



Kaipara te Oranganui • Two Oceans Two Harbours

PŪRONGO RĀPOTO Ā-TAU ANNUAL REPORT SUMMARY 2024-2025

He kupu nā te Koromatua me te Tumu Whakarae

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.

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

He Arotakenga Tau | A year in review

Roading

Roading is our largest investment. The priority has been emergency works following the severe weather events of 2023, with thirteen major slip repairs completed across key routes such as Paparoa-Oakleigh, Kaiwaka-Mangawhai, and Pukehuia Roads.

A major resilience project on Arapohue Road addressed a 145-metre slip with a new retaining wall and drainage improvements, while further improvements were delivered on Whakapirau Road and Moir Street. Sealing projects on Devich, Settlement, and Cames Roads addressed increased traffic and safety concerns, with stretches widened, strengthened, and sealed to improve dust control and resilience.

Other works included the completion of the Pouto Point carpark with new boat ramp and pedestrian access, and the final phase of the Mangawhai Shared Path, a route linking the Village to the Heads shops.

We are proud to see improvements in the most recent resident survey, with overall perceptions of roads and footpaths improving, particularly in the Kaiwaka-Mangawhai ward.

Increasing flood resilience and protecting communities

Over the past year, we have delivered a series of critical flood-protection and land drainage upgrades to strengthen community resilience and safeguard rural and urban areas. A new floodgate at Canal G in Te Kowhai, fully funded by the Ministry of Business, Innovation and Employment (MBIE), has significantly bolstered the Raupō Drainage Scheme, which protects 8,700 hectares of highly productive land. In Ruawai, a 625-metre stopbank was constructed along the Northern Wairoa River, a \$1.3 million project drawn from targeted rates, general rates, and central government funding.

Flood resilience in Dargaville township has been strengthened through repairs and upgrades at Victoria Street and River Road, where infrastructure was affected during Cyclone Gabrielle. Works included extending the floodwall, improving stormwater outflow, upgrading kerb and footpaths, and reconstructing floodwalls with new piles and rock spalls.

Civil Defence – Mangawhai Tornado response and recovery

In the early hours of 26 January 2025, a tornado struck Mangawhai Village, downing powerlines, felling large trees, and damaging numerous homes and properties. Kaipara District Council activated its Emergency Operations Centre and coordinated with FENZ, Northpower, Police, and contractors to clear debris and restore safety. The cleanup was extensive and costs exceeded \$500,000, largely supported by the Ministry for the Environment and NZTA subsidies. In total, 35 properties were issued safety stickers, four households required emergency accommodation, and Kaipara District Council staff dedicated 497.75 hours to the response.

The Emergency Operations Centre was stood down on 3 February.

Planning for the future

Council's current vision places particular emphasis on economic development and supporting managed growth.

Three private plan changes were processed in line with 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.

Our District Plan Review has progressed, with a "simple and enabling" Proposed Kaipara District Plan approved in March 2025 and publicly notified from April to June. The plan serves as the district's rule book for subdivision, land use, and environmental management, with 365 submissions received and now under analysis.

Consulting with our communities

During the year, several policy reviews and new directions required consultation with the community. As part of the Revenue and Financing Policy review, council explored shifting the general rating method to capital value. Initial consultation took place in late 2024, with elected members agreeing that further work was needed before any changes could be made, and a report will be prepared for the incoming council.

Community feedback also shaped the introduction of a new targeted rate to support three of the district's museums. Consultation between April and May 2025 drew 388 submissions, with around two-thirds of respondents supporting a targeted rate in some form. Following deliberations, elected members approved a district-wide targeted rate, equating to \$14 per rateable property paying the Uniform Annual General Charge (UAGC).

In June 2025, the Development Contributions Policy was reviewed, which sets fees for developers to offset the impact of growth on infrastructure. Feedback from consultation led elected members to agree to reconsult on the proposed changes in the coming year.

Local Water Done Well

Under the Local Water Done Well legislation, councils across New Zealand were tasked with considering future models for delivering water services while meeting new regulatory requirements. We evaluated three options and consulted the community between April and May 2025. Of the 66 submissions received, the strongest support was for a collaborative Northland-wide approach. Elected members agreed to pursue a multi council-controlled organisation (CCO) for water and wastewater services, with Whangarei, Kaipara, and Far North district councils now working together to establish the entity by July 2027.

