,945</b>	<b>(9,719)</b>	<b>22,227</b>
<b>Total Property, plant and equipment</b>	<b>1,157,286</b>	<b>(12,498)</b>	<b>1,144,788</b>	<b>39,476</b>	<b>-</b>	<b>(111)</b>	<b>111</b>	<b>(571)</b>	<b>(16,761)</b>	<b>86,632</b>	<b>1,272,884</b>	<b>(19,321)</b>	<b>1,253,563</b>

Property, plant and equipment: 2024	Opening Cost	Closing Accumulated Depreciation & Impairment Charges	Carrying Amount	Additions Current Year	Reclass Current Year	Net Disposals Current Year Cost	Disposal Depreciation	Transfer to Assets Held for Sale	Impairments Current Year	Depreciation Current Year	Revaluation Surplus/ (loss) Current Year	Closing Cost/ Revaluation	Closing Accumulated Depreciation & Impairment Charges	Carrying Amount
Property, plant and equipment: 2024	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
1-Jul-23	1-Jul-23	1-Jul-23	1-Jul-23									30-Jun-24	30-Jun-24	30-Jun-24
Infrastructural assets														
Transportation	726,465	-	726,636	37,346	171	-	-	-	-	(9,758)	15,219	769,443	-	769,443
Stormwater	51,550	(636)	50,914	-	-	-	-	-	-	(940)	17,723	67,698	-	67,698
Flood Protection and Land Drainage	90,140	(63)	90,077	1,453	-	-	-	(201)	-	(90)	9,937	101,176	-	101,176
Wastewater	72,042	(1,491)	70,550	9,461	-	-	-	-	-	(2,548)	6,855	84,319	-	84,319
Water Supply	47,668	(1,120)	46,548	2,305	-	(69)	-	-	-	(1,576)	2,950	50,157	-	50,157
Waste Minimisation	1,319	(1,197)	121	-	-	-	-	-	-	-	-	1,319	(1,198)	121
Work in Progress	39,536	-	39,536	(20,874)	-	-	-	-	-	-	-	18,661	-	18,661
Total Infrastructural assets	1,028,720	(4,507)	1,024,211	29,691	171	(69)	-	(201)	-	(14,913)	52,684	1,092,772	(1,198)	1,091,574
Restricted assets														
Reserves	27,987	(542)	27,445	103	(171)	-	-	-	-	(119)	-	27,918	(661)	27,257
Community Housing	2,320	(717)	1,603	-	-	-	-	-	-	(46)	-	2,320	(764)	1,557
MEF Property	387	0	387	-	-	-	-	-	-	-	-	387	-	387
Halls	1,775	(696)	1,079	-	-	-	-	-	(324)	(36)	-	1,775	(1,055)	720
Work in Progress	879	-	879	935	-	-	-	-	-	-	-	1,814	-	1,814
Total Restricted assets	33,348	(1,955)	31,221	1,037	(171)	-	-	-	(324)	(201)	-	34,215	(2,480)	31,734
Operational assets														
Land	7,108	-	7,108	193	-	-	-	-	-	-	-	7,301	-	7,301
Buildings	8,448	(2,370)	6,078	395	-	-	-	-	-	(168)	-	8,843	(2,538)	6,305
Building Contents	1,814	(1,389)	425	37	-	-	-	-	-	(91)	-	1,851	(1,480)	371
Leasehold Improvements	1,092	(22)	1,070	9	-	-	-	-	-	(22)	-	1,101	(44)	1,057
Mobile Plant (incl MV's)	1,538	(902)	635	25	-	(207)	207	-	-	(211)	-	1,355	(906)	450
Static Plant	2,386	(320)	2,066	2,902	-	(354)	141	-	-	(46)	-	4,934	(224)	4,710
Library Books	592	(426)	166	66	-	-	-	-	-	(61)	-	658	(487)	171
Office Equipment	3,862	(2,618)	1,244	290	-	-	-	-	-	(524)	-	4,152	(3,142)	1,010
Work in Progress	1,998	-	1,998	(1,893)	-	-	-	-	-	-	-	104	-	104
Total Operational assets	28,837	(8,047)	20,790	2,024	-	(561)	349	-	-	(1,122)	-	30,300	(8,820)	21,480
Total Property, plant and equipment	1,090,905	(14,510)	1,076,393	32,752	-	(630)	349	(201)	(324)	(16,235)	52,684	1,157,286	(12,498)	1,144,788

## Property, plant and equipment (continued)

Council has applied the historical cost method under PBE IPSAS for buildings and land. This does not include land associated with infrastructure assets. Land associated with infrastructure assets like all other infrastructural assets, continues to be revalued periodically, but at least every three years. During the off-cycle years for revaluation, the carrying values of previously revalued assets are assessed to ensure that they do not differ materially from fair value. If there is evidence supporting a material difference, then the off-cycle assets are valued.

Restricted assets are held by Council for the benefit of the community and are not, because of their nature or the title to their ownership, generally available for disposal by Council.

## Accounting for revaluations

An independent revaluation of roading and footpath infrastructure assets was undertaken by WSP New Zealand Limited (WSP) as at 30 June 2025. Carrying value reviews were completed for the flood protection and land drainage, stormwater, wastewater and water supply asset groups.

All infrastructure assets, aside from land, are revalued using the optimized depreciated replacement cost (ODRC) methodology. This approach is applied in accordance with the following standards and guidelines: PB IPSAS17 (Property, Plant and Equipment), PBE IPSAS21 (Impairment of Assets), National Asset Management Steering Group (NAMS Group), NZ Infrastructural Asset Valuation and Depreciation Guidelines (version 2), the Local Government Act 2002, and NZPI Valuation Standards (New Zealand Property Institute).

## Infrastructure valuation model – inputs and assumptions

### Data Source

Internal Asset Databases

### Description of inputs and assumptions

Asset and Work Manager (AWM) roading asset database (formerly RAMM) and AssetFinda waters and land drainage database.

Unit Rates

Based on recent construction costs from tendered works, adjusted for location and complexity, including unit types, unit rates, overhead costs, and residual values at the component level. When unavailable, costs from similar networks and/or escalated costs from KDC’s prior year valuation are used.

Estimated Total Useful Life (TUL)

Estimated TULs are defined on an asset subtype level. Length of life adjustments are made for component level renewals or total replacements for bridges and pavements. Default parameters are used if unavailable.

Indexation

Where no changes have been made to unit rates during review for the valuation, unit rates are indexed to account for general market movement. Composite indices for roading assets are published by New Zealand Transport Agency Waka Kotahi (NZTA).

Optimisation

Adjustments are made for surplus capacity, obsolescence, over-design, and layout considerations. A degree of current sub-optimality is appropriate to accommodate future growth and long-term service needs.

## 10b. Property, plant and equipment analysis

Property, plant and equipment analysis	Closing Book Value	Acquisitions Constructed	Acquisitions Vested	Latest Estimate of Replacement Cost
	\$'000	\$'000	\$'000	\$'000
Property, Plant and Equipment: 2025	30-Jun-25	30-Jun-25	30-Jun-25	30-Jun-25
Infrastructural assets				
Roading and Footpaths	869,278	23,380	223	1,130,320
Stormwater	69,161	2,403	-	97,760
Flood Protection and Land Drainage	102,591	1,504	-	122,530
Wastewater	83,856	2,086	-	135,800
Water Supply	49,367	786	-	109,850
Property, Plant and Equipment: 2024	30-Jun-24	30-Jun-24	30-Jun-24	30-Jun-24
Infrastructural assets				
Transportation	769,433	36,795	551	980,201
Stormwater Drainage	67,698	-	-	93,455
Flood Protection and Control Works	101,176	1,453	-	104,567
Sewerage and the Treatment and Disposal of Sewage	84,319	9,461	-	130,419
Water Supply	50,157	2,305	-	106,353

The 'Groups of Activities' names have been updated to better reflect those adopted in the Long Term Plan 2024-2027, however the underlying activities grouped under these 'Groups of Activities' did not change.

**Capitalised labour:** capital projects constructed includes capitalised labour of \$563,000 (2024: \$543,000).



## 10c. Capital expenditure and disposals

Capital expenditure and disposals	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
<b>Capital expenditure</b>		
Open Spaces and Facilities	6,142	1,561
District Leadership, Finance and Internal Services	382	1,308
Solid Waste	31	3
Roading and Footpaths	22,723	20,315
Stormwater	2,430	1,071
Flood Protection and Land Drainage	5,122	3,213
Wastewater	891	3,337
Water Supply	1,533	1,207
<b>Total Capital expenditure</b>	<b>39,254</b>	<b>32,009</b>
<b>Disposals</b>		
Open Spaces and Facilities	-	(184)
District Leadership, Finance, and Internal Services	(111)	(377)
Water Supply	-	(69)
<b>Total Disposals</b>	<b>(111)</b>	<b>(630)</b>

## 10d. Reconciliation of current year additions

Reconciliation of current year additions	Annual Report
For the year ended: 30 June	2024/2025 \$'000
<b>Work in Progress</b>	
Work in Progress - Opening Balance 30 June 2024	20,579
Net Capital Expenditure Incurred - Current Financial Year	39,254
Net Capital Expenditure Capitalised - Current Financial Year	(34,380)
Work in Progress - Carrying Balance at 30 June 2025	25,453
<b>Total Net Movement in Work in Progress year ended 30 June 2025</b>	<b>4,874</b>
<b>Property Plant &amp; Equipment</b>	
Work in Progress – Capitalised during year ended 30 June 2025	34,380
Assets Vested to Council during year ended 30 June 2025	223
Net Movement in Work in Progress	4,874
<b>Total Property Plant &amp; Equipment additions in year ended 30 June 2025</b>	<b>39,476</b>

## 11. Depreciation and impairment summary

Depreciation and impairment summary	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
by Groups of activities and impairment		
Open Spaces and Facilities	441	436
Regulatory Functions	3	3
District Leadership, Finance and Internal Services	745	865
Roading and Footpaths	10,399	9,758
Stormwater	940	940
Flood Protection and Land Drainage	91	91
Wastewater	2,566	2,566
Water Supply	1,577	1,577
<i>Total Groups of activities depreciation</i>	<b>16,761</b>	<b>16,235</b>
Impairment by Groups of activities		
Open Spaces and Facilities	571	324
<i>Total Groups of activities impairment</i>	<b>571</b>	<b>324</b>
<i>Total Groups of activities depreciation and impairment</i>	<b>17,333</b>	<b>16,559</b>

## Depreciation

Depreciation is provided on a straight line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

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

	Expected life years	Depreciation straight line
<b>Roading</b>		
• Top surface (seal)	5-100	5%-25%
<b>Pavement (basecourse)</b>		
• Urban sealed	40-100	1.25%-2.5%
• Rural sealed	40-100	1.25%-2.5%
• Unsealed	20-60	1.67%-5%
Foundation and unsealed subgrade (land)	N/A <sup>1</sup>	-
Culverts	40-100	1%-4%
Kerb and channel	25-100	1.25%-4%
Bridges	40-100	1%-2.5%
Signs	12	8.3%
Lights	15-100	2.5%-6%
Footpaths	25-100	1.25%-4%
Drainage	20-100	1%-6%
Water Supply	60-70	1.25%-4%
Wastewater	25-80	1.25%-4%
Stormwater	40-80	0.50%-2%
Landfills and transfer stations	10-100	0%-10%
Halls	50	2%
Community housing	50	2%
Plant, equipment and motor vehicles	5-10	10%-20%
Buildings	50	2%
Building contents	10	10%
Other plant	5	20%
Computer and office equipment	5	20%
Library collection	5	20%

<sup>1</sup> Not depreciated

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

## Impairment

\$571,000 of impairment of council assets has been recognised as an expense during the year ended 30 June 2025 (2024: \$324,000).

Impairment recognised in both 2025 and 2024 years relates to the Dargaville Town Hall group of buildings. This group of buildings comprises the Northern Wairoa War Memorial Hall, the Municipal Building, and a 1990s constructed annex connecting the two historical buildings.

In 2024 the impairment related to the annex additions as they were leaky and being deconstructed. In 2025, subsequent to further investigation completed into the historical buildings as part of the project work undertaken in the year, the Northern Wairoa War Memorial Hall was found to be impaired due to ingress of moisture and progressive degradation.

The Municipal Building remains unimpaired.

Impairment percentages were based on square metre apportionment.

## 12. Insurance of assets

The following disclosures are made in accordance with the Local Government Act 2002 Amendment Act 2014, clause 31A of Schedule 10.