Elections 2025

Local elections were held on 11 October 2025, following a representation review triggered by legislative changes in 2024. Council resolved to disestablish its Māori ward, Te Moananui o Kaipara, and adopted new representation arrangements after community consultation. Kaipara District Council now comprises a mayor elected at-large and eight councillors across three wards: Kaiwaka-Mangawhai (three councillors), Otamatea (two councillors), and Wairoa (three councillors). Minor boundary adjustments were made to ensure fair representation in line with the Local Electoral Act 2001.

The Raupō Drainage Committee, the district's longest-serving advisory body, also held elections in 2025. The committee guides council on drainage infrastructure and represent the interests of Raupō ratepayers.

Throughout the year, Kaipara District Council welcomed 86 new citizens at four official ceremonies, three in Dargaville and one in Mangawhai, celebrating those who have chosen to make Kaipara their home. Economic development remained a priority, with the adoption of a new strategy in August 2024 and the launch of a dedicated website in June 2025 to position the district as a hub for living, working, visiting, and investing.

Council also delivered a range of new amenities and public space improvements. Modern toilet facilities were opened at Pahi and Baylys Beach, alongside the completion of a boardwalk extension at Baylys Beach supported by the Tourism Infrastructure Fund. In Kaiwaka, Hubert Linnell Reserve now offers improved access, parking, lighting, and facilities at the end of Rangiora Road. Mangawhai Library transitioned into a full branch with expanded services, while planning led to the adoption of the Mangawhai Community Park Master Plan and a concept plan for Mangawhai Heads Reserve. Housing and community infrastructure projects included the bulk of construction for pensioner units at Fagan Place and progress on the Dargaville Town Hall. Stormwater resilience was strengthened with completed projects on Eveline Street and Robert Street in Mangawhai, improving drainage and reducing flood risks.

Construction also began on the permanent upgrade of Wood Street and surrounds, addressing congestion and pedestrian safety, with completion expected in November 2025.

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.