		2025 \$000's	2024 \$000's
<b>A</b>	Total value of assets that are covered by insurance contracts	208,919	212,525
	Maximum amount to which these assets are insured	91,769	82,743
<b>B</b>	Total value of all assets that are covered by financial risk sharing arrangements	Nil*	Nil*
	Maximum amount available to Council under those arrangements	Nil*	Nil*
<b>C</b>	Total value of all assets that are self-insured	1,162,863	1,063,007
	Value of any fund maintained by Council for that purpose	Nil	Nil

\* Council has an agreement with central government, specifically the NZTA funding rules for emergency works funding for Road Controlling Authorities. Council applies for each application for emergency work subsidy funding separately and it is assessed on a case by case basis. The maximum subsidy available to Council in the year was 62% to 92%, depending on the nature of the spend.

Self insured assets at C relate to uninsurable roading assets, land parcels and self-insured infrastructure assets such as bridges, stopbanks, floodgates and underground infrastructure.

## 13. Biological assets

Council acquired the Hobson County Council forestry estate as a consequence of the 1989 Local Government amalgamation process which formed Kaipara District Council.

Council owns and leases three forest blocks with net stocked area of 128.3 hectares (all excluding Taharoa Domain estate). The 7.8 hectares within the catchment forest was harvested in the 2020 financial year.

Council's accounting policy requires annual revaluations of biological assets.

Forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the surplus/ (deficit). The costs to maintain the forestry assets are included in the surplus/(deficit).

## Valuation

Woodlands Pacific International Forestry Consultants performed an independent valuation of the forests as at 30 June 2025. The calculation of the revaluation was fair value less costs to sell.

Valuation assumptions:

A discount rate of 8.5% (2024: 8.5%) has been used in discounting the present value of future cash flows;

- Notional land rental costs have been included for freehold land;
- The forest has been valued on a going concern basis and includes only the value of the existing crops on a single rotation basis; and
- Log prices are based upon the valuers latest survey supplemented by local prices to reflect the Northland market and takes into account key price drivers (market prices, exchange rates).

The movement in asset value is as follows:

Biological assets	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Forestry assets movements		
Opening balance	963	986
Annual revaluation movement	106	(23)
Harvesting removals	0	0
<i>Closing balance</i>	<b>1,069</b>	<b>963</b>

## Financial risk management strategies

Council is exposed to financial risks arising from changes in timber prices, foreign exchange rates, disease, climatic conditions and potential plagues (rodent and insect). Council reviews these risks regularly in considering the need for active financial management.

Council's strategy in respect of these forestry assets involves outsourcing the annual maintenance and harvesting, of all the individual blocks, to a specialist firm of forest management professionals, with a view to maximising financial returns. Such returns are then utilised on an annual basis for capital improvements across the district. There is no rating input into the operation of this activity.

Net income from forest harvesting for the year was \$0 (2024: \$0).



## 14. Reconciliation of surplus/(deficit) to net cash flow from operating activities

Reconciliation of surplus/(deficit) to net cash flow from operating activities	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Surplus/(deficit) for the period		
Surplus/(deficit) for the period	23,568	16,633
add/(deduct) Non-cash movements		
Property, Plant and Equipment vested to Council	(222)	(744)
(Gain)/Loss on sale of assets	(164)	136
Forestry harvesting and revaluation (Gain)/Loss	(106)	23
Increase/(decrease) in Provisions	22	(473)
Depreciation	16,761	16,235
Impairment	571	324
Unrealised (gain)/loss on interest rate swaps	1,121	182
Other financial assets	105	-
Gifts received	(452)	-
Inventory decrease	172	-
<b>Total Non-cash movements</b>	<b>17,808</b>	<b>15,683</b>
add/(deduct) Movements in working capital Items		
Trade and other receivables	104	(1,172)
Accrued Revenue	(556)	2,084
Employee Entitlements	(266)	314
Trade and other payables (net of capital accruals)	516	1,676
<b>Total Movement in working capital Items</b>	<b>(202)</b>	<b>2,902</b>
<b>Net Cash Inflow from Operating Activities</b>	<b>41,174</b>	<b>35,218</b>

## 15. Capital commitments and operating leases

Capital commitments and operating leases	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Capital commitments		
Property, Plant and Equipment	29,182	13,226
<b>Total Capital commitments</b>	<b>29,182</b>	<b>13,226</b>
Operational non-cancellable contracts		
Not later than one year	17,713	5,042
Later than one year and not later than five years	10,556	7,346
Later than five years	176	176
<b>Total Operational non-cancellable contracts</b>	<b>28,445</b>	<b>12,564</b>
Operating leases as lessee		
Not later than one year	606	612
Later than one year and not later than five years	1,451	1,589
Later than one year and not later than five years	2,997	3,354
<b>Total Operating leases as lessee</b>	<b>5,054</b>	<b>5,555</b>
Operating leases as lessor		
Not later than one year	201	205
Later than one year and not later than five years	634	740
Later than five years	370	465
<b>Total Operating leases as lessor</b>	<b>1,205</b>	<b>1,410</b>

**Capital commitments:** a new maintenance and renewals contract valid for three years was entered into on 1 July 2024 valued at \$70 million, as well as resilience and repairs from storm damage suffered over the last couple of years have been carried out. A total of \$0.5m of projects have been externally funded.

**Operational non-cancellable contracts:** of the \$17.5 million due over the next year, \$12.2 million is for maintaining council roads (including \$3.0 million for repairs resulting from Cyclone Gabrielle), \$5 million is for maintaining Council's waters assets, the remainder for maintaining parks and reserves, recycling and drain spraying, and the financial reporting system for Council.

**Operating leases as lessee:** a new All of Government contract was entered into for the photocopiers, valid for 5 years until 2030.

**Operating leases as lessor:** no new leases have been granted since 01 July 2022, with those in place at that time running according to contract.

## 16. Contingent liabilities

Contingent liabilities	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Contingent Liabilities		
Guarantees to other organisations	153	903
Commercial claim	-	1,169
Legal proceedings and disputes	1,842	-
<b>Total Contingent Liabilities</b>	<b>1,995</b>	<b>2,072</b>

## Guarantees

### New Zealand Local Government Funding Agency

Kaipara District Council is a guarantor of the LGFA. The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Standard and Poor's of AAA and a foreign currency rating of AA+. LGFA has a local currency rating from Fitch of AA+ and a foreign currency rating of AA+.

As at 30 June 2025 Kaipara District Council is one of 77 members local authorities and 72 authority guarantors of the LGFA. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event that an imminent default is identified. Also, together with the shareholders and guarantors, Council is a guarantor of all LGFA's borrowings. At 30 June 2025, LGFA had borrowings totalling \$25.530 billion (2024: \$23.030 billion).

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

- We are not aware of any local authority debt default events in New Zealand; and
- Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

### Other organisations

During the year ended 30 June 2025, Council was released from its guarantee of \$750,000 with Westpac Banking Corporation Ltd relating to loan advances to the Mangawhai Harbour Restoration Society. Their loan balance owing at 30 June 2024 of \$36,206 was repaid in full.

In 1998 a \$108,000 letter of credit was issued in favour of the Northland Regional Council (NRC), being a performance bond in respect of the future capping of district landfills.

A \$45,000 guarantee to the Bank of New Zealand exists for council credit card limits.

In respect of the above guarantees, Council has assessed the risk factor and any uncertainty at zero.

### Commercial claim

During the year ended 30 June 2024 Council received a historical commercial claim regarding a reimbursement of operating works. Council considered these to be invalid and that settlement was not probable. During the year ended 30 June 2025 Council paid \$225,000 in full and final settlement of this matter.

### Legal proceedings and disputes

Legal claims against the council exist for building defects, land issues, consents, flooding damage and other sundry disputes. Disclosing a contingent liability does not represent an admission that the claim is valid or an estimation of the possible amount of any award against the council. Council have insurance policies in place to mitigate against the cost of the disclosed contingent liability legal proceedings and disputes.

### Community housing caveat

Council undertook the modernisation of 34 of its community housing units, with the works programme completed in March 2009. The programme was funded by the Housing New Zealand Corporation by way of an interest-free suspensory loan, conditional on the completion of the work, after which the liability ceased.

A caveat remains, however, requiring Council to neither withdraw from providing community housing, nor significantly altering its investment in this joint-funded housing modernisation programme.

At this time Council does not expect to withdraw or significantly alter its investment in community housing. The total value of the interest-free suspensory loan is \$1,020,000 which was previously recognised as revenue.

## **Riskpool exposure**

Kaipara District Council is a member of the New Zealand Mutual Liability Riskpool scheme (Riskpool). The Scheme is in wind down, however the Council has an ongoing obligation to contribute to the Riskpool scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance or where reinsurance is delayed), and to fund the ongoing operation of the scheme. The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, following the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, which addressed the treatment of claims against Riskpool that involved a mixture of non-weathertightness and weathertightness defects (mixed claims), a number of proceedings against Riskpool, which were stayed pending the Supreme Court decision in 2023, have since recommenced. Several member Councils have brought proceedings against Riskpool related to mixed claims. Two of these claims are currently listed for trial in September 2025. These cases are important in clarifying the scope of Riskpool's historical obligations and the interpretation of past Scheme terms. At this point the total potential liability of the outstanding claims against Riskpool is unable to be quantified.

## **Earthquake risk to buildings**

Council is required under the Building Act 2004 to identify earthquake-prone buildings within the Kaipara District. The district is designated a low-risk area for earthquake hazards and the deadline to complete this work is 2032.

Council has only just begun the task of evaluating buildings to determine if they may be earthquake-prone. At present, we are confident there will be no outstanding seismic work for non-priority buildings in the district before 1 July 2032.

## **Local Waters Done Well**

On 27 November 2023, central government announced its intention to repeal the Three Waters reforms. In place of the repealed legislation, government introduced a new programme titled Local Water Done Well. This new initiative aims to address New Zealand's long-standing water infrastructure challenges by promoting local decision-making. Under this framework, councils are empowered to determine how their water services will be delivered, provided they meet economic, environmental, and water quality regulatory requirements.

Under the Local Water Done Well initiative, all councils are required to undertake a structured programme of work to ensure compliance with the new framework. During the 2024-2025 financial year, Kaipara District Council jointly established a working group with Whangarei District Council and Far North District Council to explore water delivery options under the National Government's Local Waters Done Well programme. The councils worked together and consulted with their respective communities.

Following the consultation period and feedback received, the council meeting held on 31 July 2025 tabled two options for Water Delivery models:

- i. To continue operating as a stand-alone water delivery model council; or
- ii. To operate as a regional Council Controlled Organisation (CCO) in collaboration with Whangarei and Far North District Councils.

All respective councils made the decision to adopt option two, a CCO water delivery.

On 1 September 2025, the combined councils submitted a joint water services delivery plan (the Plan) to the Department of Internal Affairs (DIA). The DIA assessed the Plan in accordance with the Local Waters (Water Services Preliminary Arrangements) Act 2024 (the Act). This assessment included:

- A financial and technical review, confirming the Plan meets the financial sustainability requirements outlined in the Act.
- A legislative assessment, ensuring that all requirements set out in the Act are met.

On 3 October 2025, the DIA accepted the Plan under section 20(1)(b) of the Act. With this approval, the CCO will now proceed to the implementation stage, establishing the Water Supply Combined Council Organisation.

All three councils will work together to establish the joint CCO, with incorporation due to happen in July 2026, and full operation by July 2027.

Once the details of the model have been finalised, the financial impact of this decision on the future Council will be worked through and considered as part of the development of Council's 2027-2037 Long Term Plan.

## 17. Statutory disclosures and remuneration and related party transactions

Chief Executive	Annual Report	Annual Report
For the year ended: 30 June	2024/2025	2023/2024
Chief Executive Remuneration:		
<i>Chief Executive</i>		
Salary	309,415	286,750
Use of Vehicle	17,695	16,152
KiwiSaver	9,283	8,602
<b>Total Chief Executive Remuneration</b>	<b>336,393</b>	<b>311,505</b>

Key Management Personnel	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
<i>Key management personnel compensation</i>		
Salaries and employee benefits	1,875	1,706
<b>Total Key management personnel compensation</b>	<b>1,875</b>	<b>1,706</b>

**Key management personnel** includes a chief executive, four general managers, and a mayor and councillors.

During the prior financial year ended 30 June 2024, Kaipara District Council undertook an organisational restructure which came into effect on 1 July 2024. As part of this restructure, the role of General Manager, People and Capability was disestablished. Following the restructure effective from 1 July 2024, there is a revised management structure with four general managers.

During the year Council did not purchase any services for any key management personnel other than as disclosed in this note. During the year, the mayor, councillors and senior management dealt with the Council on normal terms within the ordinary course of trading activities of the Council.



Severance and redundancy pay		Actual	Annual Report
For the year ended: 30 June		2024/2025	2023/2024
Severance pay	Number of Employees	0	0
Redundancy	Payments to Employees	1	5

Redundancy costs in the year were \$36,635 (2024: \$240,510).