Te Pūrongo ā-Mahi | Activity Report



77

Performance
targets
measured



9

Activity
groups



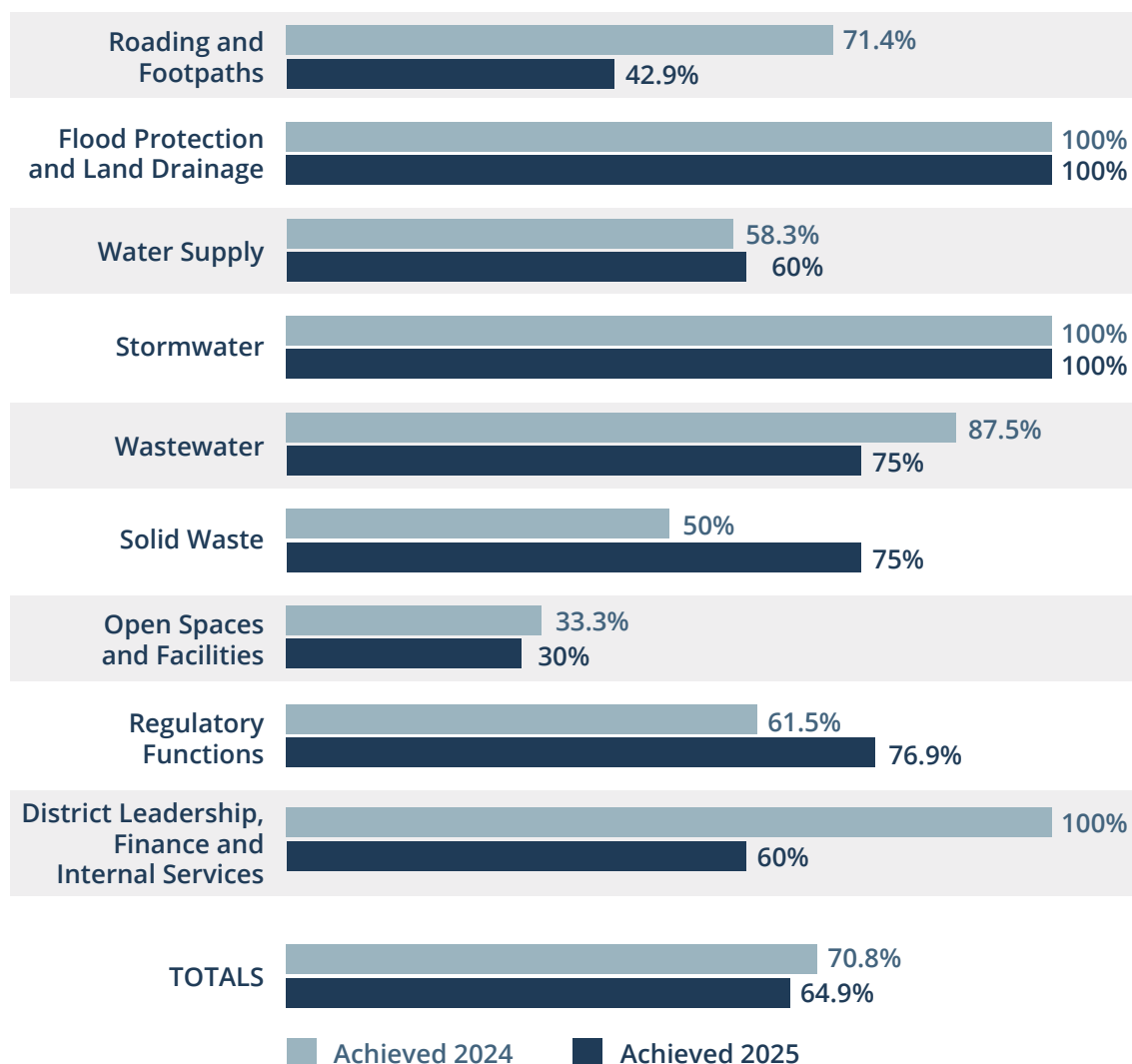
50

Performance
measures
achieved

Activity performance comparison to last year

The table below provides a snapshot of target achievements as at 30 June 2025. Council's activities are broken down into nine groups that represent the different parts of Council's business.

Of the 77 performance measures 50 were achieved, which is four less than 2023/2024. One measure was not applicable this year. This Annual Report is for Year One of the Long Term Plan 2024-2027.



He Anga Rāpoto ā-Mahi

Summary table of Activity

Mangawhai

Comparative performance results

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

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%
Total Measures	77 measures 50 achieved 1 N/A	64.9%	73 measures 51 achieved 1 N/A	70.8%

* The measures for Northland Inc are not included in this table as they cover the whole Northland region.

He Whakarāpopoto Pūtea | Financial Summary

The following year-end financial results for Kaipara District Council are summarised from the full financial statements. The statements do not include all the disclosure provided in the full statements and cannot be expected to provide a complete understanding as provided in the full Annual Report.

The table shows the financial year-end results as at 30 June 2025 and includes comparisons from the previous financial year and budget as outlined in the 2024-2027 Long Term Plan.

The full Annual Report for the financial year to 30 June 2025 was authorised for issue by resolution of Kaipara District Council on 26 November 2025. The annual report was adopted late as disclosed in the breach of statutory deadline note on page 15. The Summary Annual Report was authorised for issue by the Chief Executive on 9 December 2025.

There are no subsequent events after balance date. The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand. The information included in this summary has been prepared in accordance with PBE FRS 43 Summary Financial Statements. The full financial statements have been prepared in accordance with Tier 1 Public Benefit Entity accounting standards.

This Summary Annual Report has been audited for consistency with the full Annual Report and the audit report issued by Deloitte, on behalf of the Auditor-General, is included as part of this document.

The full Annual Report received an unmodified Audit Report which was adopted by Council on 26 November 2025.

For more information the full Annual Report 2024/2025 is available on our website www.kaipara.govt.nz

Canal G Raupō Floodgate construction



2024/2025

Ngā Pūnaha Tuke Matua ā-Pūtea

KEY FINANCIAL METRICS

For the year ended 30 June

Annual
Report
2024/2025
\$'000

Annual
Plan
2024/2025
\$'000

Annual
Report
2023/2024
\$'000

Summary Statement of Comprehensive Revenue and Expense

Total Revenue	94,873	95,223	95,402
less Expenses	(68,707)	(67,078)	(75,670)
less Finance costs	(2,598)	(3,364)	(3,099)
Surplus for the period	23,568	24,781	16,633
Share of Associates income	3	-	66
Share of Associates equity movement	(17)	-	-
Gain on asset revaluations	86,632	50,000	52,684
Total comprehensive revenue and expense	110,187	74,781	69,383