Elected Representatives Remuneration		Annual Report	Annual Report
For the year ended: 30 June		2024/2025	2023/2024
Elected Representatives Remuneration:			
<i>Mayor:</i>			
	Craig Jepson	134,095	129,575
	Other Benefits	14,290	14,290
<b>Total Mayoral Remuneration</b>		<b>143,865</b>	<b>143,699</b>
<i>Deputy Mayor:</i>			
	Jonathan Larsen	69,917	73,628
<i>Councillors:</i>			
	Mark Vincent	50,513	48,655
	Eryn Wilson-Collins	50,513	48,655
	Pera Paniora	50,593	49,615
	Rachael Williams	50,514	48,655
	Michael Howard	50,973	53,809
	Ronald Manderson	50,513	48,655
	Ashok Nayyar	52,042	51,295
	Gordon Lambeth	52,776	57,282
		<b>478,354</b>	<b>480,249</b>
Audit, Risk and Finance Committee Chair Remuneration:			
	Philip Jones*	13,805	11,610
		<b>13,805</b>	<b>11,610</b>

Elected representatives remuneration decreased on last year in places due to decreased expense claims rather than decreased schedular payments.

Please refer to the elected members meeting attendance in the appendix for further information.

\*Independent chairpersons appointed by Council, not elected members.

Related party transactions	Annual Report	Annual Report
For the year ended: 30 June	2024/2025	2023/2024
Northland Inc		
Payments made	88,995	66,779
Outstanding payables	0	6,131

On 1 July 2021, Kaipara District Council and Far North District Council became joint shareholders with Northland Regional Council (referred to collectively as the Joint Regional Economic Development Committee) in Northland Inc Limited. On 4 September 2024, a new shareholder agreement was signed incorporating Whangarei District Council as a joint shareholder along with the existing shareholders, each now owning 25% share of Northland Inc. All transactions are carried out on normal commercial terms.

Council employees remuneration	Annual Report	Annual Report
For the year ended: 30 June	2024/2025	2023/2024
Annual remuneration by band:		
\$0 - \$60,000	26	27
\$60,001 - \$80,000	70	73
\$80,001 - \$100,000	38	33
\$100,001 - \$120,000	20	18
\$120,001 - \$140,000	9	11
\$140,001 - \$200,000	6	7
\$200,001+	3	3
<b>Total Employees by remuneration band</b>	<b>172</b>	<b>172</b>
Number of Employees:		
Full time employees	141.0	147.0
Part time employees (FTE)	19.7	16.9
<b>Total Employees (FTE)</b>	<b>160.7</b>	<b>163.9</b>

Casual employees are excluded from the Total Employees (FTE) above.

## 18a. Categories of financial assets and liabilities

Categories of financial assets and liabilities	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Financial Assets:		
Amortised cost		
Cash and cash equivalents	22,084	29,739
Trade and other receivables	8,464	8,040
Loan	8	113
<b>Total Financial Assets at Amortised Cost</b>	<b>30,556</b>	<b>37,892</b>
Fair value through surplus or deficit (FVTSD)		
LGFA Borrower notes	1,213	1,273
Interest rate swaps	0	301
Emission Trading Scheme - NZU's	257	257
<b>Total Financial Assets at FVTSD</b>	<b>1,470</b>	<b>1,831</b>
Fair value through other comprehensive revenue and expense (FVOCRE)		
Civic Financial Services Limited	13	13
<b>Total Financial Assets at FVOCRE</b>	<b>13</b>	<b>13</b>
Financial Liabilities:		
Amortised cost		
Trade and other payables	21,437	20,920
Public debt	44,000	54,000
<b>Total Financial Liabilities at amortised cost</b>	<b>65,437</b>	<b>74,920</b>
Fair value through surplus or deficit (FVTSD)		
Interest rate swaps	820	-
<b>Total Financial Liabilities at FVTSD</b>	<b>820</b>	<b>-</b>

Fair Value Hierarchy	Annual Report	Level
	2024/2025 \$'000	
Interest rate swaps	820	Level 2
Civic Financial Services Ltd	13	Level 3

## Financial instrument risks

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

### Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates. Borrowings issued at fixed rates expose Council to fair value interest rate risk. Council's Liability Management Policy outlines the level of borrowing that is to be secured using fixed rate instruments. Investments at fixed interest rates expose Council to fair value interest rate risk.

The fair value of the debt is not considered to be materially different from the carrying amount.

### Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates. Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk. Such risk is considered to be low given Council has utilised interest rate swaps to manage these risks.

Council raises long term borrowings at floating rates and swaps them into fixed rates using interest rate swaps in order to manage interest rate risk. Such interest rate swaps have the economic effect of converting borrowings at floating rates into fixed rates. Under the interest rate swaps Council agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating rate interest amounts calculated by reference to the agreed notional principal amounts of \$42 million of current swaps and \$5 million of forward start interest rate swaps totalling \$47 million (2024: \$22 million of current swaps and \$25 million of forward start swaps totalling \$47 million).

## Financial instruments

### Liquidity risk

Council is exposed to liquidity risk as a guarantor of all LGFA's borrowings. This guarantee becomes callable in the event of LGFA failing to pay its borrowings when they fall due. Information about this is explained in Note 16.

### Maximum exposure to credit risk

Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss. Due to the timing of its cash inflows and outflows, Council invests surplus cash into term deposits and local authority stock which gives rise to credit risk.

Council's investment policy limits the amount of credit exposure to any one financial institution or organisation. Investments in other local authorities are secured by charges over rates. Other than other local authorities, the group only invests funds with entities that have a Standard & Poor's credit rating of at least AA-.

Council has no collateral or other credit enhancements for financial instruments that give rise to credit risk.

The Council is exposed to credit risk as a guarantor of all of LGFA's borrowings. Information about this exposure is explained in Note 16.

## 18b. Financial instrument risks

Financial Instrument Risks	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Council's maximum credit exposure by class		
Cash and cash equivalents and short term investments	22,084	29,739
Trade and other receivables	8,464	8,040
LGFA Borrower notes	1,213	1,273
Loan	8	113
<i>Total Council's maximum credit exposure by class</i>	<b>31,769</b>	<b>39,165</b>

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard & Poor's credit rating (if available) or to historical information about counterparty default rates:

Financial Instrument Risks	Annual Report	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2023/2024 \$'000
Counterparties with Credit Ratings		
Cash and cash equivalents and LGFA borrower notes:		
AA-	23,297	31,012
<i>Total cash and cash equivalents and LGFA borrower notes</i>	<b>23,297</b>	<b>31,012</b>

Debtors and other receivables mainly arise from council statutory functions, therefore there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. Council has no significant concentrations of credit risk in relation to debtors and other receivables. The Local Government (Rating) Act 2002 provides powers to recover outstanding debts from ratepayers.

### Credit Risk

Council is exposed to credit risk as a guarantor of all LGFA's borrowings. Information about this is explained in Note 16.



## 18c. Contractual maturity of financial liabilities

The table below analyses Council's non-derivative financial liabilities to relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows.

Maturity analysis Financial liabilities	Principal Carrying Amount	Contractual Cash Flows	Less than 1 year	1-2 years	2-5 years	More than 5 years
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Council 2025</b>						
Trade and Other Payables	11,687	11,687	11,687			
Public Debt	44,000	50,275	8,761	8,551	32,963	-
<b>Total Council 2025</b>	<b>55,687</b>	<b>61,962</b>	<b>20,448</b>	<b>8,551</b>	<b>32,963</b>	<b>-</b>
<b>Council 2024</b>						
Trade and Other Payables	14,391	14,391	14,391	-	-	-
Public Debt	54,000	62,354	19,851	8,966	28,269	5,268
<b>Total Council 2024</b>	<b>68,391</b>	<b>76,745</b>	<b>34,242</b>	<b>8,966</b>	<b>28,269</b>	<b>5,268</b>

## 18d. Contractual maturity of derivative financial (liabilities) / assets

Maturity analysis	Principal Carrying Amount	Contractual Cash Flows	Less than 1 year	1-2 years	2-5 years	More than 5 years
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Maturity analysis - Council 2025</b>						
Derivative financial liabilities						
Interest rate swaps	47,000	(820)	-	(62)	(489)	(269)
<b>Total Derivative financial assets</b>	<b>47,000</b>	<b>(820)</b>	<b>0</b>	<b>(62)</b>	<b>(489)</b>	<b>(269)</b>
<b>Maturity analysis - Council 2024</b>						
Derivative financial assets						
Interest rate swaps	47,000	301	87	-	89	125
<b>Total Derivative financial assets</b>	<b>47,000</b>	<b>301</b>	<b>87</b>	<b>-</b>	<b>89</b>	<b>125</b>

The fair value of forward interest rate swaps is \$5 million (2024: \$5 million).

## Credit risk

The Council is exposed to liquidity risk as a guarantor of all of LGFA's borrowings. This guarantee becomes callable in the event of the LGFA failing to pay its borrowings when they fall due. Information about this exposure is explained in Note 16.

## Liquidity risk

### Management of liquidity risk

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

Council aims to maintain flexibility in funding by keeping committed credit lines available.

## 18e. Sensitivity analysis

The following table illustrates the potential surplus and deficit and equity (excluding retained earnings) impact for reasonable possible market movements, with all other variables held constant, based on Council's non derivative financial instrument exposures at balance date.

Interest rate risk	Annual Report	Annual Report	Annual Report	Annual Report	Annual Report	Annual Report	Annual Report	Annual Report
	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2024/2025 \$'000	2023/2024 \$'000	2023/2024 \$'000	2023/2024 \$'000	2023/2024 \$'000
	-100bps Profit	-100bps Equity	+100bps Profit	+100bps Equity	-100bps Profit	-100bps Equity	+100bps Profit	+100bps Equity
Financial assets								
Cash and deposits	(221)	(221)	221	221	(297)	(297)	297	297
Swaps interest rate	-	-	-	-	(953)	(953)	900	900
<b>Total financial assets</b>	<b>(221)</b>	<b>(221)</b>	<b>221</b>	<b>221</b>	<b>(1,250)</b>	<b>(1,250)</b>	<b>1,197</b>	<b>1,197</b>
Financial liabilities								
Public debt	377	377	(377)	(377)	479	479	(479)	(479)
Swaps interest rate	(1,716)	(1,716)	1,629	1,629	-	-	-	-
<b>Total financial liabilities</b>	<b>(1,339)</b>	<b>(1,339)</b>	<b>1,252</b>	<b>1,252</b>	<b>479</b>	<b>479</b>	<b>(479)</b>	<b>(479)</b>
<b>Total sensitivity to interest rate risk</b>	<b>(1,560)</b>	<b>(1,560)</b>	<b>1,473</b>	<b>1,473</b>	<b>(771)</b>	<b>(771)</b>	<b>718</b>	<b>718</b>

## 19. Capital management

Council capital is its ratepayers' equity, which comprises retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 requires Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Local Government Act 2002 and applied by Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising council assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, Council has in place Asset Management Plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Local Government Act 2002 requires Council to make adequate and effective provision in its Long Term Plan and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. The Local Government Act 2002 sets out the factors that Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Long Term Plan.

Details of Council's various reserves can be found in Note 4.

## 20. Breach of statutory deadline

The Council did not complete and adopt its audited financial statements and service performance information by 31 October 2025. This was caused by election recount requests delaying the ability for Council to hold meetings. Clause 21 of Schedule 7 of the Local Government Act 2002 outlines that the first meeting of the Council following an election cannot happen until any recount has been completed.

## 21. Subsequent events

There were no subsequent events to report between 30 June 2025 and adoption date.

# Kaipara District Council: Funding Impact Statement for 30 June 2025 (Whole of Council)

Operating Funding	Annual Plan	Annual Report	Annual Plan	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rate penalties	30,796	29,760	29,958	29,816
Targeted rates	16,086	15,922	20,891	21,529
Subsidies and grants for operating purposes	5,506	17,286	7,597	8,924
Fees and charges	7,714	8,336	7,793	6,278
Interest and dividends from investments	56	1,722	768	1,306
Local authorities fuel tax, fines, infringement fees and other receipts	383	395	387	399
<b>Total operating funding (A)</b>	<b>60,541</b>	<b>73,420</b>	<b>67,392</b>	<b>68,252</b>
<b>Application of operating funding</b>				
Payments to staff and suppliers	46,370	59,126	50,568	49,557
Finance costs	2,379	3,099	3,364	2,598
<b>Total applications of operating funding (B)</b>	<b>48,749</b>	<b>62,225</b>	<b>53,931</b>	<b>52,156</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>11,792</b>	<b>11,196</b>	<b>13,461</b>	<b>16,096</b>