Summary Statement of Changes in Equity

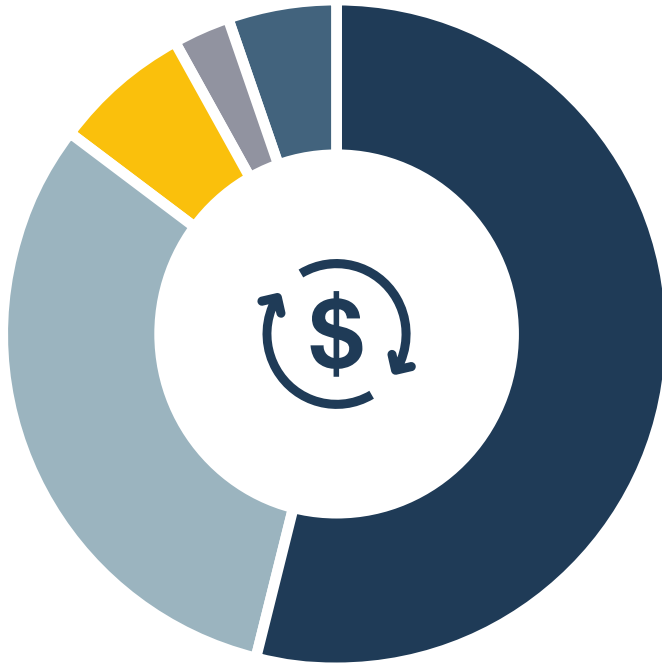
Equity at Start of Year	1,113,428	1,015,159	1,044,045
Surplus for the period	23,555	24,781	16,699
Movement in Assets revaluation	86,632	50,000	52,684
Equity at the End of the Year	1,223,615	1,089,940	1,113,428

Summary Statement of Financial Position

Current assets	37,416	14,330	44,355
Non current assets	1,256,013	1,154,151	1,147,265
Total Assets	1,293,429	1,168,481	1,191,620
Current liabilities	30,048	24,417	39,516
Non current liabilities	39,766	54,124	38,676
Total Liabilities	69,814	78,541	78,192
Net Assets	1,223,615	1,089,940	1,113,428

Summary Statement of Cash Flow

Operating Cash Flows	41,174	41,290	35,218
Investing Cash Flows	(29,139)	(46,440)	(35,611)
Financing Cash Flows	(9,941)	(4,876)	9,750
Net Cash Flow Increase/Decrease	2,095	(10,026)	9,357
Opening Cash Balance	19,899	14,026	10,632
Closing Cash Balance	22,084	4,000	19,989



REVENUE

A breakdown of where our revenue comes from

$$\begin{array}{rcl}
 \$51.345\text{m} & + & \$43.528\text{m} \\
 \text{From rates} & & \text{From other income} \\
 & = & \$94.873\text{m} \\
 & & \text{Total revenue}
 \end{array}$$

54.1%

■ Rates

31.4%

■ Subsidies and grants

6.6%

■ Activity income

2.8%

■ Investments and other income

5.1%

■ Contributions

Please note: Numbers are rounded, a full breakdown can be found in Part Three of the full 2024/2025 Annual Report.



Ripiro Beach

Ngā Whakapaenga Utu | Contingent Liabilities

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:

1. To continue operating as a stand-alone water delivery model council; or
2. 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 for 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 CCO.

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.

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.



Pouto Lighthouse

Independent Auditor's Report

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

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

The summary of the annual report comprises the following information on pages 8 to 15:

- the summary statement of financial position as at 30 June 2025;
- the summaries of the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year ended 30 June 2025;
- disclosures to the summary financial statements; and
- the summary activity statement of the District Council.

Opinion

In our opinion:

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

Emphasis of Matter – future of water delivery

Without modifying our opinion, we draw attention to page 14, 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 supply 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. In addition, there is some uncertainty as the proposal is yet to be accepted by the Secretary for Local Government.

Summary of the annual report

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

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

The full annual report and our audit report thereon

We expressed an unmodified audit opinion on the information we audited in the full annual report for the year ended 30 June 2025 in our auditor's report dated 26 November 2025.

Council's responsibility for the summary of the annual report

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

Auditor's responsibility

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

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

In addition to our audit and our report on the disclosure requirements, we have carried out engagements in the areas of providing a limited assurance report in our capacity as auditor pursuant to the Trust Deed and an audit on the Council's maintenance of the Register in accordance with the Trust Deed. Other than these engagements we have no relationship with or interests in the District Council.



Bennie Greyling
Deloitte Limited
On behalf of the Auditor-General
Auckland, New Zealand
9 December 2025





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