# Kaipara District Council: Funding Impact Statement for 30 June 2025 (Whole of Council)

Capital Funding	Annual Plan	Annual Report	Annual Plan	Annual Report
For the year ended: 30 June	2023/2024 \$'000	2023/2024 \$'000	2024/2025 \$'000	2024/2025 \$'000
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	28,567	17,631	23,213	20,877
Development and financial contributions	4,616	3,599	4,615	4,798
Increase (decrease) in debt	3,106	10,000	4,769	(10,000)
Gross proceeds from sale of assets	-	146	-	365
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>36,289</b>	<b>31,376</b>	<b>32,598</b>	<b>16,041</b>
<b>Applications of capital funding</b>				
Capital expenditure - to meet additional demand	6,627	2,531	2,650	1,071
Capital expenditure - to improve the level of service	29,758	12,141	26,855	21,810
Capital expenditure - to replace existing assets	11,950	17,336	16,937	16,372
Increase (decrease) in reserves	(254)	563	(382)	2,634
Increase (decrease) of investments	-	10,000	-	(9,750)
<b>Total applications of capital funding (D)</b>	<b>48,081</b>	<b>42,572</b>	<b>46,060</b>	<b>32,137</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(11,792)</b>	<b>(11,196)</b>	<b>(13,461)</b>	<b>(16,096)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



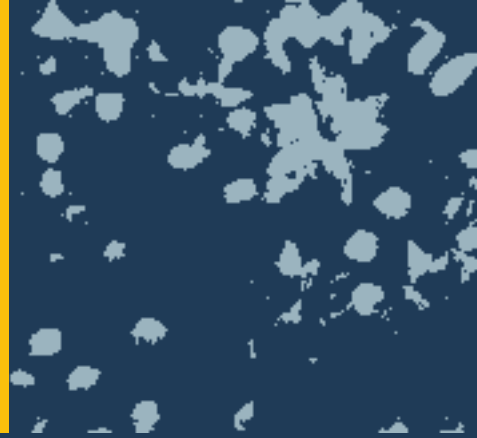
## Reconciliation of Funding Impact Statement to Statement of Comprehensive Revenue and Expense

Reconciliation of Funding Impact Statement to Statement of Comprehensive Revenue and Expense	Annual Report	Annual Plan	Annual Report
For the year ended: 30 June	2024/2025 \$'000	2024/2025 \$'000	2023/2024 \$'000
Surplus/(deficit) per Statement of Comprehensive Revenue and Expenditure	23,568	24,781	16,633
Items recognised as revenue in the Statement of Comprehensive Revenue and Expenditure and as capital expenditure funding sources in the Summary Funding Impact Statement:			
Subsidies and grants for capital expenditure	(20,877)	-	(17,631)
Development and financial contributions	(4,798)	-	(3,599)
Non-cash items recognised in the Statement of Comprehensive Revenue and Expenditure and not included in the Summary Funding Impact Statement:			
Gain disposal of assets	(164)	-	(30)
Depreciation and amortisation expense	16,761	16,509	16,235
Vested asset revenue	(222)	-	(713)
Revaluations	-	-	-
Impairment of assets	571	-	324
Gifts received	(452)	-	-
Forgiveness of loans	100	-	-
Loss on assets disposed of	-	-	166
Bad debts written off	129	-	100
Write offs	406	-	14
Employee benefits - provisions	27	-	89
Gains on derivatives	1,132	-	201
Other items	(84)	-	(593)
Surplus/(Deficit) of Operating Funding per Council Summary Funding Impact Statement	16,096	-	11,196

Note the above table has been improved to a new layout this year. Prior year comparatives have been restated under the new layout only.



# APPENDIX



Mangawhai

# Council Directory

## **Dargaville Service Centre**

32 Hokianga Road

Dargaville 0310

## **Mangawhai Service Centre**

Unit 6 The Hub

6 Molesworth Drive

Mangawhai 0505

## **Bankers**

### **Bank of New Zealand**

80 Queen Street

Auckland

### **ANZ Bank Ltd**

Private Bag 92210

Victoria Street West

Auckland 1010

## **Auditors**

### **Deloitte on behalf of the Auditor-General**

Private Bag 115033

Auckland 1140

# Management Team

Kaipara District Council 30 June 2025



**Jason Marris**  
*Chief Executive*



**Sue Davidson**  
*General Manager  
Corporate Services*



**Hayley Worthington**  
*General Manager  
Strategic  
Improvement*



**Nick Bennetts**  
*General Manager  
Service Delivery*



**Michael Day**  
*General Manager  
Planning and  
Development*

# Council Committee Structures

## Audit, Risk and Finance Committee

**Members:** Philip Jones (Independent Chair)

Councillor Mike Howard (Deputy Chair)

Deputy Mayor Jonathan Larsen

Councillor Ron Manderson

Councillor Ash Nayyar

Councillor Pera Paniora

Councillor Eryn Wilson-Collins

**Purpose:** To oversee the risk management and internal control, audit functions, financial and other external corporate reporting and compliance with legislation.  
To monitor Council's financial performance against the Long Term Plan and Annual Plan.

## Awards and Grants Committee

**Members:** Councillor Eryn Wilson-Collins (Chair)

Deputy Mayor Jonathan Larsen

Councillor Mike Howard

Councillor Pera Paniora

Councillor Mark Vincent

Councillor Rachael Williams

**Purpose:** To allocate awards and grants in accordance with Council policy and legislation.

## District Licensing Committee

**Members:** Mark Farnsworth (Chair)

Councillor Gordon Lambeth

Grace Le Gros

Amy Munn

Murray Clearwater

**Purpose:** To administer Council's alcohol licensing framework as determined by the Sale and Supply of Alcohol Act 2012.

## Economic Development Committee

**Members:** Deputy Mayor Jonathan Larsen (Chair)

Councillor Mike Howard

Councillor Gordon Lambeth

Councillor Ron Manderson

Councillor Ash Nayyar

**Purpose:** To provide strategic direction on enabling and promoting economic growth and prosperity in the Kaipara District.



### **Harding Park Committee**

**Members:** Councillor Gordon Lambeth (Chair)

Robert Harding

Henry Holyoake

Councillor Ron Manderson

Councillor Ash Nayyar

**Purpose:** To provide advice on priorities for planning and policy development of the Harding Park and Old Mount Wesley Cemetery Reserve areas.

### **Mangawhai Community Park Governance Committee**

**Members:** Councillor Mike Howard (Chair)

Councillor Ron Manderson

Councillor Rachael Williams

Daniel Hawes (community representative)

Mary-Anne Boyd (Chair of Friends of Mangawhai Community Park)

Philip Johnson (Māori representative)

**Purpose:** To govern Mangawhai Community Park in accordance with the Mangawhai Community Park Master Plan.

### **Raupo Drainage Committee**

**Members:** Raupo District Ratepayer Members

Ian Beattie (Chair)

David Hart

Greg Gent

Grace Le Gros

Brian Madsen

Ross McKinley

*Council representatives*

Councillor Mark Vincent

**Purpose:** To govern the drainage, stopbanks and flood protection in the Raupo Drainage District.

### **Remuneration and Development Committee**

**Members:** Mayor Craig Jepson (Chair)

Deputy Mayor Jonathan Larsen

Councillor Mike Howard

Councillor Gordon Lambeth

Councillor Ron Manderson

Councillor Rachael Williams

**Purpose:** To oversee the Chief Executive's performance and to make recommendations on elected member training and development.

## **Taharoa Domain Governance Committee**

**Members:** Councillor Mark Vincent (Chair)  
Councillor Ash Nayyar  
Sonny Nesbit (Te Roroa representative)  
Councillor Pera Paniora  
Ric Parore (Te Kuihi representative)  
Councillor Rachael Williams

**Purpose:** To provide advice on priorities for planning and policy development of Taharoa Domain.

***Please note:** There are two external community funding committees that sit outside of the Council's committee structure. Creative Communities with Chair Councillor Eryn Wilson-Collins, and the Rural Travel Fund, with Chair Councillor Pera Paniora.*

*The Joint Climate Change Adaptation Committee is made up of Elected Members from Northland District Councils, Regional Council, hapū and iwi. KDC representation is Mayor Craig Jepson (alternate Councillor Ron Manderson), and Fiona Kemp (lwi representative) (alternate Snow Tane).*

## Elected Member Meeting Attendance

Type of meeting held	Number of meetings held	Mayor Jepson	Deputy Mayor Larsen	Cr Howard	Cr Lambeth	Cr Manderson	Cr Nayyar	Cr Paniora	Cr Vincent	Cr Williams	Cr Wilson-Collins
Kaipara District Council (Ordinary)	14	14	14	14	12	7	13	12	14	14	11
Kaipara District Council (Extraordinary)	4	4	4	4	4	2	4	2	4	4	3
Council Briefings	18	16	18	16	14	3	17	11	17	17	16
Council Workshops	11	10	11	8	10	2	10	8	10	10	7
Annual Plan and Local Water Done Well Hearings	1	1	1	1	1	0	1	1	1	1	1
Audit Risk and Finance Committee	4	4^	3	2	-	2	4	2	-	-	4
Awards and Grants Committee	5	3^	3	4	-	-	-	3	4	2	4
Creative Communities	2	-	-	-	-	-	-	-	-	-	2
District Plan Review PEX Workshop	2	2	2	2	2	0	2	1	1	2	0
Economic Development Committee Briefing	4	3^	4	4	3	2	3	-	-	-	-
Economic Development Committee Meeting	1	-	1	1	1	1	1	-	-	-	-
Economic Development Committee Workshop	3	2^	3	3	2	2	2	-	-	-	-
Fees and Charges Deliberations	1	1	1	1	1	0	1	1	1	1	1
Harding Park Committee	3	-	-	-	3	0	3	-	-	-	-
Harding Park Committee (Extraordinary)	1	-	-	-	1	0	1	1	1	1	0
Mangawhai Community Park Governance Committee	3	3^	-	2	-	1	-	-	-	3	-
Mangawhai Heads Concept Plan, and Surf Club Lease - Deliberations	1	1	1	1	-	-	-	-	-	1	-
Mangawhai Heads Concept Plan, and Surf Club Lease - Hearings	1	1	1	0	-	-	-	-	-	1	-
Taharoa Domain Governance Committee	3	2^	-	-	-	-	3	3	3	3	-

Elected Member meeting attendance information has been continued over page.

## Elected Member Meeting Attendance (continued)

Type of meeting held	Number of meetings held	Mayor Jepson	Deputy Mayor Larsen	Cr Howard	Cr Lambeth	Cr Manderson	Cr Nayyar	Cr Paniora	Cr Vincent	Cr Williams	Cr Wilson-Collins
Mangawhai Heads Reserve Concept Plan Working Group (Extraordinary)	1	1	1	1	-	-	-	-	-	1	-
Raupo Drainage Committee	4	-	-	-	-	-	-	-	4	-	-
Raupo Drainage Committee (Extraordinary)	1	-	-	-	-	-	-	-	1	-	-
Remuneration and Development Committee	4	4	3	4	3	1	-	-	-	4	-
Representation Review Deliberations	1	1	1	1	1	0	1	0	1	1	1
Representation Review Hearing	1	1	1	1	1	0	1	1	1	1	0
Revenue and Finance Policy Deliberations	1	1	1	0	1	0	1	1	1	1	0
Revenue and Finance Policy Hearing	1	1	1	1	1	0	1	1	1	1	0
Rural Travel Fund	2	-	-	-	-	-	-	2	-	-	-
Rural Travel Fund (Extraordinary)	1	-	-	-	-	-	-	1	-	-	-
Taharoa Domain Governance Committee	3	1^	-	-	-	-	3	2	3	2	-
Taharoa Domain Governance Committee (Extraordinary)	1	-	-	-	-	-	1	1	1	1	-

This table shows meeting attendance from 1 July 2024 to 30 June 2025.

Extraordinary meetings are meetings that are added to the adopted meetings schedule of Ordinary meetings due to urgent business. Additional meetings have been scheduled that are not extraordinary meetings because they have met the Standing Orders public notice timeframe.

See page 161 for elected representative remuneration.

Council appoints ad hoc hearing panels to hear submissions. There were two hearing panels formed during this period for Mangawhai Heads Reserve Concept Plan and Surf Club Lease and Revenue and Finance Policy Review.

During this period several working groups were formed or held meetings, including the District Plan Review, Mangawhai Heads Reserve Concept Plan, Engineering Standards, Dargaville Town Hall and Stakeholder Representatives, Mangawhai Wastewater Scheme, and Joint Local Waters Done Well (Regional).

### Key:

- Denotes the elected member is not a member of that committee.

^ The Mayor is a member of every committee of the local authority, and these meetings were attended in this capacity.

# Leave of Absence.

\* Denotes elected member was on other Council Business for some of these absences – refer to minutes.













Kaipara te Oranganui • Two Oceans Two Harbours

32 Hokianga Road,  
Private Bag 1001,  
Dargaville 0340, Northland,  
New Zealand  
P 0800 727 059  
E [info@kaipara.govt.nz](mailto:info@kaipara.govt.nz)  
[www.kaipara.govt.nz](http://www.kaipara.govt.nz)